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National Payroll Institute Payroll Fundamentals 1Exam Sample Questions (Q73-Q78):

NEW QUESTION # 73

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. Quebec
- C. Ontario
- D. British Columbia

Answer: B

Explanation:

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.

NEW QUESTION # 74

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. May 4 of the current year
- B. Block 11 would not be completed
- C. April 13 of the current year
- D. None of the above

Answer: C

Explanation:

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).

NEW QUESTION # 75

Select the correct order of priority for withholding payroll deductions from an employee's earnings.

- A. Statutory deductions, union deductions, legal deductions, company-compulsory deductions, voluntary deductions
- B. Union deductions, statutory deductions, legal deductions, company-compulsory deductions, voluntary deductions
- C. Statutory deductions, legal deductions, union deductions, company-compulsory deductions, voluntary deductions
- D. Company-compulsory deductions, union deductions, statutory deductions, legal deductions, voluntary deductions

Answer: C

Explanation:

Payroll deductions are typically applied in a priority order to ensure the employer meets mandatory legal obligations first and avoids creating liability. Standard Canadian payroll training materials commonly present five categories withheld in this order: (1) statutory deductions, (2) legal deductions, (3) union deductions, (4) company-compulsory deductions, and (5) voluntary deductions. Statutory deductions (CPP/QPP, EI, income tax, and where applicable NWT/Nunavut payroll tax) have top priority because employers are legally required to deduct and remit them.

Legal deductions (such as CRA requirements to pay/garnishments) are next because they are enforced by law and can create employer liability if not followed.

Union deductions follow where required by a collective agreement.

Company-compulsory deductions (for example, required benefit premiums) come after those.

Voluntary deductions (charity, savings plans, etc.) are last and only taken if funds remain.

Therefore, option D is the correct order.

NEW QUESTION # 76

What is piecework?

- A. A rate of pay earned per unit of production, regardless of the length of time taken
- B. A fixed amount of earnings paid to an employee per pay period, regardless of the number of hours worked or the production they accomplished
- C. All of the above
- D. Earnings which are based on the amount of time worked, usually at a rate per hour or per day

Answer: A

Explanation:

Piecework (also called piece-rate pay) is a pay method where an employee's earnings are determined by output—they are paid a set amount per unit produced or completed, rather than by hours worked or a fixed salary. This aligns directly with option C. A time-

based hourly/daily wage (option A) is a different earnings method, and a fixed pay-per-period arrangement (option B) describes salary. Therefore, "all of the above" is incorrect because these are three distinct compensation structures. In payroll calculations, piecework earnings are typically calculated as: piece rate × number of units produced in the pay period. Employers still have to ensure compliance with employment standards, such as minimum wage and overtime rules, even where piecework is used. A Canadian payroll educational reference defines piecework as payment for each unit produced "regardless of the amount of time taken."

NEW QUESTION # 77

What information is required to calculate the standby charge, the reduced standby charge, and the operating cost benefit for a company-owned automobile?

- A. Capital cost, total kilometres, personal kilometres, and business kilometres
- B. Capital cost, availability, business kilometres
- C. Capital cost, sales taxes, availability
- **D. Capital cost, sales tax, availability, total kilometres, business kilometres, and personal kilometres**

Answer: D

Explanation:

CRA's automobile benefit calculations require multiple data points because there are usually two components: the standby charge (vehicle availability) and the operating expense benefit (personal driving where the employer pays operating costs). CRA's guidance on employer-provided automobiles explains that standby charge calculations use the automobile's cost (capital cost) including applicable taxes and the time the vehicle was available to the employee, while the reduced standby charge and operating benefit depend on kilometres driven and the split between business and personal use.

To determine whether a reduced standby charge applies, you need availability plus business-use requirements (which are evidenced through total/business kilometres). To calculate the operating expense benefit, you need personal kilometres (often derived from total kilometres minus business kilometres) or detailed personal km directly.

Therefore, the complete and correct set of required inputs is: capital cost (with sales tax), availability, total kilometres, business kilometres, and personal kilometres—which is option D.

NEW QUESTION # 78

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