

Detailed guidance for employers

Appendix E: Assessing a worker on the deferral date after using postponement on the date that the criteria to be an eligible jobholder are met

This document accompanies:

Detailed guidance no. 3c – Having completed the assessment



The Pensions Regulator Assessing a worker on the deferral date after using Is the worker still working, or ordinarily working, in the UK? No duties postponement on the date that the criteria to be an Yes eligible jobholder are met Are they still aged between 22 and state pension age? Yes No **Assess earnings Assess earnings** 1. Identify relevant pay reference period 1. Identify relevant pay reference period 2. Assess qualifying earnings payable in that 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 3. Compare against the lower level of qualifying earnings (£5,772) enrolment (£10,000) appropriate to the pay reference period appropriate to the pay reference period More than £5,772* (pro rata), up to More than £10,000* (pro rata) £5,772 or below* (pro rata) £5.772 or below* (pro rata) More than £5.772* (pro rata) and including £10,000* (pro rata) Non-eligible jobholder **Eliaible Entitled worker Entitled worker** Non-eligible jobholder **jobholder** Give information about their Assess earnings each pay Give information about Assess earnings each pay reference period to identify right to join (unless previously Complete their right to join (unless reference period to identify if any information given) no later than six weeks automatic previously given) no later if any information requirements are triggered after the right first applies. enrolment within than six weeks after the right requirements are triggered, or the eligible jobholder Assess earnings each pay six weeks or the eligible jobholder first applies. reference period to identify if criteria are met again criteria are met again Assess earnings each pay any information requirements reference period to identify are triggered or the eligible if any of the information jobholder criteria are met again requirements are triggered or the eligible jobholder criteria are met again.

* 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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