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Brian Glade,
SHRM Vice President

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How to study the GPHR Exam

Preparation of certification exams could be covered with two resource types. The first one are the study guides, reference books and study forums that are elaborated and appropriate for building information from ground up. Apart from them video tutorials and lectures are a good option to ease the pain of through study and are relatively make the study process more interesting nonetheless these demand time and concentration from the learner. Smart candidates who wish to create a solid foundation altogether examination topics and connected technologies typically mix video lectures with study guides to reap the advantages of each but practice exams or practice exam engines is one important study tool which goes typically unnoticed by most candidates. Practice exams are designed with our experts to make exam prospects test their knowledge on skills attained in course, as well as prospects become comfortable and familiar with the real exam environment. Statistics have indicated exam anxiety plays much bigger role of students failure in exam than the fear of the unknown. ITPassLeader expert team recommends preparing some notes on these topics along with it don't forget to practice **GPHR Exam exam dumps** which had been written by our expert team, each of these can assist you loads to clear this exam with excellent marks.

HRCI Global Professional in Human Resource Sample Questions (Q107-Q112):

NEW QUESTION # 107

Which of the following stages of globalization is an organization likely in if it is pursuing a polycentric staffing approach?

- A. Multinational
- B. Transnational
- C. Global
- D. Domestic

Answer: A

NEW QUESTION # 108

An organization decides to provide their employees who have stayed with the company for 15+ years a pension based on the average earnings in the last 3 years of their employment with the company. Which type of formula does this utilize ?

- A. Cash balance plan
- B. Final pay
- C. Career-average
- D. Flat dollar

Answer: B

NEW QUESTION # 109

In the context of expatriate compensation, what is "hypothetical income tax"?

- A. An amount an organization pays to local income tax authorities
- B. A deduction an organization makes based on an estimate of the individual's tax liability
- C. A payment made by an expatriate directly to the host location to cover the cost of taxes
- D. An accounting method used to transfer funds to the host-country tax authorities

Answer: B

Explanation:

Comprehensive and Detailed Explanation:

Hypothetical income tax is a calculated deduction from the expatriate's compensation package. It represents what the employee would have paid in taxes if they had remained in their home country. It allows the company to:

- * Ensure tax equalization
- * Prevent the employee from gaining or losing due to differing tax regimes
- * Promote fairness across assignees

GPHR Study Guide Extract - Global Compensation and Benefits / Tax Equalization and Hypothetical Tax:

"A hypothetical tax is a notional deduction based on the home country tax burden. It ensures the expatriate neither benefits nor suffers financially due to differences in tax laws across borders." This practice helps maintain pay equity and manage tax-related expatriate costs effectively.

NEW QUESTION # 110

Which of the following is the next step in the change management process after an organization discusses the need for change?

- A. Implement and evaluate change
- B. Communicate the change plan
- C. Establish a plan and a time line
- D. Prepare alternative plans

Answer: D

NEW QUESTION # 111

Which of the following is the best example of surface culture?

- A. Tradition
- B. Language
- C. Religion
- D. History

Answer: B

Explanation:

Comprehensive and Detailed Explanation:

Surface culture refers to the visible and observable aspects of a culture - things that outsiders can see or hear quickly. Language is the clearest example, as it:

- * Is immediately apparent
- * Shapes communication but not necessarily deeper values
- * Can be learned without understanding the culture's underlying beliefs. In contrast, elements like values, norms, and beliefs (e.g., religion, tradition) are part of deep culture.

GPHR Study Guide Extract - Workforce Relations and Risk Management / Cultural Awareness:

"Surface culture includes behaviors and practices such as language, dress, and food. These are easily observable, but deeper values require contextual understanding." Understanding surface culture helps with initial adaptation but does not replace deeper cross-cultural competence.

NEW QUESTION # 112

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