

Appendix C

Assessing groups of workers on an employer's staging date - 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 www.tpr.gov.uk/earnings-thresholds.

1. **Identify your workers** – go to 2
2. **Exclude any workers under 16 and over 74** – go to 3
3. **Exclude any workers who do not work, or ordinarily work, in the UK under their contract** – go to 4
4. **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 (£10,000*) appropriate to the pay reference period.

Between £5,772* and £10,000* (pro rata) – Non eligible jobholders
More than £10,000* (pro rata) – go to 5
Less than £5,772* (pro rata) – Entitled workers
5. **Potential Eligible jobholders**
Apply age criteria

16–21 or state pension age 74 - Non eligible jobholders
22 to state pension age - Eligible Jobholder