
STATUTORY INSTRUMENTS

2010 No. 5

**The Employers' Duties (Registration
and Compliance) Regulations 2010**

PART 2

Registration

Registration: After staging date and new PAYE schemes

3.—(1) Where—

- (a) paragraph (1)(a) of regulation 2 applies, an employer must provide the information specified in paragraphs (2) and (3) of this regulation within the period of 2 months starting from the staging date; or
- (b) paragraph (1)(b) of regulation 2 applies, an employer must provide the information specified in paragraphs (2) and (3) of this regulation within the period of 3 months starting from the day on which PAYE income is payable in respect of any worker,

in relation to each of its PAYE schemes.

(2) The specified information is—

- (a) the employer's—
 - (i) address and postcode, and
 - (ii) registered companies house number, where one exists;
- (b) (i) the name, telephone number, ordinary working address, and
(ii) email address, where one exists,
of any person providing that specified information on behalf of the employer;
- (c) the capacity in which the person providing the information in sub-paragraph (a) works for (or has a relationship to) that employer;
- (d) where the employer must arrange active membership of an automatic enrolment scheme under section 3(2) of the Act—
 - (i) the number of jobholders automatically enrolled under section 3(2) of the Act, as at the end of a period of one month beginning with either the staging date or the day on which the employers' duties apply to that employer, whichever is applicable, and
 - (ii) if the employer uses more than one pension scheme under those arrangements, the number of jobholders who became active members of each pension scheme;
- (e) where an employer is subject to—
 - (i) section 4 (postponement of automatic enrolment), or
 - (ii) section 30 (transitional period for defined benefits and hybrid schemes),of the Act, the number of jobholders to whom those sections apply;

- (f) the number of workers in an employer's PAYE scheme who, before whichever is applicable of—
 - (i) the staging date, or
 - (ii) the day on which the employers' duties apply to that employer,were active members of either an automatic enrolment scheme or, if the employer uses more than one pension scheme to comply with the employers' duties, each of those pension schemes; and
 - (g) the number of workers in an employer's PAYE scheme in respect of whom sub-paragraphs (d), (e) or (f) of this paragraph do not apply.
- (3) Where an employer must arrange for a jobholder to become an active member of an automatic enrolment scheme under section 3(2) of the Act, that employer must also provide the following information to the Regulator about any pension scheme used to comply with those duties—
- (a) where that scheme—
 - (i) is an occupational pension scheme, its name and, unless registrable information has already been provided to the Regulator by the trustees or managers of that scheme, its address, or
 - (ii) is a personal pension scheme, the name and address of the provider of that scheme; and
 - (b) the employer pension scheme reference.
- (4) All information provided to the Regulator by (or on behalf of) an employer under this regulation must be accompanied by a declaration that the information is, to the best of the employer's knowledge and belief, correct and complete.