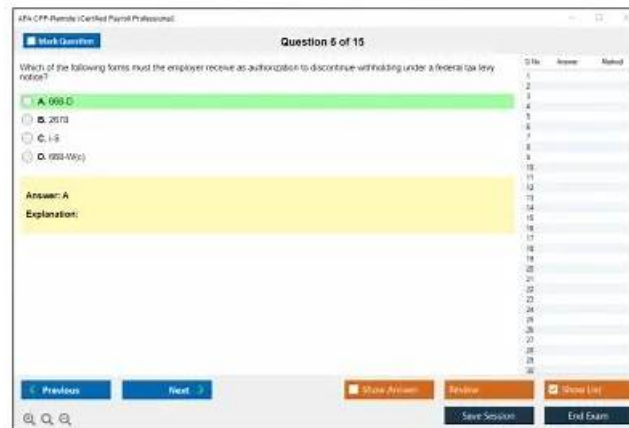


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APA Certified Payroll Professional Sample Questions (Q42-Q47):

NEW QUESTION # 42

Under USCIS requirements, an employer's electronic storage system for Form I-9 must provide all EXCEPT:

- A. Ability to produce copies within 24 hours
- B. Indexed retrieval system
- C. Ability to reproduce legible hard copies
- D. Reasonable control to detect alteration

Answer: A

Explanation:

Employers must provide copies within 3 business days, not 24 hours. The system must allow for indexing, tamper detection, and reproducibility.

NEW QUESTION # 43

A manager who embraces the theory of situational leadership is most likely to emphasize:

- A. Versatility in the approach used in dealing with subordinates
- B. The need for employees to have freedom in getting their work done
- C. Strict adherence to all company policies and procedures
- D. Quick decision making and prompt reaction to events

Answer: A

NEW QUESTION # 44

Which form is used to request an employer identification number?

- A. SS-4
- B. SS-5
- C. I-9
- D. SS-8

Answer: A

NEW QUESTION # 45

When payroll professionals address employee ' s questions in a timely manner, which principle of customer service is demonstrated?

- A. Empathy
- B. Responsiveness
- C. Assurance
- D. Reliability

Answer: B

Explanation:

Responsiveness in a customer service context refers to the willingness to help customers and provide prompt service. In the payroll environment, this is demonstrated when staff members address employee inquiries regarding paychecks, tax withholdings, or benefit deductions without undue delay. This behavior builds organizational trust and demonstrates that the payroll department prioritizes the financial well-being of the workforce. While empathy involves understanding an employee ' s feelings and reliability refers to the accuracy and consistency of the service, responsiveness specifically measures the speed and willingness with which a service is delivered. Maintaining high responsiveness is critical for de-escalating potential conflicts and ensuring that errors are corrected quickly, thereby minimizing the impact on the employee ' s personal finances and the company ' s compliance record.

NEW QUESTION # 46

All of the following information is required to be reported on Form 1094-C EXCEPT:

- A. Total number of Forms 1095-C filed
- B. Employer name
- C. Contact person
- D. Social Security number

Answer: D

Explanation:

Comprehensive and Detailed In-Depth Explanation:

Form 1094-C is the transmittal form for Form 1095-C (used for ACA reporting). It requires:

- * Employer's name
- * EIN
- * Contact person info
- * Total Forms 1095-C filed

SSN is not required on 1094-C - it is reported on the 1095-C form instead.

References:

IRS Instructions for Forms 1094-C and 1095-C

The Payroll Source, Chapter 6: Health Care Reporting

NEW QUESTION # 47

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