

Staging dates



This factsheet shows the latest position as of October 2012 and covers:

- finding your staging date
- bringing your staging date forward.

You may also find it helpful to refer to the 'Staging dates' section of our [Q&A document](#).

Finding your staging date

- The Pensions Regulator has given each employer a staging date. Your staging date is the latest date by which you have to have an auto-enrolment scheme in place for your employees.
- The tables below show when your staging date is likely to be. Your staging date depends on the number of people in your PAYE scheme at 1 April 2012, based on the latest information available to the Pensions Regulator.
- If you have more than one PAYE scheme, your auto-enrolment duties will normally start for all the schemes at the same time, using the staging date that comes first. But this may not be the case if you had fewer than 50 workers in your PAYE scheme on 1 April 2012, and you had or were part of a PAYE scheme with more than 50 people in it. Please see the section on page 3 for further details.
- You can't postpone your staging date. However, you can usually bring it forward, for instance to coincide with a convenient accounting period or your pension scheme renewal date. Your new staging date must be the first day of a month. (See 'Bringing forward your staging date' below for more details.)
- We recommend that you visit the 'Find out your staging date' section on the Pension Regulator's website. As the regulator decides when your staging date is, you should contact them if you have any queries about this. Their telephone number is 0845 600 1011 or you can e-mail them at Customersupport@autoenrol.tpr.gov.uk.

Table 1 – Employers staging on 1 February 2014 or earlier

- The staging date is based on the number of *people* on the payroll as at 1 April 2012.
- People includes workers, pensioners and anyone else who has left but is still receiving payments via PAYE, eg commission for sales achieved while still an employee.

Staff on payroll on 1 April 2012	Staging date
120,000 or more	1 October 2012
50,000-119,999	1 November 2012
30,000-49,999	1 January 2013
20,000-29,999	1 February 2013
10,000-19,999	1 March 2013
6,000-9,999	1 April 2013
4,100-5,999	1 May 2013
4,000-4,099	1 June 2013
3,000-3,999	1 July 2013
2,000-2,999	1 August 2013
1,250-1,999	1 September 2013
800-1,249	1 October 2013
500-799	1 November 2013
350-499	1 January 2014
250-349	1 February 2014

Table 2 – Employers staging after 1 February 2014

- These employers can choose to base their staging date on the number of *workers*, rather than the number of people, on their payroll as at 1 April 2012. So they can defer their staging date to the date for the new lower number (of workers rather than people), if they wish.

Staff on payroll on 1 April 2012	Staging date
160-249	1 April 2014
90-159	1 May 2014
62-89	1 July 2014
61	1 August 2014
60	1 October 2014
59	1 November 2014
58	1 January 2015
54-57	1 March 2015
50-53	1 April 2015
Fewer 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 or 2A-2Z	1 June 2015
Fewer than 30 with the last 2 characters in their PAYE reference number BX	1 July 2015
40-49	1 August 2015
Fewer than 30 with the last 2 characters in their PAYE reference number BY	1 September 2015
30-39	1 October 2015
Fewer than 30 with the last 2 characters in their PAYE reference number BZ	1 November 2015
Fewer than 30 with the last 2 characters in their PAYE reference numbers 02-04, C1-C9, D1-D9, CA-CZ or DA-DZ	1 January 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 00 05-07, E1-E9 or EA-EZ	1 February 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 01 08-11, F1-F9, G1-G9, FA-FZ or GA-GZ	1 March 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 12-16, 3A-3Z, H1-H9 or HA-HZ	1 April 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers I1-I9 or IA-IZ	1 May 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 17-22, 4A-4Z, J1-J9 or JA-JZ	1 June 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 23-29, 5A-5Z, K1-K9 or KA-KZ	1 July 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 30-37, 6A-6Z, L1-L9 or LA-LZ	1 August 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers N1-N9 or NA-NZ	1 September 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 38-46, 7A-7Z, O1-O9 or OA-OZ	1 October 2016
Fewer 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	1 November 2016
Fewer 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	1 January 2017
Fewer than 30 with the last 2 characters in their PAYE reference numbers 70-83, X1-X9, Y1-Y9, XA-XZ or YA-YZ	1 February 2017
Fewer than 30 with the last 2 characters in their PAYE reference numbers P1-P9 or PA-P	1 March 2017
Fewer than 30 with the last 2 characters in their PAYE reference numbers 84-91, 93-99	1 April 2017
Fewer than 30 unless otherwise described	1 April 2017
Employer who does not have a PAYE scheme	1 April 2017
New employer (PAYE income first payable between 1 April 2012 and 31 March 2013)	1 May 2017
New employer (PAYE income first payable between 1 April 2013 and 31 March 2014)	1 July 2017
New employer (PAYE income first payable between 1 April 2014 and 31 March 2015)	1 August 2017
New employer (PAYE income first payable between 1 April 2015 and 31 December 2015)	1 October 2017
New employer (PAYE income first payable between 1 January 2016 and 30 September 2016)	1 November 2017
New employer (PAYE income first payable between 1 October 2016 and 30 June 2017)	1 January 2018
New employer (PAYE income first payable between 1 July 2017 and 30 September 2017)	1 February 2018

Employers with fewer than 50 workers on 1 April 2012 who had or were part of a PAYE scheme that has more than 50 people in it

The Pensions Regulator calls employers in this category 'small employers'. You can move back your staging date if:

- You're part of a corporate group and share your PAYE scheme with other employers, or
- There are people in your PAYE scheme who aren't workers - for example, you're paying pension benefits to retired members of staff.

To do this, look up your original staging date in table 1 or 2, then look up the corresponding later staging date in table 3.

You don't have to tell the Pensions Regulator that you've put back your staging date. But we suggest you do so, as the regulator will send you reminder letters 12 and 3 months before your staging date, and needs to know the correct date to send these letters at the correct time.

Table 3

Staging date by PAYE scheme	Your staging date
1 October 2012 to 1 November 2012	1 August 2015
1 January 2013 to 1 February 2013	1 October 2015
1 March 2013 to 1 April 2013	1 January 2016
1 May 2013 to 1 June 2013	1 February 2016
1 July 2013 to 1 August 2013	1 March 2016
1 September 2013 to 1 October 2013	1 April 2016
1 November 2013 to 1 January 2014	1 May 2016
1 February 2014 to 1 April 2014	1 July 2016
1 May 2014 to 1 July 2014	1 September 2016
1 August 2014 to 1 October 2014	1 November 2016
1 November 2014 to 1 January 2015	1 February 2017
1 March 2015 to 1 April 2015	1 April 2017

Bringing forward your staging date

- You can't postpone your staging date except in the circumstances described above. However, you can usually bring it forward, for instance to coincide with a convenient accounting period or your pension scheme renewal date.
- If you intend to bring forward your staging date, you must notify the Pensions Regulator in writing.

Available early staging dates

1 October 2012	1 May 2014	1 May 2016
1 November 2012	1 July 2014	1 June 2016
1 December 2012	1 August 2014	1 July 2016
1 January 2013	1 October 2014	1 August 2016
1 February 2013	1 November 2014	1 September 2016
1 March 2013	1 January 2015	1 October 2016
1 April 2013	1 March 2015	1 November 2016
1 May 2013	1 April 2015	1 January 2017
1 June 2013	1 June 2015	1 February 2017
1 July 2013	1 July 2015	1 March 2017
1 August 2013	1 August 2015	1 April 2017
1 September 2013	1 September 2015	1 May 2017
1 October 2013	1 October 2015	1 July 2017
1 November 2013	1 November 2015	1 August 2017
1 December 2013	1 January 2016	1 October 2017
1 January 2014	1 February 2016	1 November 2017
1 February 2014	1 March 2016	1 January 2018
1 April 2014	1 April 2016	

What you need to do

To bring forward your staging date, you must:

- have an existing staging date
- have contacted a pension scheme that can be used to comply with the employer duties and secured the agreement of the trustees or managers, provider, or administrator of the scheme you have chosen, that the scheme will be used to comply with those duties from the new (earlier) staging date
- notify the Pensions Regulator in writing (letter, fax or email) at least 1 calendar month before the new (earlier) staging date you choose, providing all the information set out below.

You should include the following information:

1. Employer name
2. Employer PAYE reference number(s) eg 123/4AB (you can find this on your P35 employer annual return). Please include all PAYE scheme reference numbers that you operate
3. Your name
4. Your job title within your organisation
5. Your contact telephone number, email address and business address
6. The new (earlier) staging date chosen and your original staging date
7. Employer's address (including postcode) and email address
8. Companies House registration number or equivalent, eg registered charity number, VAT registration number or industrial provident society number
9. A declaration from the employer that they have contacted a pension scheme and have obtained the agreement of the trustees or managers, provider, or administrator, that the scheme can be used to comply with the employer duties from the new (earlier) staging date
10. Your own declaration that you are authorised to apply for a change of staging date.

Employers with multiple PAYE schemes

If you operate more than one PAYE scheme, include all PAYE reference numbers when notifying the Pensions Regulator about bringing your staging date forward. Staging dates are normally based on an employer's largest PAYE scheme.

Employers that share a PAYE scheme

If you share a PAYE scheme with another employer, or operate your PAYE through an umbrella company, your staging date will normally be based on the total number of people within that PAYE scheme. But please see the section above about 'Employers with fewer than 50 workers on 1 April 2012 who had or were part of a PAYE scheme that has more than 50 people in it'.

Submitting your notification

You can submit your notification:

- by email: customersupport@autoenrol.tpr.gov.uk
- or you can write to:
The Pensions Regulator
PO Box 16314
Birmingham
B23 3JP

The Pensions Regulator will write to you to confirm it has received your notification. Once your new staging date has been confirmed, this will become your date for all activities regarding automatic enrolment, including registration. You will not be able to revert to your original date.

The information in this factsheet represents Aviva's understanding of auto-enrolment legislation. This factsheet, which represents Aviva's understanding of auto-enrolment legislation, uses information from the Pensions Regulator's website. Employers should seek professional financial advice before making any changes to their existing pension scheme or setting up a new one. Aviva cannot accept responsibility for any action taken or not taken based on this information.