

Appendix A

Determining how postponement operates - Transcript

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

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.

1. **Does the employer intend to use postponement on their staging date or the worker's first day of employment or on the date that the criteria to be an eligible jobholder are met?**
Staging date – go to 2
First date of employment – go to 3
Date criteria to be an eligible jobholder are met – go to 4
2. **Staging date**
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.
Now go to 2.1
- 2.1 **Does the employer have workers who are active members of a qualifying scheme that they provide?**
No – go to 2.14
Yes – go to 2.2
- 2.2 **Does the employer have any other workers who are not active members of a qualifying scheme that they provide**
No – go to 2.11
Yes – go to 2.3
- 2.3 **Does the employer wish to separate out the workers who are active members of a qualifying scheme that they provide?**
No – go to 2.9
Yes – go to 2.4
- 2.4 **Which type of postponement notice does the employer intend to use?**
(General notice A is available as an option but, because the employer has decided to separate out those workers who are active members in practice it does not apply)

General notice B – go to 2.5

Tailored notice – go to 2.8

2.5 Postponement of assessment for some workers and assessment of other workers

1. Postponement of assessment for workers who are not active members of a qualifying scheme that they provide until deferral date. Give notice no later than six weeks and a day after staging date

2. Assess the workers who are active members of a qualifying scheme on the staging date. Does the assessment identify any jobholders?

Yes – Go to 2.6

No – Go to 2.7

2.6 Give information

- Give information to these jobholders within two months of staging date. No further action required unless a worker ceases membership.
- No information required for active members who are not jobholders. Continue to assess age and earnings on day one of each pay reference period to identify when requirement to provide information about the scheme is triggered.

2.7 No Information

- No information required for active members who are not jobholders.
- Continue to assess age and earnings on day one of each pay reference period to identify when requirement to provide information about the scheme is triggered.

2.8 Assessment of workers

Assessment of workers at start and end of postponement period. Give:

A. Tailored notice for a jobholder to any jobholders no later than six weeks and a day after staging date.

B. Tailored notice for an entitled worker to any entitled workers no later than six weeks and a day after staging date.

C. Information about the scheme to any jobholders who are active members of a qualifying scheme.

Assess worker category for those workers issued with a tailored postponement notice on deferral date.

2.9 The employer does not wish to separate those workers who are active members of a qualifying scheme from its other workers for whom it intends to use postponement.

The only notice option which achieves this is General notice A

Now go to 2.10

- 2.10 **Postponement of assessment**
Postponement of assessment for all workers until deferral date. Give General notice A no later than six weeks and a day after the staging date.
- 2.11 **Assessment of workers**
Assess the workers on the staging date. Does the assessment identify any jobholders?
No – go to 2.13
Yes – go to 2.12
- 2.12 **Give information**
Give information to these jobholders within two months of staging date. No further action required unless a worker ceases membership

No information required for active members who are not jobholders. Continue to assess age and earnings on day one of each pay reference period to identify when requirement to provide information about the scheme is triggered
- 2.13 **No information**
No information required for active members who are not jobholders

Continue to assess age and earnings on day one of each pay reference period to identify when requirement to provide information about the scheme is triggered
- 2.14 **Which information notice does the employer intend to use?**
(General notice A is available as an option but not considered here as the employer does not have workers who are active members of a qualifying scheme)

Tailored notice – go to 2.16
General notice B – go to 2.15
- 2.15 **Postponement of assessment**
Postponement of assessment for all workers until deferral date. Give general notice B no later than six weeks and a day after staging date.
- 2.16 **Assessment of workers**
Assessment of workers at start and end of postponement period. Give:

A. Tailored notice for a jobholder to any jobholders no later than six weeks and a day after staging date.

B. Tailored notice for an entitled worker to any entitled worker no later than six weeks and a day after staging date.

Assess workers again on deferral date.
3. **First date of employment**
- 3.1 **Which information notice does the employer intend to use?**
Tailored notice A – Go to 3.3
General Notice B – Go to 3.2

3.2 **Postponement of assessment**

Postponement of assessment for the worker until deferral date. Give general notice B no later than six weeks and a day after the first day of employment.

3.3 **Assessment of worker**

Assessment of worker at start of postponement period. Is the worker a jobholder or an entitled worker?

Entitled worker – go to 3.5

Jobholder – go to 3.4

3.4 **Give tailored notice**

Give tailored notice for a jobholder no later than six weeks and a day after the date the criteria to be an eligible jobholder were met.

Assess worker again on deferral date.

3.5 **Give tailored notice**

Give tailored notice for an entitled worker no later than six weeks and a day after the date the criteria to be an eligible jobholder were met.

Assess worker again on deferral date.

4. **Date criteria to be an eligible jobholder are met**

4.1 The employer must use the tailored notice for a jobholder. Give notice no later than six weeks and a day of the date the criteria to be an eligible jobholder were met

Assess worker again on deferral date