

Appendix B

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. 3c – Having completed the assessment.

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)* – go to 6

More than £10,000 (pro rata)* – go to 7

Less than £5,772 (pro rata)* – go to 5

5. **Entitled workers**

Are any of these workers already active members of a pension scheme that you provide?

No got to 5.1

Yes got to 5.2

- 5.1. Give information about their right to join a pension scheme no later than six weeks after the date the right first applies (the assessment date) (unless it has already

been provided)

Assess the worker in each pay reference period to identify if automatic enrolment or non-eligible jobholder information requirements are triggered

5.2. No duties

If the scheme is not a qualifying scheme, assess the worker in each pay reference period to identify if automatic enrolment or non-eligible jobholder information requirements are triggered

6. **Non eligible jobholders**

Are any of these workers already active members of a qualifying pension scheme that you provide?

Yes got to 6.2

No got to 6.1

6.1. Give information about their right to join a pension scheme no later than six weeks after the date the right first applies (the assessment date) (unless it has already been provided)

Assess the worker in each pay reference period to identify if automatic enrolment or entitled worker information requirements are triggered

6.2. Give information about the pension scheme no later than two months after the criteria to be a non-eligible jobholder are first met (the assessment date) (unless it has already been provided)

7. **Potential Eligible jobholders**

Apply age criteria

16–21 or state pension age 74 - go to 6

22 to state pension age - go to 8

8. **Eligible jobholders**

Are any of these workers already active members of a qualifying pension scheme that you provide?

No – go to 10

Yes – got to 9

9. **Give information**

Give information about the pension scheme no later than two months after the criteria to be an eligible jobholder are first met (the assessment date) (unless it has already been provided)

10. **Does the employer wish to use postponement?**

No – go to 10.2

Yes – go to 10.1

10.1. Give postponement notice

Give tailored notice for a jobholder no later than six weeks and a day after the criteria to be an eligible jobholder are met. Assess worker again on the deferral date

10.2. Automatically enrol

Complete automatic enrolment within six weeks*