

National Payroll Institute PF1 Latest Cram Materials, New PF1 Dumps Questions

Chapter

1

New Employee Information

Learning Objectives:

Upon completion of this chapter, you should be able to:

1. Identify the purpose of the following components of the commencement process:
 - Information necessary to pay an employee
 - Internal forms
 - Authorization for hiring
 - Union membership
 - Enrollment forms for benefit plans
 - Confidentiality agreement
 - Federal and provincial/territorial forms
 - Federal Personal Tax Credits Return – TDI
 - Provincial/territorial Personal Tax Credits Return – TDI
 - Québec Source Deductions Return – TP-1015.3-V

Communication Objective:

Upon completion of this chapter, you should be able to explain how to complete the federal and provincial/territorial Personal Tax Credits Return – TDI forms and the Québec Source Deductions Return – TP-1015.3-V form.

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Dumps that include questions that relate to a company's ideal personnel. These National Payroll Institute PF1 practice test feature questions similar to conventional scenarios, making scoring questions especially applicable for entry-level recruits and mid-level executives.

National Payroll Institute Payroll Fundamentals 1 Exam Sample Questions (Q37-Q42):

NEW QUESTION # 37

Paula is granted a pay increase. The paperwork informing the payroll department of the pay increase is two pay periods late. What method would be used to calculate income taxes on the separate retroactive payment?

- A. Retroactive tax method
- B. Bonus tax method
- C. Tax table method
- D. Lump-sum tax method

Answer: A

Explanation:

A payment made to "catch up" wages because a pay increase was processed late is a retroactive payment. The CRA provides different income tax calculation approaches depending on the payment type and specifically lists "Retroactive payments" as its own category, separate from regular tax-table calculations, lump-sum, and bonus/irregular methods.

For bonuses and retroactive pay increases, the CRA also points employers to the Payroll Deductions Online Calculator (PDOC) to calculate CPP, EI, and income tax correctly, which aligns with using the appropriate CRA method for retroactive amounts.

Because this situation is explicitly a retroactive adjustment (two pay periods late), the correct choice is the Retroactive tax method (option C), not the bonus/irregular method, not the lump-sum method, and not the regular tax tables.

NEW QUESTION # 38

The formula for calculating net pay is:

- A. Gross earnings minus total deductions
- B. Net taxable income minus total deductions
- C. Gross earnings minus total tax
- D. Pensionable earnings minus total deductions

Answer: A

Explanation:

Net pay (often called "take-home pay") is what the employee actually receives after all withholdings and other deductions are taken from their earnings. In Canadian payroll practice, the starting point is gross earnings (regular wages plus any taxable amounts that must be included in income). From gross earnings, payroll subtracts total deductions, which include statutory deductions (such as CPP/QPP, EI, and income tax) and any authorized non-statutory deductions (for example, union dues, benefits premiums, pension contributions, or garnishments where applicable). This is why the most accurate generic formula is gross earnings # total deductions. CRA payroll guidance reflects this structure by requiring employers to calculate gross pay, determine the correct statutory deductions, and then arrive at the amount paid to the employee after those deductions are withheld and remitted.

Options C and D are incomplete or incorrect because "total tax" is only one part of deductions, and "net taxable income" is not a payroll calculation base in the way the question frames it. Option A is also incorrect because "pensionable earnings" is only relevant to CPP/QPP calculations, not the overall net pay formula.

NEW QUESTION # 39

Evangeline earns \$1,075.00 weekly plus \$154.00 in overtime. Calculate Evangeline's Quebec Parental Insurance Plan (QPIP) premium.

Answer:

Explanation:

\$5.28 (employee QPIP premium for the week)

Explanation:

QPIP premiums are calculated on an employee's insurable earnings in Quebec (up to the annual maximum insurable earnings). For

2026, Revenu Quebec shows the employee QPIP premium rate is 0.430% (0.00430) and the maximum insurable earnings are \$103,000.

Step 1: Determine Evangeline's weekly insurable earnings (assuming all earnings are QPIP-insurable and the annual maximum will not be exceeded, as the question implies):

Regular earnings \$1,075.00 + overtime \$154.00 = \$1,229.00.

Step 2: Apply the employee QPIP rate:

$\$1,229.00 \times 0.430\% = \$1,229.00 \times 0.00430 = \5.2847 .

Step 3: Round to cents (standard payroll practice): \$5.28.

Payroll would deduct \$5.28 from Evangeline's pay for QPIP for that week and remit it along with other source deductions as required. The deduction continues until the employee reaches the annual QPIP maximum premium (based on the annual insurable earnings limit).

NEW QUESTION # 40

Charmaine's employment was terminated by her employer on April 13 of the current year. Charmaine had worked for her employer for 3 years and was paid 3 weeks of legislated wages in lieu of notice and two weeks' vacation pay with her final pay. What date should be recorded in Block 11 on Charmaine's Record of Employment?

- A. May 4 of the current year
- B. Block 11 would not be completed
- C. April 13 of the current year
- D. None of the above

Answer: C

Explanation:

Block 11 on the ROE is the "Last day for which paid," meaning the last day the employee received insurable earnings. In most terminations, this is the employee's last day of work. Service Canada notes Block 11 only moves beyond the last day worked when the employee continues to receive insurable earnings after the last day of work due to paid leave (such as vacation leave or sick leave) or salary continuance.

In this question, Charmaine's employment ended April 13, and she received a lump-sum final pay that included wages in lieu of notice and vacation pay. These amounts are typically reported as special payments (for example, pay in lieu of notice is reported as such), but they do not automatically change Block 11 unless they are paid as an actual paid-leave period or as salary continuance (where regular pay continues and the ROE is not issued until the continuance ends).

NEW QUESTION # 41

Steve is physically disabled and his employer pays for his parking spot. This is considered:

- A. A taxable allowance
- B. A non-cash taxable benefit
- C. None of the above
- D. A cash taxable benefit

Answer: C

Explanation:

Employer-provided parking is often a taxable benefit, generally valued at the fair market value of the parking spot. However, the CRA provides a specific exception for employees with disabilities. CRA guidance on employer-provided parking states that if your employee has a disability, the parking benefit is generally not taxable, including situations involving a severe and prolonged mobility impairment or blindness.

In Steve's case, the fact pattern explicitly says he is physically disabled and the employer pays for his parking.

Under CRA's general rule for disability-related parking, this would generally not be included in income as a taxable benefit, meaning it is not a taxable allowance and not a taxable benefit (cash or non-cash) for payroll purposes.

Payroll should still document why the parking is being treated as non-taxable (for example, disability-related need) and ensure the treatment aligns with CRA guidance if questioned. If the facts were different (non- disability parking or preferential parking provided to employees generally), the taxable benefit rules would usually apply.

NEW QUESTION # 42

