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STATUTORY INSTRUMENTS

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**2010 No. 5**

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

**PART 3**

Compliance

Records and information

**Records: Employers**

6.—(1) A person falling within paragraph (2)(a) of regulation 5 must keep the following records in relation to an occupational or personal pension scheme used by them to comply with the employers' duties—

- (a) where that scheme—
  - (i) is an occupational pension scheme, its name and address,
  - (ii) is a personal pension scheme, the name and address of the provider of that scheme, or
  - (iii) does not have its main administration in the United Kingdom, the address of that scheme and the name of any authority which exercises functions corresponding to the functions of the Regulator in the country or territory outside the United Kingdom where that scheme is situated;
- (b) the employer pension scheme reference;
- <sup>F1</sup>(c) .....
- (d) where section 22 of the Act (test scheme standard) applies, any evidence which shows that a scheme satisfies the test scheme standard within the meaning of that section, given in accordance with any regulations made under subsection (4) of that section;
- (e) the name, national insurance number (where one exists) and date of birth of—
  - (i) every jobholder of an employer who became an active member of an automatic enrolment scheme pursuant to arrangements made under section 3 of the Act,
  - (ii) every jobholder of an employer who was not an active member of a qualifying scheme but who by notice required the employer to arrange for the jobholder to become an active member of an automatic enrolment scheme pursuant to arrangements made under section 7 of the Act, and
  - (iii) every worker who by notice required an employer to arrange for the worker to become an active member of a pension scheme pursuant to arrangements made under section 9 of the Act;
- (f) every jobholder's automatic enrolment date, and the date with effect from which every worker became an active member of a pension scheme that satisfies the requirements of section 9 of the Act, pursuant to arrangements made under that section;
- (g) an opt in notice in respect of every jobholder who gave notice under section 7(3) of the Act;

*Status: Point in time view as at 06/04/2016.*

*Changes to legislation: There are currently no known outstanding effects for the The Employers' Duties (Registration and Compliance) Regulations 2010, Section 6. (See end of Document for details)*

- (h) a joining notice in respect of every worker who gave notice under section 9(2) of the Act; and
  - (i) an opt out notice in respect of every jobholder that gives notice under section 8 of the Act.
- (2) A person falling within paragraph (2)(a) of regulation 5 must also keep the following records in respect of every jobholder or worker falling within paragraph (1)(e) where contributions fall to be deducted by an employer under section 33 of the Act and regulations made under that section—
- (a) their gross earnings in any relevant pay reference period;
  - (b) evidence of the contributions that the jobholder's employer must pay in respect of the jobholder, in order to satisfy the quality requirement for the pension scheme used by the employer to comply with the employers' duties;
  - (c) the contributions payable by an employer during each relevant pay reference period and, if different, the contributions made; and
  - (d) the date on which the contributions made by an employer were paid to the pension scheme used by the employer to comply with the employers' duties.
- [<sup>F2</sup>(2A) Where an employer (E) gives to a person (P) employed by E a notice under section 4 of the Act (postponement or disapplication of automatic enrolment) that meets the requirements prescribed in Part 6 of the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations 2010 E must keep a record of—
- (a) P's full name;
  - (b) P's national insurance number (where available); and
  - (c) the date E gave the notice to P.]
- (3) In this regulation—
- (a) “earnings” has the meaning given by section 13(3) of the Act; and
  - (b) “relevant pay reference period” means—
    - (i) a period of one week, or
    - (ii) in the case of a person who is paid their regular wage or salary by reference to a period longer than a week, that period.

#### Textual Amendments

- F1** Reg. 6(1)(c) omitted (6.4.2016) by virtue of [The Pensions Act 2014 \(Abolition of Contracting-out for Salary Related Pension Schemes\) \(Consequential Amendments and Savings\) Order 2016 \(S.I. 2016/200\)](#), arts. 1(2), **27(2)**
- F2** Reg. 6(2A) inserted (1.7.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(c), **13**

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the The Employers' Duties (Registration and Compliance) Regulations 2010, Section 6.