

최신 Payroll Fundamentals PF1 무료샘플문제 (Q67-Q72):

질문 # 67

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

정답: A

설명:

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.

질문 # 68

By the authority of which Act can the Canada Revenue Agency garnish the wages of an employee who has failed to pay Employment Insurance premiums, Canada Pension Plan contributions, or income tax deductions?

- A. The Employment Insurance Act
- B. The Canada Pension Plan Act
- C. The Income Tax Act
- D. The Creditors' Relief Act

정답: C

설명:

The CRA's wage garnishment tool is commonly issued as a Requirement to Pay (RTP) (and related instruments such as ERTTP/DTP), which directs a third party (often the employer) to redirect amounts that would otherwise be paid to the employee, and send them to the government instead. CRA guidance explains that when an employee owes money, the CRA can send the employer a requirement to pay notice, and the employer must remit the amounts as instructed (or the employer can become liable).

The legal authority for the CRA to issue a Requirement to Pay is found in the Income Tax Act, including section 224, which sets out the mechanism and consequences for non-compliance.

In payroll operations, this is a communication-and-compliance issue: payroll must correctly interpret the notice, apply the withholding/remittance as directed, and communicate impacts to internal stakeholders (HR

/finance) and, where appropriate, the affected employee-while ensuring the remittance is made exactly as the CRA notice requires.

질문 # 69

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

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

정답: B

설명:

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.

질문 # 70

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 clearance certificate
- C. Consent to withhold statutory deductions
- **D. A confidentiality agreement**

정답: D

설명:

A hiring authorization package/checklist typically ensures the organization collects the documents needed to onboard the employee and set them up correctly in payroll and HR systems. This often includes items like an offer letter, signed policies, banking details for direct deposit, emergency contacts, and required HR/legal acknowledgements. A confidentiality agreement is a common onboarding document because it protects the employer's confidential information and can be required regardless of payroll deductions.

The other options are not good examples of "required information" for all new hires. Employees do not give

"consent" for statutory deductions-deductions like CPP, EI, and income tax withholding are required by law and employers must withhold them when applicable. A "clearance certificate" is not a standard universal onboarding requirement for payroll in Canada. A T1213 is only completed in special situations where an employee requests CRA authorization to reduce tax withheld at source; it is not something most new hires must provide.

질문 # 71

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. British Columbia
- C. Ontario
- **D. Quebec**

정답: D

설명:

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.

질문 # 72

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