



April 2014

# Detailed guidance for employers

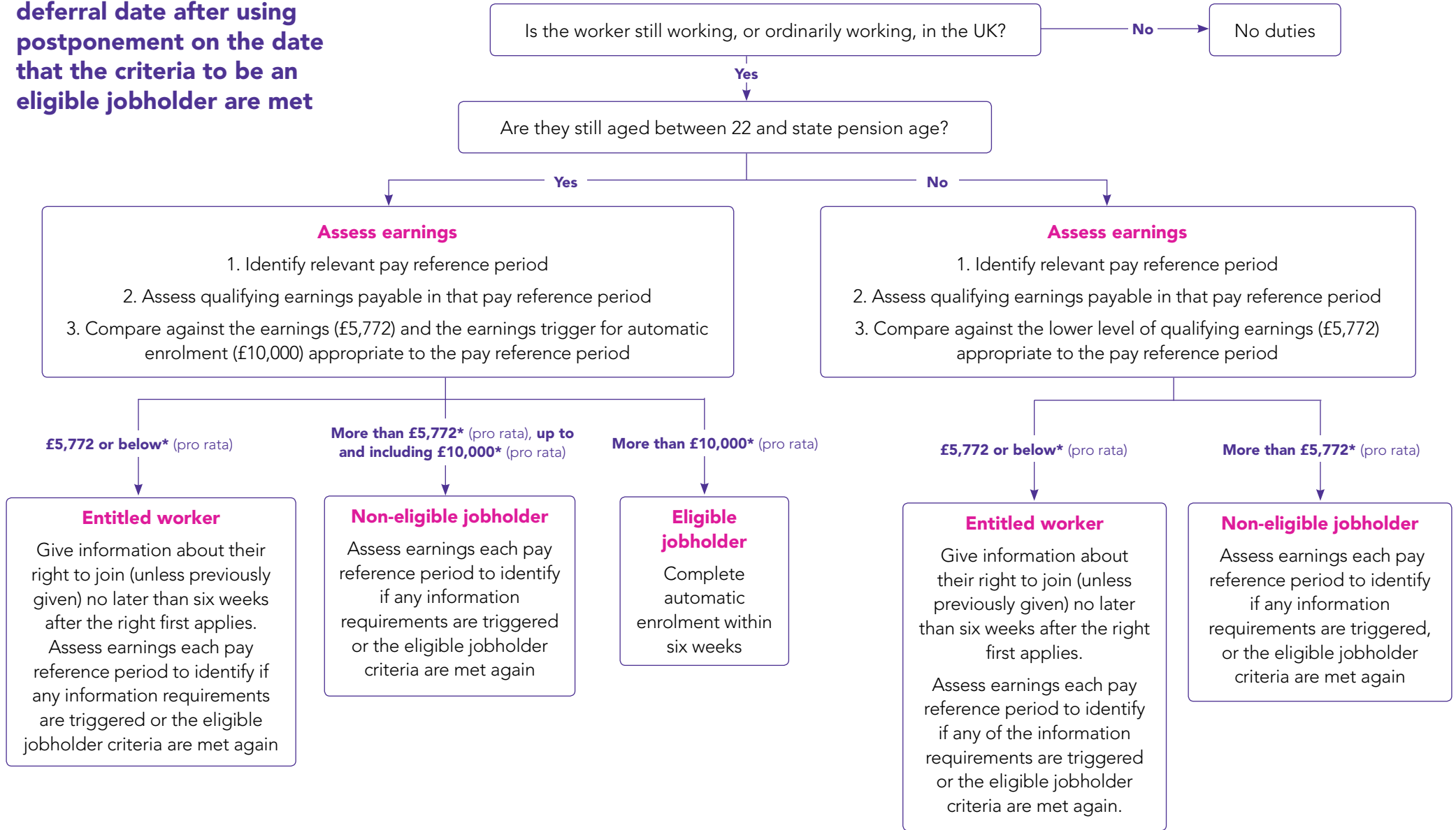
Appendix E: Assessing a worker on the deferral date after using postponement on the date that the criteria to be an eligible jobholder are met

This document accompanies:  
Detailed guidance no. 3c – Having completed the assessment



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



\* 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)

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### **Detailed guidance for employers no. 3c**

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

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