



April 2017

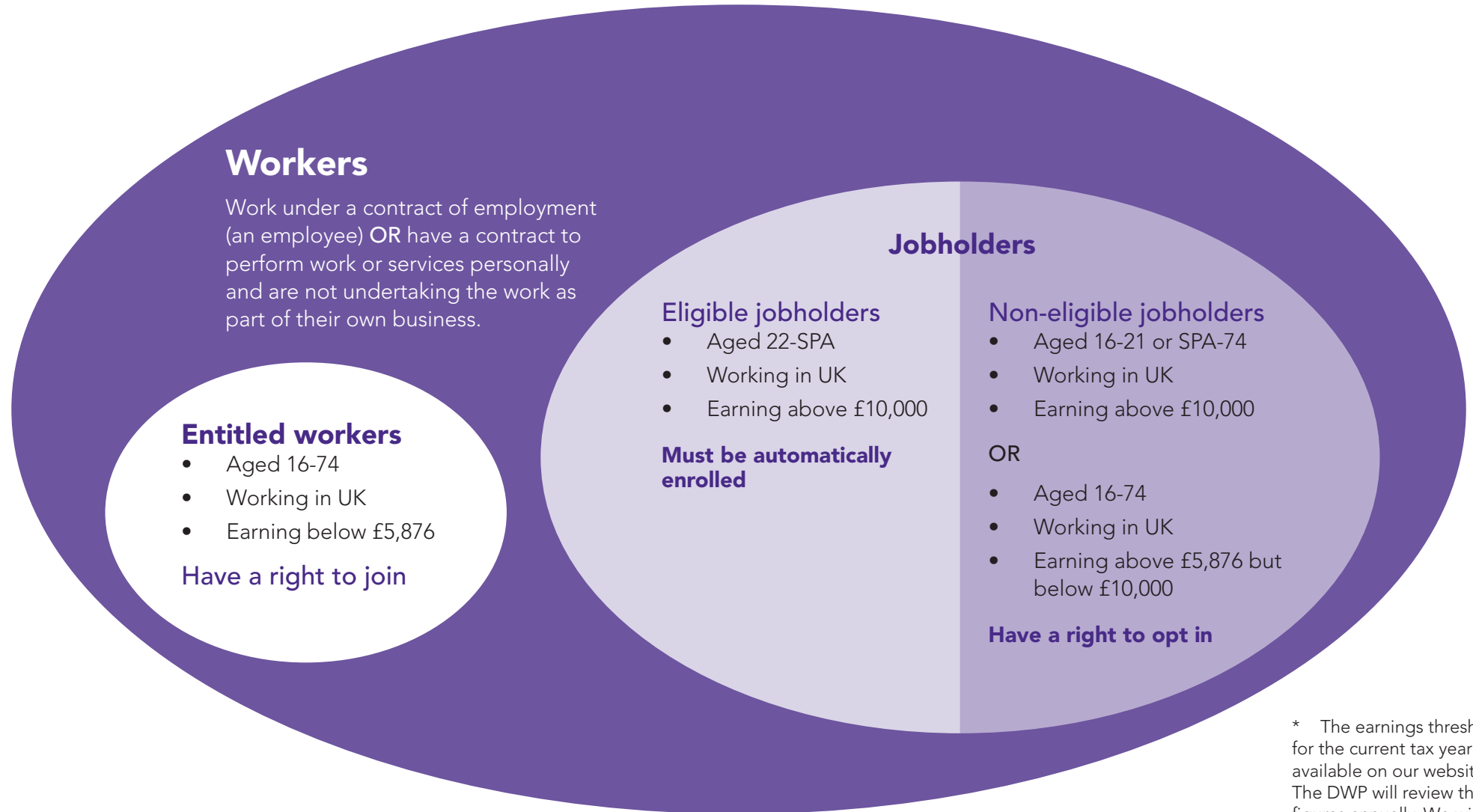
Detailed guidance for employers

Resource: The different types of worker



The Pensions
Regulator

The different types of worker



Key

£5,876

Lower earnings level for qualifying earnings*

£10,000

Earnings trigger for automatic enrolment*

SPA

State pension age

* The earnings thresholds for the current tax year are available on our website. The DWP will review these figures annually. We will publish the revised figures on our website as soon as they are announced. Visit www.tpr.gov.uk/earnings-thresholds for details.

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