# SPHR<sup>Q&As</sup>

The Professional in Human Resources (SPHR)

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**QUESTION 1**

Which of the following is best defined as a benefit plan that makes contributions based on a percentage of company earnings each year?

A. Money purchase plan

B. Target benefit plan

C. 401(k) plan

D. Profit sharing plan

Correct Answer: D

**QUESTION 2**

Which of the following is developed over centuries as a result of legal decisions made by judges in individual cases?

A. Comparable worth

B. Compensable factors

C. Common law doctrine

D. Compulsory arbitration

Correct Answer: C

**QUESTION 3**

An HR audit is designed to help management do what?

A. Improve employee morale.

B. Analyze HR policies, programs, and procedures against applicable legal requirements.

C. Improve HR effectiveness.

D. All of the above.

Correct Answer: D

**QUESTION 4**

Which of the following Acts provides workers compensation benefits for maritime workers whose injuries occur on the navigable waters of the United States or on piers, docks, or terminals?

A. Sarbanes-Oxley Act

B. Black Lung Benefits Act

C. Longshore and Harbor Workers\\' Compensation Act

D. Drug-Free Workplace Act

Correct Answer: C

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**QUESTION 5**

Which of the following identifies the knowledge, skills, and abilities needed to meet the future needs?

A. Workforce goals

B. Job analysis and description

C. Reengineering

D. Corporate restructuring

Correct Answer: B