



April 2018

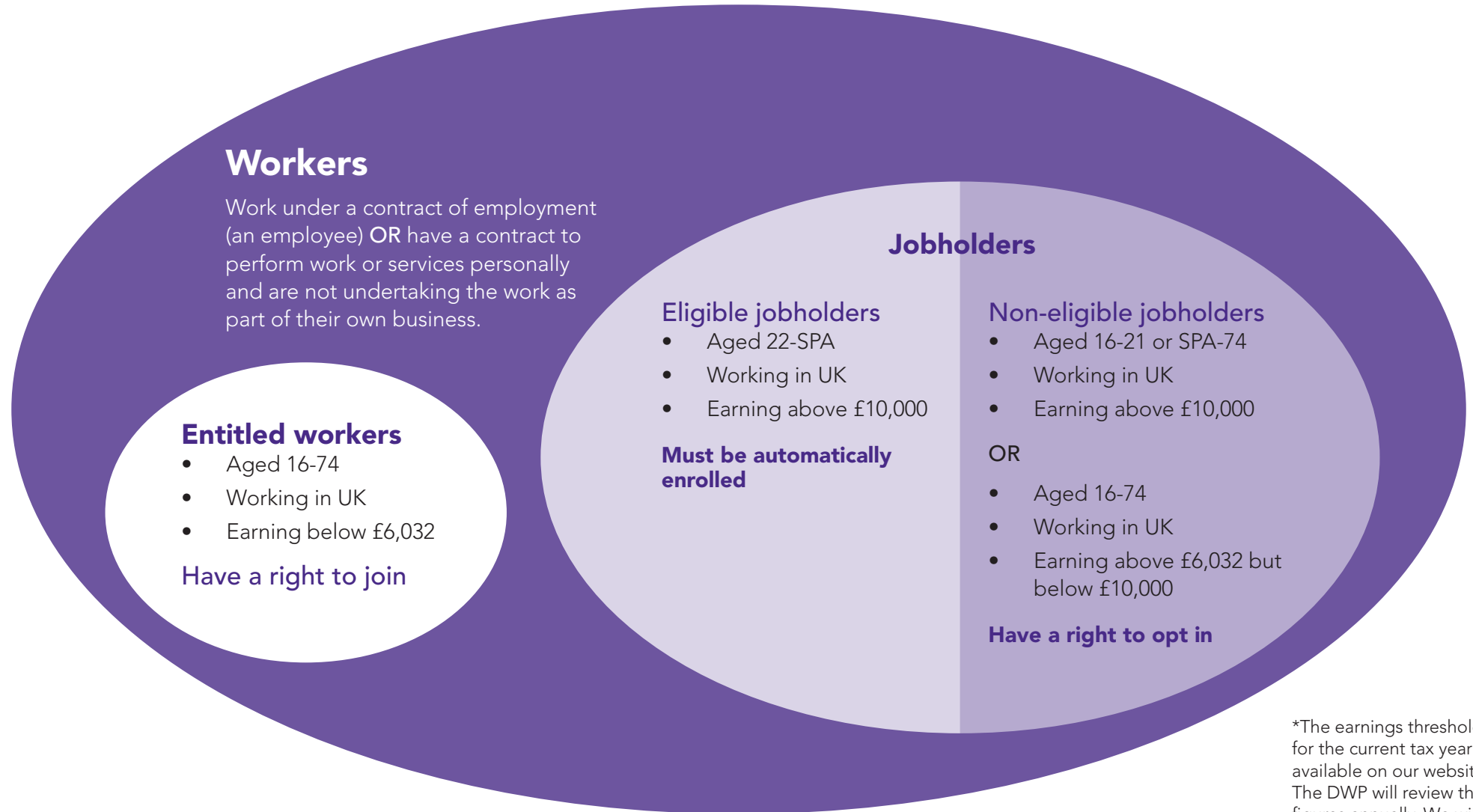
Detailed guidance for employers

Resource: The different types of worker



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Regulator

The different types of worker



Key
£6,032 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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