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STATUTORY INSTRUMENTS

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**2010 No. 4**

**PENSIONS**

**The Employers' Duties (Implementation) Regulations 2010**

*Made* - - - - *5th January 2010*  
*Laid before Parliament* *12th January 2010*  
*Coming into force* - - *1st September 2012*

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 12, 29(2) and (4), 30(8), 99 and 144(2) and (4) of the Pensions Act 2008 <sup>M1</sup>:

**Marginal Citations**

**M1** 2008 c.30. Section 99 is cited because of the meaning it gives to “prescribed” and “regulations”.

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Employers' Duties (Implementation) Regulations 2010 and shall come into force on [<sup>F1</sup>1st June 2012, immediately after the time when the amendments to these Regulations made by the Automatic Enrolment (Miscellaneous Amendments) Regulations 2012 come into force].

(2) In these Regulations—

“the Act” means the Pensions Act 2008;

[<sup>F2</sup>“deferral date” means the date specified in a notice given by an employer under regulation 4B(1) or (2);]

“employer[<sup>F3</sup>, except in regulations 4B and 4C,]” has the meaning given by—

(a) section 88(7) of the Act; and

(b) regulation 2(2);

“the employers' duties” means sections 2 to 9 of the Act;

“HMRC” means Her Majesty's Revenue and Customs;

“PAYE income” has the same meaning as in section 683 of the Income Tax (Earnings and Pensions) Act 2003 <sup>M2</sup>;

“PAYE reference number” means a number issued by HMRC to a corresponding PAYE scheme, enabling an employer to pay over amounts deducted to HMRC;

*Status: Point in time view as at 01/10/2017.*

*Changes to legislation: There are currently no known outstanding effects for the The Employers' Duties (Implementation) Regulations 2010. (See end of Document for details)*

“PAYE scheme” means the HMRC record [<sup>F4</sup>applicable] to an employer who—

- (a) employs; or
- (b) intends to employ,

a worker or workers to whom PAYE income is payable;

“scheme administrator” has the same meaning as in section 270 of the Finance Act 2004 <sup>M3</sup>; and

[<sup>F5</sup> “staging date” means the date prescribed in accordance with regulation 2(1) on which the employers’ duties apply to employers. ]

#### Textual Amendments

- F1** Words in reg. 1(1) substituted (1.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(b), **3(a)**
- F2** Words in reg. 1(2) inserted (1.4.2017) by [The Employers Duties \(Implementation\) \(Amendment\) Regulations 2017 \(S.I. 2017/347\)](#), regs. 1, **3(1)(a)**
- F3** Words in reg. 1(2) inserted (1.4.2017) by [The Employers Duties \(Implementation\) \(Amendment\) Regulations 2017 \(S.I. 2017/347\)](#), regs. 1, **3(1)(b)**
- F4** Word in reg. 1(2) substituted (1.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(a), **3(b)**
- F5** Words in reg. 1(2) substituted (1.10.2012) by [The Employers' Duties \(Implementation\) \(Amendment\) Regulations 2012 \(S.I. 2012/1813\)](#), regs. 1, **2(2)**

#### Marginal Citations

- M2** 2003 c.1. Section 683 has been amended but not in a way material to these Regulations.
- M3** 2004 c.12.

### Application of the employers' duties to employers

2.—[<sup>F6</sup>(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.]

[<sup>F7</sup>(1A) This paragraph applies in a case where, on 1st April 2012, the employer—

- (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. ]

(2) For the purposes of these Regulations [<sup>F8</sup>(except for regulations 4B and 4C)], an employer is a person within the meaning of section 88(7) of the Act who—

- (a) has [<sup>F9</sup>, or is part of,] a PAYE scheme of any size, determined by the Regulator in accordance with paragraphs (3) and (4); or
- (b) meets any other description contained in the first column of the table in regulation 4 (including having no PAYE scheme).

(3) The size of an employer's PAYE scheme means the number of persons within that scheme.

(4) The number of persons within a PAYE scheme is based on the latest information available to the Regulator, as at 1st April 2012.

(5) Where—

(a) the employers' duties first apply to an employer in accordance with the table in regulation 4; and

(b) for any reason, an employer has another PAYE scheme (or schemes),

the employers' duties apply to that employer in respect of the scheme (or schemes) mentioned in subparagraph (b) from the staging date applicable in relation to subparagraph (a) (and this is so even where the staging date mentioned in the table for any such scheme (or schemes) is later than the staging date referred to in subparagraph (a)).

(6) Any employer who first pays PAYE income in respect of a worker between—

(a) 1st April 2012; and

(b) up to (but not including) [<sup>F10</sup>1st October 2017],

is to be treated as a new employer in accordance with the relevant entry in the first column of the table in regulation 4.

(7) Where paragraph (6) applies, the employers' duties do not apply to such an employer until PAYE income is first payable in respect of any worker and then only in accordance with the table in regulation 4.

[<sup>F11</sup>(8) Where—

(a) an employer first pays PAYE income in respect of any worker on or after 1st October 2017; and

(b) the employers' duties do not already apply to that employer,

the employers' duties apply to that employer from the day on which the employer's first worker begins to be employed by the employer.]

[<sup>F12</sup>(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 [<sup>F13</sup>the employer's first worker begins to be employed by the employer].]

#### Textual Amendments

- F6** Reg. 2(1) substituted (1.10.2012) by [The Employers' Duties \(Implementation\) \(Amendment\) Regulations 2012 \(S.I. 2012/1813\)](#), regs. 1, **2(3)(a)**
- F7** Reg. 2(1A) inserted (1.10.2012) by [The Employers' Duties \(Implementation\) \(Amendment\) Regulations 2012 \(S.I. 2012/1813\)](#), regs. 1, **2(3)(b)**
- F8** Words in reg. 2(2) inserted (1.4.2017) by [The Employers Duties \(Implementation\) \(Amendment\) Regulations 2017 \(S.I. 2017/347\)](#), regs. 1, **3(2)(a)**
- F9** Words in reg. 2(2)(a) inserted (1.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(a), **4**
- F10** Words in reg. 2(6)(b) substituted (1.10.2012) by [The Employers' Duties \(Implementation\) \(Amendment\) Regulations 2012 \(S.I. 2012/1813\)](#), regs. 1, **2(3)(c)**
- F11** Reg. 2(8) substituted (1.4.2017) by [The Employers Duties \(Implementation\) \(Amendment\) Regulations 2017 \(S.I. 2017/347\)](#), regs. 1, **3(2)(b)**
- F12** Reg. 2(9)(10) inserted (1.10.2012) by [The Employers' Duties \(Implementation\) \(Amendment\) Regulations 2012 \(S.I. 2012/1813\)](#), regs. 1, **2(3)(e)**

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**F13** Words in reg. 2(10) substituted (1.4.2017) by The Employers Duties (Implementation) (Amendment) Regulations 2017 (S.I. 2017/347), regs. 1, 3(2)(c)

### Early automatic enrolment

3.—<sup>F14</sup>(1) Where the conditions in paragraphs (3) and (4) are both satisfied, the employers' duties apply to an employer from the early automatic enrolment date referred to in paragraph (5).]

<sup>F15</sup>(1A) This regulation does not apply where the employer has chosen a staging date in accordance with regulation 2(1)(b)(ii).]

(2) Where the condition in paragraph (3) is satisfied but the condition in paragraph (4) is not satisfied, the employers' duties apply to an employer from the staging date corresponding to that employer's description <sup>F16</sup>...

(3) The first condition is that an employer must fall within any description in the first column of the table in regulation 4.

(4) The second condition is that an employer has chosen an early automatic enrolment date [<sup>F17</sup>referred to in paragraph (5)] for the employers' duties to apply, which is earlier than the date mentioned in the final column of that table corresponding to that employer, and has—

(a) <sup>F18</sup>.....

(b) [<sup>F19</sup>where, on the date the employer notifies the Regulator in accordance with sub-paragraph (c), the duty in section 3(2) of the Act (automatic enrolment) applies in relation to at least one of that employer's jobholders,] secured the agreement of the [<sup>F20</sup>trustees or managers] (or scheme administrator or provider) of [<sup>F21</sup>a pension scheme] that that scheme [<sup>F22</sup>is] to be used by the employer to comply with those duties from that early automatic enrolment date; and

<sup>F23</sup>(c) notified the Regulator accordingly in writing, at any time—

(i) [<sup>F24</sup>where paragraph (5)(a) or (d) applies, on or before the early automatic enrolment date;]

(ii) where paragraph (5)(b) applies, before 1st November 2012; or

(iii) where paragraph (5)(c) applies, no later than the first day of the period of one month before the date specified in that sub-paragraph.]

<sup>F25</sup>(5) The early automatic enrolment date is—

(a) any date in the final column of the table in regulation 4 which is earlier than the staging date corresponding to that employers' description;

(b) 1st December 2012; <sup>F26</sup>...

(c) in the case of an employer of 50,000 or more persons by PAYE scheme size or any other description, one of the following dates to be chosen by the employer—

(i) 1st July 2012;

(ii) 1st August 2012; or

(iii) 1st September 2012; [<sup>F27</sup>or]

(d) in the case of an employer who has no jobholder to whom the duty in section 3(2) of the Act applies on the date the employer notifies the Regulator in accordance with paragraph (4) (c)(i), any date which is earlier than the staging date corresponding to that employer's description.]

**Textual Amendments**

- F14** Reg. 3(1) substituted (1.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(a), **5(a)**
- F15** Reg. 3(1A) inserted (1.10.2012) by [The Employers' Duties \(Implementation\) \(Amendment\) Regulations 2012 \(S.I. 2012/1813\)](#), regs. 1, **2(4)(a)**
- F16** Words in reg. 3(2) omitted (1.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(a), **5(b)**
- F17** Words in reg. 3(4) substituted (1.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(a), **5(c)(i)**
- F18** Reg. 3(4)(a) omitted (1.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(a), **5(c)(ii)**
- F19** Words in reg. 3(4)(b) inserted (6.4.2016) by [The Occupational and Personal Pension Schemes \(Automatic Enrolment\) \(Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/311\)](#), regs. 1(1), **2(2)(a)(i)**
- F20** Words in reg. 3(4)(b) substituted (1.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(a), **5(c)(iii)**
- F21** Words in reg. 3(4)(b) substituted (1.10.2012) by [The Employers' Duties \(Implementation\) \(Amendment\) Regulations 2012 \(S.I. 2012/1813\)](#), regs. 1, **2(4)(b)**
- F22** Word in reg. 3(4)(b) substituted (6.4.2016) by [The Occupational and Personal Pension Schemes \(Automatic Enrolment\) \(Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/311\)](#), regs. 1(1), **2(2)(a)(ii)**
- F23** Reg. 3(4)(c) substituted (1.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(a), **5(c)(iv)**
- F24** Reg. 3(4)(c)(i) substituted (6.4.2016) by [The Occupational and Personal Pension Schemes \(Automatic Enrolment\) \(Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/311\)](#), regs. 1(1), **2(2)(a)(iii)**
- F25** Reg. 3(5) inserted (1.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(a), **5(d)**
- F26** Word in reg. 3(5)(b) omitted (6.4.2016) by virtue of [The Occupational and Personal Pension Schemes \(Automatic Enrolment\) \(Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/311\)](#), regs. 1(1), **2(2)(b)(i)**
- F27** Reg. 3(5)(d) and word inserted (6.4.2016) by [The Occupational and Personal Pension Schemes \(Automatic Enrolment\) \(Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/311\)](#), regs. 1(1), **2(2)(b)(ii)**

**Staging of the employers' duties**

4.—(1) The table in this regulation sets out the application of the employers' duties.

<sup>F28</sup>(2) .....

<sup>F28</sup>(3) .....

**Table**

<i>Employer (by PAYE scheme size or other description)</i>	<i>Date before which notification to automatically enrol early must be sent</i>	<i>Staging date</i>
120,000 or more	<sup>F29</sup>	1st October 2012
	...	
50,000-119,999		1st November 2012

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30,000-49,999	1st January 2013
20,000-29,999	1st February 2013
10,000-19,999	1st March 2013
6,000-9,999	1st April 2013
4,100-5,999	1st May 2013
4,000-4,099	1st June 2013
3,000-3,999	1st July 2013
2,000-2,999	1st August 2013
1,250-1,999	1st September 2013
800-1,249	1st October 2013
500-799	1st November 2013
350-499	1st January 2014
250-349	1st February 2014
I <sup>F30</sup> 160-249	1st April 2014
90-159	1st May 2014
62-89	1st July 2014
61	1st August 2014
60	1st October 2014
59	1st November 2014
58	1st January 2015
54-57	1st March 2015
50-53	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 June 2015
Less than 30 with the last 2 characters in their PAYE reference numbers BX	1st July 2015
40 - 49	1st August 2015
Less than 30 with the last 2 characters in their PAYE reference numbers BY	1st September 2015
30-39	1st October 2015
Less than 30 with the last 2 characters in their PAYE reference numbers BZ	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 January 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
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
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
Less than 30 with the last 2 characters in their PAYE reference numbers I1-I9 or IA-IZ	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 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 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 August 2016
Less than 30 with the last 2 characters in their PAYE reference numbers N1-N9 or NA-NZ	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 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 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 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 February 2017
Less than 30 with the last 2 characters in their PAYE reference numbers P1-P9 or PA-PZ	1st March 2017
Less than 30 with the last 2 characters in their PAYE reference numbers 84-91 or 93-99	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 April 2017
Employer who does not have a PAYE scheme	1st April 2017

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New employer ( PAYE income first payable between 1st April 2012 and 31st March 2013)	1st May 2017
New employer ( PAYE income first payable between 1st April 2013 and 31st March 2014)	1st July 2017
New employer ( PAYE income first payable between 1st April 2014 and 31st March 2015)	1st August 2017
New employer ( PAYE income first payable between 1st April 2015 and 31st December 2015)	1st October 2017
New employer ( PAYE income first payable between 1st January 2016 and 30th September 2016)	1st November 2017
New employer ( PAYE income first payable between 1st October 2016 and 30th June 2017)	1st January 2018
New employer ( PAYE income first payable between 1st July 2017 and 30th September 2017)	1st February 2018]

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[<sup>F31</sup>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.]



### Textual Amendments

- F28** Reg. 4(2)(3) omitted (6.4.2016) by virtue of [The Occupational and Personal Pension Schemes \(Automatic Enrolment\) \(Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/311\)](#), regs. 1(1), **2(3)(a)**
- F29** Words in reg. 4 omitted (6.4.2016) by virtue of [The Occupational and Personal Pension Schemes \(Automatic Enrolment\) \(Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/311\)](#), regs. 1(1), **2(3)(b)**
- F30** Words in reg. 4 substituted (1.10.2012) by [The Employers' Duties \(Implementation\) \(Amendment\) Regulations 2012 \(S.I. 2012/1813\)](#), regs. 1, **2(5)**
- F31** Reg. 4A inserted (1.10.2012) by [The Employers' Duties \(Implementation\) \(Amendment\) Regulations 2012 \(S.I. 2012/1813\)](#), regs. 1, **2(6)**

### [<sup>F32</sup>Deferral of automatic enrolment for post-staging employers

#### 4B.—(1) Where—

- (a) an employer (“E”) gives to a worker, on the day on which the worker begins to be employed by E, notice that E intends to defer automatic enrolment for the worker until the deferral date; and
- (b) the requirements in regulation 4C in relation to the notice are met,

the worker’s automatic enrolment date is the deferral date if on that date section 3 of the Act (automatic enrolment) applies to the worker as a jobholder of E.

#### (2) Where—

- (a) a worker employed by E becomes a jobholder to whom section 3 of the Act applies;
- (b) E gives the worker notice that E intends to defer automatic enrolment until the deferral date; and
- (c) the requirements in regulation 4C in relation to the notice are met,

the worker’s automatic enrolment date is the deferral date if on that date section 3 of the Act applies to the worker as a jobholder of E.

(3) If section 3 of the Act does not apply to a worker falling within paragraph (1)(a) and (b) or (2)(a) to (c) on the deferral date, arrangements prescribed under section 3(2) of the Act do not apply in relation to any employment of the worker by E in the period beginning with the starting day and ending with the deferral date.

(4) A notice under paragraph (1) or (2) may be given on the starting day or within the period of six weeks beginning with the day after the starting day.

(5) The deferral date may be any date in the period of three months [<sup>F33</sup>after] the starting day.

(6) If E gives a worker a notice under paragraph (1), E may not give the worker a notice under paragraph (2) in relation to any occasion on or before the deferral date on which the worker becomes a jobholder to whom section 3 applies.

#### (7) In this regulation—

- (a) references to “E” (or to an “employer”) are to a person falling within the meaning of “employer” in section 88(7) of the Act—

[<sup>F34</sup>(i) who first pays PAYE income in respect of any worker on or after 1st October 2017; or]

- (ii) who does not have a PAYE scheme, where E’s first worker begins to be employed by E after 1st April 2017,

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where the employers' duties did not apply before that date;

- (b) "starting day" means—
- (i) in the case of a notice under paragraph (1), the day on which the worker begins to be employed by E; or
  - (ii) in the case of a notice under paragraph (2), the day on which the worker becomes a jobholder to whom section 3 of the Act applies.]

#### Textual Amendments

- F32** Regs. 4B-4C inserted (1.4.2017) by [The Employers Duties \(Implementation\) \(Amendment\) Regulations 2017 \(S.I. 2017/347\)](#), regs. 1, **4**
- F33** Word in [reg. 4B\(5\)](#) substituted (1.10.2017) by [The Employers' Duties \(Miscellaneous Amendments\) Regulations 2017 \(S.I. 2017/868\)](#), regs. 1, **2(a)**
- F34** [Reg. 4B\(7\)\(a\)\(i\)](#) substituted (1.10.2017) by [The Employers' Duties \(Miscellaneous Amendments\) Regulations 2017 \(S.I. 2017/868\)](#), regs. 1, **2(b)**

#### [<sup>F32</sup>Deferral of automatic enrolment: notice requirements

**4C.**—(1) A notice (referred to in this regulation as "the notice") under regulation 4B(1) or (2) must be in writing.

(2) In the case of workers who are jobholders and who are not active members of a qualifying scheme, the notice must include the information described in paragraph (4) or (6) and the information described in paragraphs (7) to (9).

(3) In the case of workers who are not jobholders and who are not active members of a qualifying scheme, the notice must include the information described in paragraph (5) or (6) and the information described in paragraphs (7) to (9).

(4) A statement that the jobholder may, by giving written notice to the employer, require the employer to make arrangements for the jobholder to become an active member of an automatic enrolment scheme and that the jobholder is entitled to employer's contributions.

(5) A statement that the worker may, where he or she is working, or ordinarily works, in Great Britain and is aged at least 16 and under 75 and is not a member of a pension scheme that satisfies the requirements of section 9 of the Act, by giving written notice to the employer, require the employer to make arrangements for the worker to become an active member of such a pension scheme.

(6) A statement—

- (a) that sets out the amount of the lower qualifying earnings limit ("the lower qualifying earnings limit") specified in section 13(1)(a) of the Act; and
- (b) that by giving written notice to the employer, the worker who is aged at least 16 and under 75 and—
  - (i) who earns more than the lower qualifying earnings limit and is not an active member of a qualifying scheme, may require the employer to arrange for that worker to become an active member of an automatic enrolment scheme and is entitled to employer's contributions; or
  - (ii) who earns no more than the lower qualifying earnings limit and is not a member of a pension scheme that satisfies the requirements of section 9 of the Act, may require the employer to arrange for that worker to become an active member of such a pension scheme but is not entitled to employer's contributions.

(7) A statement that the employer has deferred automatic enrolment until the deferral date and which specifies that date.

(8) A statement—

- (a) that sets out the amount of earnings (“the specified amount”) that are payable as specified in section 3(1)(c) of the Act; and
- (b) that the employer will automatically enrol the worker into an automatic enrolment scheme on the deferral date if, on that date—
  - (i) the worker is aged 22 or more but under state pension age;
  - (ii) the worker is working, or is ordinarily working, in Great Britain;
  - (iii) earnings of more than the specified amount are payable to the worker; and
  - (iv) the worker is not already an active member of a qualifying scheme.

(9) A statement that a written notice from the worker must be signed by the worker or, if it is given by means of an electronic communication, must include a statement that the worker personally submitted the notice.

(10) In this regulation, “employer” has the meaning given in regulation 4B(7).]

#### Textual Amendments

**F32** Regs. 4B-4C inserted (1.4.2017) by [The Employers Duties \(Implementation\) \(Amendment\) Regulations 2017 \(S.I. 2017/347\)](#), regs. 1, 4

### Transitional periods for money purchase and personal pension schemes

5. For the purposes of section 29 of the Act (transitional periods for money purchase and personal pension schemes)—

- (a) the first transitional period <sup>F35</sup>..., beginning with the coming into force of section 20 (quality requirement: UK money purchase schemes)<sup>F36</sup>, ends on, but includes, 5th April 2018]; and
- (b) the second transitional period is one year <sup>F37</sup>beginning with 6th April 2018 and ending on, but including, 5th April 2019].

#### Textual Amendments

**F35** Words in reg. 5(a) omitted (1.10.2016) by virtue of [The Employers Duties \(Implementation\) \(Amendment\) Regulations 2016 \(S.I. 2016/719\)](#), regs. 1, **2(2)(a)(i)**

**F36** Words in reg. 5(a) added (1.10.2016) by [The Employers Duties \(Implementation\) \(Amendment\) Regulations 2016 \(S.I. 2016/719\)](#), regs. 1, **2(2)(a)(ii)**

**F37** Words in reg. 5(b) substituted (1.10.2016) by [The Employers Duties \(Implementation\) \(Amendment\) Regulations 2016 \(S.I. 2016/719\)](#), regs. 1, **2(2)(b)**

### Transitional period for defined benefits and hybrid schemes

6. For the purposes of section 30 of the Act (transitional period for defined benefits and hybrid schemes), the transitional period for defined benefits and hybrid schemes<sup>F38</sup>..., beginning with the day on which section 3 (automatic enrolment) comes into force <sup>F39</sup>, ends on, but includes, 30th September 2017].

**Status:** Point in time view as at 01/10/2017.

**Changes to legislation:** There are currently no known outstanding effects for the The Employers' Duties (Implementation) Regulations 2010. (See end of Document for details)

**Textual Amendments**

- F38** Words in reg. 6 omitted (1.10.2016) by virtue of [The Employers Duties \(Implementation\) \(Amendment\) Regulations 2016 \(S.I. 2016/719\)](#), regs. 1, **2(3)(a)**
- F39** Words in reg. 6 added (1.10.2016) by [The Employers Duties \(Implementation\) \(Amendment\) Regulations 2016 \(S.I. 2016/719\)](#), regs. 1, **2(3)(b)**

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

Department for Work and Pensions

*Angela Eagle*  
Minister of State,

## EXPLANATORY NOTE

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

These Regulations make provision as to how sections 2 to 9 of the Pensions Act 2008 ('the employers' duties') apply to employers. Those duties include the duty on an employer (under section 3 of that Act) to make prescribed arrangements by which jobholders become active members of automatic enrolment pension schemes. These Regulations also set the transitional periods for money purchase and personal pension schemes (in regulation 5) and for defined benefits and hybrid schemes (in regulation 6).

Regulation 2 makes provision for the application of the employers' duties to employers.

Regulation 3 provides how the employers' duties apply to an employer earlier than the date on which they otherwise would have applied to that employer, where an employer satisfies certain conditions.

Regulation 4 and the table in it provide how the employers' duties apply to employers over a period from 1st October 2012 to 1st September 2016.

Regulation 5 sets the length of the two transitional periods during which the quality requirement for UK money purchase and personal pension schemes is less than what is provided for in sections 20 and 26 of the Pensions Act 2008. At the expiry of the two transitional periods, the quality requirement for those types of scheme will be what is provided for in that Act.

Regulation 6 prescribes the length of the transitional period for defined benefits and hybrid schemes. Where the conditions in section 30(2) of the Pensions Act 2008 are satisfied and continue to be satisfied during that transitional period, an employer is under a duty to make arrangements for jobholders to become active members of an automatic enrolment scheme from the end of that period.

A full impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available from the Department for Work and Pensions, ERSP, Level 7, Caxton House, Tothill Street, London SW1H 9NA and is annexed to the Explanatory Memorandum which is available alongside this instrument on the OPSI website.

**Status:**

Point in time view as at 01/10/2017.

**Changes to legislation:**

There are currently no known outstanding effects for the The Employers' Duties (Implementation) Regulations 2010.