

SCHEDULE

Regulation 2(27)

Schedule to be added to the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations (Northern Ireland) 2010

“SCHEDULE 2

Regulations 2, 17, 21, 24,27 and 33

Information

1. A statement that the jobholder has been or will be automatically enrolled, automatically re-enrolled or enrolled, as the case may be, into a pension scheme to help save for the jobholder’s retirement.

2. The jobholder’s automatic enrolment date, automatic re-enrolment date or enrolment date, as the case may be or, for a jobholder to whom regulation 28 or 29 applies, the day or date mentioned in regulation 6 as modified by regulation 28 or 29, as the case may be.

3. The name, address, telephone number and electronic contact details of the scheme in respect of which the jobholder is or will be an active member.

4.—(1) The value of any contributions payable to the scheme by the employer and the jobholder in any applicable pay reference period.

(2) The information to be given to the jobholder under sub-paragraph (1) includes information on any change in the value of any contributions payable to the scheme by the employer or jobholder in any applicable pay reference period which will occur as the result of any changes to contributions brought about by the transitional periods for money purchase and personal pension schemes under section 29.

(3) The “value” of contributions may be expressed as a fixed amount or a percentage of any qualifying earnings or pensionable pay due to the jobholder in any applicable pay reference period.

5. A statement that any contributions payable to the scheme by the jobholder have been or will be deducted from any qualifying earnings or pensionable pay due to the jobholder.

6. Confirmation as to whether tax relief is or will be given in accordance with section 192 or 193 of the Finance Act 2004(1) (relief at source or under net pay arrangements).

7. A statement that if the jobholder, on a date, ceases to be an active member of a qualifying scheme (without the jobholder ceasing to be employed by the employer) by reason of something other than an action or omission by the jobholder, the employer must make arrangements by which the jobholder becomes an active member of an automatic enrolment scheme with effect from the day following that date.

8. A statement that the jobholder has the right to opt out of the scheme during the opt out period.

9. A statement indicating the start and end dates of the opt out period applicable to the jobholder if that information is known to the employer but if not, a statement that the opt out period is the period determined in accordance with regulation 9(2) or (3).

10. Where the opt out notice may be obtained.

11. A statement that opting out means that the jobholder shall be treated for all purposes as not having become an active member of the scheme on that occasion.

(1) [2004 c. 12](#); sections 192 and 193 were amended by paragraphs 474 and 475 of Schedule 1 to the [Income Tax Act 2007 \(c. 3\)](#) and section 192 was also amended by paragraph 11 of Schedule 2 to the [Finance Act 2009 \(c. 10\)](#)

Status: This is the original version (as it was originally made).

12. A statement that after a valid opt out notice is given to the employer in accordance with regulation 9(2) or (3) any contributions paid by the jobholder shall be refunded to the jobholder by the employer.

13. A statement that where the jobholder opts out the jobholder may opt in, in which case the employer shall be required to arrange for that jobholder to become an active member of an automatic enrolment scheme once in any 12 month period.

14. A statement that after the opt out period the jobholder may cease to make contributions in accordance with scheme rules.

15. A statement that a jobholder who opts out or who ceases active membership of the scheme shall normally be automatically re-enrolled into an automatic enrolment scheme by the employer in accordance with regulations made under section 5(2).

16. 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 shall be entitled to employer's contributions.

17. A statement that the worker (W) may, where W is working or ordinarily works in Northern Ireland 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 (workers without qualifying earnings), by giving written notice to the employer, require the employer to make arrangements for W to become an active member of such a pension scheme.

18. A statement that, by giving a written notice to the employer, the worker (W) may—

- (a) where W earns more than the amount specified in section 13(1)(a) (qualifying earnings) (and the amount must be given) and is a jobholder and not an active member of a qualifying scheme, opt in to an automatic enrolment scheme and that the jobholder shall be entitled to employer's contributions;
- (b) where W is not a jobholder, for the sole reason that W earns no more than the amount specified in section 13(1)(a) (and the amount must be given), and is not a member of a pension scheme that satisfies the requirements of section 9 (workers without qualifying earnings), require the employer to make arrangements for W to become an active member of such a pension scheme.

19. A statement where the worker is a jobholder and an active member of a qualifying scheme and, on a date, ceases to be such a member (without the jobholder ceasing to be employed by the employer) by reason of something other than an action or omission by the jobholder, the employer must make arrangements by which the jobholder becomes an active member of an automatic enrolment scheme with effect from the day following that date.

20. A statement that the employer has deferred automatic enrolment until the deferral date (and the date must be given).

21. A statement that the employer shall automatically enrol the worker into an automatic enrolment scheme if, on the deferral date, the worker is aged 22 or more but less than state pension age, the worker is working or ordinarily works in Northern Ireland, earnings of more than the amount specified in section 3(1)(c)(3) (and the amount must be given) are payable to the worker and the worker is not already an active member of a qualifying scheme.

22. A statement that the employer intends to defer automatic enrolment in respect of that jobholder until the end of the transitional period for defined benefit and hybrid schemes.

23. Confirmation that the jobholder is an active member of a qualifying scheme.

(2) Section 5 was amended by sections 5(2) to (4), 6(3) and (4) and 7(3) of the Pensions Act (Northern Ireland) 2012

(3) Section 3(1) was substituted by section 6(1) of the Pensions Act (Northern Ireland) 2012

24. 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.

25. Where to obtain further information about pensions and saving for retirement.”