
STATUTORY INSTRUMENTS

2010 No. 5

**The Employers' Duties (Registration
and Compliance) Regulations 2010**

PART 1

General

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Employers' Duties (Registration and Compliance) Regulations 2010 and shall come into force on 1st October 2012.

(2) In these Regulations—

“the Act” means the Pensions Act 2008;

“automatic re-enrolment date” has the same meaning as in section 5(8) of the Act;

“contributions made by an employer” means contributions payable by the employer—

(a) on the employer's own account (but in respect of the worker), or

(b) on behalf of the worker out of deductions from the worker's earnings;

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

“employer duty provisions” has the same meaning as in section 34(3) of the Act;

“employer pension scheme reference” means—

(a) in relation to an occupational pension scheme (except a scheme established under section 67 of the Act)—

(i) a reference given by the Regulator (R) to the trustees or managers of a scheme (T), following the provision of registrable information to R by T, or

(ii) any reference provided to an employer by T evidencing the relationship between an employer and a qualifying scheme,

and any reference given within the meaning of this sub-paragraph may be in respect of that scheme or any section of that scheme;

(b) in relation to a scheme established under section 67 of the Act, a reference given by that scheme prior to registration to an employer using the same scheme to comply with the employer duty provisions; or

(c) in relation to a personal pension scheme, a reference given by that scheme prior to registration to an employer using the same scheme to comply with the employer duty provisions;

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

“joining notice” means a notice given under section 9(2) of the Act (workers without qualifying earnings);

“late payment report” means a notice given by a trustee or manager of a trust or occupational or personal pension scheme to the Regulator under—

- (a) section 49(9)(b) of the Pensions Act 1995⁽¹⁾;
- (b) section 88(1) of that Act⁽²⁾; or
- (c) section 111A(7A) of the Pension Schemes Act 1993⁽³⁾;

“opt in notice” means a notice given under section 7(3) of the Act (jobholder’s right to opt in);

“opt out notice” means a notice given under section 8 of the Act (jobholder’s right to opt out);

“PAYE income” has the same meaning as in section 683 of the Income Tax (Earnings and Pensions) Act 2003⁽⁴⁾;

“PAYE scheme” means the HMRC record allocated to an employer who—

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

a worker or workers to whom PAYE income is payable;

“registrable information” has the same meaning as in section 60 of the Pensions Act 2004⁽⁵⁾;

“registration” means the process by which employers are required to provide the Regulator with information about action they have taken or intend to take for the purposes of—

- (a) any provision of sections 2 to 9 of the Act; and
- (b) any regulations made under those sections,

as set out in regulations 2 to 4 of these Regulations;

“retail price index” means—

- (a) the general index of retail prices (for all items) published by the Office for National Statistics; or
- (b) where that index is not published for a month, any substituted index or figures published by that Office;

“staging date” has the same meaning as in regulation 1 of the Employers’ Duties (Implementation) Regulations 2010⁽⁶⁾; and

“the staging period” means the period which—

- (a) begins when the employers’ duties first apply to an employer of any description, under the Employers’ Duties (Implementation) Regulations 2010; and
- (b) ends when the employers’ duties apply to all employers described in those Regulations.

(1) 1995 c.26. Paragraph (b) of section 49(9) was substituted by the Pensions Act 2004 (c.35), section 269(1).

(2) Subsection (1) of section 88 was substituted by the Pensions Act 2004, section 269(2).

(3) 1993 c.48. Subsection (7A) was inserted by the Pensions Act 2004, section 268(2).

(4) 2003 c.1. Section 683 has been amended but not in a way material to these Regulations.

(5) 2004 c.35.

(6) S.I. 2010/4.