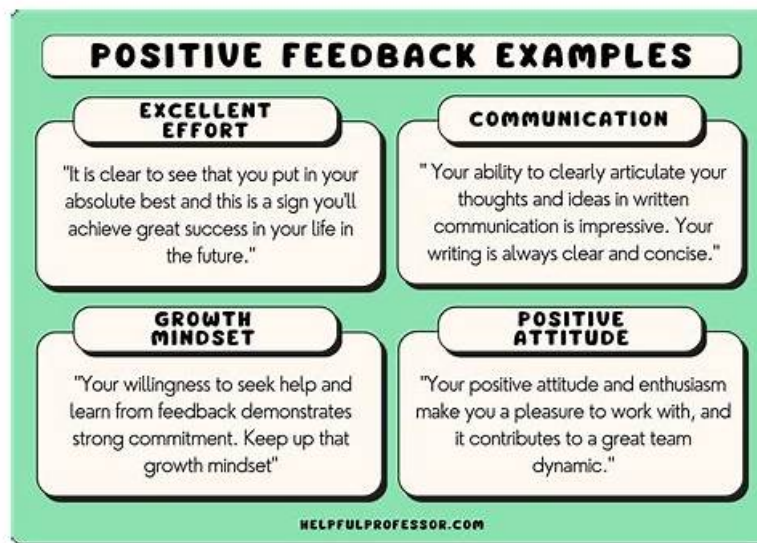


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National Payroll Institute Payroll Fundamentals 1Exam Sample Questions (Q42-Q47):

NEW QUESTION # 42

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. A completed T1213
- **B. A benefit enrollment form**
- C. All of the above
- 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 forms 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 # 43

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

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

Answer: D

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 # 44

An employee has the use of a company-leased vehicle for both business and personal use. This is an example of:

- A. An expense reimbursement
- B. An earning
- C. A benefit
- D. An allowance

Answer: C

Explanation:

This is a benefit because the employer is providing access to an automobile (leased by the employer) that the employee can use for personal driving as well as business. The CRA explains that when an employer-owned or employer-leased automobile is made available for personal use, the employee receives a taxable automobile benefit, generally made up of a standby charge (availability of the vehicle) and potentially an operating expense benefit (if the employer pays operating costs and the employee has personal kilometres).

It is not an allowance (which is typically a cash amount given to the employee), and it is not an expense reimbursement (repayment of employee-incurred business expenses). It is also not an earning (pay for work performed). Payroll's role is to track availability days/months, business vs personal kilometres, any employee reimbursements, apply the CRA calculation methods, and report the taxable benefit on the employee's information slip with the correct taxable benefit treatment.

NEW QUESTION # 45

How many pay periods will be used to calculate insurable earnings in Block 15B on the Record of Employment if the employee is paid weekly?

- A. Last 14 pay periods (or less if period of employment is shorter)
- B. Last 7 pay periods (or less if period of employment is shorter)
- C. Last 27 pay periods (or less if period of employment is shorter)
- D. Last 13 pay periods (or less if period of employment is shorter)

Answer: C

Explanation:

For a paper ROE, Service Canada's ROE guidance uses a set number of most recent consecutive pay periods to support the reporting of insurable earnings. In Block 15C (insurable earnings by pay period), the paper ROE provides 27 fields, which allows reporting up to 27 weekly pay periods (or fewer if the employee worked fewer periods).

Block 15B is the total insurable earnings for the applicable number of consecutive pay periods, and for a weekly payroll this aligns with the same maximum count used on the paper ROE earnings grid-27 periods.

Practically, this means payroll totals the employee's insurable earnings for the last 27 consecutive weekly pay periods leading up to the interruption of earnings (or the full period of employment if shorter). Using the correct number of pay periods ensures Service Canada has the right earnings history to adjudicate EI benefits accurately and reduces ROE processing issues.

NEW QUESTION # 46

A paper Record of Employment must be issued:

- A. When requested by Service Canada
- B. When an employer becomes aware of an interruption of earnings exceeding seven calendar days
- C. Within five calendar days of an interruption of earnings
- D. All of the above

Answer: D

Explanation:

Service Canada's ROE guidance states that an employer must issue an ROE each time an employee experiences an interruption of earnings and when Service Canada requests one. This makes option A true.

For paper ROEs, the ROE guide is explicit about deadlines: you must issue a paper ROE within 5 calendar days of (1) the first day of an interruption of earnings, or (2) the day the employer becomes aware that an interruption of earnings has occurred. This confirms option B.

An interruption of earnings generally occurs under the 7-day rule-when an employee has had or is anticipated to have 7 consecutive calendar days with no work and no insurable earnings from the employer.

That's why option C is also true: once the employer becomes aware the 7-day threshold is met (or will be met), the ROE requirement is triggered, and the paper ROE must be issued within the time limit above.

NEW QUESTION # 47

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