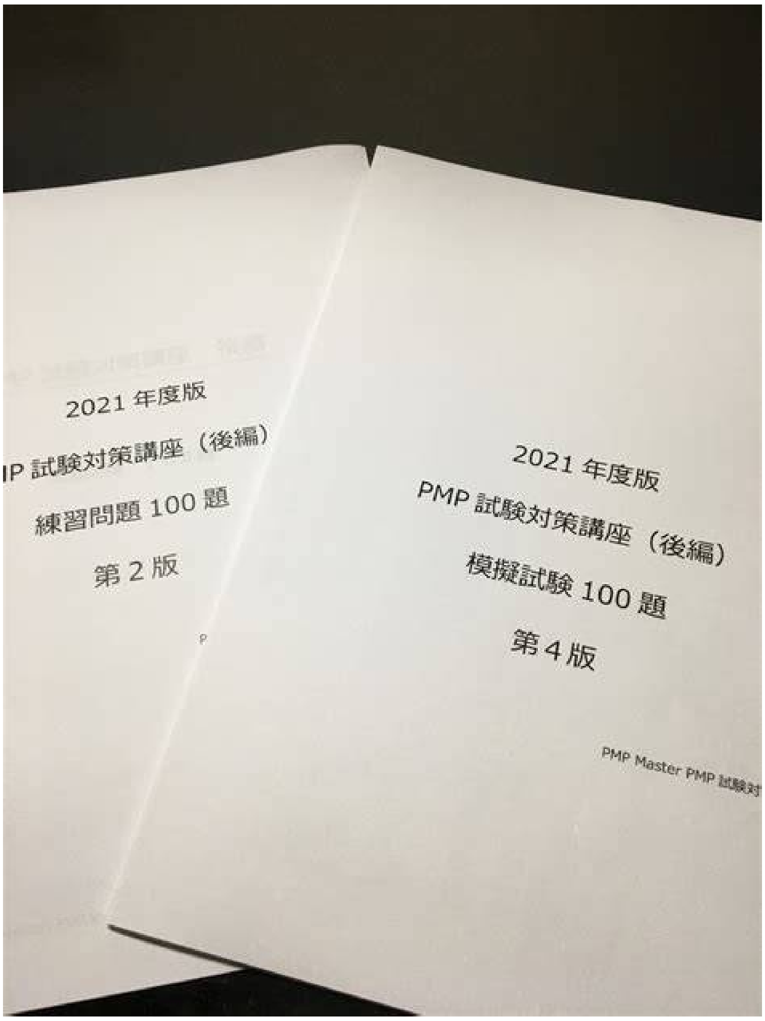
最新のPF1模擬対策問題 &合格スムーズPF1関連問題資料 |素晴らしいPF1試験勉強過去問



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National Payroll Institute PF1 Exam Syllabus Topics:

Section	Weight	Objectives
Topic 1: Individual Pay Calculations	40%	- Non-regular earnings • 1. Overtime, bonuses, retroactive pay • 2. Allowances, taxable benefits - Regular earnings • 1. Pay period types and frequency • 2. Hourly, salary, commission calculations

Topic 2: Communication and Compliance	10%	- Stakeholder communication • 1. Employee, government, third-party requirements - Accuracy and documentation • 1. Record keeping and audit trails
Topic 3: Record of Employment (ROE)	20%	- ROE completion requirements • 1. Insurable/pensionable earnings reporting • 2. Block-by-block reporting rules - Submission and deadlines • 1. Electronic vs paper filing
Topic 4: Termination and Special Payments	30%	- Termination payments • 1. Retiring allowances, death benefits • 2. Wages in lieu of notice, severance pay - Leaves and absences • 1. Sick leave, maternity/parental leave payments • 2. Vacation pay, statutory holidays

PF1関連問題資料 & PF1試験勉強過去問

PF1試験問題の更新を1年以内にクライアントに無料で提供し、1年後にクライアントは50%の割引を受けることができます。クライアントが古いクライアントの場合、一定の割引を享受できます。当社National Payroll Instituteの専門家は、毎日PF1ガイドトレントを更新し、PF1スタディガイドの最新の更新をクライアントに提供します。私たちはクライアントに割引を提供し、彼らがより少ないお金を使うようにします。あなたが古いクライアントである場合、あなたは特別割引を享受することができますので、お金を節約することができます。したがって、PF1テストトレントを購入することは非常に価値があります。

National Payroll Institute Payroll Fundamentals 1Exam 認定 PF1 試験問題 (Q34-Q39):

質問 # 34
The formula for calculating net pay is:

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

正解：B

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 # 35
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. $7,250.00
- B. $1,000.00
- C. $2,000.00
- D. $5,000.00

正解： C

解說：
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 × 20% = $2,000.00.
So the correct option is B ($2,000.00).

質問 # 36
Vacation pay on termination would be recorded in which Block(s) on the Record of Employment?

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

正解： C

解說：
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).

質問 # 37
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. All of the above
- B. A completed T1213
- C. A benefit enrollment form
- D. A clearance certificate

正解： C

解說：

A strong hire-authorization/onboarding checklist ensures payroll and HR collect documents needed to pay the employee accurately and enroll them in required programs. Abenefit enrollment formis a practical, common checklist item because many employers offer benefit plans that require employee elections (for example, health/dental coverage levels, beneficiary information, dependent details, etc.). Indeed's Canadian onboarding guidance explicitly notes employers often collectbenefits enrollmentpaperwork as part of essential new employee forms and onboarding checklists.
By contrast, aT1213(Request to Reduce Tax Deductions at Source) is not routinely required for all hires; it is only used when an employee applies for CRA authorization to reduce tax withheld. A "clearance certificate" is not a standard Canada-wide payroll onboarding requirement for typical employment relationships.
Therefore, "All of the above" is not correct.
Selectingbenefit enrollment formbest matches the purpose of a hiring authorization checklist: ensuring all employment setup steps are completed (pay setup, statutory forms, and benefits enrollment where offered) so payroll deductions and coverage are handled correctly from the start.

質問 # 38
In Block 12 of the Record of Employment, the final pay period ending date for employees who are paid solely by commission or are paid salary plus irregularly paid commission will be:

- A. The Saturday of the week in which the last day for which paid, reported in Block 11, occurs
- B. The last date of the pay period
- C. The Sunday of the week in which the last day for which paid, reported in Block 11, occurs
- D. The last date for which paid

正解：A

解説：
Service Canada treats commission salespeople (paid solely by commission or salary plus irregularly paid commission) as a special ROE situation where the weekly averaging formula is used. In that scenario, the ROE Guide states that for Block 12 (Final pay period ending date) you must use the Saturday of the week that contains the last day for which paid (Block 11).
This is different from the usual rule for most employees, where Block 12 is simply the end date of the final pay period that includes the Block 11 date (and it can't be earlier than Block 11).
The key reason is consistency in applying the weekly averaging approach: even if the employer's actual payroll cycle is not weekly, commission-only/irregular-commission employees are reported using a weekly framework for ROE purposes. Payroll should therefore align Block 12 to the correct "weekly" period end (Saturday) when that rule applies, to avoid ROE errors and Service Canada follow-up.

質問 # 39
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- 試験の準備方法-完璧なPF1模擬対策問題試験-効果的なPF1関連問題資料 □ ウェブサイト「 www.goshiken.com 」から➽ PF1 □を開いて検索し、無料でダウンロードしてくださいPF1参考書
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