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## Chapter

# 4

## Non-Regular Payments

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### Learning Objectives:

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

1. apply statutory withholdings to:
  - Retroactive earnings
  - Bonus and incentive pay
  - Vacation pay without time taken
  - Directors' fees
  - Death benefits
2. Calculate net pay

### Communication Objective:

Upon completion of this chapter, you should be able to explain that the bonus tax method is the most accurate method for bonus payments.

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## National Payroll Institute Payroll Fundamentals 1 Exam Sample Questions (Q20-Q25):

### NEW QUESTION # 20

A Third Party Demand is issued by the Canada Revenue Agency for:

- A. Outstanding child support and/or maintenance payments
- B. Overpaid Employment Insurance benefits
- C. A debt owed to a third party creditor
- D. Unpaid income taxes or unpaid statutory deductions

**Answer: D**

Explanation:

A "Third Party Demand" in payroll collections commonly refers to the CRA's Demand on a Third Party (DTP)-a legal garnishment tool used to collect a person's debt to the government by requiring a third party (such as an employer or financial institution) to redirect funds that would otherwise be paid to the debtor.

CRA guidance explains that garnishments may be issued as a Requirement to Pay (RTP), Enhanced Requirement to Pay (ERTP), or Demand on a Third Party (DTP), and that these documents apply when money normally payable to someone who owes a debt to the government must instead be paid to the CRA (or other listed federal bodies).

This aligns with option B: unpaid income tax or unpaid statutory deductions (such as payroll source deductions) can lead to CRA collection action using these legal instruments.

Child support is generally enforced under provincial/territorial family support programs, not via CRA DTP as described here.

Overpaid EI benefits are typically handled through EI/Service Canada recovery processes, and "third-party creditor debt" is not a CRA-administered debt.

### NEW QUESTION # 21

Expense reimbursements are:

- A. Dollar amounts paid to employees to cover expenses that they incur while performing their job
- B. Dollar amounts the employer pays for the work an employee performs
- C. Values attributed to something the employer has either provided to an employee or paid for on an employee's behalf
- D. Dollar amounts paid to employees for the use of their personal property for business purposes

**Answer: A**

Explanation:

An expense reimbursement is paid to repay an employee for actual business expenses the employee incurred while performing their job (for example, meals while travelling on business, supplies purchased for work, etc.). CRA's taxable benefits guidance distinguishes reimbursements from allowances: an allowance is usually a predetermined amount paid without the employee having to support the expense with receipts, while a reimbursement is tied to actual costs.

That distinction matters because reimbursements are generally not compensation for work performed (so they are not "earnings"), and they are not "benefits" in the sense of a good or service provided by the employer (though CRA notes that benefits can include reimbursements of personal expenses-so payroll must still ensure the reimbursement is for business use and properly supported).

Option A correctly describes reimbursements. Option B is typically an allowance (for example, a vehicle allowance for using personal property). Option C describes earnings (wages/salary). Option D describes benefits (value of something provided or paid for on the employee's behalf).

### NEW QUESTION # 22

An employee in Ontario was paid a \$25,000.00 retiring allowance. The eligible portion was \$15,000.00 and was transferred to the employee's Registered Retirement Savings Plan (RRSP) by the employer. Calculate the income tax on the non-eligible portion.

- A. \$2,000.00

- B. \$1,000.00
- C. \$7,250.00
- D. \$5,000.00

**Answer: A**

Explanation:

A retiring allowance is treated as a lump-sum payment for payroll withholding purposes. When part of a retiring allowance is transferred directly to an RRSP/RPP, CRA guidance indicates you do not withhold income tax on the transferred amount (up to the employee's available limit), because it is not paid to the employee in cash.

Step 1: Determine the portion paid directly to the employee (non-eligible portion):

\$25,000 # \$15,000 transferred to RRSP = \$10,000 paid/remaining.

Step 2: Apply CRA lump-sum withholding rates (outside Quebec):

For total lump-sum payments \$5,001 to \$15,000, the withholding rate is 20%.

Step 3: Calculate tax to withhold on \$10,000:

$\$10,000 \times 20\% = \$2,000.00$ .

So the correct option is B (\$2,000.00).

### NEW QUESTION # 23

The Canada Revenue Agency form that is completed to allow a commissioned employee to claim non-reimbursed expenses at source is a:

- A. TP-1015.R.13.1-V
- B. T777
- C. TD1X
- D. TD1

**Answer: C**

Explanation:

The CRA form used to adjust payroll income tax withholdings at source for employees who earn commission income and have commission expenses is Form TD1X - Statement of Commission Income and Expenses for Payroll Tax Deductions. The CRA explains that an employee completes TD1X if they receive commission income (or salary plus commission) and want the employer to adjust tax deductions to take commission expenses into account.

This is different from:

TD1, which is the Personal Tax Credits Return used to claim basic/personal credits and determine standard withholding (not commission-expense adjustments).

T777, which is used to claim employment expenses on the employee's personal tax return (not to reduce payroll withholding at source).

TP-1015.R.13.1-V, which is a Quebec form used to request a reduction of Quebec income tax withholding in specific situations (not the CRA commission-expense at-source form).

Operationally, payroll should keep the TD1X on file and apply it to income tax withholding calculations until the employee updates or replaces it.

### NEW QUESTION # 24

In which province or territory is the employer-paid premium for private health insurance coverage that includes dental and prescription coverage considered to be a non-cash taxable benefit?

- A. Yukon
- B. Ontario
- C. British Columbia
- D. Quebec

**Answer: D**

Explanation:

In Quebec, employer-paid premiums (contributions) to a group insurance plan, including a private health services plan (which commonly covers items like dental and prescription drugs), are treated as a taxable benefit for the employee for Quebec purposes.

Revenu Quebec explicitly states that contributions (premiums) an employer pays under a group insurance plan for coverage received

by an employee constitute a taxable benefit.

Because the employer is paying the premium directly to the insurer (the employee receives coverage rather than cash), this is treated as a non-cash taxable benefit in payroll classification terms. The payroll impact is that this taxable benefit must be included in the employee's Quebec taxable income and reported on the RL-1 (and handled according to Quebec source deduction rules). Outside Quebec, employer-paid health/dental plan premiums are generally not treated the same way for provincial taxable benefit purposes, which is why the correct answer among the options is Quebec.

## NEW QUESTION # 25

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