

# JLT Employee Benefits

# AE Smart



## FACT SHEET 110. STAGING DATES

This fact sheet explains what a Staging Date is, why it is important, and how an employer can check and change their Staging Date.

### Key Facts

- > The first thing you need to do when preparing for auto-enrolment is to find your staging date.
- > Your staging date is based on the size of your largest PAYE scheme on 1<sup>st</sup> April 2012.
- > You can bring forward your staging date, but you cannot normally push it back.
- > You must notify The Pensions Regulator if you want to change your staging date.
- > You may need extra help if you are part of a complex corporate group.

### Introduction

Auto-enrolment starts on different dates for different employers; the larger you are, the sooner it kicks in.

The date auto-enrolment kicks in is called your Staging Date. The first thing you need to do when preparing for auto-enrolment is to find out your staging date.

### How Do I Find Out My Staging Date?

The Pensions Regulator will write to you and tell you your staging date, 12, 6 and 3 months beforehand. You should keep these letters.

If you have not had a letter (or have lost it) you can find out your staging date by typing your PAYE reference into their online tool at :

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

### How is My Staging Date Determined?

Your staging date is based on the size of your largest PAYE scheme on 1 April 2012. It will not change, even if the size of your PAYE scheme changes after 1 April 2012.

If you have a complicated group structure, with multiple employers and PAYE structures, you should ask your AE Smart guide for specific help. The basic rules are as follows:

- > Find out where in the group your employees' contracts of employment are held. This will identify who, for the purposes of auto-enrolment, the employers are within your corporate structure
- > If you have a single PAYE scheme of your own, your staging date is determined by the size of that PAYE scheme
- > If you have multiple PAYE schemes, your staging date is determined by the largest of those PAYE schemes

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- > If you share a single PAYE scheme with other employers, you will all have the same staging date, determined by that PAYE scheme. There are special rules if you have fewer than 50 employees and share a large PAYE scheme.

### Special rules for small employers

There are special rules if you had fewer than 50 employees on 1 April 2012 and were part of a PAYE scheme that had more than 50 people in it.

In that case, you can move your staging date back to between 1 August 2015 and 1 April 2017, depending on when your original staging date was.

### Takeovers and Mergers

If you have a takeover or merger after 1 April 2012 that creates a new entity, then the new entity will be treated as a new employer. It will have a new staging date between 1 May 2017 and 1 February 2018 based on the date the employer first pays PAYE for any employee.

If you have a merger where all existing employment contracts are transferred to one of the existing employers, then that employer has the responsibility for auto-enrolment. Their staging date will not change.

### Changing Your Staging Date

You can bring your staging date forward, but you cannot push it back (unless you meet the criteria for the special rules for small employers).

This enables you to avoid particularly busy periods in your year, or to get all of the employers in a group to start on the same date.

If you bring your staging date forward, you must do it for all your employees. You can only choose from a list of available early staging dates (see <http://www.thepensionsregulator.gov.uk/employers/what-is-my-staging-date.aspx>)

Most importantly, you must notify The Pension Regulator at least one calendar month before the new

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staging date. You can do this online, using the same service as automatic enrolment registration, see *Fact Sheet 420 Registering With The Pensions Regulator*.

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