
Payroll & Benefits-Chapter 1- Introduction to Canadian Payroll Exam questions with correct answers

What is often the single largest operating cost for a business? - VERIFIED ANSWER✓✓ -Payroll costs

What are the key considerations of payroll administration? - VERIFIED ANSWER✓✓ --accuracy

-timeliness

-resourcefulness

What 3 basic questions must be addressed before you pay? - VERIFIED ANSWER✓✓ -1. Is the worker an employee or are they providing a contracted service?

2. If they are an employee, does federal or provincial jurisdiction apply?

3. Who are the stakeholders and what are their needs?

What is an employer obligated to do in an employee/employer relationship? - VERIFIED ANSWER✓✓ --Withhold CPP, EI, and income tax contributions

-Pay employer contributions and premiums

-Remit deductions and employer contributions to CRA

What happens if an employer fails to withhold and remit contributions? - VERIFIED ANSWER✓✓ - Failure to withhold and remit can result in penalties

What 3 steps are used to evaluate a contract for work? - VERIFIED ANSWER✓✓ -1. Examine the intent of the parties on entering the contract

2. Determine if the employment meets the definitions of a contract of employment

3. Compare the intention of the parties to the contract to the actual working relationship

What is a Social Insurance Number(SIN)? - VERIFIED ANSWER✓✓ --personal account number with the government

Canadian Payroll Exam Questions

**Robert F. Meigs, Wai P. Lam, Brenda M.
Mallouk**



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