

Appendix B - Assessing a worker – Transcript

This is a transcript of the flowchart intended as supporting material for **Detailed guidance no. 3 – Assessing the workforce.**

Please note:

*These figures are for the 2014-2015 tax year. These figures are reviewed annually by the Department for Work and Pensions (DWP). Where there is a change, the figures for the next tax year after they have been announced by DWP, as well as the historic and current figures, can be found on our website at <http://www.tpr.gov.uk/earnings-thresholds>.

1. How old are they?

State pension age to 74 – go to 6
22 to state pension age – go to 4
16 to 21 – go to 2

2. Are they working, or ordinarily working, in the UK under their contract?

No – no duties
Yes – go to 3

3. Assess earnings

- (1) Identify pay reference period
- (2) Assess qualifying earnings payable in that pay reference period
- (3) Compare against the lower level of qualifying earnings (£5,772*) appropriate to the pay reference period.

Less than £5,772* (pro rata) – Entitled worker
More than £5,772* (pro rata) – Non-eligible jobholder

4. Are they working, or ordinarily working, in the UK under their contract?

No – no duties
Yes – go to 5

5. Assess earnings

- (1) Identify pay reference period
- (2) Assess qualifying earnings payable in that pay reference period

- (3) Compare against the lower level of qualifying earnings (£5,772*) and the earnings trigger for automatic enrolment appropriate to the pay reference period (£10,000*)

Less than £5,772* (pro rata) – Entitled workers

Between £5,772* - £10,000 (pro rata) – Non Eligible jobholders

More than £10,000* (pro rata) - Eligible jobholders

6. Are they working, or ordinarily working, in the UK under their contract?

No – no duties

Yes – go to 7

7. Assess earnings

- (1) Identify pay reference period

- (2) Assess qualifying earnings payable in that pay reference period

- (3) Compare against the lower level of qualifying earnings (£5,772*) appropriate to the pay reference period

Less than £5,772* (pro rata) – Entitled workers

More than £5,772* (pro rata) – Non-eligible jobholders