3

April 2020

Detailed guidance for employers

Appendix C: Assessing groups of workers

This document accompanies:

Detailed guidance no. 3 – Assessing the workforce

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.

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* 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**

** Prior to 1 April 2015 an employer would have needed to distinguish between a non-eligible jobholder and entitled worker in this group as there were separate information requirements for each. Since 1 April 2015 there is no longer this requirement but an employer who staged before 1 April 2015 can continue to make this distinction as they can choose to continue giving information about only the right of a jobholder to opt in or of an entitled worker to join. More information can be found in **Detailed guidance no. 10 – Information to workers**.

How to contact us

PO Box 16314
Birmingham
B23 3JP

T 0845 600 1011
F 0845 606 9970
E customersupport@autoenrol.tpr.gov.uk

www.thepensionsregulator.gov.uk
www.trusteetoolkit.com

Detailed guidance for employers no. 3
Appendix C: Assessing groups of workers

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