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1. 668-W - ANSWER ✓ **Notice of Levy on Wages, Salary, and Other Income**
2. Under the FLSA, what basis is used to determine whether a non-exempt employee is to be paid overtime? - ANSWER ✓ **Hours worked in a work week**
3. Overtime payments are included in the calculation of what tax, if any? - ANSWER ✓ **They are included in all tax calculations**
4. What is the 2018 wage base for social security tax? - ANSWER ✓ **\$128,400.00**
5. 1096 - ANSWER ✓ **Annual Summary and Transmittal of U.S. Information Returns**

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National Payroll Institute Payroll Fundamentals 1 Exam Sample Questions (Q73-Q78):

NEW QUESTION # 73

The formula for calculating net pay is:

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

Answer: D

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 # 74

When would a Record of Employment be issued for an employee paid mainly by commission?

- A. An employee mainly paid by commission is not entitled to receive a Record of Employment
- **B. When the employment relationship has been severed**
- C. When the employee has not earned any commission after six months
- D. When the employee has had seven consecutive calendar days without both work and insurable earnings

Answer: B

Explanation:

Commission employees have a specific ROE rule. Service Canada's ROE Guide explains that for employees whose earnings consist mainly of commissions, an interruption of earnings occurs only when the employment contract is terminated-unless the employee stops working due to specified EI-related reasons such as illness /injury/quarantine, maternity/pregnancy, parental leave, or compassionate care/family caregiver leaves. This means the usual 7-day rule (7 consecutive days with no work and no insurable earnings) generally does not trigger an interruption of earnings for mainly-commission employees as long as the contract continues. In other words, if the employee stops working for reasons like vacation or a leave of absence but remains under contract, Service Canada indicates there is no interruption of earnings and therefore no ROE is issued just because of time without commissions/work. So the correct choice is when the employment relationship/contract is terminated (option C).

NEW QUESTION # 75

What is the portion of a retiring allowance eligible to be transferred into a Registered Retirement Savings Plan (RRSP) or a registered pension plan (RPP) tax free based on?

- A. The employee's average earnings from the past five years with the employer and its associated companies
- B. The employee's age plus the employee's average earnings from the past five years with the employer and its associated companies
- **C. The employee's number of years of service with the employer and its associated companies prior to 1996**

- D. The employee's wages at the point of receiving the retiring allowance

Answer: C

Explanation:

The CRA sets out that the "eligible" portion of a retiring allowance that may be transferred directly to an RRSP/RPP under special rules is based on years of service before 1996 (and potentially an additional amount for certain pre-1989 years if specific pension/DPSP conditions are met). The CRA explains the eligible part is

\$2,000 for each year (or part-year) of service before 1996, plus you may be able to transfer an additional

\$1,500 for each year (or part-year) of service before 1989 where no employer pension/DPSP benefit was vested (or previously paid) for those years.

This is why the correct basis in the answer choices is the employee's years of service prior to 1996, not wages, age, or average earnings. Payroll needs this service history (including related employers where applicable) to correctly identify the eligible/non-eligible split and apply the right withholding and transfer reporting.

NEW QUESTION # 76

The authorization for hiring form should contain a checklist to ensure the organization obtains all required information. What is an example of an item that could be on that checklist?

- A. All of the above
- **B. A benefit enrollment form**
- C. A completed T1213
- D. A clearance certificate

Answer: B

Explanation:

A strong hire-authorization/onboarding checklist ensures payroll and HR collect documents needed to pay the employee accurately and enroll them in required programs. A benefit enrollment form is a practical, common checklist item because many employers offer benefit plans that require employee elections (for example, health/dental coverage levels, beneficiary information, dependent details, etc.). Indeed's Canadian onboarding guidance explicitly notes employers often collect benefits enrollment paperwork as part of essential new employee forms and onboarding checklists.

By contrast, a T1213 (Request to Reduce Tax Deductions at Source) is not routinely required for all hires; it is only used when an employee applies for CRA authorization to reduce tax withheld. A "clearance certificate" is not a standard Canada-wide payroll onboarding requirement for typical employment relationships.

Therefore, "All of the above" is not correct.

Selecting benefit enrollment form best matches the purpose of a hiring authorization checklist: ensuring all employment setup steps are completed (pay setup, statutory forms, and benefits enrollment where offered) so payroll deductions and coverage are handled correctly from the start.

NEW QUESTION # 77

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.

Answer:

Explanation:

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.

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