

# Detailed guidance for employers

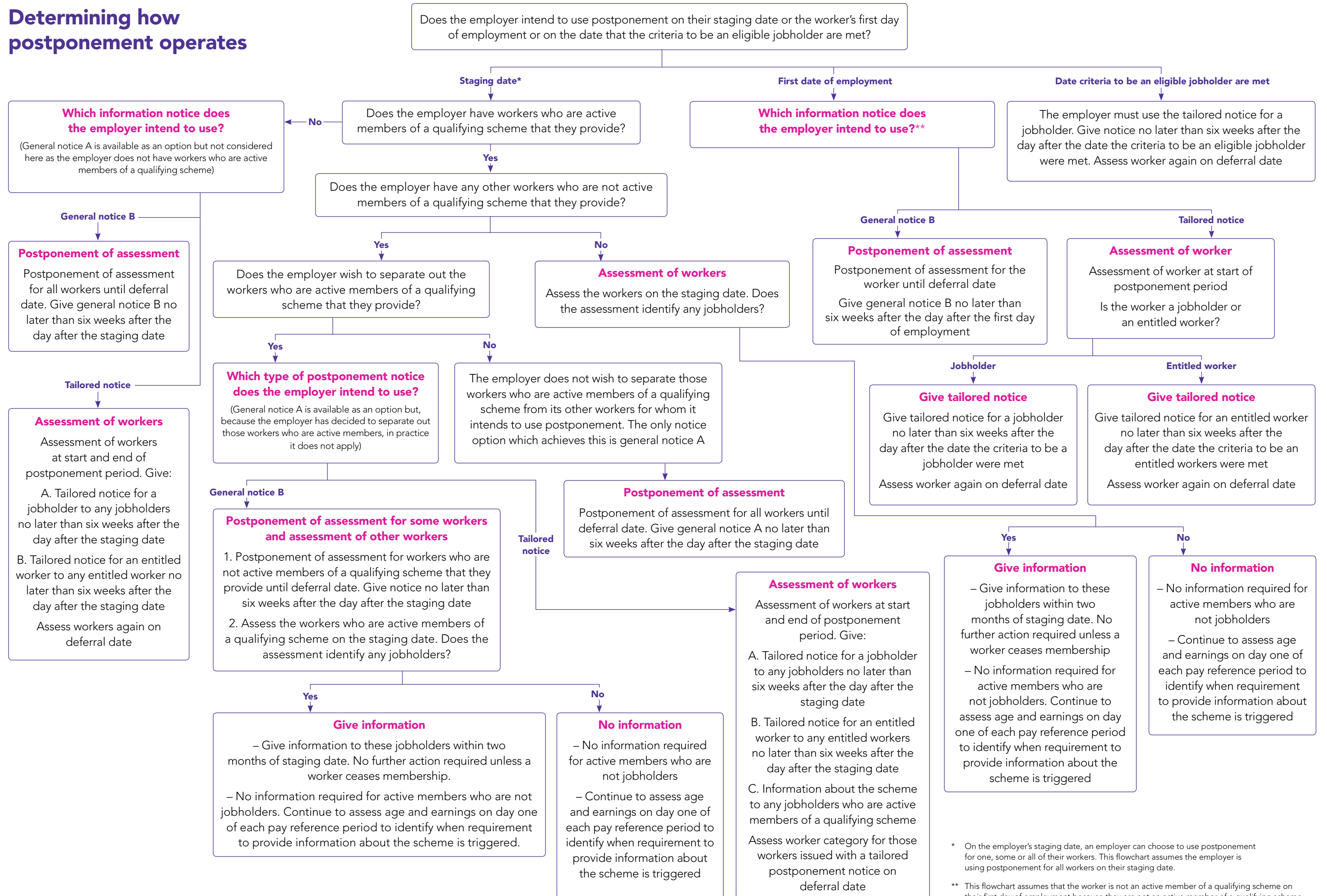
## Appendix A: Determining how postponement operates

This document accompanies:

Detailed guidance no. 3a – Postponement

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# Determining how postponement operates



\* On the employer's staging date, an employer can choose to use postponement for one, some or all of their workers. This flowchart assumes the employer is using postponement for all workers on their staging date.

\*\* This flowchart assumes that the worker is not an active member of a qualifying scheme on their first day of employment because they are not an active member of a qualifying scheme. General notice A was available as an option for the employer, but is not considered here.

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

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