

PF1 Payroll Fundamentals 1 Exam Learning Material in 3 Different Formats



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National Payroll Institute Payroll Fundamentals 1 Exam Sample Questions (Q24-Q29):

NEW QUESTION # 24

Which of the following is not correct?

- A. Vacation pay reported in Block 17A is reported in Block 15B
- B. Severance payments and retiring allowances are not reported in Block 15B
- **C. Block 15B is not completed when insurable earnings are reported in Block 15C**
- D. Bonus payments reported in Block 17C are also reported in Block 15B

Answer: C

Explanation:

Option A is not correct. Service Canada's ROE guidance for paper ROEs explains that if you need to complete Block 15C, you do that first, and then you still enter the total insurable earnings in Block 15B. It also reminds employers to include any insurable separation payments entered in Block 17 in both Block 15C (Pay Period 1) and Block 15B totals.

Option C is correct because retiring allowances (often treated as severance-type amounts) are not insurable, so even if they appear in Block 17C, they are not added to Blocks 15B/15C.

Option D is correct because vacation pay paid on separation is reported in Block 17A, and when it is insurable, it must be included in the insurable earnings totals in Block 15B (and Block 15C P.P.1 where applicable).

NEW QUESTION # 25

Which of the following company-compulsory deductions would reduce the employee's gross taxable income for purposes of withholding income taxes?

- A. Employee payment of provincial health care plan premiums
- B. Employee payment of a portion of group benefit plan premiums
- **C. Employee contributions to a group Registered Retirement Savings Plan (RRSP)**
- D. All of the above

Answer: C

Explanation:

For payroll withholding, income tax is calculated on taxable income for the pay period, so only deductions that are income-tax deductible (or otherwise reduce taxable income at source) will reduce the employee's taxable base for withholding. Employee contributions to an RRSP are generally deductible for the employee, which is why payroll-deducted RRSP contributions (such as contributions to a group RRSP taken off the paycheque) reduce the amount of income tax withheld when the payroll system is set up to treat them as deductible contributions. The CRA confirms that deductible RRSP contributions can be used to reduce your tax. By contrast, paying provincial health care premiums (where applicable) and paying an employee share of group benefit plan premiums are not automatic "reduce taxable income at source" deductions in the same way for payroll withholding; they may be personal expenses and, depending on the plan/premium type, may only affect the employee's personal tax situation through credits/deductions when filing, not the standard payroll withholding base. Therefore, the only correct choice is A.

NEW QUESTION # 26

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. Expense reimbursements**
- C. Earnings
- D. Allowances

Answer: B

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 # 27

Ronda earns \$12.50 per hour and worked 40 hours this week. Calculate her Canada Pension Plan (CPP) contribution for this weekly pay period.

Answer:

Explanation:

\$25.75

Explanation:

First calculate Ronda's pensionable earnings for the week. Her gross pay is:

$\$12.50 \times 40 = \500.00 .

CPP is calculated on pensionable earnings after subtracting the basic exemption (the Year's Basic Exemption, YBE), prorated to the pay period. The CRA confirms the YBE is \$3,500 and the employee CPP contribution rate for 2026 is 5.95% for base CPP.

Weekly exemption = $\$3,500 \div 52 = \67.31 (rounded to cents).

Pensionable earnings subject to CPP this week = $\$500.00 - \$67.31 = \$432.69$.

CPP contribution = $\$432.69 \times 5.95\% = \$432.69 \times 0.0595 = \$25.745\dots$, which rounds to \$25.75.

This deduction continues each pay until the employee reaches the annual CPP maximum contribution for the year (at which point CPP stops for the remainder of the year).

NEW QUESTION # 28

Vacation pay on termination would be recorded in which Block(s) on the Record of Employment?

- A. Block 17A only
- B. It would not be recorded
- C. Blocks 15B, 15C P.P. 1 and 17A
- D. Block 15B only

Answer: C

Explanation:

Service Canada's ROE Guide is clear that vacation pay paid because of separation (termination/layoff) must be reported in Block 17A - Vacation pay.

But it doesn't stop there. Vacation pay is generally insurable earnings, so when you enter insurable earnings in Block 17A, you must also add those amounts into Block 15B (Total insurable earnings) and into Block

15C, Pay Period 1 (P.P. 1) as applicable. The ROE Guide explicitly states: when you enter insurable earnings in Blocks

17A/17B/17C, you must also add them to the totals in Blocks 15B and 15C (P.P. 1 field)—and it gives the example that vacation pay paid on separation must be added to 15B and 15C because it is insurable.

Therefore, vacation pay on termination is recorded in Blocks 15B, 15C P.P. 1, and 17A (option C).

NEW QUESTION # 29

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