

Detailed guidance for employers

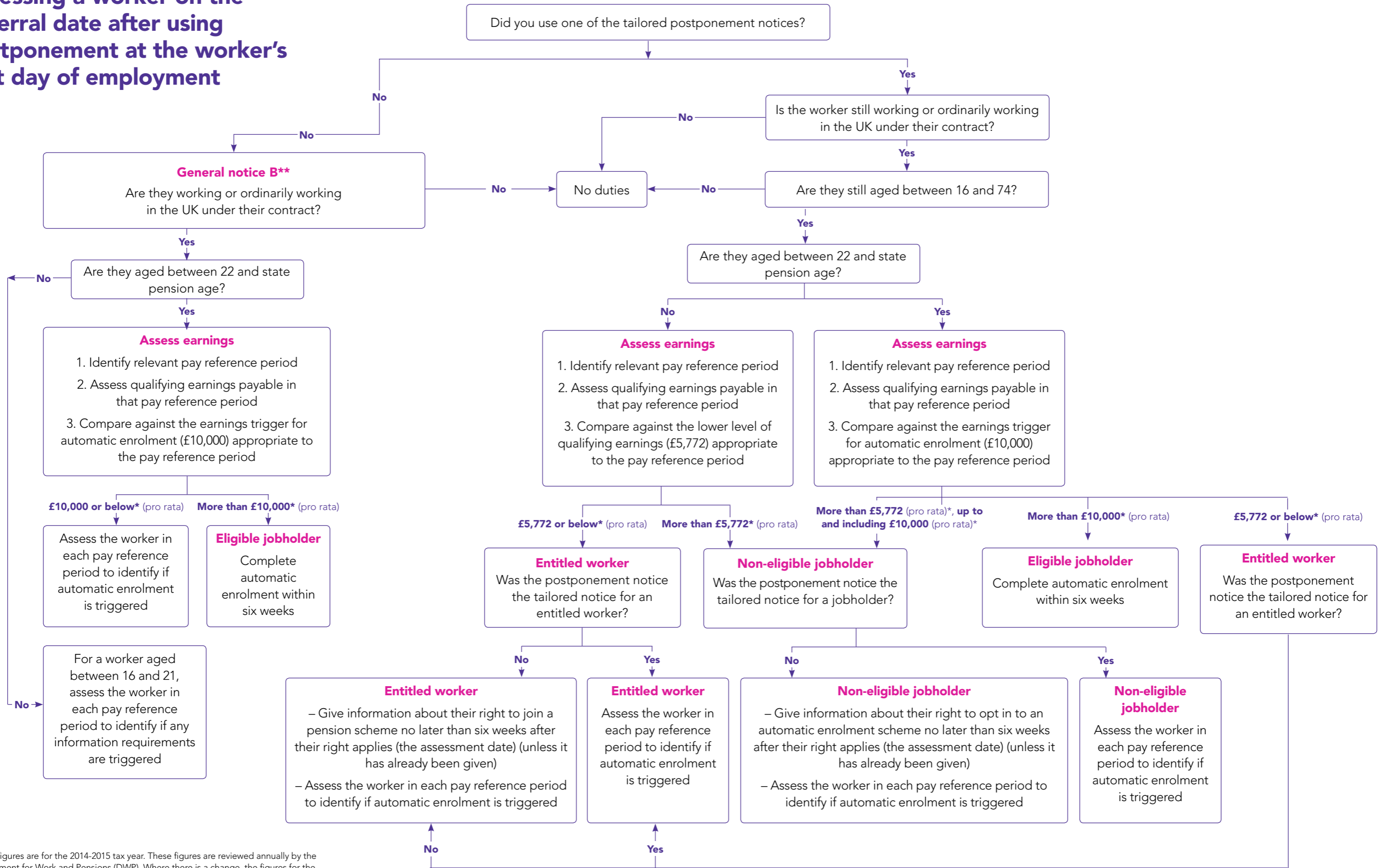
Appendix D: Assessing a worker on the deferral date after using postponement at the worker's first day of employment

This document accompanies:

Detailed guidance no. 3c – Having completed the assessment

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Assessing a worker on the deferral date after using postponement at the worker's first day of employment



* 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.

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Detailed guidance for employers no. 3c

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