

Find out the staging date for your organisation:

Ensure your business has enough time to prepare for Auto Enrolment. Identify your staging date in the tables below.

Begin your pension review process as soon as possible. Given the sheer numbers involved, it's important to act sooner rather than later, to ensure you have access to advice and have the time to implement any changes required

Your staging date is based on the total number of people in your **PAYE** scheme on 1st April 2012.

If at this time, you had 30 or more people, use **table 1** to identify your staging date.

If you had less than 30 people, use **table 2** (NB you will also need your PAYE scheme reference). This table also includes the staging date for new employers where PAYE income commences from 1st April 2012.

Circumstances where your staging date may vary or can be revised:

If you operate more than one PAYE scheme, your staging date will be determined by the largest.

You may have had fewer than 50 workers on 1st April 2013, but were part of a larger PAYE scheme. This could apply if:

- You are part of a corporate group
- You share your PAYE scheme with other employers
- Your PAYE scheme includes people who aren't workers (e.g. if you pay pension benefits through your PAYE to retired staff)

As your original staging date is determined by the total number of people in your PAYE scheme on 1 April 2012, it may 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, first establish your original staging date in **table 1**, then use **table 3** to identify the corresponding later staging date.

Table 1:

PAYE scheme size	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 - 9,000	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
58	1 January 2015
54-57	1 March 2015
50-53	1 April 2015
40-49	1 August 2015
30-39	1 October 2015

Table 2:

Employer by PAYE scheme size or other description	Staging date
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
Fewer than 30 with the last 2 characters in their PAYE reference number BY	1 September 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 I1-19 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, O1-09 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 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
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

Revised staging dates for Small Employers (less than 50 workers)

You do not need to inform the Pensions Regulator if you choose to move your staging date to one of the prescribed dates in the table below. This can be done when they write to you 12, and 3 Months before your original staging date.

They 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.

Table 3

Original staging date	Prescribed date to which you can choose to move
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

Do you need more information or guidance?

To ensure your pension arrangements are compliant with the current pension legislation, please call the Insight Corporate Solutions team on 01603 268080, or e-mail Natasha on natasha.howard@insightifa.com.