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STATUTORY RULES OF NORTHERN IRELAND

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**2010 No. 123**

**PENSIONS**

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

*Made* - - - - *19th March 2010*

*Coming into operation* *1st September 2012*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 12, 29(2) and (4), 30(8) and 113(2) of the Pensions (No. 2) Act (Northern Ireland) 2008<sup>(1)</sup>.

PROSPECTIVE

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Employers' Duties (Implementation) Regulations (Northern Ireland) 2010 and shall come into operation on [<sup>F1</sup> 7th June 2012 immediately after the coming into operation of regulation 3(2)(a) of the Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2012 ] .

(2) In these Regulations—

“employer” has the meaning given by regulation 2(2);

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

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

“PAYE income” has the meaning given in section 683(1) of the Income Tax (Earnings and Pensions) Act 2003<sup>(2)</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;

“PAYE scheme” means the HMRC record [<sup>F2</sup> applicable ] to an employer who—

(a) employs, or

(b) intends to employ,

a worker to whom PAYE income is payable;

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(1) 2008 c. 13 (N.I.)

(2) 2003 c. 1

*Status: This version of this Rule contains provisions that are prospective.*

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to *The Employers' Duties (Implementation) Regulations (Northern Ireland) 2010*. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

“scheme administrator” has the same meaning as in section 270 of the Finance Act 2004(3);

“staging date” means the date when the employers’ duties apply to employers, prescribed in the third column of the Table;

“the Table” means the Table in regulation 4.

(3) In these Regulations any reference to a numbered section is a reference to the section of the Pensions (No. 2) Act (Northern Ireland) 2008 bearing that number.

- F1** Words in [reg. 1\(1\)](#) substituted (7.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), [regs. 1\(1\)\(b\), 3\(2\)\(a\)](#)
- F2** Words in [reg. 1\(2\)](#) substituted (7.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), [regs. 1\(1\)\(a\), 3\(2\)\(b\)](#)

#### Commencement Information

- I1** Reg. 1 in operation at 1.9.2012, see [reg. 1\(1\)](#)

### Application of the employers’ duties to employers

**2.—(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 until the corresponding staging dates prescribed in the third column of the Table.

(2) For the purposes of these Regulations, an employer is a person within the meaning of section 70(7) who—

- (a) Has <sup>[F3]</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 (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, 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 sub-paragraph (b) from the staging date applicable in relation to sub-paragraph (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 sub-paragraph (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) 1st April 2016,

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

(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.

(8) Where—

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- (a) an employer pays PAYE income in respect of any worker from 1st April 2016, and
  - (b) the employers' duties do not already apply to that employer,
- the employers' duties apply to that employer from the day on which PAYE income is payable.

**F3** Words in [reg. 2\(2\)\(a\)](#) inserted (7.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), [regs. 1\(1\)\(a\), 3\(3\)](#)

#### Commencement Information

**I2** Reg. 2 in operation at 1.9.2012, see [reg. 1\(1\)](#)

### Early automatic enrolment

**3.**—<sup>F4</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).]

(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>F5</sup>....

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

(4) The second condition is that an employer has chosen an early automatic enrolment date [<sup>F6</sup>(referred to in paragraph (5)) ] for the employers' duties to apply, which is earlier than the date mentioned in the third column of the Table corresponding to that employer, and has—

<sup>F7</sup>(a) .....

(b) secured the agreement of the [<sup>F8</sup> trustees or managers ] (or scheme administrator or provider) of that scheme that that scheme was to be used by the employer to comply with those duties from that early automatic enrolment date, and

<sup>F9</sup>(c) notified the Regulator accordingly in writing, at any time—

(i) where paragraph (5)(a) applies, before the date specified in the second column of the Table corresponding to that earlier 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 paragraph (5)(c).]

<sup>F10</sup>(5) The early automatic enrolment date is—

(a) any date in the third column of the Table which is earlier than the staging date corresponding to that employer's description;

(b) 1st December 2012, or

(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.]

**F4** [Reg. 3\(1\)](#) substituted (7.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), [regs. 1\(1\)\(a\), 3\(4\)\(a\)](#)

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- F5** Words in reg. 3(2) omitted (7.6.2012) by virtue of The Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2012 (S.R. 2012/232), regs. 1(1)(a), **3(4)(b)**
- F6** Words in reg. 3(4) substituted (7.6.2012) by The Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2012 (S.R. 2012/232), regs. 1(1)(a), **3(4)(c)(i)**
- F7** Reg. 3(4)(a) omitted (7.6.2012) by virtue of The Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2012 (S.R. 2012/232), regs. 1(1)(a), **3(4)(c)(ii)**
- F8** Words in reg. 3(4)(b) substituted (7.6.2012) by The Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2012 (S.R. 2012/232), regs. 1(1)(a), **3(4)(c)(iii)**
- F9** Reg. 3(4)(c) substituted (7.6.2012) by The Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2012 (S.R. 2012/232), regs. 1(1)(a), **3(4)(c)(iv)**
- F10** Reg. 3(5) added (7.6.2012) by The Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2012 (S.R. 2012/232), regs. 1(1)(a), **3(4)(d)**

#### Commencement Information

- I3** Reg. 3 in operation at 1.9.2012, see **reg. 1(1)**

#### Staging of the employers' duties

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

(2) Where a date prescribed in the second column of the Table falls on a day which is not a working day, that date is to be treated as the next working day (and for the purposes of this paragraph "working day" means a day which is not a Saturday, Sunday or public holiday).

**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	1st September 2012	1st October 2012
50,000-119,999	1st October 2012	1st November 2012
30,000-49,999	1st December 2012	1st January 2013
20,000-29,999	1st January 2013	1st February 2013
10,000-19,999	1st February 2013	1st March 2013
6,000-9,999	1st March 2013	1st April 2013
4,100-5,999	1st April 2013	1st May 2013
4,000-4,099	1st May 2013	1st June 2013
3,000-3,999	1st June 2013	1st July 2013
2,000-2,999	1st July 2013	1st August 2013
1,250-1,999	1st August 2013	1st September 2013
800-1,249	1st September 2013	1st October 2013
500-799	1st October 2013	1st November 2013
350-499	1st December 2013	1st January 2014

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<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>
250-349	1st January 2014	1st February 2014
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	1st February 2014	1st March 2014
240-249	1st March 2014	1st April 2014
150-239	1st April 2014	1st May 2014
90-149	1st May 2014	1st June 2014
50-89	1st June 2014	1st July 2014
Less than 50 with the last 2 characters in their PAYE reference numbers BZ	1st July 2014	1st August 2014
Less than 50 with the last 2 characters in their PAYE reference numbers 00-01	1st August 2014	1st September 2014
Less than 50 with the last 2 characters in their PAYE reference numbers 02-04	1st September 2014	1st October 2014
Less than 50 with the last 2 characters in their PAYE reference numbers 05-07, 0A-0Z, C1-C9, CA-CZ, D1-D9 or DA-DZ	1st October 2014	1st November 2014
Less than 50 with the last 2 characters in their PAYE reference numbers 08-11, 1A-1Z, E1-E9 or EA-EZ	1st December 2014	1st January 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 12-15, 2A-2Z, F1-F9, FA-FZ, G1-G9 or GA-GZ	1st January 2015	1st February 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 16-20, 3A-3Z, H1-H9 or HA-HZ	1st February 2015	1st March 2015
Less than 50 with the last 2 characters in their PAYE reference numbers I1-I9, IA-IZ	1st March 2015	1st April 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 21-25, 4A-4Z, J1-J9 or JA-JZ	1st April 2015	1st May 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 26-31, 5A-5Z, K1-K9 or KA-KZ	1st May 2015	1st June 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 32-38, 6A-6Z, L1-L9 or LA-LZ	1st June 2015	1st July 2015
Less than 50 with the last 2 characters in their PAYE reference numbers N1-N9 or NA-NZ	1st July 2015	1st August 2015

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<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>
Less than 50 with the last 2 characters in their PAYE reference numbers 39-47, 7A-7Z, O1-O9, OA-OZ, P1-P9 or PA-PZ	1st August 2015	1st September 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 48-57, 8A-8Z, Q1-Q9, QA-QZ, R1-R9, RA-RZ, S1-S9, SA-SZ, T1-T9 or TA-TZ	1st September 2015	1st October 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 58-69, 9A-9Z, U1-U9, UA-UZ, V1-V9, VA-VZ, W1-W9, WA-WZ	1st October 2015	1st November 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 70-83, X1-X9, XA-XZ, Y1-Y9 or YA-YZ	1st December 2015	1st January 2016
Less than 50 with the last 2 characters in their PAYE reference numbers 84-91 or 93-99	1st January 2016	1st February 2016
(a) Less than 50 unless otherwise described or (b) no PAYE scheme	1st January 2016	1st February 2016
New employer (PAYE income first payable between 1st April 2012 and 31st March 2013)	1st February 2016	1st March 2016
New employer (PAYE income first payable between 1st April 2013 and 31st December 2013)	1st April 2016	1st May 2016
New employer (PAYE income first payable between 1st January 2014 and 30th September 2014)	1st May 2016	1st June 2016
New employer (PAYE income first payable between 1st October 2014 and 30th June 2015)	1st July 2016	1st August 2016
New employer (PAYE income first payable between 1st July 2015 and 31st March 2016)		1st September 2016

#### **Commencement Information**

**I4** Reg. 4 in operation at 1.9.2012, see [reg. 1\(1\)](#)

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

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

- (a) the first transitional period is 4 years <sup>[<sup>F11</sup>]</sup> and 4 months ], beginning with the coming into operation of section 20 (quality requirement: UK money purchase schemes), and

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(b) the second transitional period is one year, beginning with the end of the first transitional period.

**F11** Words in [reg. 5\(a\)](#) inserted (7.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), regs. 1(1)(a), **3(5)**

**Commencement Information**

**I5** Reg. 5 in operation at 1.9.2012, see [reg. 1\(1\)](#)

**Transitional period for defined benefits and hybrid schemes**

**6.** For the purposes of section 30 (transitional period for defined benefits and hybrid schemes), the transitional period for defined benefits and hybrid schemes is 4 years <sup>F12</sup> and 4 months ], beginning with the coming into operation of section 3 (automatic enrolment).

**F12** Words in [reg. 6](#) inserted (7.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), regs. 1(1)(a), **3(6)**

**Commencement Information**

**I6** Reg. 6 in operation at 1.9.2012, see [reg. 1\(1\)](#)

Sealed with the Official Seal of the Department for Social Development on 19th March 2010

(L.S.)

*Anne McCleary*  
A senior officer of the Department for Social  
Development

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## EXPLANATORY NOTE

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

These Regulations make provision as to how sections 2 to 9 of the Pensions (No. 2) Act (Northern Ireland) 2008 (“the Act”) (“the employers’ duties”) apply to employers. Those duties include the duty on an employer (under section 3 of the 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 and for defined benefits and hybrid schemes.

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 Act. At the expiry of the two transitional periods, the quality requirement for those types of scheme will be what is provided for in the 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 Act 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.

An assessment of the cost to 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.opsi.gov.uk/legislation/northernireland/ni-srni.htm>.

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**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- reg. 1 coming into force by S.R. 2010/123 reg. 1(1)
- reg. 1(2) words inserted by S.R. 2017/52 reg. 2(2)
- reg. 1(2) words substituted by S.R. 2012/332 reg. 2(2)
- reg. 2 coming into force by S.R. 2010/123 reg. 1(1)
- reg. 2(2) words inserted by S.R. 2017/52 reg. 2(3)(a)
- reg. 2(6)(b) words substituted by S.R. 2012/332 reg. 2(3)(b)
- reg. 2(8) substituted by S.R. 2017/52 reg. 2(3)(b)
- reg. 2(8)(a) words substituted by S.R. 2012/332 reg. 2(3)(b)
- reg. 3 coming into force by S.R. 2010/123 reg. 1(1)
- reg. 3(4)(b) word substituted by S.R. 2016/142 reg. 3(2)(a)(ii)
- reg. 3(4)(b) words inserted by S.R. 2016/142 reg. 3(2)(a)(i)
- reg. 3(4)(b) words substituted by S.R. 2012/332 reg. 2(4)(b)
- reg. 3(4)(c)(i) substituted by S.R. 2016/142 reg. 3(2)(b)
- reg. 4 coming into force by S.R. 2010/123 reg. 1(1)
- reg. 4 Table words omitted by S.R. 2016/142 reg. 3(3)(b)
- reg. 4 table words substituted by S.R. 2012/332 reg. 2(5)
- reg. 4(2) omitted by S.R. 2016/142 reg. 3(3)(a)
- reg. 5 coming into force by S.R. 2010/123 reg. 1(1)
- reg. 5(a) words inserted by S.R. 2016/316 reg. 2(2)(a)(ii)
- reg. 5(a) words omitted by S.R. 2016/316 reg. 2(2)(a)(i)
- reg. 5(a) words substituted by S.R. 2012/332 reg. 2(7)
- reg. 5(b) words substituted by S.R. 2016/316 reg. 2(2)(b)
- reg. 6 coming into force by S.R. 2010/123 reg. 1(1)
- reg. 6 words added by S.R. 2016/316 reg. 2(3)(b)
- reg. 6 words omitted by S.R. 2016/316 reg. 2(3)(a)
- reg. 6 words substituted by S.R. 2012/332 reg. 2(8)

**Changes and effects yet to be applied to the whole Rule associated Parts and Chapters:**

Whole provisions yet to be inserted into this Rule (including any effects on those provisions):

- reg. 2(1)(1A) substituted for reg. 2(1) by S.R. 2012/332 reg. 2(3)(a)
- reg. 2(9)(10) added by S.R. 2012/332 reg. 2(3)(c)
- reg. 2(10) words substituted by S.R. 2017/52 reg. 2(3)(c)
- reg. 3(1A) inserted by S.R. 2012/332 reg. 2(4)(a)
- reg. 3(5)(6) revoked by S.R. 2012/332 reg. 3
- reg. 3(5)(b) word omitted by S.R. 2016/142 reg. 3(2)(c)(i)
- reg. 3(5)(d) and preceding word inserted by S.R. 2016/142 reg. 3(2)(c)(ii)
- reg 4A inserted by S.R. 2012/332 reg. 2(6)
- reg. 4B-4C inserted by S.R. 2017/52 reg. 2(4)
- reg. 4B(5) word substituted by S.R. 2017/181 reg. 2(a)
- reg. 4B(7)(a)(i) substituted by S.R. 2017/181 reg. 2(b)