

Detailed guidance for employers

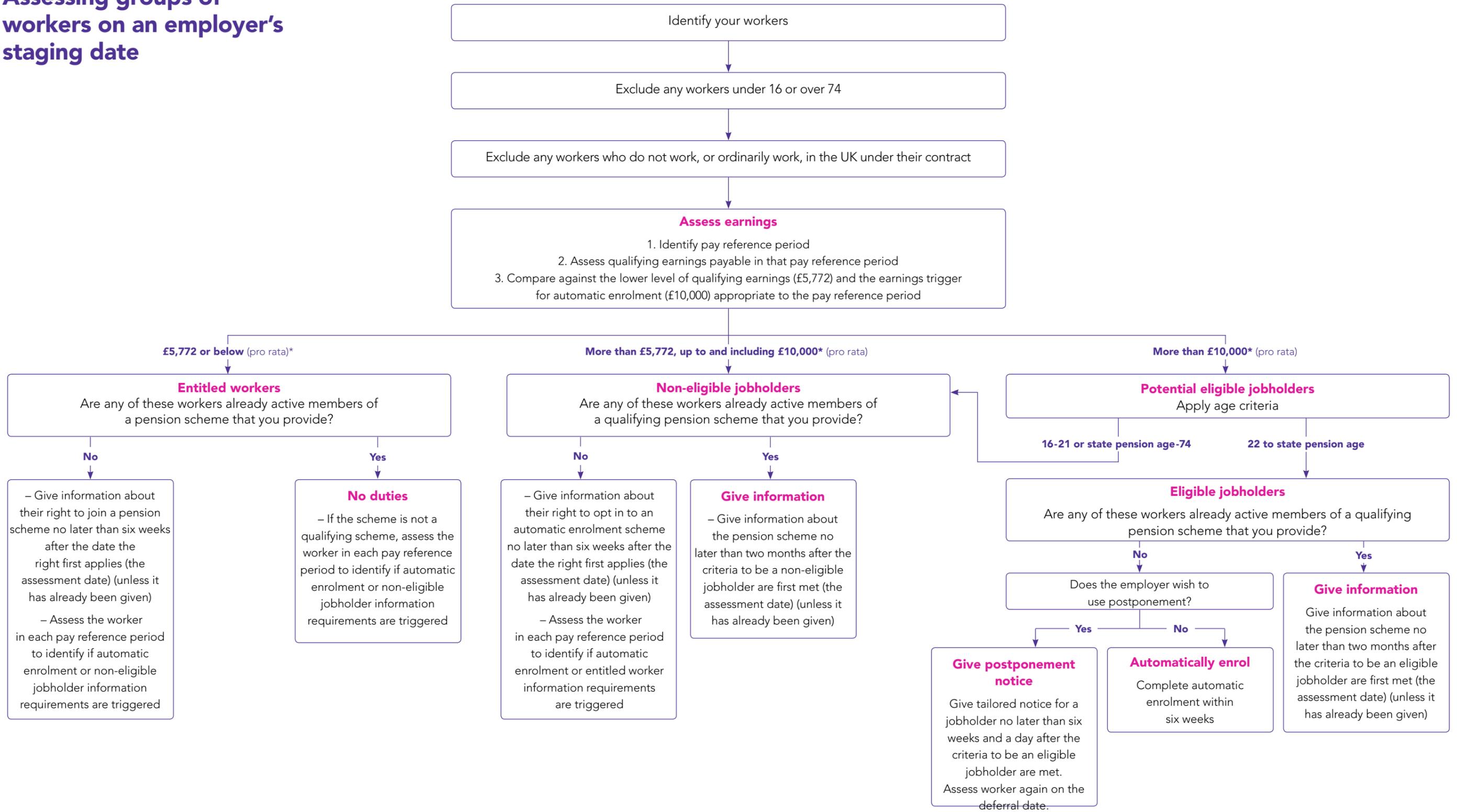
Appendix B: Assessing groups of workers on an employer's staging date

This document accompanies:

Detailed guidance no. 3c – Having completed the assessment

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Assessing groups of workers on an employer's staging date



Note: This flowchart is relevant to employers not using postponement at the staging date.

You may also find Detailed guidance no. 3a – Postponement of interest.

* 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

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Detailed guidance for employers no. 3c

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