

Detailed guidance for employers

Appendix A: Example process for employers when given an opt-in or joining notice

This document accompanies:

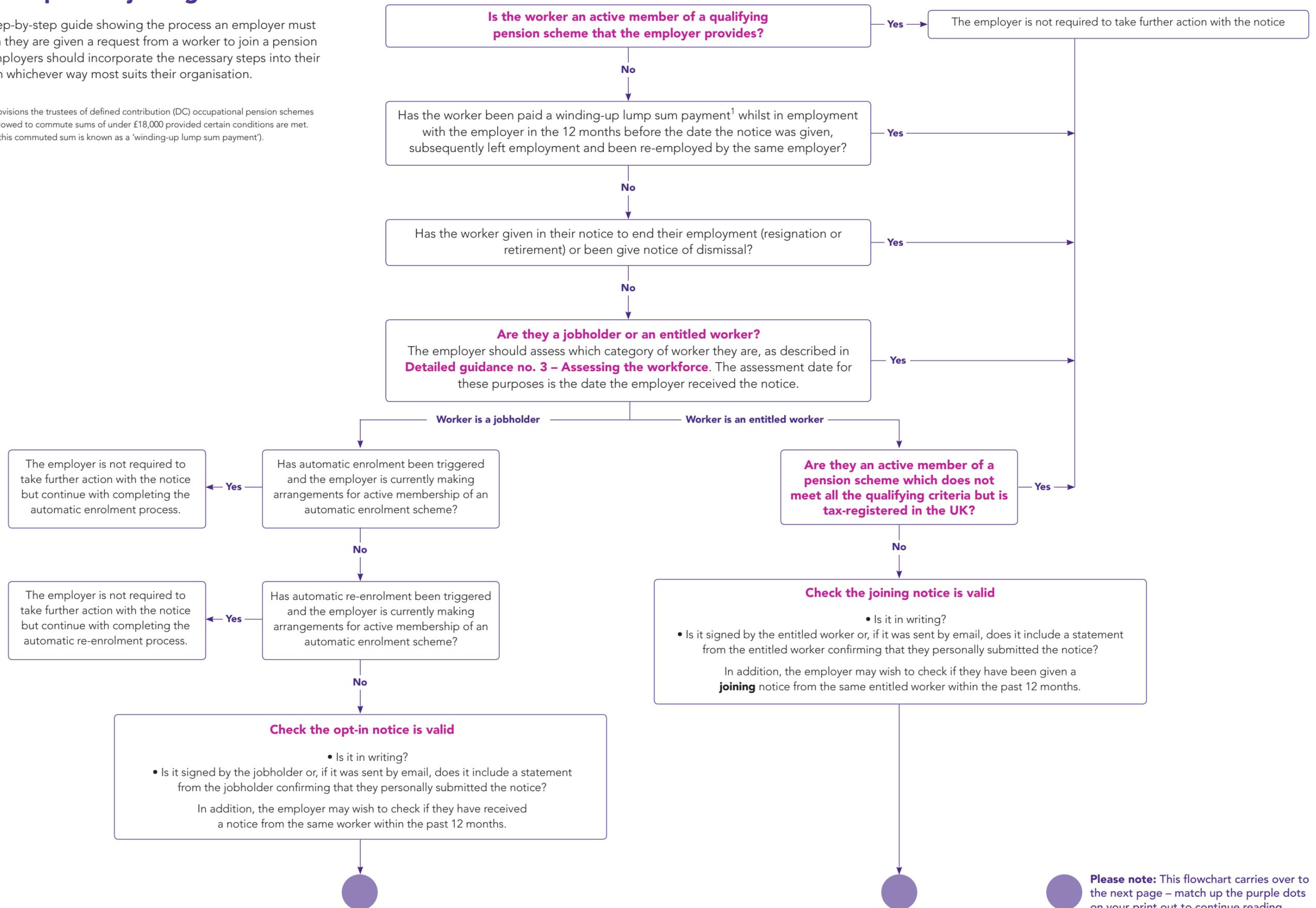
Detailed guidance no. 6 – Opting in, joining and contractual enrolment

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. It spans two pages. Match up the dots on your print out to read the whole flowchart. 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.

Example process for employers when given an opt-in or joining notice

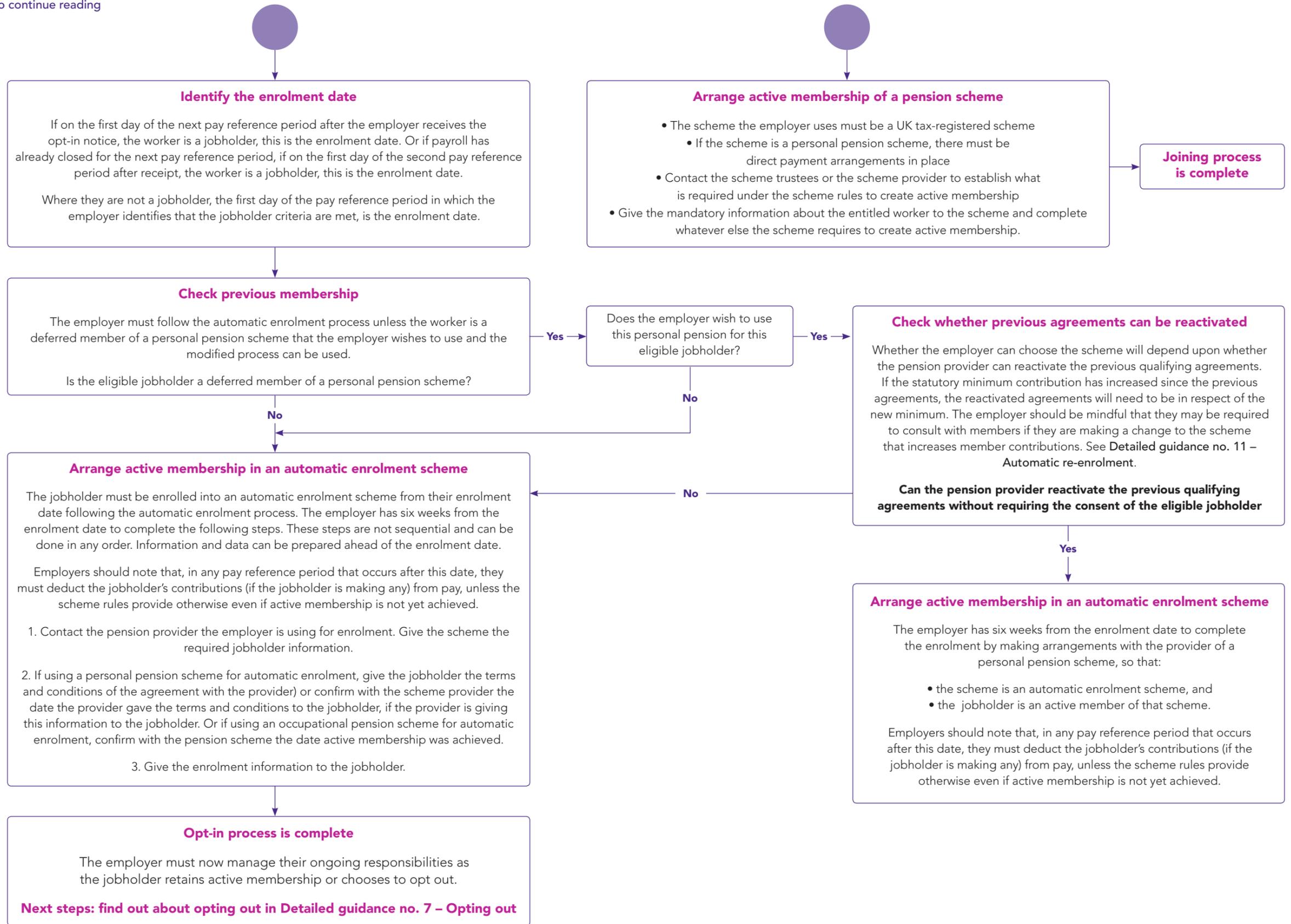
Here is a step-by-step guide showing the process an employer must follow when they are given a request from a worker to join a pension scheme. Employers should incorporate the necessary steps into their processes in whichever way most suits their organisation.

¹ Under HMRC provisions the trustees of defined contribution (DC) occupational pension schemes in wind up are allowed to commute sums of under £18,000 provided certain conditions are met. The payment of this commuted sum is known as a 'winding-up lump sum payment'.



Please note: This flowchart carries over to the next page – match up the purple dots on your print out to continue reading

Please note: This flowchart has carried over from the previous page – match up the purple dots on your print out to continue reading



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Detailed guidance for employers no. 6

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