

Auto-Enrolment / NEST – Employer Guide to Staging Dates

To view The Pensions Regulator online staging date tool, click here:

<http://www.thepensionsregulator.gov.uk/employers/tools/staging-date.aspx>

Employers with fewer than 50 workers on 1 April 2012

If you had fewer than 50 workers on 1 April 2012 but you had or were part of a PAYE scheme that has more than 50 people in it, you are a 'small employer'.

This could apply to you if you're part of a corporate group and share your PAYE scheme with other employers, or if there are people in your PAYE scheme who aren't workers (eg if you're paying pension benefits to retired members of staff).

Because your staging date is determined by the total number of persons in your PAYE scheme on 1 April 2012, it will be earlier than it would have been, if it were based on the number of workers you have. For this reason, you can, if you wish, move your staging date to a later prescribed date.

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

Table 1: List of staging dates by PAYE scheme size or reference

PAYE scheme size or reference	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
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

Auto-Enrolment / NEST – Employer Guide to Staging Dates

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, OA-OZ, 1A-1Z 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-PZ	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

Auto-Enrolment / NEST – Employer Guide to Staging Dates

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

Table 2: Modified staging dates for small employers

There's no requirement for you to tell us if you choose to move your staging date to one of the prescribed dates in the table below. However, we'll be writing to all employers 12 and 3 months before their staging date, so to make sure you get these letters at the right time, you may wish to tell us that you've chosen to move your staging date.

We may also ask for confirmation that you were able to move your staging date, so you should keep a record of the number of people in your PAYE scheme and the number of workers you had on 1 April 2012.

Original staging date	Prescribed date to which you can choose to move
1 October 2012 and 1 November 2012	1 August 2015
1 January 2013 and 1 February 2013	1 October 2015
1 March 2013 and 1 April 2013	1 January 2016
1 May 2013 and 1 June 2013	1 February 2016
1 July 2013 and 1 August 2013	1 March 2016
1 September 2013 and 1 October 2013	1 April 2016
1 November 2013 and 1 January 2014	1 May 2016
1 February 2014 and 1 April 2014	1 July 2016
1 May 2014 and 1 July 2014	1 September 2016
1 August 2014 and 1 October 2014	1 November 2016
1 November 2014 and 1 January 2015	1 February 2017
1 March 2015 and 1 April 2015	1 April 2017