

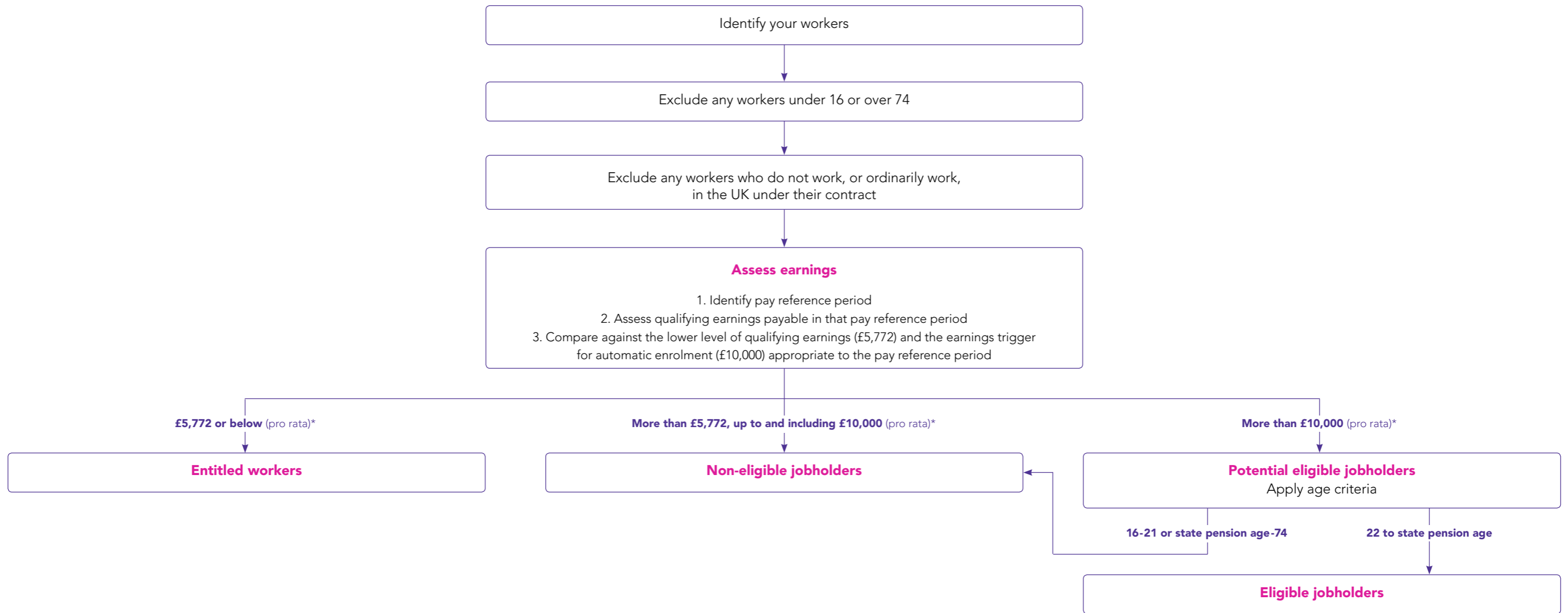
# Detailed guidance for employers

## Appendix C: Assessing groups of workers on an employer's staging date

This document accompanies:

Detailed guidance no. 3 – Assessing the workforce

If you decide to print it out it's best viewed at A3 size, so you'll need to ensure that the A3 paper tray is selected on your printer. If your printer doesn't have an A3 tray, the document **will** print on A4 but you may find the text size too small to read comfortably.



\* 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 the DWP, as well as the historic and current figures, can be found on our website at: [www.tpr.gov.uk/earnings-thresholds](http://www.tpr.gov.uk/earnings-thresholds)

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### **Detailed guidance for employers no. 3**

Appendix C: Assessing groups of workers on an employer's staging date

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