

最有效的PF1熱門證照，免費下載PF1學習資料幫助妳通過PF1考試

排名	104學習精靈 證照關注數	104學習精靈 網頁瀏覽量
1	TOEIC (多益測驗)	公共工程品質管理人員
2	Google Analytics (分析) 個人認證資格	乙級職業安全衛生管理員
3	After Effects	TOEIC (多益測驗)
4	TQC-OA -Word	乙級就業服務技術士
5	堆高機操作技術士	總幹事證照
6	乙級職業安全衛生管理員	照顧服務員單一(丙)級技術士
7	乙級就業服務技術士	丙級會計事務技術士
8	國際專案管理師PMP	乙級建築物室內裝修工程管理技術士
9	甲種職業安全衛生業務主管	工地主任
10	總幹事證照	Google Analytics (分析) 個人認證資格

PDFExamDumps的PF1考古題有著讓你難以置信的命中率。這個考古題包含實際考試中可能出現的一切問題。因此，只要你好好學習這個考古題，通過PF1考試就會非常容易。作為National Payroll Institute的一項重要的考試，PF1考試的認證資格可以給你帶來很大的好處。所以你絕對不能因為失去這次可以成功通過考試的機會。PDFExamDumps承諾如果考試失敗就全額退款。為了你能順利通過PF1考試，趕緊去PDFExamDumps的網站瞭解更多的資訊吧。

我們PDFExamDumps網站在全球範圍內赫赫有名，因為它提供給IT行業的培訓資料適用性特別強，這是我們PDFExamDumps的IT專家經過很長一段時間努力研究出來的成果。他們是利用自己的知識和經驗以及摸索日新月異的IT行業發展狀況而成就的PDFExamDumps National Payroll Institute的PF1考試認證培訓資料，通過眾多考生利用後反映效果特別好，並通過了測試獲得了認證，如果你是IT備考中的一員，你應當當仁不讓的選擇PDFExamDumps National Payroll Institute的PF1考試認證培訓資料，效果當然獨特，不用不知道，用了之後才知道好。

>> PF1熱門證照 <<

100%合格率National Payroll Institute PF1熱門證照是行業領先材料&真實的新版PF1題庫

National Payroll Institute PF1 認證考試在IT行業裏有著舉足輕重的地位，相信這是很多專業的IT人士都認同的。通過National Payroll Institute PF1 認證考試是有一定的難度的，需要過硬的IT知識和經驗，因為畢竟National Payroll Institute PF1 認證考試是權威的檢驗IT專業知識的考試。如果你拿到了National Payroll Institute PF1 認證證書，你的IT職業能力是會被很多公司認可的。PDFExamDumps在IT培訓行業中也是一個駐足輕重的網站，很多已經通過National Payroll Institute PF1 認證考試的IT人員都是使用了PDFExamDumps的幫助才通過考試的。這就說明PDFExamDumps提供的針對性培訓資料是很有效的。如果你使用了我們提供的培訓資料，您可以100%通過考試。

最新的 Payroll Fundamentals PF1 免費考試真題 (Q63-Q68):

問題 #63

Which of the following is not correct?

- A. Severance payments and retiring allowances are not reported in Block 15B
- **B. Block 15B is not completed when insurable earnings are reported in Block 15C**
- C. Vacation pay reported in Block 17A is reported in Block 15B
- D. Bonus payments reported in Block 17C are also reported in Block 15B

答案: B

解題說明:

Option A is not correct. Service Canada's ROE guidance for paper ROEs explains that if you need to complete Block 15C, you do that first, and then you still enter the total insurable earnings in Block 15B. It also reminds employers to include any insurable separation payments entered in Block 17 in both Block 15C (Pay Period 1) and Block 15B totals.

Option C is correct because retiring allowances (often treated as severance-type amounts) are not insurable, so even if they appear in Block 17C, they are not added to Blocks 15B/15C.

Option D is correct because vacation pay paid on separation is reported in Block 17A, and when it is insurable, it must be included in the insurable earnings totals in Block 15B (and Block 15C P.P.1 where applicable).

問題 #64

Which of the following types of earnings are not considered income from employment?

- A. Regular salary
- B. Severance pay
- C. Vacation pay
- D. Commissions

答案: B

解題說明:

Regular salary, vacation pay, and commissions are generally treated as income from employment because they are amounts paid for services performed during employment. In contrast, what many people call "severance pay" is often classified by the CRA as a retiring allowance—an amount paid when or after an employee retires or loses their job, in recognition of long service or for the loss of employment.

This distinction matters in payroll because a retiring allowance has its own rules for withholding and potential RRSP/RPP transfer eligibility, and it is not treated the same way as normal employment income earned while actively employed. CRA technical guidance also draws lines between amounts that are employment income versus retiring allowance depending on the nature/timing of the payment.

So, among the options listed, severance pay (when it is a retiring allowance) is the one that is not considered income from employment in the way salary/vacation pay/commissions are.

問題 #65

Rosa joined Avion Electronics in April 1983. Her employment was terminated on November 30, 2015 and she was paid a \$62,500.00 retiring allowance. Rosa joined her company's pension plan in 1986 and was fully vested on termination of employment. Calculate the non-eligible portion of the retiring allowance.

答案:

解題說明:

\$32,000.00 non-eligible portion

Explanation:

CRA requires separating a retiring allowance into an eligible and non-eligible portion. The eligible portion is the maximum that can be transferred to an RRSP/RPP under the special rules (without using regular RRSP room). The formula is: \$2,000 for each year (or part-year) of service before 1996, plus an additional \$1,500 for each year (or part-year) before 1989 in which the employee had no employer pension/DPSP benefit vested at the time of payment (or previously paid).

Rosa worked from 1983 to 1995 (inclusive) for pre-1996 service: $13 \text{ years} \times \$2,000 = \$26,000$.

For the extra pre-1989 amount: she joined the pension plan in 1986 and was fully vested when paid the retiring allowance in 2015, so 1986-1988 do not qualify for the extra \$1,500. However, 1983-1985 were years before 1989 when she had no vested employer pension benefit, so $3 \text{ years} \times \$1,500 = \$4,500$.

Eligible portion = $\$26,000 + \$4,500 = \$30,500$.

Non-eligible portion = $\$62,500 - \$30,500 = \$32,000$.

問題 #66

Paul Westin works for an Alberta organization and receives a regular salary of \$1,800.00 semi-monthly. He will be receiving a payout of accrued vacation with no time taken of \$1,400.00 on a separate cheque. He has federal and provincial TD1s on file with claim code 1. Calculate the income taxes to be withheld on his vacation pay.

答案:

解題說明:

341.50

Explanation:

CRA's method for bonus/irregular payments paid separately is to calculate income tax on the combined pay (regular pay + the

irregular payment) using the regular tax tables, then subtract the tax that would apply to the regular pay alone. The difference is the income tax to withhold from the irregular payment.

Here, the semi-monthly taxable pay is:

Regular pay = \$1,800.00

Regular + vacation payout = \$3,200.00

Using the 2026 Alberta semi-monthly (24 pay periods) tax tables with claim code 1:

At \$1,800, Federal tax = \$130.45 and Alberta tax = \$58.55 # Total = \$189.00.

At \$3,200, Federal tax = \$356.50 and Alberta tax = \$174.00 # Total = \$530.50.

Income tax on the vacation payout = \$530.50 # \$189.00 = \$341.50.

CPP (including the enhanced portion) is a separate statutory deduction that must also be calculated on the payout, but this question asked specifically for income tax withholding.

問題 #67

Which of the following types of payments made by a private organization would not be subject to all statutory deductions?

- A. Directors' fees
- B. Vacation pay when no time was taken
- C. Retroactive adjustment
- D. Performance bonus

答案: A

解題說明:

The payment type most clearly not subject to all statutory deductions is directors' fees. CRA guidance on directors' fees shows they are treated as a special payment with distinct deduction rules, and (depending on the situation) they may not have CPP, EI, and income tax all apply in the same way as normal employment earnings.

By contrast, retroactive adjustments and performance bonuses are treated as taxable remuneration where CRA's tools (like PDOC) calculate CPP contributions, EI premiums, and income tax on those payments (up to annual maximums).

"Vacation pay when no time was taken" is also treated as a non-periodic payment and is included in CRA payroll deduction formulas as a type of amount on which statutory deductions are calculated (again, subject to annual maximums for CPP/EI).

So, among the options listed, directors' fees are the one that would not necessarily be subject to all statutory deductions in the standard way.

問題 #68

.....

有些網站在互聯網上為你提供高品質和最新的National Payroll Institute的PF1考試學習資料，但他們沒有任何相關的可靠保證，在這裏我要說明的是這PDFExamDumps一個有核心價值的問題，所有National Payroll Institute的PF1考試都是非常重要的，但在個資訊化快速發展的時代，PDFExamDumps只是其中一個，為什麼大多數人選擇PDFExamDumps，是因為PDFExamDumps所提供的考題資料一定能幫助你通過測試，為什麼呢，因為它提供的資料都是最新的，這也是大多數考生通過實踐證明了的。

新版PF1題庫: https://www.pdfexamdumps.com/PF1_valid-braindumps.html

National Payroll Institute PF1熱門證照 一本高效率的考古題是大家準備考試時必不可少的工具，PDFExamDumps的PF1學習指南絕對是你準備考試並提高自己技能的最好的選擇，不管是在PF1 forum交流還是在PF1學習圈子內交流，我們的潛意識裡都會想要超越更多的人，快速拿到該證書嗎，National Payroll Institute PF1熱門證照 而且我們還會為你提供一年的免費的更新考試練習題和答案的售後服務，National Payroll Institute PF1熱門證照 為什麼我們領先於行業上的其他網站，National Payroll Institute PF1熱門證照 在如今這個人才濟濟的社會，穩固自己的職位是最好的生存方法，PDFExamDumps可以讓你不需要花費那麼多時間，金錢和精力，PDFExamDumps會為你提供針對性訓練來準備National Payroll Institute PF1認證考試，僅需大約20個小時你就能通過考試。

旁邊都是站在結丹期的護衛：各位都來了，我現在就擔心它的父母在周圍，如果是那樣就慘了，一本高效率的考古題是大家準備考試時必不可少的工具，PDFExamDumps的PF1學習指南絕對是你準備考試並提高自己技能的最好的選擇。

PF1熱門證照 & 有效National Payroll Institute 新版PF1題庫: Payroll Fundamentals 1Exam

