

Detailed guidance for employers

Appendix C: Assessing groups of workers on the deferral date after using postponement at the employer's staging date

This document accompanies:

Detailed guidance no. 3c – Having completed the assessment

If you decide to print it out it's best viewed at A3 size, so you'll need to ensure that the A3 paper tray is selected on your printer. It spans two pages. Match up the dots on your print out to read the whole flowchart. If your printer doesn't have an A3 tray, the document **will** print on A4 but you may find the text size too small to read comfortably.

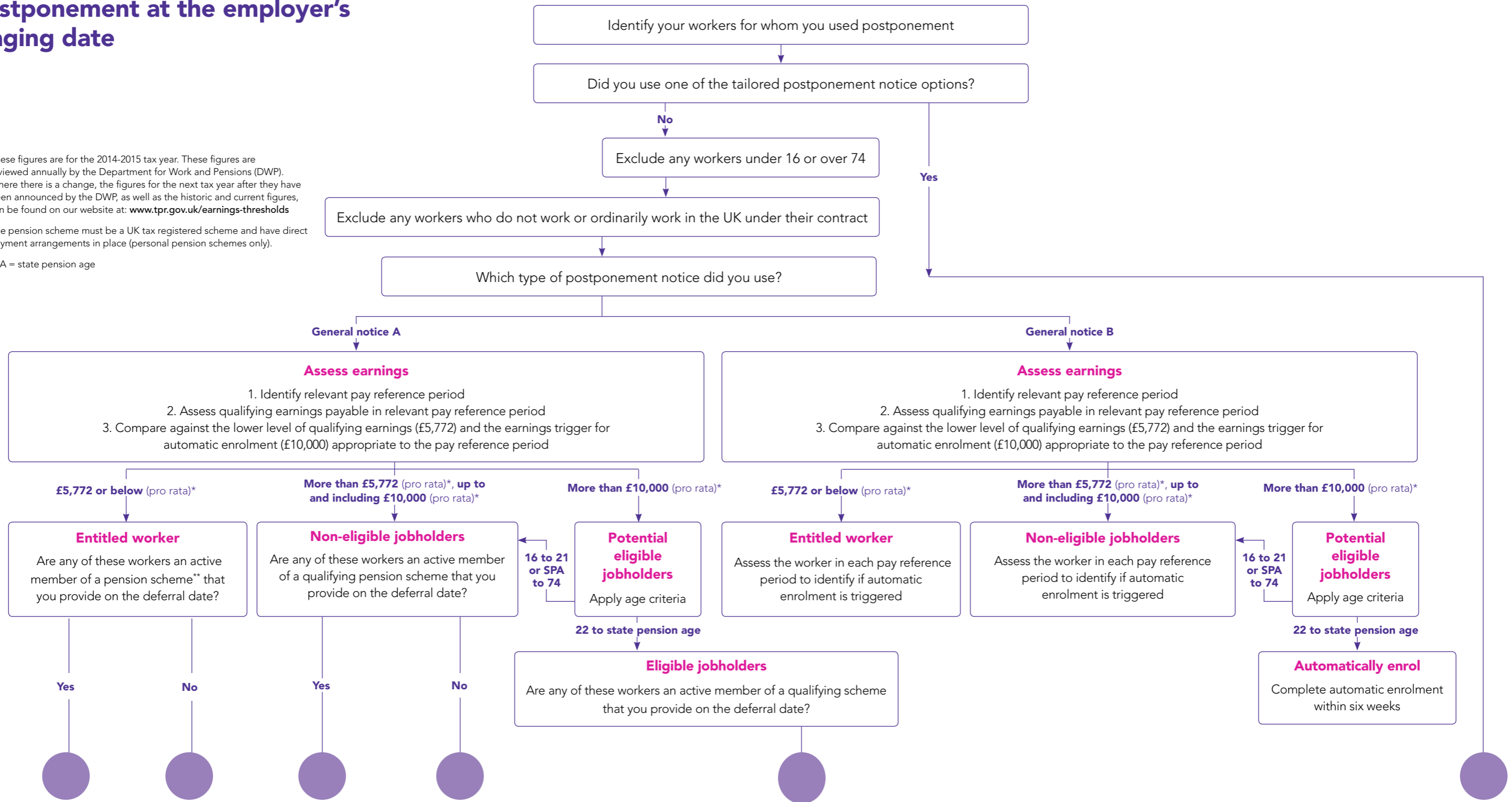
Assessing groups of workers on the deferral date after using postponement at the employer's staging date

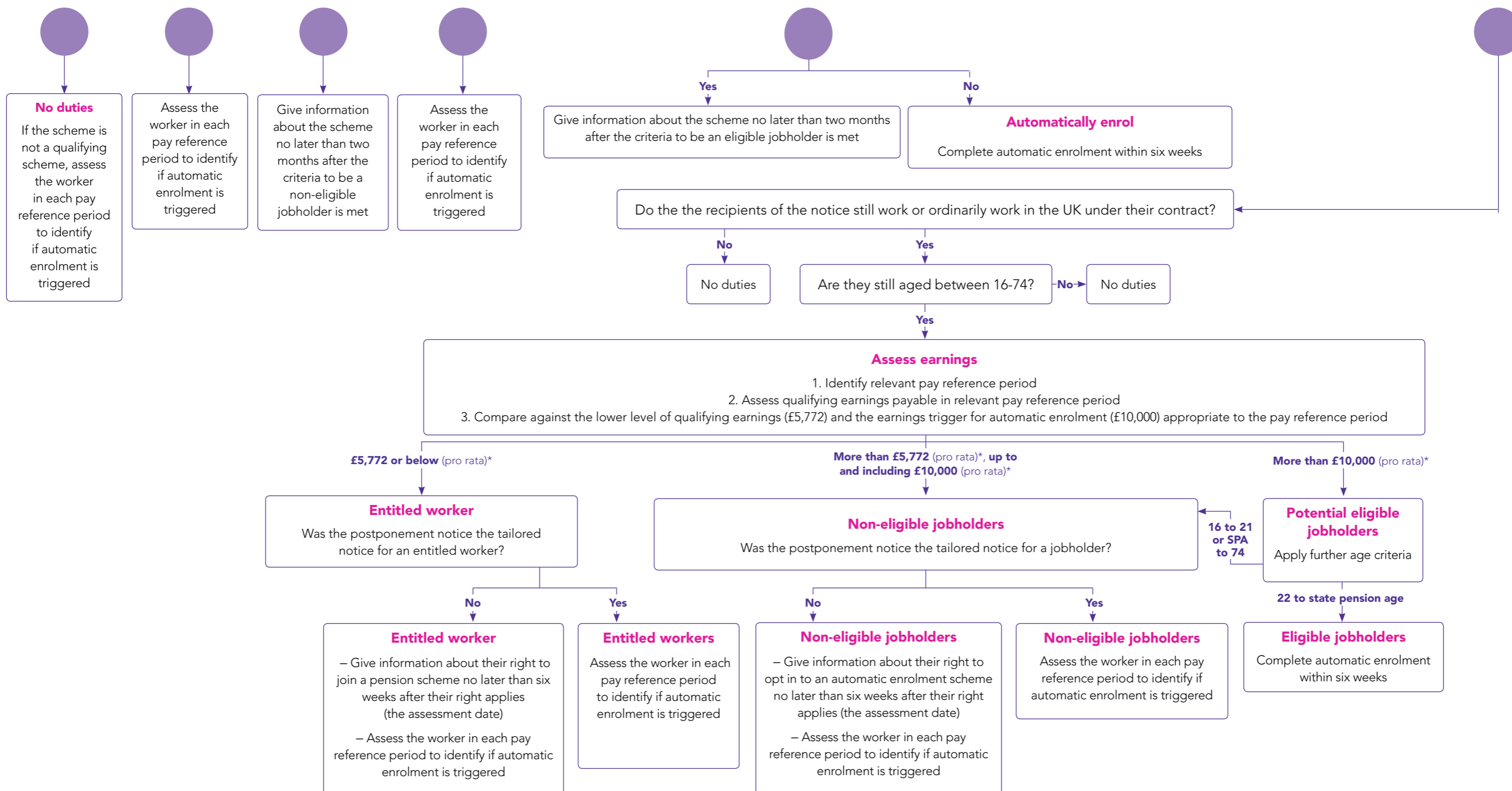
Please note: This flowchart carries over to the next page – match up the purple dots on your print out to continue reading

* 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

** The pension scheme must be a UK tax registered scheme and have direct payment arrangements in place (personal pension schemes only).

SPA = state pension age





Please note: This flowchart has carried over from the previous page – match up the purple dots on your print out to continue reading

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