
STATUTORY INSTRUMENTS

2017 No. 347

PENSIONS

**The Employers' Duties (Implementation)
(Amendment) Regulations 2017**

<i>Made</i>	- - - -	<i>9th March 2017</i>
<i>Laid before Parliament</i>		<i>10th March 2017</i>
<i>Coming into force</i>	- -	<i>1st April 2017</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 3(2) and (5), 7(4) and (5), 9(3), 10, 12 and 144(2) and (4) of the Pensions Act 2008⁽¹⁾.

Citation and commencement

1. These Regulations may be cited as the Employers' Duties (Implementation) (Amendment) Regulations 2017 and come into force on 1st April 2017.

Amendment of the Employers' Duties (Implementation) Regulations 2010

2. The Employers' Duties (Implementation) Regulations 2010⁽²⁾ are amended in accordance with these Regulations.

Amendment of regulations 1 and 2

3.—(1) In regulation 1(2) (interpretation)⁽³⁾—

(a) in the appropriate place, insert—

““deferral date” means the date specified in a notice given by an employer under regulation 4B(1) or (2);”;

(b) in the definition of “employer”, after “employer” insert “, except in regulations 4B and 4C.”.

(2) In regulation 2 (application of the employers' duties to employers)⁽⁴⁾—

⁽¹⁾ 2008 c. 30. Section 10 was amended by section 38 of the Pensions Act 2014 (c.19).

⁽²⁾ S.I. 2010/4.

⁽³⁾ Regulation 1(2) was amended by S.I. 2012/215 and 2012/1813.

⁽⁴⁾ Regulation 2 was amended by S.I. 2012/215 and 2012/1813.

- (a) in paragraph (2), after “purposes of these Regulations” insert “(except for regulations 4B and 4C)”;
- (b) for paragraph (8) substitute—
 - “(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.”;
- (c) in paragraph (10), for “qualifying earnings are payable to any worker” substitute “the employer’s first worker begins to be employed by the employer”.

Deferral of automatic enrolment for post-staging employers

- 4. After regulation 4A(5) insert—

“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 beginning with 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—