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National Payroll Institute Payroll Fundamentals 1Exam Sample Questions (Q32-Q37):

NEW QUESTION # 32
Dollar amounts that are paid to an employee to cover expenses that they incurred while performing their job, but are not considered in the calculation of an employee's earnings are:

- A. Benefits
- B. Earnings
- C. Expense reimbursements
- D. Allowances

Answer: C

Explanation:
An expense reimbursement is a repayment to an employee for business costs they already paid personally (for example, meals, mileage, supplies), typically supported by receipts or an expense report. CRA's guidance explains that a reimbursement is a payment made to repay amounts the employee spent while conducting the employer's business, and that a reasonable reimbursement is generally not included in the employee's income.
That's why reimbursements are generally not part of "earnings" for payroll calculations-they are not compensation for work performed; they are repayment of a business expense. This differs from an allowance, which is usually a fixed amount paid without requiring receipts; allowances are often taxable unless a specific CRA exception applies.
So the correct term for "dollar amounts paid to cover job expenses incurred, but not considered earnings" is expense reimbursements (option D). Payroll best practice is to ensure reimbursements are properly documented and reasonable to support non-taxable treatment.

NEW QUESTION # 33
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.
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.

NEW QUESTION # 34
When is the government-prescribed rate of interest set?

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

Answer: A

Explanation:
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.

NEW QUESTION # 35
Jasmine works for a Saskatchewan employer and earns $500.00 weekly. Calculate her Employment Insurance (EI) premium.

Answer:

Explanation:
$8.15 (employee EI premium for the week)
Explanation:
For employees whose province of employment is outside Quebec (including Saskatchewan), EI premiums are calculated by multiplying the employee's insurable earnings by the employee EI premium rate for the year, up to the annual maximum insurable earnings. For 2026, the employee EI premium rate outside Quebec is $1.63 per $100 of insurable earnings (which is 1.63%).
Jasmine earns $500.00 weekly and (based on the question) we assume all earnings are insurable and she has not reached the annual maximum. Her EI premium is:
$500.00 × 1.63% = $500.00 × 0.0163 = $8.15.
This amount is deducted from the employee's pay and later remitted to the CRA as part of the employer's regular payroll remittance.
The maximum insurable earnings for 2026 is $68,900, but at $500 per week she would only hit the maximum later in the year (if at all), so the weekly premium calculation above applies.

NEW QUESTION # 36
The employee-employer relationship is deemed to be severed when:

- A. There is no expectation of work to be performed by the employee
- B. The employee continues to accrue benefits in the organization's pension plan
- C. The employee retains the right to be recalled to work
- D. None of the above

Answer: A

Explanation:
In ROE administration, the key concept is whether the employment relationship is still "active" (that is, whether there is an ongoing expectation the employee will work again). Service Canada's ROE guidance ties ROE issuance to an interruption of earnings and specifically identifies situations where an employee is no longer on the employer's active employment list (for example, no expectation of future work) as a trigger for issuing an ROE.
Options A and B describe circumstances that can still align with an ongoing employment relationship. For example, employees may remain eligible for certain benefits after a last day worked, and a right to recall means the employer may still consider the employee attached to the workplace (often still "active" depending on the arrangement). In contrast, when there is no expectation of work to be performed, the relationship is effectively ended for ROE purposes, and the employer generally proceeds with separation reporting and ROE completion based on the interruption of earnings rules.

NEW QUESTION # 37
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