

## Appendix E

### **Assessing a worker on the deferral date after using postponement on the date that the criteria to be an eligible jobholder is met - 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](http://www.tpr.gov.uk/earnings-thresholds)

**1. Is the worker still working, or ordinarily working, in the UK?**

No – no duties

Yes – go to 2

**2. Are they still aged between 22 and state pension age?**

No – go to 7

Yes – go to 3

**3. Assess earnings**

(1) Identify relevant pay reference period.

(2) Assess qualifying earnings payable in that pay reference period.

(3) Compare against the earnings (£5,772)\* and the earnings trigger for automatic enrolment (£10,000)\* appropriate to the pay reference period

More than £10,000 (pro rata)\* – go to 6

Between £5,772 (pro rata)\* and £10,000 (pro rata)\* – go to 5

Less than £5,772 (pro rata)\* – go to 4

**4. Entitled worker**

Give information about their right to join (unless previously given) no later than six weeks after the deferral date. Assess earnings each pay reference period to identify if any information requirements are triggered or the eligible jobholder criteria are met again.

5. **Non-eligible jobholders**  
Assess earnings each pay reference period to identify any information requirements are triggered or the eligible jobholder criteria are met again.
6. **Eligible jobholder**  
Complete automatic enrolment within six weeks.
7. **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 9  
Less than £5,772 (pro rata) – go to 8
8. **Entitled worker**  
Give information about their right to join (unless previously given) no later than six weeks after the right first applies. Assess earnings each pay reference period to identify if any information requirements are triggered or the eligible jobholder criteria are met again.
9. **Non Eligible jobholder**  
Assess earnings each pay reference period to identify any information requirements are triggered, unless it has already been given or the eligible jobholder criteria are met again.