

New PF1 Exam Camp & PF1 Trustworthy Dumps

REPUBLIC OF CAMEROON
Peace-Work-Fatherland
MINESEC/O.B.C.

PROBATIONARY F
Session: 202.....
Specialty: F1
Duration: 2 Hours
Coefficient : 02

APPLIED MECHANICS TEST

Authorized documents: None;
Allowed calculation methods: Non-programmable electronic calculator.
◊ The test consists of three (03) independent parts on numbered pages from to; which refer to the page mechanism
- Part A-STATIC
- Part B-KINEMATICS
- Part C-MATERIALS RESISTANCE

TARGETED COMPETENCIES:

THEME:
I. SETTING THE SCENE
II. DESCRIPTION AND OPERATION
III. WORK TO BE DONE
A. STATIC STUDY / 7.5 POINTS
But: Determine the pressing force exerted by the cam on the punch
Hypotheses and data:
III.A.1
III.A.2
III.A.3
a)
b)
c)
III.B STUDY OF MATERIALS RESISTANCE / 4.5 POINTS
But:
Hypotheses and data:
III.B.1
III.B.2
III.B.3
III.B.4
III.B.5
III-C KINEMATICS / 8 POINTS
But:
Data hypotheses:
III.C.1
III.C.2
III.C.3
III.C.4
III.C.5
III.C.6
III.C.7
III.C.8
III.C.9
III.C.10
III.C.11
III.C.12
III.C.13
III.C.14
III.C.15

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their choice was extremely correct.

National Payroll Institute Payroll Fundamentals 1 Exam Sample Questions (Q34-Q39):

NEW QUESTION # 34

Which pension plan requires the services of an actuary to study and forecast future needs of the plan to ensure the plan remains sufficiently funded to provide employees with their retirement benefits?

- A. Registered Retirement Savings Plan
- **B. Defined benefit pension plan**
- C. All of the above
- D. Defined contribution pension plan

Answer: B

Explanation:

A defined benefit (DB) pension plan promises a future pension benefit based on a formula (for example, service and earnings). Because the benefit is defined, the plan must ensure it is adequately funded to meet future liabilities. That requires actuarial valuations—professional studies that forecast future obligations and determine required contributions. Regulators describe DB plan funding as being based on actuarial calculations and require administrators to file actuarial valuation reports to establish funding and contribution requirements.

A defined contribution (DC) plan does not promise a specific future pension amount; contributions are defined, and the retirement outcome depends on investment performance—so it does not require the same ongoing actuarial funding valuations for promised liabilities. An RRSP is an individual savings plan, not an employer DB plan requiring actuarial funding reports. Therefore, the correct answer is Defined benefit pension plan (option A).

NEW QUESTION # 35

Phillip is being paid a severance payment with his final pay. Which block should this payment be reported on the Record of Employment?

- A. Block 15B only
- B. Block 15C only
- C. Blocks 15B and 17C
- **D. Block 17C only**

Answer: D

Explanation:

On the ROE, separation payments are reported in Block 17. Service Canada explains that Block 17C - Other monies is used to record "any other payments or benefits...paid...because of the separation," whether or not they are insurable.

The ROE Guide specifically lists "Severance pay" as a type of separation money to enter in Block 17C ("Enter 'Severance pay' and the amount").

Crucially, Block 15B and Block 15C are for insurable earnings totals/by pay period. The ROE Guide notes that some amounts reported in Block 17 (like vacation pay) are insurable and must be added into Blocks 15B

/15C; however, retirement leave credits/retiring allowances (a form of severance-type payment) are not insurable and are not added to Blocks 15B/15C even though they are recorded in Block 17C.

So, severance is reported in Block 17C only.

NEW QUESTION # 36

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

- A. The organization's pension plan
- **B. Voluntary insurance coverage**
- C. Third Party Demand
- D. Requirement to Pay

Answer: B

Explanation:

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.

NEW QUESTION # 37

Ursula is 17 years old, works in Quebec and earns \$750.00 weekly. Ursula pays weekly union dues of \$18.00 along with a special weekly union assessment of \$10.00 for construction of a new union hall for its members.

Ursula also has registered pension plan (RPP) contributions of \$20.00 deducted from each pay. Calculate Ursula's net federal taxable income.

Answer:

Explanation:

\$712.00

Explanation:

For payroll income tax purposes, net taxable income starts with the employee's gross taxable income and then subtracts only those deductions that are deductible for income tax and can be recognized at source. CRA payroll guidance shows this approach by subtracting items such as RPP contributions and union dues when determining net taxable income for calculating income tax deductions.

Gross taxable income (weekly): \$750.00.

RPP contributions are deductible (the amounts reported from box 20 of the T4 are generally deductible).

Regular union dues are deductible; however, the CRA states that deductible annual union/professional dues do not include special assessments or charges for anything other than ordinary operating costs. A levy specifically for constructing a new union hall is a special assessment, so it is not deductible as union dues.

So the deductions that reduce federal taxable income here are: \$18.00 (union dues) + \$20.00 (RPP) = \$38.00.

Net federal taxable income = \$750.00 - \$38.00 = \$712.00.

NEW QUESTION # 38

Dollar values attributed to something the employer has either provided to an employee or paid for on an employee's behalf are:

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

Answer: A

Explanation:

The CRA defines a benefit as something the employee receives when the employer pays for or gives something that is personal in nature (a good or service), either directly to the employee or through a third party. CRA's T4130 guide describes a benefit as a good or service you give (or arrange for) such as free use of employer property, and it is the value of that benefit that may need to be included in the employee's income if taxable.

This matches the wording in the question: "dollar values attributed to something the employer has either provided...or paid for...on an employee's behalf." By contrast, earnings are pay for work performed (salary, wages, commissions). Allowances are fixed amounts paid to help cover anticipated expenses without receipts (often taxable unless an exception applies). Expense reimbursements repay actual business expenses (typically supported by receipts) and are generally not treated as earnings.

So the correct classification is Benefits.

NEW QUESTION # 39

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