STATUTORY RULES OF NORTHERN IRELAND

2012 No. 332

PENSIONS

The Employers' Duties (Implementation) (Amendment) Regulations (Northern Ireland) 2012

Made - - - - 5th September 2012

Coming into operation 1st October 2012

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 12, 29(2), 30(8) and 113(2) of the Pensions (No. 2) Act (Northern Ireland) 2008 [F1].

F1 2008 c. 13 (N.I.)

Citation and commencement

1. These Regulations may be cited as the Employers' Duties (Implementation) (Amendment) Regulations (Northern Ireland) 2012 and shall come into operation on 1st October 2012.

Amendment of the Employers' Duties (Implementation) Regulations

2.—(1) The Employers' Duties (Implementation) Regulations (Northern Ireland) 2010 [F2] are amended in accordance with paragraphs (2) to (8).

(2) In regulation 1(2) (interpretation) for the definition of "staging date" substitute—

""staging date" means the date prescribed in accordance with regulation 2(1) on which the employers' duties apply to employers;".

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

(a) for paragraph (1) substitute—

"(1) Except where an employer satisfies the conditions for early automatic enrolment in regulation 3 [F3], the employers' duties do not apply to employers described in the first column of the Table [F4] until—

(a) the corresponding staging date prescribed in the third column of the Table, or

(b) in a case to which paragraph (1A) applies—

(i) the corresponding staging date prescribed in the third column of the Table, or

(ii) where the employer so chooses, the corresponding staging date prescribed in the third column of the Table as modified by regulation 4A [F5].

(1A) This paragraph applies in a case where, on 1st April 2012, the employer—

(a) had less than 50 workers, and

(b) had, or was part of, one or more PAYE schemes [F6] in which there were 50 or more persons.";

(b) in paragraphs (6)(b) and (8)(a) for "1st April 2016" substitute " 1st October 2017 ";

(c) after paragraph (8) add—

"(9) This paragraph applies in the case of an employer who does not have a PAYE scheme in respect of any worker after 1st April 2017.

(10) Where paragraph (9) applies and the employers' duties do not already apply to that employer, the employers' duties apply to that employer from the date on which qualifying earnings are payable to any worker.".

(4) In regulation 3 (early automatic enrolment)—

(a) after paragraph (1) insert—

"(1A) This regulation does not apply where the employer has chosen a staging date in accordance with regulation 2(1)(b)(ii).";

(b) in paragraph (4)(b) [F7] for "of that scheme" substitute " of a pension scheme ".

(5) In regulation 4 (staging of the employers' duties) in the Table for the entries from "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" to the end substitute—

"160-249	1st March 2014	1st April 2014
90-159	1st April 2014	1st May 2014
62-89	1st June 2014	1st July 2014
61	1st July 2014	1st August 2014
60	1st September 2014	1st October 2014
59	1st October 2014	1st November 2014
58	1st December 2014	1st January 2015
54-57	1st February 2015	1st March 2015
50-53	1st March 2015	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 May 2015	1st June 2015
Less than 30 with the last 2 characters in their PAYE reference numbers BX	1st June 2015	1st July 2015
40-49	1st July 2015	1st August 2015
Less than 30 with the last 2 characters in their PAYE reference numbers BY	1st August 2015	1st September 2015

30-39	1st September 2015	1st October 2015
Less than 30 with the last 2 characters in their PAYE reference numbers BZ	1st October 2015	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 December 2015	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 January 2016	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 February 2016	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 March 2016	1st April 2016
Less than 30 with the last 2 characters in their PAYE reference numbers I1-I9 or IA-IZ	1st April 2016	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 May 2016	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 June 2016	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 July 2016	1st August 2016
Less than 30 with the last 2 characters in their PAYE reference numbers N1-N9 or NA-NZ	1st August 2016	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 September 2016	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 October 2016	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 December 2016	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 January 2017	1st February 2017
Less than 30 with the last 2 characters in their PAYE reference numbers P1-P9 or PA-PZ	1st February 2017	1st March 2017
Less than 30 with the last 2 characters in their PAYE reference numbers 84-91 or 93-99	1st March 2017	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 March 2017	1st April 2017
Employer who does not have a PAYE scheme	1st March 2017	1st April 2017