



CVS Rochdale **Policy Briefing**

Department for Works and Pensions **Changes to the automatic enrolment timetable**

(Refer to Policy Briefing July 2011)
'2012 Pension Reforms – Compulsory Employer Contributions'

Following on from the 2012 Pension Reforms, the Government has announced that the timetable for the implementation of automatic enrolment will be adjusted so that small businesses will have some additional breathing space to prepare for the reforms whilst operating in tough economic times.

Commitment to automatic enrolment will start on time, from October 2012, and will apply to all employers.

- **Large employers** do not have to make any changes to the original timetable.
- **Medium sized employers** will be re-allocated automatic enrolment dates between 1st April 2014 and 1st April 2015 (up to 9 months later).
- **Small sized employers** will be allocated automatic enrolment dates between 1st June 2015 and 1st April 2017.
- **New employers** setting up from 1st April 2012 up to 30th September 2017 will have automatic enrolment dates between 1st May 2017 and 1st February 2018.

The **increase in the minimum rate** of employer pension contributions from 1% to 2% of banded earnings will be **delayed** from 1st October 2016 to **1st October 2017**. Contributions will increase to 3% from 1st October 2018.

See Department for Works and Pensions for more information

<http://www.dwp.gov.uk/policy/pensions-reform/>

DWP plan to publish a consultation document on the detail of these changes shortly. Draft regulations and an impact assessment will be published alongside the consultation document.

See next page for revised timetable of automatic enrolment dates.

January 2012

Revised timetable: The table below sets out the revised automatic enrolment dates for all employer sizes:

Employer size (by PAYE scheme size) or other description	Automatic Enrolment duty date	
	From (inc.)	To (inc.)
250 or more members	1 st October 2012	1 st February 2014
50 to 249 members	1 st April 2014	1 st April 2015
Test tranche for less than 30 members	1 st June 2015	30 th June 2015
30 to 49 members	1 st August 2015	1 st October 2015
Less than 30 members	1 st January 2016	1 st April 2017
Employers without PAYE schemes	1 st April 2017	---
New employers Apr 2012 to Mar 2013	1 st May 2017	---
New employers Apr 2013 to Mar 2014	1 st July 2017	---
New employers Apr 2014 to Mar 2015	1 st August 2017	---
New employers Apr 2015 to Dec 2015	1 st October 2017	---
New employers Jan 2016 to Sep 2016	1 st November 2017	---
New employers Oct 2016 to Jun 2017	1 st January 2018	---
New employers Jul 2017 to Sep 2017	1 st February 2018	---
New employers Oct 2017	Immediate duty	---