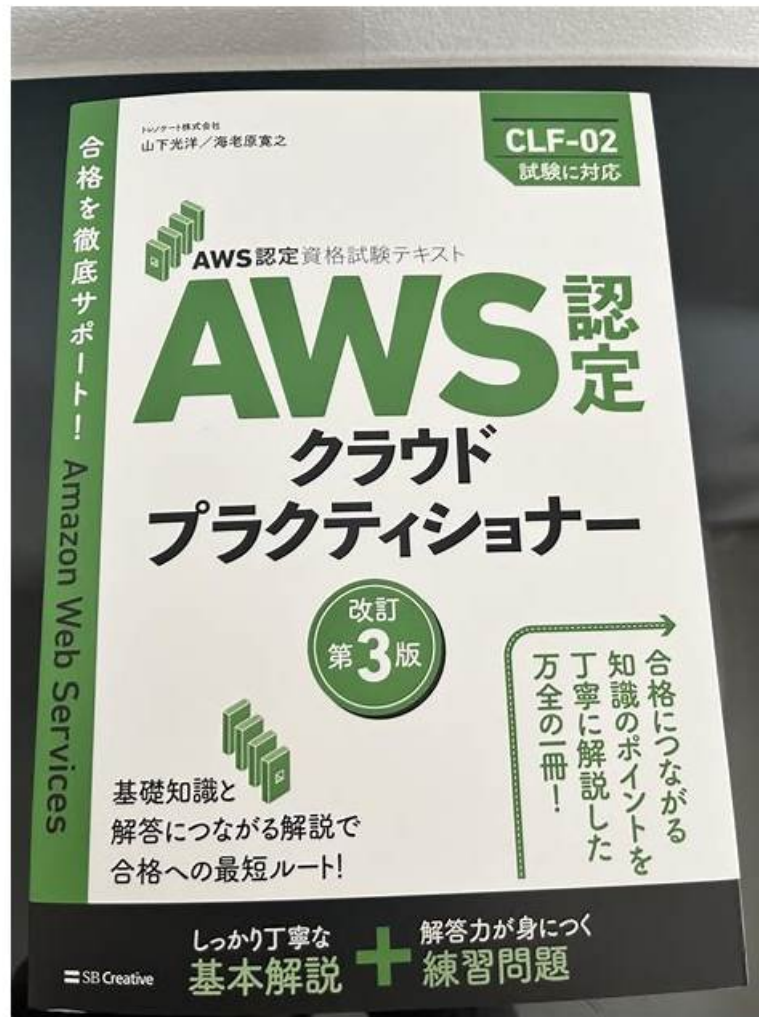


PF1資格練習 & PF1テスト資料



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>> PF1資格練習 <<

実際試験を模擬する National Payroll Institute PF1試験問題集のソフト版を紹介

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National Payroll Institute Payroll Fundamentals 1Exam 認定 PF1 試験問題 (Q74-Q79):

質問 # 74

The source deductions form completed by all new employees in Quebec is called:

- A. T2222
- B. T1213
- C. TP-1015.3-V
- D. TD1-AB

正解: C

解説:

In Quebec, employees must complete a Quebec-specific source deductions form so the employer can calculate Quebec income tax to withhold. Revenu Quebec identifies Form TP-1015.3-V (Source Deductions Return) as the form employees complete and provide to their employer/payer for this purpose. It is part of the onboarding /payroll setup process in Quebec and is used to determine personal tax credits and any additional withholding instructions for Quebec provincial income tax.

The other options are not the standard Quebec source deductions return for new employees: T1213 is a CRA form used to request a reduction in tax deductions at source (federal), TD1-AB is a provincial TD1 for Alberta (not Quebec), and T2222 is not the Quebec source deductions return. From a payroll communication standpoint, the employer should request both the applicable federal TD1 and the Quebec TP-1015.3-V, then retain them on file to support accurate withholding calculations.

質問 # 75

How many pay periods will be used to calculate insurable earnings in Block 15B on the Record of Employment if the employee is paid weekly?

- A. Last 14 pay periods (or less if period of employment is shorter)
- B. Last 13 pay periods (or less if period of employment is shorter)
- C. Last 7 pay periods (or less if period of employment is shorter)
- D. Last 27 pay periods (or less if period of employment is shorter)

正解: D

解説:

For a paper ROE, Service Canada's ROE guidance uses a set number of most recent consecutive pay periods to support the reporting of insurable earnings. In Block 15C (insurable earnings by pay period), the paper ROE provides 27 fields, which allows reporting up to 27 weekly pay periods (or fewer if the employee worked fewer periods).

Block 15B is the total insurable earnings for the applicable number of consecutive pay periods, and for a weekly payroll this aligns with the same maximum count used on the paper ROE earnings grid-27 periods.

Practically, this means payroll totals the employee's insurable earnings for the last 27 consecutive weekly pay periods leading up to the interruption of earnings (or the full period of employment if shorter). Using the correct number of pay periods ensures Service Canada has the right earnings history to adjudicate EI benefits accurately and reduces ROE processing issues.

質問 # 76

A retiring allowance includes:

- A. Vacation pay
- B. Accumulated overtime
- C. Payments in recognition of long service
- D. Bonus or incentive pay

正解: C

解説:

The CRA defines a retiring allowance (also called severance pay) as an amount paid to an employee when or after they retire or lose their job, in recognition of long service or for the loss of office or employment. This matches option A.

The other options are specifically not retiring allowances under CRA guidance. The CRA states a retiring allowance does not include

salary, wages, bonuses, or overtime, which rules out bonus or incentive pay and accumulated overtime. The CRA also states it does not include payments for accumulated vacation leave not taken before retirement, which rules out vacation pay. This classification matters in payroll because retiring allowances have distinct rules: for example, they are not subject to CPP or EI deductions, and part of a retiring allowance may be eligible for direct transfer to an RRSP /RPP under special rules (based on pre-1996 service).

質問 # 77

Expense reimbursements are:

- A. Values attributed to something the employer has either provided to an employee or paid for on an employee's behalf
- B. Dollar amounts the employer pays for the work an employee performs
- **C. Dollar amounts paid to employees to cover expenses that they incur while performing their job**
- D. Dollar amounts paid to employees for the use of their personal property for business purposes

正解: C

解説:

An expense reimbursement is paid to repay an employee for actual business expenses the employee incurred while performing their job (for example, meals while travelling on business, supplies purchased for work, etc.). CRA's taxable benefits guidance distinguishes reimbursements from allowances: an allowance is usually a predetermined amount paid without the employee having to support the expense with receipts, while a reimbursement is tied to actual costs.

That distinction matters because reimbursements are generally not compensation for work performed (so they are not "earnings"), and they are not "benefits" in the sense of a good or service provided by the employer (though CRA notes that benefits can include reimbursements of personal expenses-so payroll must still ensure the reimbursement is for business use and properly supported). Option A correctly describes reimbursements. Option B is typically an allowance (for example, a vehicle allowance for using personal property). Option C describes earnings (wages/salary). Option D describes benefits (value of something provided or paid for on the employee's behalf).

質問 # 78

Paula is granted a pay increase. The paperwork informing the payroll department of the pay increase is two pay periods late. What method would be used to calculate income taxes on the separate retroactive payment?

- A. Tax table method
- **B. Retroactive tax method**
- C. Lump-sum tax method
- D. Bonus tax method

正解: B

解説:

A payment made to "catch up" wages because a pay increase was processed late is a retroactive payment. The CRA provides different income tax calculation approaches depending on the payment type and specifically lists "Retroactive payments" as its own category, separate from regular tax-table calculations, lump-sum, and bonus/irregular methods.

For bonuses and retroactive pay increases, the CRA also points employers to the Payroll Deductions Online Calculator (PDOC) to calculate CPP, EI, and income tax correctly, which aligns with using the appropriate CRA method for retroactive amounts.

Because this situation is explicitly a retroactive adjustment (two pay periods late), the correct choice is the Retroactive tax method (option C), not the bonus/irregular method, not the lump-sum method, and not the regular tax tables.

質問 # 79

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PF1テスト資料: <https://www.xhs1991.com/PF1.html>

