

## **Appendix C**

### **Assessing groups of workers - Transcript**

This is a transcript of the flowchart intended as supporting material for **Detailed guidance no. 3 – Assessing the workforce.**

Please note:

\* This amount is for the 2017-2018 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](http://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.

#### **1. Identify your workers**

Now go to 2

#### **2. Exclude any workers under 16 and over 74**

Now go to 3

#### **3. Exclude any workers who do not work, or ordinarily work, in the UK under their contract**

Now go to 4

#### **4. Assess earnings**

(1) Identify pay reference period

(2) Assess qualifying earnings payable in that pay reference period

(3) Compare against the earnings trigger for automatic enrolment (£10,000) appropriate to the pay reference period

£10,000 (pro rata)\*\* or below – Go to 6

More than £10,000 (pro rata)\*\* – Go to 5

#### **5. Potential Eligible jobholders**

Apply age criteria. Identify workers aged over 22 but under state pension age.

16–21 or state pension age to 74 - Go to 6  
At least 22 but under state pension age - Eligible jobholders

**6. Does not need to be automatically enrolled but as a jobholder they can choose to opt in to an automatic enrolment scheme or as an entitled worker they can choose to join a pension scheme. An employer will need to separately identify a jobholder or an entitled worker within this age bracket when:**

- a. they are given an opt in or joining notice
- b. immediate re-enrolment is triggered
- c. if the worker is an active member of a scheme that is not qualifying, or
- d. if they choose to give separate information about either opt in or joining\*\*

Now go to 7

**7. To distinguish between jobholder and entitled worker on these occasions:**

- 1. Identify pay reference period
- 2. Assess qualifying earnings payable in that pay reference period
- 3. Compare against the lower level of qualifying earnings (£5,824) appropriate to the pay reference period

£5,876 (pro rata)\* or below – Entitled worker

More than £5,876 (pro rata)\* – Non-eligible jobholder

Non-eligible jobholder