

Automatic enrolment Employer duties – staging dates

Employer (by PAYE scheme size or other description)	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
240 - 249	1 March 2014
Less than 50 with the last 2 characters in their PAYE reference numbers 92, A1-AY, B1-BY, M1-MZ or Z1-ZZ (see below)	1 April 2014
150 - 239	1 May 2014
90-149	1 June 2014
50-89	1 July 2014
Less than 50 with the last 2 characters in their PAYE reference numbers	Staging Date
AZ	1 August 2014
BZ	1 September 2014
00-01	1 October 2014
02-04, OA-OZ, C1-DZ	1 November 2014
05-07, 1A-1Z or E1-EZ	1 January 2015
08-11. 2A-2Z or F1-GZ	1 February 2015
12-16, 3A-3Z or H1-HZ	1 March 2015
I1-IZ	1 April 2015
17-22, 4A-4Z or J1-JZ	1 May 2015
23-29, 5A-5Z or K1-KZ	1 June 2015
30-37, 6A-6Z or L1-LZ	1 July 2015
N1-NZ	1 August 2015
38-46, 7A-7Z or O1-PZ	1 September 2015
47-57, 8A-8Z or Q1-TZ	1 October 2015
58-69, 9A-9Z, U1-UZ, V1-VZ, W1-WZ	1 November 2015
70-83, X1-XZ, Y1-YZ	1 January 2016
84-91 or 93-99	1 February 2016
a) Less than 50 unless otherwise described	1 February 2016
b) No PAYE scheme	1 February 2016

New Employer	Staging Date
New Employer (PAYE income first payable between 1 April 2012 – 31 March 2013)	1 March 2016
New Employer (PAYE income first payable between 1 April 2013 – 31 December 2013)	1 May 2016
New Employer (PAYE income first payable between 1 January 2014 – 30 September 2014)	1 June 2016
New Employer (PAYE income first payable between 1 October 2014 – 30 June 2015)	1 August 2016
New Employer (PAYE income first payable between 1 July 2015 – 31 March 2016)	1 September 2016

Micro employers with less than 10 full-time employees who are part of a PAYE scheme with a total of more than 239 people	Staging Date
Total size of PAYE scheme 20,000 – more than 120,000	1 January 2015
Total size of PAYE scheme 4,000 – 19,999	1 April 2015
Total size of PAYE scheme 800 – 3,999	1 October 2015
Total size of PAYE scheme 240 – 799	1 January 2016

Available dates for bringing the staging date forward		
1 October 2012	1 January 2014	1 May 2015
1 November 2012	1 February 2014	1 June 2015
1 December 2012	1 March 2014	1 July 2015
1 January 2013	1 April 2014	1 August 2015
1 February 2013	1 May 2014	1 September 2015
1 March 2013	1 June 2014	1 October 2015
1 April 2013	1 July 2014	1 November 2015
1 May 2013	1 August 2014	1 January 2016
1 June 2013	1 September 2014	1 February 2016
1 July 2013	1 October 2014	1 March 2016
1 August 2013	1 November 2014	1 May 2016
1 September 2013	1 February 2015	1 June 2016
1 October 2013	1 March 2015	1 August 2016
1 November 2013	1 April 2015	

If an employer chooses an earlier staging date they must notify **The Pensions Regulator** one calendar month before it

Please note that in July 2011, the **Department for Work and Pensions (DWP)** published a consultation document that proposes to allow employers with staging dates of October or November 2012 to bring forward their staging date up to July 2012.

Source: The Pensions Regulator's website & Scottish Life and is valid as of August 2011.