

STATUTORY INSTRUMENTS

2010 No. 4

The Employers' Duties (Implementation) Regulations 2010

Staging of the employers' duties

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

^{F1}(2)

^{F1}(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	^{F2} ...	1st October 2012
50,000-119,999		1st November 2012
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
^{F3} 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
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]

Textual Amendments

- F1** 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)**

Changes to legislation: There are currently no known outstanding effects for the *The Employers' Duties (Implementation) Regulations 2010, Section 4.* (See end of Document for details)

- F2** 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)**
- F3** Words in reg. 4 substituted (1.10.2012) by *The Employers' Duties (Implementation) (Amendment) Regulations 2012 (S.I. 2012/1813)*, regs. 1, **2(5)**

Changes to legislation:

There are currently no known outstanding effects for the The Employers' Duties (Implementation) Regulations 2010, Section 4.