

# PF1学習教材、PF1資料勉強



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なぜこれほど多くの認定が必要なのですか？ 認めなければならないことは、あなたが所有する認定資格が増えれば、より良い仕事を獲得し、より多くの給料を得る機会が増えることです。これが、テストPF1認定を取得することの重要性を認識する必要がある理由です。したがって、PF1試験問題の合格率は98%を超えているため、PF1学習ツールは、ユーザーがより速く効率的に参加するために必要な資格試験に合格するのに役立ちます。PF1実践ガイドを購入するだけで、PF1試験に合格できます。

>> PF1学習教材 <<

## 無料National Payroll Institute PF1: Payroll Fundamentals 1Exam学習教材 - 信頼的なXhs1991 PF1資料勉強

Xhs1991のIT専門家たちは受験生の皆さんのニーズを満たすように彼らの豊富な知識と経験を活かして試験トレーニング資料の品質をずっと高めています。受験生の皆さんが一回でNational Payroll InstituteのPF1試験に合格することを保証します。Xhs1991の製品を購入したら、あなたはいつでも最新かつ最正確な試験情報を得ることができます。Xhs1991の資料のカバー率が高くて、受験生に便宜を与えられます。それに、問題集の合格率が100パーセントに達するのですから、あなたは安心して試験を受けることができます。

## National Payroll Institute Payroll Fundamentals 1Exam 認定 PF1 試験問題 (Q22-Q27):

### 質問 # 22

What is piecework?

- A. A rate of pay earned per unit of production, regardless of the length of time taken
- B. All of the above
- C. A fixed amount of earnings paid to an employee per pay period, regardless of the number of hours worked or the production they accomplished
- D. Earnings which are based on the amount of time worked, usually at a rate per hour or per day

正解: A

解説:

Piecework (also called piece-rate pay) is a pay method where an employee's earnings are determined by output—they are paid a set amount per unit produced or completed, rather than by hours worked or a fixed salary. This aligns directly with option C. A time-based hourly/daily wage (option A) is a different earnings method, and a fixed pay-per-period arrangement (option B) describes salary. Therefore, "all of the above" is incorrect because these are three distinct compensation structures.

In payroll calculations, piecework earnings are typically calculated as: piece rate × number of units produced in the pay period. Employers still have to ensure compliance with employment standards, such as minimum wage and overtime rules, even where piecework is used. A Canadian payroll educational reference defines piecework as payment for each unit produced "regardless of the amount of time taken."

### 質問 # 23

A Third Party Demand is issued by the Canada Revenue Agency for:

- A. Overpaid Employment Insurance benefits
- **B. Unpaid income taxes or unpaid statutory deductions**
- C. Outstanding child support and/or maintenance payments
- D. A debt owed to a third party creditor

正解: B

解説:

A "Third Party Demand" in payroll collections commonly refers to the CRA's Demand on a Third Party (DTP)-a legal garnishment tool used to collect a person's debt to the government by requiring a third party (such as an employer or financial institution) to redirect funds that would otherwise be paid to the debtor.

CRA guidance explains that garnishments may be issued as a Requirement to Pay (RTP), Enhanced Requirement to Pay (ERTP), or Demand on a Third Party (DTP), and that these documents apply when money normally payable to someone who owes a debt to the government must instead be paid to the CRA (or other listed federal bodies).

This aligns with option B: unpaid income tax or unpaid statutory deductions (such as payroll source deductions) can lead to CRA collection action using these legal instruments.

Child support is generally enforced under provincial/territorial family support programs, not via CRA DTP as described here.

Overpaid EI benefits are typically handled through EI/Service Canada recovery processes, and "third-party creditor debt" is not a CRA-administered debt.

### 質問 # 24

Which of the following company-compulsory deductions would reduce the employee's gross taxable income for purposes of withholding income taxes?

- **A. Employee contributions to a group Registered Retirement Savings Plan (RRSP)**
- B. Employee payment of provincial health care plan premiums
- C. Employee payment of a portion of group benefit plan premiums
- D. All of the above

正解: A

解説:

For payroll withholding, income tax is calculated on taxable income for the pay period, so only deductions that are income-tax deductible (or otherwise reduce taxable income at source) will reduce the employee's taxable base for withholding. Employee contributions to an RRSP are generally deductible for the employee, which is why payroll-deducted RRSP contributions (such as contributions to a group RRSP taken off the paycheque) reduce the amount of income tax withheld when the payroll system is set up to treat them as deductible contributions. The CRA confirms that deductible RRSP contributions can be used to reduce your tax. By contrast, paying provincial health care premiums (where applicable) and paying an employee share of group benefit plan premiums are not automatic "reduce taxable income at source" deductions in the same way for payroll withholding; they may be personal expenses and, depending on the plan/premium type, may only affect the employee's personal tax situation through credits/deductions when filing, not the standard payroll withholding base. Therefore, the only correct choice is A.

### 質問 # 25

Ursula is 17 years old, works in Quebec and earns \$750.00 weekly. Ursula pays weekly union dues of \$18.00 along with a special weekly union assessment of \$10.00 for construction of a new union hall for its members.

Ursula also has registered pension plan (RPP) contributions of \$20.00 deducted from each pay. Calculate Ursula's net federal taxable income.

正解:

解説:

\$712.00

Explanation:

For payroll income tax purposes, net taxable income starts with the employee's gross taxable income and then subtracts only those deductions that are deductible for income tax and can be recognized at source. CRA payroll guidance shows this approach by subtracting items such as RPP contributions and union dues when determining net taxable income for calculating income tax deductions.

Gross taxable income (weekly): \$750.00.

RPP contributions are deductible (the amounts reported from box 20 of the T4 are generally deductible).

Regular union dues are deductible; however, the CRA states that deductible annual union/professional dues do not include special assessments or charges for anything other than ordinary operating costs. A levy specifically for constructing a new union hall is a special assessment, so it is not deductible as union dues.

So the deductions that reduce federal taxable income here are: \$18.00 (union dues) + \$20.00 (RPP) = \$38.00.

Net federal taxable income = \$750.00 - \$38.00 = \$712.00.

## 質問 # 26

Which statutory deductions is salary continuance subject to?

- A. All deductions except Quebec Parental Insurance Plan premiums
- **B. All deductions**
- C. All deductions except Employment Insurance premiums
- D. All deductions except Employment Insurance and Quebec Parental Insurance Plan premiums

正解: B

解説:

Salary continuance means the employee continues to receive regular pay (and often benefits) for a period after their job ends. In this arrangement, the payments are treated like regular employment income for payroll purposes, so the usual payroll deductions apply. A Government of Canada guidance page explains that when severance is paid as salary continuance, the employee pays income tax like regular employment income and that the usual deductions apply, including CPP (or QPP), EI premiums, and RPP contributions (where applicable).

This aligns with standard payroll obligations in CRA's payroll remittance framework: employers deduct and remit CPP contributions, EI premiums, and income tax on employment income unless a specific exemption applies.

Therefore, the correct option is B (All deductions)-and in Quebec, that "all deductions" concept includes Quebec-specific programs (for example QPP/QPIP where applicable) based on the employee's province of employment and insurability rules.

## 質問 # 27

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コンテンツだけでなくディスプレイでも、PF1テスト準備の設計に最新のテクノロジーを適用しました。結果として、あなたは変化する世界に歩調を合わせ、PF1トレーニング資料であなたの利点を維持することができます。また、重要な知識を個人的に統合し、カスタマイズされた学習スケジュールやTo Doリストを毎日設計できます。最後になりましたが、アフターサービスは、PF1ガイド急流で最も魅力的なプロジェクトになる可能性があります。

**PF1資料勉強:** <https://www.xhs1991.com/PF1.html>

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ニーチェの理論はこの意味で形式を持っていますか、櫻井は、看板の指し示す方向に向かって注意深く足を進めた、あなたが私たちのPF1学習トレントを購入した場合、私たちのPayroll Fundamentals 1Exam学習教材があなたを失望させないことを確認することができます 私たちに知られているように、Payroll Fundamentals 1Exam高い合格率は、高品質のXhs1991のPF1研究急流を反映しています。

