

**2012 No. 1813**

**PENSIONS**

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

|                               |                         |
|-------------------------------|-------------------------|
| <i>Made</i> - - - -           | <i>10th July 2012</i>   |
| <i>Laid before Parliament</i> | <i>12th July 2012</i>   |
| <i>Coming into force</i> - -  | <i>1st October 2012</i> |

The Secretary of State for Work and Pensions makes the following Regulations in exercise of the powers conferred by sections 12, 29(2), 30(8), 99 and 144 (2) and (4) of the Pensions Act 2008(a).

**Citation and commencement**

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

**Amendment of the Employers' Duties (Implementation) Regulations 2010**

2.—(1) The Employers' Duties (Implementation) Regulations 2010(b) are amended as follows.

(2) In regulation 1(2) of (citation, commencement and 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(c) (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, the employers' duties do not apply to employers described in the first column of the table in regulation 4 until—

(a) the corresponding staging date prescribed in the final column of that table; or

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

(i) the corresponding staging date prescribed in the final column of that table in regulation 4; or

(ii) where the employer so chooses, the corresponding staging date prescribed in the final column of the table as modified by regulation 4A.”;

(b) after paragraph (1) insert—

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

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(a) 2008 c. 30. Section 99 is cited for the meaning it gives to “prescribed” and “regulations”.

(b) S.I. 2010/4.

(c) Regulation 2 was amended by S.I. 2012/215

- (a) had less than 50 workers; and
- (b) had, or was part of, one or more PAYE schemes in which there were 50 or more persons.”;
- (c) in paragraph (6)(b), for the words “1st April 2016” substitute “1st October 2017”;
- (d) in paragraph (8)(a), for the words “1st April 2016” substitute “1st October 2017”; and
- (e) after paragraph (8) insert—

“(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(a)(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), for the words “that scheme” at the first place they appear, substitute “a pension scheme”.

(5) In regulation 4 (staging of the employers’ duties) in the table, for the part of the table beginning with the entry that corresponds to the words “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” and ending with the final entry in the table, 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  | 1st December 2015  | 1st January 2016   |

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(a) Regulation 3 was amended by S.I. 2012/215.

|  |                    |                    |
|--|--------------------|--------------------|
| characters in their PAYE reference numbers 02-04, C1-C9, D1-D9, CA-CZ, or DA-DZ  | 1st January 2016   | 1st February 2016  |
| Less than 30 with the last 2 characters in their PAYE reference numbers 00, 05-07, E1-E9 or EA-EZ  | 1st February 2016  | 1st March 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 March 2016     | 1st April 2016     |
| Less than 30 with the last 2 characters in their PAYE reference numbers 12-16, 3A-3Z, H1-H9 or HA-HZ   | 1st April 2016     | 1st May 2016       |
| Less than 30 with the last 2 characters in their PAYE reference numbers 11-19 or IA-IZ   | 1st May 2016       | 1st June 2016      |
| Less than 30 with the last 2 characters in their PAYE reference numbers 17-22, 4A-4Z, J1-J9 or JA-JZ   | 1st June 2016      | 1st July 2016      |
| Less than 30 with the last 2 characters in their PAYE reference numbers 23-29, 5A-5Z, K1-K9 or KA-KZ   | 1st July 2016      | 1st August 2016    |
| Less than 30 with the last 2 characters in their PAYE reference numbers 30-37, 6A-6Z, L1-L9 or LA-LZ   | 1st August 2016    | 1st September 2016 |
| Less than 30 with the last 2 characters in their PAYE reference numbers N1-N9 or NA-NZ   | 1st September 2016 | 1st October 2016   |
| Less than 30 with the last 2 characters in their PAYE reference numbers 38-46, 7A-7Z, O1-O9 or OA-OZ   | 1st October 2016   | 1st November 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 December 2016  | 1st January 2017   |
| 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 January 2017   | 1st February 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

|   |                    |                     |
|---|--------------------|---------------------|
| 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 final column of the table in regulation 4 is modified in accordance with paragraph (2).

(2) Where the staging date in the final column of the table in regulation 4 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) (transitional periods for money purchase and personal pension schemes) for “four years and four months” substitute “five years and three months”.

(8) In regulation 6(b) (transitional period for defined benefits and hybrid schemes) for “four years and four months” substitute “five years and three months”.

Signed by authority of the Secretary of State for Work and Pensions.

*Steve Webb*  
Minister of State,  
Department for Work and Pensions

10th July 2012

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(a) Regulation 5 was amended by S.I. 2012/215.  
(b) Regulation 6 was amended by S.I. 2012/215.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Employers' Duties (Implementation) Regulations 2010 (S.I. 2010/4) ("the principal regulations"). Those Regulations were amended by the Automatic Enrolment (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/215).

In regulation 2 of these Regulations, paragraph (2) amends the definition of staging date in the principal regulations. Paragraph (3) makes amendments with regard to the staging date in regulation 2. Paragraph (4)(a) inserts paragraph (1A) into regulation 3 of the principal regulations, disapplying regulation 3 where an employer chooses a modified staging date. Paragraph (4)(b) makes a minor corrective amendment to regulation 3(4)(b) of the principal regulations. Paragraph (5) amends the table of staging dates in regulation 4 of the principal regulations. Paragraph (6) 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. Paragraph (7) further amends the transitional period in regulation 5 of the principal regulations. During this period, 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. Paragraph (8) further amends the transitional period in regulation 6 of the principal regulations during which the employer can delay automatic enrolment for certain jobholders.

An assessment of the impact of this legislation on the private sector and civil society organisations has been made. A copy of this impact assessment is available from the libraries of both Houses of Parliament, and is annexed to the Explanatory Memorandum which is available alongside the instrument on [www.legislation.gov.uk](http://www.legislation.gov.uk). Copies may also be obtained from the Better Regulation Unit of the Department for Work and Pensions, Caxton House, Tothill Street, London SW1H 9NA, or from the DWP website: <http://www.dwp.gov.uk/publications/impact-assessments>.

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STATUTORY INSTRUMENTS

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