

Detailed guidance for employers

Appendix C: Assessing a worker where the transitional period ends before 30 September 2017 as the conditions stopped being met

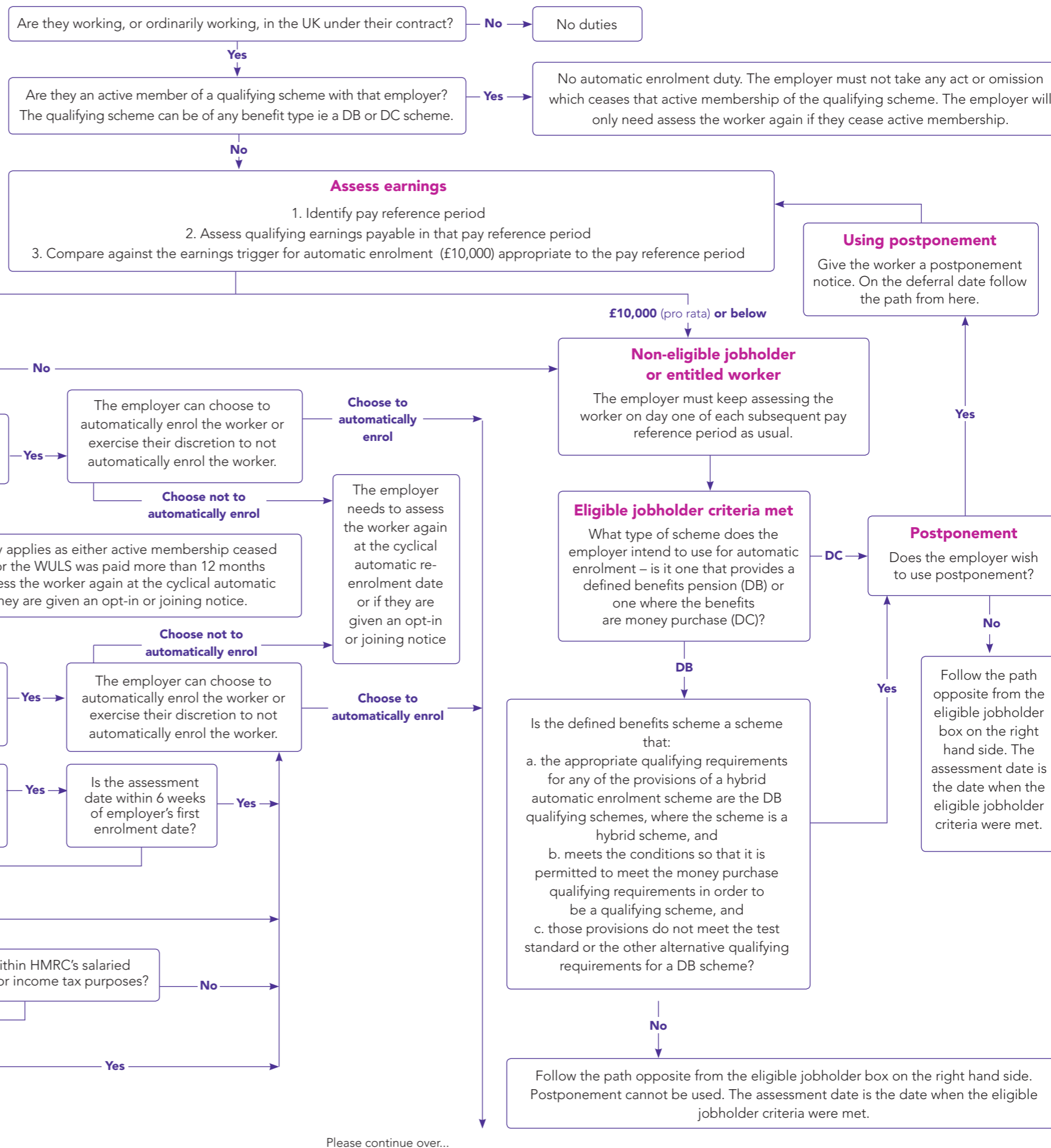
This document accompanies:

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

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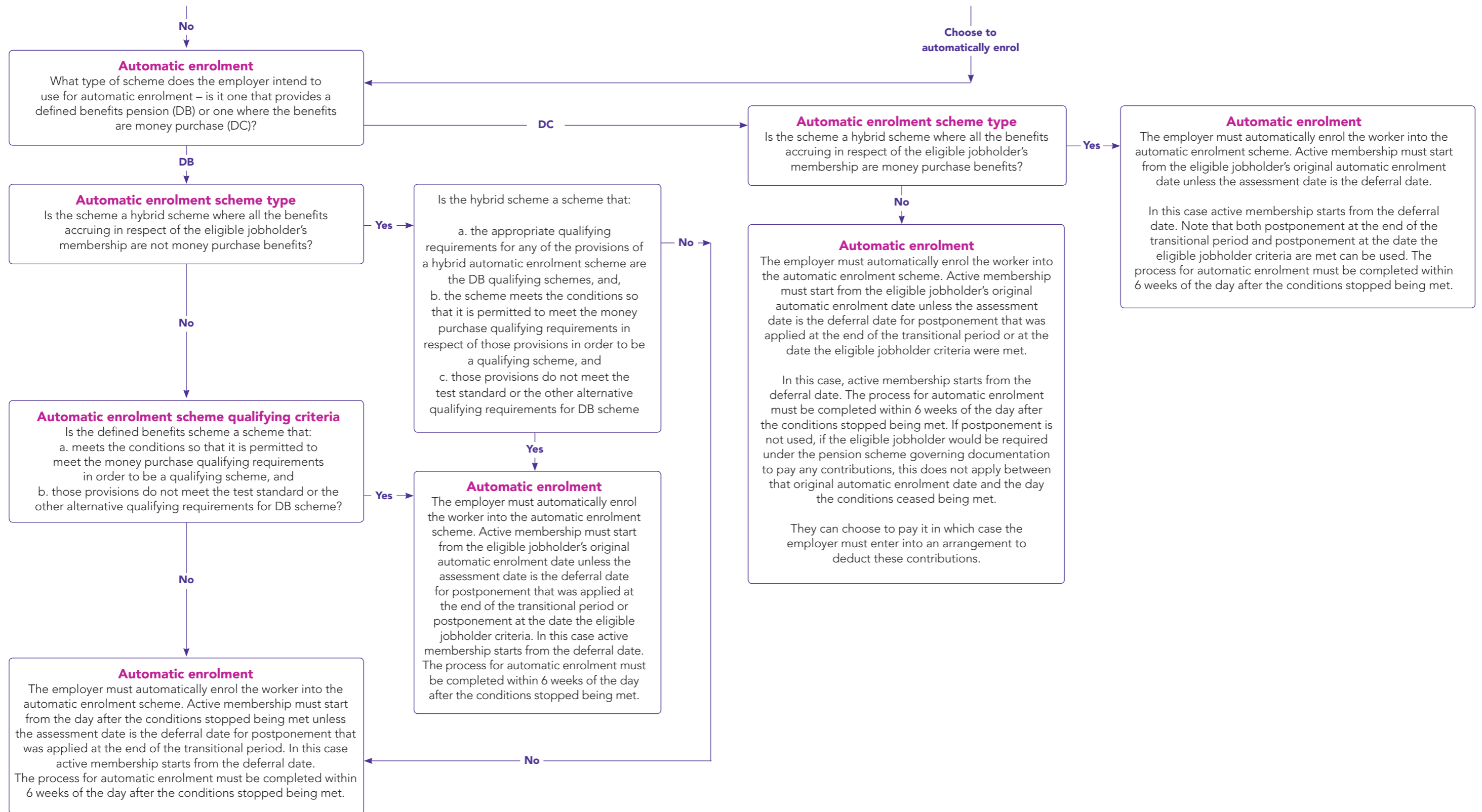
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A flowchart showing the assessment of a worker to whom the transitional period has been applied at the end of the transitional period. The assessment date is the day after the conditions stopped being met or the deferral date if postponement was used 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



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* 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.

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