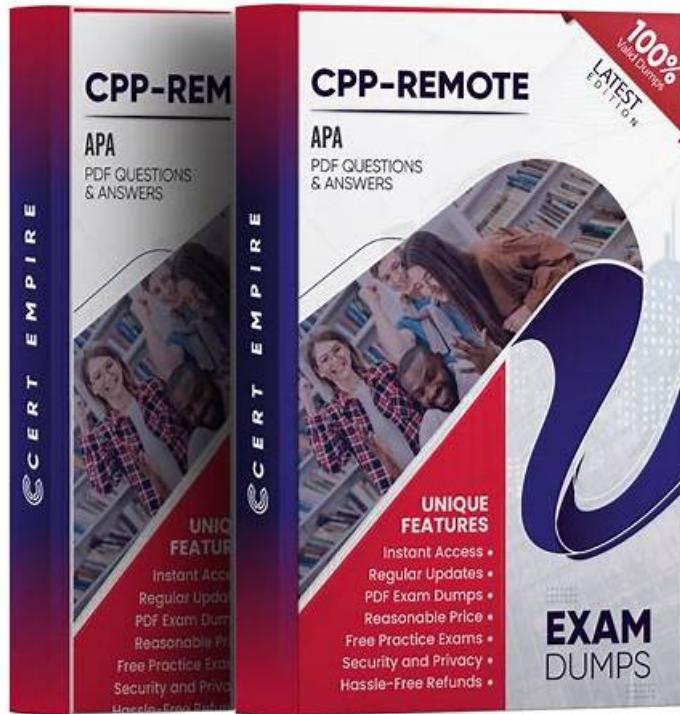


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## APA Certified Payroll Professional Sample Questions (Q86-Q91):

### NEW QUESTION # 86

Which of the following would never be delegated to a manager's subordinates?

- A. All of the above
- **B. Accountability**
- C. Responsibility
- D. Authority

**Answer: B**

**NEW QUESTION # 87**

In the implementation planning stage, which of the following activities documents the existing system?

- **A. Current Situation Analysis**
- B. Gap analysis
- C. Data mapping
- D. Project planning

**Answer: A**

Explanation:

Comprehensive and Detailed In-Depth Explanation:

The Current Situation Analysis is the process of documenting the current state of the payroll system, workflows, processes, and integrations. It serves as the baseline to identify improvements and gaps.

\* Gap analysis= Compares current vs. desired future state

\* Data mapping= Aligns old data structure to new system

\* Project planning= Establishes timelines, resources

**NEW QUESTION # 88**

Which of the following is one of the purposes of a job description?

- A. Specifies frequency of interdepartmental meetings
- **B. Describes the experience, skills, knowledge, abilities, education, and training needed to perform the job.**
- C. Provides security access and passwords to be assigned to the incumbent
- D. Reinforces delineation between statutory employees and independent coworkers

**Answer: B**

**NEW QUESTION # 89**

Which of the following is the primary purpose of an employee's performance review?

- A. To present a comparison of the salary of the employee to that of others in the department
- B. To document the justification for terminating an employee
- **C. To encourage performance that is on task with established goals**
- D. To convey the company's financial goals for the next fiscal year

**Answer: C**

**NEW QUESTION # 90**

Sick pay under a definite plan or system is NOT subject to mandatory federal income tax withholding when paid:

- A. By an agent of the employer
- B. From an employer's self-insured plan
- **C. By a third-party insurance provider**
- D. From a disability retirement plan

**Answer: C**

## NEW QUESTION # 91

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