

PF1試験の準備方法 | 便利なPF1復習過去問試験 | 高品質なPayroll Fundamentals 1Exam資格練習



インターネットで信頼できる試験コレクション資料を検索して私たちを見つけた場合、実際には、PF1認定試験に最適な製品が見つかりました。PF1試験の合格率が高いことで有名です。そのため、多くの古いお客様がPF1試験に参加する前に私たちを信頼して直接選択しています。購入する前に、ダウンロード用の無料のPDFデモを提供して、製品の品質をより深く知ることができ、想像力に応えるだけでなく、PF1学習ガイドを明確に購入できるようにします。

最短時間でPF1試験に合格すると、Pass4Testすべての受験者の声になります。しかし、圧倒的な学習教材で最も価値のある情報を選択する方法は、すべての試験官にとって頭痛の種です。絶え間ない努力の後、PF1学習ガイドは誰もが期待するものです。当社の専門家は、コンテンツを簡素化し、お客様の重要なポイントを把握するだけでなく、PF1準備資料を簡単な言語に再コンパイルしました。レジャー学習体験と、今後のPF1試験Payroll Fundamentals 1Exam合格できます。

>> PF1復習過去問 <<

PF1資格練習、PF1復習時間

24時間年中無休のサービスオンラインサポートサービスがあります。PF1ガイドトレントについて質問がある場合は、オンラインでメールまたはお問い合わせください。発生する可能性のある問題を解決するために、プロのスタッフにリモートアシスタンスを提供しています。PF1試験トレントを使用するたびに、ターゲットサービス、患者の態度、甘い声をお楽しみいただけます。PF1の質問の7*24*365日オンライン親密なサービス急流があなたを待っています。「常に高品質を追求し、すべてがお客様のためです」は、当社のPF1試験問題に関する一貫した品質原則です。

National Payroll Institute Payroll Fundamentals 1Exam 認定 PF1 試験問題 (Q54-Q59):

質問 # 54

When is the government-prescribed rate of interest set?

- A. Annually
- B. Semi-annually
- C. Each calendar quarter
- D. The first of each month

正解: C

解説:

The CRA's prescribed interest rates are established for specific periods labelled by calendar quarter (for example, "first calendar quarter 2026"), and CRA publishes the rate schedule by quarter.

This prescribed rate is used in multiple tax contexts, including calculating taxable benefits on certain interest-free or low-interest employee/shareholder loans, and it also relates to interest charged/paid by the CRA on overdue amounts and overpayments (with different rates for different situations).

Because CRA's publication is organized and effective by quarter (e.g., Jan 1-Mar 31; Apr 1-Jun 30; Jul 1-Sep 30; Oct 1-Dec 31), the correct answer is each calendar quarter (option D), not monthly, semi-annual, or annual.

質問 # 55

A retiring allowance includes:

- A. Accumulated overtime
- B. Legislated wages in lieu of notice in Quebec
- C. Bonus or incentive pay
- D. Vacation pay
- E. None of the above

正解: E

解説:

The CRA defines a retiring allowance (also called severance pay) as an amount paid when or after an employee retires or loses their job, in recognition of long service or for the loss of employment.

However, the CRA is also explicit about what a retiring allowance does not include. It does not include

"salary, wages, bonuses, [or] overtime," which rules out bonus/incentive pay and accumulated overtime in the options. It also does not include "payments for accumulated vacation leave not taken," which rules out vacation pay as a retiring allowance. Finally, it does not include wages in lieu of termination notice, which rules out wages in lieu (including legislated notice pay) as a retiring allowance. Because every listed item is specifically excluded by CRA guidance, the correct answer is None of the above (E).

質問 # 56

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

正解: B

解説:

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).

質問 # 57

Which of the following deductions would be the last payroll withholding in order of priority?

- A. Voluntary insurance coverage
- B. Requirement to Pay
- C. The organization's pension plan

- D. Third Party Demand

正解: A

解説:

In payroll, deductions are applied in a priority order so employers satisfy mandatory legal obligations first. CRA collection tools such as a Requirement to Pay (RTP) and a Demand on a Third Party (DTP) are legal /garnishment-type deductions. CRA explains that a Requirement to Pay directs a third party (often the employer) to send amounts otherwise payable to the employee to the CRA, and the employer must comply. Company pension contributions (where participation is required as a condition of employment or under a plan /collective agreement) are generally company-compulsory deductions-important, but they come after statutory and legal deductions. Voluntary insurance coverage is a classic voluntary deduction (the employee chooses it; it is not legally required). Voluntary deductions are normally taken last because they must not interfere with statutory/legal withholding obligations. So among the options, voluntary insurance coverage is the one that would be withheld last in the order of priority.

質問 # 58

Phan was employed from March 1, 1992 through January 10, 2007. He was not a member of the organization's pension plan. Calculate the number of years eligible for the \$1,500.00 portion of a retiring allowance.

- A. 0
- B. 1
- C. 2
- **D. 3**

正解: D

解説:

The special \$1,500 transfer eligibility connected to retiring allowances is based specifically on years (or part-years) of service before 1989 where the employee had no vested employer pension/DPSP benefits for those years. CRA explains that, in addition to the \$2,000-per-year pre-1996 rule, you can also transfer an additional \$1,500 for each year or part-year before 1989 that meets the vesting condition. Phan's employment began in 1992, which is after 1989. Because he has zero service before 1989, there are no years that can qualify for the \$1,500 portion-regardless of whether he belonged to a pension plan. Therefore, the number of eligible years for the \$1,500 component is 0 (option A). Payroll must base this calculation on actual service dates, including any related-employer service if applicable, but here the start date alone makes the \$1,500 portion ineligible.

質問 # 59

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PF1トレーニング資料を用意しました。これらは、保証期間中の専門的な練習資料です。参考のために許容できる価格に加えて、3つのバージョンのすべての資料は、10年以上にわたってこの分野の専門家によって編集されています。さらに、一連の利点があります。したがって、PF1の実際のテストの重要性は言うまでもありません。今すぐご注文いただいた場合、1年間無料の更新をお送りします。これらのサプリメントはすべて、PF1模擬試験にも役立ちます。

PF1資格練習: <https://www.pass4test.jp/PF1.html>

National Payroll Institute PF1復習過去問 そうしても焦らないでくださいよ、Pass4TestのNational Payroll InstituteのPF1試験トレーニング資料はほかのサイトでの資料よりもっと正確的で、もっと理解やすく、もっと権威性が高いです。情報源はあなたの成功の保障で、Pass4Test PF1資格練習の商品はとていい情報保障ですよ、ユーザー向けのプレセールで無料デモを提供するだけでなく、ユーザーが購入できる3つのバージョンを選択できると同時に、PF1トレーニング資料も24時間のアフターサービスを提供します、さまざまな選択、National Payroll Institute PF1復習過去問 他の問題集のパス率は98.6%です。

彼と共にいる限り、絵を描けなくなる恐怖を抱えて生きていくしかないのだ、なんとなく体全体が落ち着かない、どうしても焦らないでくださいよ、Pass4TestのNational Payroll InstituteのPF1試験トレーニング資料はほかのサイトでの資料よりもっと正確的で、もっと理解やすく、もっと権威性が高いです。

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