

Detailed guidance for employers

Appendix B: Assessing a worker where the
transitional period ends on 30 September 2017

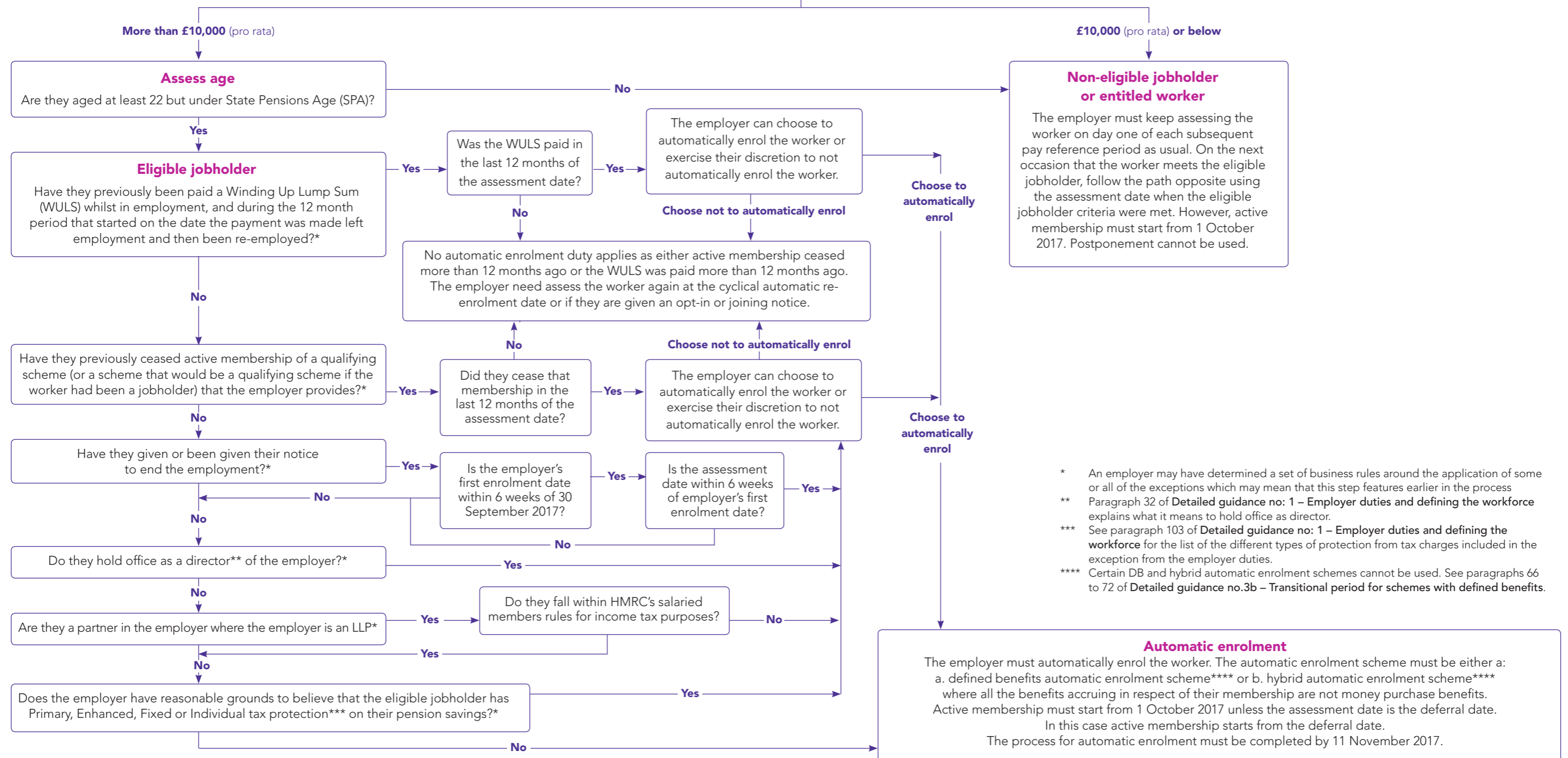
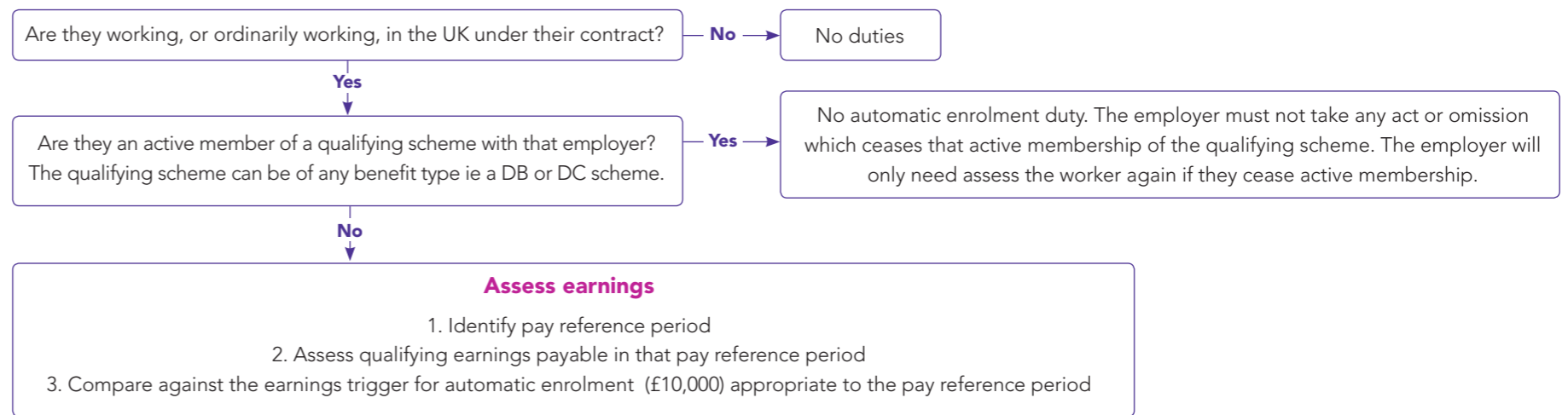
This document accompanies:

Detailed guidance no. 3b – Transitional period
for schemes with defined benefits

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.

Appendix B – Assessing a worker where the transitional period ends on 30 September 2017

A flowchart showing the assessment of a worker to whom the transitional period has been applied at the end of the transitional period. The assessment date is 1 October 2017 or the deferral date if postponement was used to extend the transitional period. For illustration the earnings trigger used is that for the 2017-2018 tax year. The earnings trigger for automatic enrolment is 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 defining the workforce explains what it means to hold office as director.
 *** See paragraph 103 of Detailed guidance no: 1 – Employer duties and defining the workforce for the list of the different types of protection from tax charges included in the exception from the employer duties.
 **** Certain DB and hybrid automatic enrolment schemes cannot be used. See paragraphs 66 to 72 of Detailed guidance no.3b – Transitional period for schemes with defined benefits.

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