3c

April 2020

Detailed guidance for employers

Appendix A: Assessing a worker

This document accompanies:

Detailed guidance no. 3c – Having completed the assessment

If you decide to print it out it's best viewed at A3 size, so you'll need to ensure that the A3 paper tray is selected on your printer. If your printer doesn't have an A3 tray, the document **will** print on A4 but you may find the text size too small to read comfortably.

automatic enrolment

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Appendix A – Assessing a worker

(Postponement not used)

A flowchart showing the next steps following the first assessment of a worker aged between 16 and 74. Assessment dates include:

- the employer's staging date
- the worker's first day of employment
- the deferral date (if postponement used at the staging date or first day of employment)
- the worker's 16th birthday
- the day after active membership of a qualifying scheme ceases

Where the assessment date is the deferral date (if postponement used at the staging date or first day of employment) see **Appendix B**. If the first assessment is because the worker has asked to join the scheme during a postponement period see **Appendix C**.

* This amount is for the 2019-2020 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 amounts can be found on our website at: **www.tpr.gov.uk/earnings-thresholds**

** An employer may have determined a set of business rules around the application of some or all of the exceptions which may mean that this step features earlier in the process.

*** Paragraph 32 of **Detailed guidance no: 1 – Employer duties and identifying the workforce** explains what it means to hold office as director.

**** See paragraph 103 of **Detailed guidance no: 1 – Employer duties and identifying the workforce** for the list of the different types of protection from tax charges included in the exception from the employer duties.

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Appendix A: Assessing a worker

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