

2012 No. 332

PENSIONS

**The Employers' Duties (Implementation) (Amendment)
Regulations (Northern Ireland) 2012**

Made - - - - - *5th September 2012*

Coming into operation - - - - - *1st October 2012*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 12, 29(2), 30(8) and 113(2) of the Pensions (No. 2) Act (Northern Ireland) 2008(a).

Citation and commencement

1. These Regulations may be cited as the Employers' Duties (Implementation) (Amendment) Regulations (Northern Ireland) 2012 and shall come into operation on 1st October 2012.

Amendment of the Employers' Duties (Implementation) Regulations

2.—(1) The Employers' Duties (Implementation) Regulations (Northern Ireland) 2010(b) are amended in accordance with paragraphs (2) to (8).

(2) In regulation 1(2) (interpretation) for the definition of "staging date" substitute—
"“staging date” means the date prescribed in accordance with regulation 2(1) on which the employers' duties apply to employers;”.

(3) In regulation 2 (application of the employers' duties to employers)—

(a) for paragraph (1) substitute—

“(1) Except where an employer satisfies the conditions for early automatic enrolment in regulation 3(c), the employers' duties do not apply to employers described in the first column of the Table(d) until—

(a) the corresponding staging date prescribed in the third column of the Table, or

(b) in a case to which paragraph (1A) applies—

(i) the corresponding staging date prescribed in the third column of the Table, or

(ii) where the employer so chooses, the corresponding staging date prescribed in the third column of the Table as modified by regulation 4A(e).

(1A) This paragraph applies in a case where, on 1st April 2012, the employer—

(a) had less than 50 workers, and

(a) 2008 c. 13 (N.I.)
(b) S.R. 2010 No. 123 as amended by S.R. 2012 No. 232
(c) Regulation 3 was amended by regulation 3(4) of S.R. 2012 No. 232
(d) The Table is amended by regulation 2(5) of these Regulations
(e) Regulation 4A is inserted by regulation 2(6) of these Regulations

- (b) had, or was part of, one or more PAYE schemes^(a) in which there were 50 or more persons.”;
- (b) in paragraphs (6)(b) and (8)(a) for “1st April 2016” substitute “1st October 2017”;
- (c) after paragraph (8) add—
- “(9) This paragraph applies in the case of an employer who does not have a PAYE scheme in respect of any worker after 1st April 2017.
- (10) Where paragraph (9) applies and the employers’ duties do not already apply to that employer, the employers’ duties apply to that employer from the date on which qualifying earnings are payable to any worker.”.
- (4) In regulation 3 (early automatic enrolment)—
- (a) after paragraph (1) insert—
- “(1A) This regulation does not apply where the employer has chosen a staging date in accordance with regulation 2(1)(b)(ii).”;
- (b) in paragraph (4)(b)(b) for “of that scheme” substitute “of a pension scheme”.
- (5) In regulation 4 (staging of the employers’ duties) in the Table for the entries from “Less than 50 with the last 2 characters in their PAYE reference numbers 92, A1-A9, AA-AZ, B1-B9, BA-BY, M1-M9, MA-MZ, Z1-Z9 or ZA-ZZ” to the end substitute—

“160-249	1st March 2014	1st April 2014
90-159	1st April 2014	1st May 2014
62-89	1st June 2014	1st July 2014
61	1st July 2014	1st August 2014
60	1st September 2014	1st October 2014
59	1st October 2014	1st November 2014
58	1st December 2014	1st January 2015
54-57	1st February 2015	1st March 2015
50-53	1st March 2015	1st April 2015
Less than 30 with the last 2 characters in their PAYE reference numbers 92, A1-A9, B1-B9, AA-AZ, BA-BW, M1-M9, MA-MZ, Z1-Z9, ZA-ZZ, 0A-0Z, 1A-1Z or 2A-2Z	1st May 2015	1st June 2015
Less than 30 with the last 2 characters in their PAYE reference numbers BX	1st June 2015	1st July 2015
40-49	1st July 2015	1st August 2015
Less than 30 with the last 2 characters in their PAYE reference numbers BY	1st August 2015	1st September 2015
30-39	1st September 2015	1st October 2015
Less than 30 with the last 2 characters in their PAYE reference numbers BZ	1st October 2015	1st November 2015
Less than 30 with the last 2 characters in their PAYE reference numbers 02-04, C1-C9, D1-D9, CA-CZ or DA-DZ	1st December 2015	1st January 2016
Less than 30 with the last 2 characters in their PAYE reference numbers 00, 05-07, E1-E9 or EA-EZ	1st January 2016	1st February 2016
Less than 30 with the last 2 characters in their PAYE reference numbers 01, 08-11, F1-F9, G1-G9, FA-FZ or GA-GZ	1st February 2016	1st March 2016

(a) The definition of “PAYE scheme” was amended by regulation 3(2)(b) of S.R. 2012 No. 232

(b) Paragraph (4)(b) was amended by regulation 3(4)(c)(iii) of S.R. 2012 No. 232

Less than 30 with the last 2 characters in their PAYE reference numbers 12-16, 3A-3Z, H1-H9 or HA-HZ	1st March 2016	1st April 2016
Less than 30 with the last 2 characters in their PAYE reference numbers I1-I9 or IA-IZ	1st April 2016	1st May 2016
Less than 30 with the last 2 characters in their PAYE reference numbers 17-22, 4A-4Z, J1-J9 or JA-JZ	1st May 2016	1st June 2016
Less than 30 with the last 2 characters in their PAYE reference numbers 23-29, 5A-5Z, K1-K9 or KA-KZ	1st June 2016	1st July 2016
Less than 30 with the last 2 characters in their PAYE reference numbers 30-37, 6A-6Z, L1-L9 or LA-LZ	1st July 2016	1st August 2016
Less than 30 with the last 2 characters in their PAYE reference numbers N1-N9 or NA-NZ	1st August 2016	1st September 2016
Less than 30 with the last 2 characters in their PAYE reference numbers 38-46, 7A-7Z, O1-O9 or OA-OZ	1st September 2016	1st October 2016
Less than 30 with the last 2 characters in their PAYE reference numbers 47-57, 8A-8Z, Q1-Q9, R1-R9, S1-S9, T1-T9, QA-QZ, RA-RZ, SA-SZ or TA-TZ	1st October 2016	1st November 2016
Less than 30 with the last 2 characters in their PAYE reference numbers 58-69, 9A-9Z, U1-U9, V1-V9, W1-W9, UA-UZ, VA-VZ or WA-WZ	1st December 2016	1st January 2017
Less than 30 with the last 2 characters in their PAYE reference numbers 70-83, X1-X9, Y1-Y9, XA-XZ or YA-YZ	1st January 2017	1st February 2017
Less than 30 with the last 2 characters in their PAYE reference numbers P1-P9 or PA-PZ	1st February 2017	1st March 2017
Less than 30 with the last 2 characters in their PAYE reference numbers 84-91 or 93-99	1st March 2017	1st April 2017
Less than 30 persons in the PAYE scheme not meeting any other description contained in the first column of this Table	1st March 2017	1st April 2017
Employer who does not have a PAYE scheme	1st March 2017	1st April 2017
New employer (PAYE income first payable between 1st April 2012 and 31st March 2013)	1st April 2017	1st May 2017
New employer (PAYE income first payable between 1st April 2013 and 31st March 2014)	1st June 2017	1st July 2017
New employer (PAYE income first payable between 1st April 2014 and 31st March 2015)	1st July 2017	1st August 2017
New employer (PAYE income first payable between 1st April 2015 and 31st December 2015)	1st September 2017	1st October 2017
New employer (PAYE income first payable between 1st January 2016 and 30th September 2016)	1st October 2017	1st November 2017
New employer (PAYE income first payable between 1st October 2016 and 30th June 2017)	1st December 2017	1st January 2018
New employer (PAYE income first payable between 1st July 2017 and 30th September 2017)	1st January 2018	1st February 2018".

(6) After regulation 4 insert—

“**4A.**—(1) For the purposes of regulation 2(1)(b)(ii), the date in the third column of the Table is modified in accordance with paragraph (2).

(2) Where the staging date in the third column of the Table is in the period—

- (a) beginning with 1st October 2012 and ending on 1st November 2012, the modified date is 1st August 2015;
- (b) beginning with 1st January 2013 and ending on 1st February 2013, the modified date is 1st October 2015;
- (c) beginning with 1st March 2013 and ending on 1st April 2013, the modified date is 1st January 2016;
- (d) beginning with 1st May 2013 and ending on 1st June 2013, the modified date is 1st February 2016;
- (e) beginning with 1st July 2013 and ending on 1st August 2013, the modified date is 1st March 2016;
- (f) beginning with 1st September 2013 and ending on 1st October 2013, the modified date is 1st April 2016;
- (g) beginning with 1st November 2013 and ending on 1st January 2014, the modified date is 1st May 2016;
- (h) beginning with 1st February 2014 and ending on 1st April 2014, the modified date is 1st July 2016;
- (i) beginning with 1st May 2014 and ending on 1st July 2014, the modified date is 1st September 2016;
- (j) beginning with 1st August 2014 and ending on 1st October 2014, the modified date is 1st November 2016;
- (k) beginning with 1st November 2014 and ending on 1st January 2015, the modified date is 1st February 2017, or
- (l) beginning with 1st March 2015 and ending on 1st April 2015, the modified date is 1st April 2017.”.

(7) In regulation 5(a)(a) (transitional periods for money purchase and personal pension schemes) for “4 years and 4 months” substitute “5 years and 3 months”.

(8) In regulation 6(b) (transitional period for defined benefits and hybrid schemes) for “4 years and 4 months” substitute “5 years and 3 months”.

Revocations

3. Regulation 3(5) and (6) of the Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2012(c) is revoked.

Sealed with the Official Seal of the Department for Social Development on 5th September 2012

(L.S.)

Anne McCleary
A senior officer of the Department for Social Development

(a) Regulation 5(a) was amended by regulation 3(5) of S.R. 2012 No. 232
(b) Regulation 6 was amended by regulation 3(6) of S.R. 2012 No. 232
(c) S.R. 2012 No. 232

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Employers' Duties (Implementation) Regulations (Northern Ireland) 2010 ("the 2010 Regulations").

Regulation 2—

substitutes the definition of "staging date" in regulation 1(2) of the 2010 Regulations;

amends the staging date in regulation 2 of the 2010 Regulations;

inserts paragraph (1A) into regulation 3 of the 2010 Regulations to disapply that regulation where an employer chooses a modified staging date and make a minor correction to paragraph (4)(b) of that regulation;

amends the table of staging dates in regulation 4 of the 2010 Regulations;

modifies the date on which the employers' duties apply to certain employers who have fewer than 50 workers on 1st April 2012: those employers may choose to delay the date on which the automatic enrolment duties apply;

further amends the transitional period—

in regulation 5 of the 2010 Regulations during which the employer is able to phase in the rate at which contributions are payable by paying contributions at a lower rate until the end of the transitional period, and

in regulation 6 of the 2010 Regulations during which the employer can delay automatic enrolment for certain jobholders.

Regulation 3 makes consequential revocations.

An assessment of the impact on business of these Regulations is detailed in a Regulatory Impact Assessment, a copy of which has been laid in the Business Office and the Library of the Northern Ireland Assembly. Copies of the Assessment are available from the Department for Social Development, Social Security Policy and Legislation Division, Level 1, James House, 2-4 Cromac Avenue, Gasworks Business Park, Ormeau Road, Belfast BT7 2JA or from the website: <http://www.dsdni.gov.uk/index/ssa/ssani-publications/ssani-pensions-publications.htm>. A copy of the Assessment is also annexed to the Explanatory Memorandum which is available alongside this Statutory Rule on the website: <http://www.legislation.gov.uk/nisr>.

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