

Automatic enrolment

When do employer duties start?

The date your client starts to have automatic enrolment duties will depend on when they first became an employer. The summary table on the next page provides an overview of when their duties will come into effect. Use this in addition to our online guidance to understand your client's full duties. To help you support your clients, please refer to our [automatic enrolment guide for business advisers](#).

Is your client currently employing someone?

The date your client became an employer	When do their duties start?	Example duties	When to complete a declaration of compliance
Employers that existed on or before 1 April 2012, who had a PAYE scheme	Staging date – up to 1 April 2017	Assess staff and put eligible staff into pension scheme. Write to staff.	Up to 5 months from staging date
Employers created between 2 April 2012 up to and including 30 September 2017 who have a PAYE scheme (but see also table below)	Staging date – 1 May 2017 to 1 February 2018	Assess staff and put eligible staff into pension scheme. Write to staff.	Up to 5 months from staging date
Employers that existed on or before 1 April 2017 but who did not have a PAYE scheme on 1 April 2017	Staging date of 1 April 2017	Assess staff and put eligible staff into pension scheme. Write to staff.	Up to 5 months from staging date

Has your client employed someone since 2 April 2017 or will employ someone on or before 30 September 2017?

The date your client became an employer	When do their duties start?	Example duties	When to complete a declaration of compliance
Employers created between 2 April 2017 up to and including 30 September 2017, who set up their PAYE scheme before their staff started working for them	Staging date – 1 January 2018 (if they first pay their member of staff between 2 April 2017 and 30 June 2017) or 1 February 2018 (if they first pay their member of staff between 1 July 2017 and 30 September 2017)	Assess staff and put eligible staff into pension scheme. Write to staff.	Up to 5 months from staging date

continued over...

continued... **Has your client employed someone since 2 April 2017
or will employ someone up until 30 September 2017?**

The date your client became an employer	When do their duties start?	Example duties	When to complete a declaration of compliance
Employers created between 2 April 2017 up to and including 30 September 2017, who set up their PAYE scheme after their staff started working for them	Duties will start on the day that their first member of staff starts work. However, we will treat these employers as having a staging date of 1 January 2018 (if they first pay their member of staff between 2 April 2017 and 30 June 2017) or 1 February 2018 if they first pay their member of staff between 1 July 2017 and 30 September 2017). They can contact us if they want to start duties from the date they employed their first member of staff.	Assess staff and put eligible staff into pension scheme. Write to staff.	Up to 5 months from 1 January 2018 or 1 February 2018, as appropriate

Will your client become a new employer from 1 October 2017?

The date your client became an employer	When do their duties start?	Example duties	When to complete a declaration of compliance
New employers, from 1 October 2017 onwards, who use PAYE to pay their staff	No staging date – duties will start on the day that their first member of staff starts work	Assess staff, and put eligible staff into pension scheme. Write to staff.	Declare within 5 months
New employers, from 1 October 2017 onwards, with no PAYE scheme	No staging date – duties will start on the day that their first member of staff starts work	Write to staff to tell them they can ask to join a pension scheme. If any staff ask to join, put them into a pension, but employer does not have to pay any contributions.	We will write to your client to ask them to complete it. They can contact us if they want to complete their declaration earlier.

How to contact us

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