

Appendix D

Assessing a worker on the deferral date after using postponement on the worker's first day of employment - 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 the DWP, as well as the historic and current figures, can be found on our website at: www.tpr.gov.uk/earnings-thresholds

** This flowchart assumes that the worker is not an active member of a qualifying scheme on their first day of employment and so the employer decided to give General notice B as the postponement notice. General notice A was available as an option for the employer, but is not considered here.

- 1. Did you use one of the tailored postponement notices?**
Yes – go to 8
No – go to 2
- 2. General notice B****
Are they working or ordinarily working in the UK under their contract?

No – no duties
Yes – go to 3
- 3. Are they aged between 22 and state pension age?**
No – go to 7
Yes – go to 4
- 4. Assess earnings**
 1. Identify relevant pay reference period.
 2. Assess qualifying earnings payable in that pay reference period.
 3. Compare against the earnings trigger for automatic enrolment (£10,000) appropriate to the pay reference period

Less than £10,000 (pro rata)* – go to 6
More than £10,000 (pro rata)* – go to 5
- 5. Eligible jobholder**
Complete automatic enrolment within six weeks.

6. Assess the worker in each pay reference period to identify if automatic enrolment is triggered.
7. For a worker aged between 16 and 21, assess the worker in each pay reference period to identify if any information requirements are triggered.
8. **Is the worker still working or ordinarily working in the UK under their contract?**
No – no duties
Yes – go 9
9. **Are they still aged between 16 and 74?**
No – no duties
Yes – go to 10
10. **Are they aged between 22 and state pension age?**
No – go to 11
Yes – go to 15
11. **Assess earnings**
 - (1) Identify relevant pay reference period.
 - (2) Assess qualifying earnings payable in that pay reference period.
 - (3) Compare against the lower level of qualifying earnings (£5,772) appropriate to the pay reference period

More than £5,772 (pro rata) – go to 16
Less than £5,772 (pro rata) – go to 12
12. **Entitled worker**
Was the postponement notice the tailored notice for an entitled worker

Yes – go to 14
No – go to 13
13. **Entitled worker**
 - Give information about their right to join a pension scheme no later than six weeks after their right applies (the assessment date) (unless it has already been given).
 - Assess the worker in each pay reference period to identify if automatic enrolment is triggered.
14. **Entitled worker**
Assess the worker in each pay reference period to identify if automatic enrolment is triggered
15. **Assess earnings**
 - (1) Identify relevant pay reference period.

- (2) Assess qualifying earnings payable in that pay reference period.
- (3) Compare against the earnings trigger for automatic enrolment (£10,000) appropriate to the pay reference period

Less than £10,000 (pro rata)* – go to 16
More than £10,000 (pro rata)* – go to 19

16. **Non-eligible jobholder**

Was the postponement notice the tailored notice for a jobholder?

Yes – go to 18
No – go to 17

17. **Non-eligible jobholder**

- Give information about their right to opt in to an automatic enrolment scheme no later than six weeks after their right applies (the assessment date) (unless it has already been given).
- Assess the worker in each pay reference period to identify if automatic enrolment is triggered.

18. **Non-eligible jobholder**

- Assess the worker in each pay reference period to identify if automatic enrolment is triggered.

19. **Eligible jobholder**

Complete automatic enrolment within six weeks