

素敵PF1 | 信賴的なPF1基礎問題集試験 | 試験の準備方法 Payroll Fundamentals 1Exam 受験料



我が社のTech4Examはいつまでもお客様の需要を重点に置いて、他のサイトに比べより完備のNational Payroll Institute試験資料を提供し、National Payroll Institute試験に参加する人々の通過率を保障できます。お客様に高質のPF1練習問題を入手させるには、我々は常に真題の質を改善し足り、最新の試験に応じて真題をアップデートしたいしています。我々PF1試験真題を暗記すれば、あなたはこの試験にパスすることができます。

当面の実際のテストを一致させるために、Tech4ExamのNational Payroll InstituteのPF1問題集の技術者はすべての変化によって常に問題と解答をアップデートしています。それに我々はいつもユーザーからのフィードバックを受け付け、アドバイスの一部をフルに活用していますから、完璧なTech4ExamのNational Payroll InstituteのPF1問題集を取得しました。Tech4Examはそれを通じていつまでも最高の品質を持っています。

>> PF1基礎問題集 <<

試験の準備方法-ハイパスレートのPF1基礎問題集試験-信賴できるPF1受験料

献身と熱意を持ってPF1ガイド資料を段階的に学習する場合、必死に試験に合格することを保証します。学習資料の権威あるプロバイダーとして、潜在顧客からより多くの注目を集めるために、常に同等のテストと比較してPF1模擬テストの高い合格率を追求しています。将来的には、PF1試験トレンドは、高い合格率でより魅力的で素晴らしいものになると信じています。

National Payroll Institute Payroll Fundamentals 1Exam 認定 PF1 試験問題 (Q25-Q30):

質問 # 25

Alyssa is a member of her employer's Defined Contribution Pension Plan. The plan defines the contribution as 3% of the employee's pensionable earnings, with the employer matching the employee's contribution.

Alyssa's pensionable earnings are \$3,400.00 per month. Calculate the total payment to be remitted to Alyssa's Defined Contribution Pension Plan each month.

正解:

解説:

\$204.00 per month

Explanation:

In a Defined Contribution (DC) pension plan, contributions are calculated as a set percentage of the employee's pensionable earnings, and the total remittance is usually the sum of the employee deduction plus the employer's matching contribution, based on the plan text. Here, the plan states the employee contributes 3% of pensionable earnings, and the employer matches the employee contribution.

Step 1: Calculate the employee's pension contribution:

$$3\% \times \$3,400.00 = 0.03 \times 3,400.00 = \$102.00.$$

Step 2: Calculate the employer match:

Because the employer matches the employee contribution, the employer contributes \$102.00 as well.

Step 3: Total remittance to the plan:

$$\$102.00 \text{ (employee)} + \$102.00 \text{ (employer)} = \$204.00 \text{ each month.}$$

From a payroll processing perspective, the employee amount is withheld from gross pay as a payroll deduction according to plan rules, while the employer match is recorded as an employer expense. Payroll remits both amounts to the plan administrator following the plan's remittance schedule, and should reconcile pensionable earnings and contributions to ensure accuracy and compliance with plan terms.

質問 # 26

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. May 4 of the current year
- C. None of the above
- **D. April 13 of the current year**

正解: D

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 # 27

A death benefit is a:

- A. Payment made by an employer of vacation pay owing to an employee on their death
- B. Payment made by an employer of any outstanding earnings to an employee on their death
- C. Life insurance payment made by an insurance company on the death of an employee
- **D. Discretionary payment made by an employer on the death of an employee, in recognition of the employee's service**

正解: D

解説:

The CRA defines a death benefit as the gross amount of any payment made on or after the death of an employee to recognize the employee's service in an office or employment. It can be paid to a surviving spouse /common-law partner, heir, or the estate.

This is different from amounts the employee already earned before death (for example, regular wages up to the date of death, or vacation pay that was accrued/earned). CRA guidance treats wages and employment income earned up to and including the date of death as amounts to be reported on a T4 slip, not as a death benefit.

It's also different from a life insurance payout from an insurer (which is not an employer-paid "death benefit" for payroll reporting purposes). The payroll impact is that a qualifying death benefit is generally reported as a special payment (often on a T4A), following CRA rules for deductions and reporting of death benefits.

質問 # 28

The formula for calculating net pay is:

- A. Gross earnings minus total deductions
- B. Pensionable earnings minus total deductions
- C. Net taxable income minus total deductions
- D. Gross earnings minus total tax

正解: A

解説:

Net pay (often called "take-home pay") is what the employee actually receives after all withholdings and other deductions are taken from their earnings. In Canadian payroll practice, the starting point is gross earnings (regular wages plus any taxable amounts that must be included in income). From gross earnings, payroll subtracts total deductions, which include statutory deductions (such as CPP/QPP, EI, and income tax) and any authorized non-statutory deductions (for example, union dues, benefits premiums, pension contributions, or garnishments where applicable). This is why the most accurate generic formula is gross earnings # total deductions. CRA payroll guidance reflects this structure by requiring employers to calculate gross pay, determine the correct statutory deductions, and then arrive at the amount paid to the employee after those deductions are withheld and remitted.

Options C and D are incomplete or incorrect because "total tax" is only one part of deductions, and "net taxable income" is not a payroll calculation base in the way the question frames it. Option A is also incorrect because "pensionable earnings" is only relevant to CPP/QPP calculations, not the overall net pay formula.

質問 # 29

Tanya submitted a letter of resignation to her employer on April 2 of the current year advising that she would be resigning her position effective April 27 for the pay period ending April 28. What date will appear in Block 11 of Tanya's Record of Employment?

- A. April 27 of the current year
- B. April 2 of the current year
- C. None of the above
- D. April 30 of the current year

正解: A

解説:

Block 11 on the ROE is "Last day for which paid." Service Canada instructs employers to enter the last day for which the employee received insurable earnings. This date usually coincides with the last day of work, unless the employee continues to receive insurable earnings after the last day worked (for example, paid leave like vacation/sick leave or salary continuance).

In Tanya's case, she gave notice on April 2, but her resignation is effective April 27. There's no information indicating paid leave after April 27 or salary continuance. So Block 11 should be April 27 (the last day she worked/received insurable earnings).

The question also mentions the pay period ending April 28-that date belongs in Block 12 (Final pay period ending date), which is the end date of the final pay period that includes the Block 11 date, and is often different from Block 11.

質問 # 30

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Tech4Examは100%の合格率を保証するだけでなく、1年間の無料なオンラインのPF1問題更新を提供しております。最新の資源と最新の動態が第一時間にお客様に知らせいたします。何の問題があったらお気軽に聞いてください。

PF1受験料: <https://www.tech4exam.com/PF1-pass-shiken.html>

受験生の皆さんの要望に答えるように、Tech4ExamはPF1認定試験を受験する人々のために特に効率のあがる勉強法を開発しました、IT職員の一員として、今のPF1試験資料を知っていますか、PF1トレーニング準備の各バージョンは、さまざまな特性とさまざまな使用方法を後押しします、専門家によって作成された印刷可能なPDF形式があり、ダウンロードにアクセスできれば、いつでもどこでもPF1トレーニングエンジンを学習できます、同時にPF1テスト資料のフロントページにはテストモジュールの分類が明確であるため、ページのデザインが非常に便利です、私たちを見つけるのはあなたのNational Payroll InstituteのPF1試験に合格する保障からです。

ずっとこのまま、何も考えずにいられたら そっと目を閉じると、愛らしい和月の笑顔が浮かんでは消える、今回は大ぶりの青い石がついた首飾りと耳飾りでございました、受験生の皆さんの要望に答えるように、Tech4ExamはPF1認定試験を受験する人々のために特に効率のあがる勉強法を開発しました。

