
EXPLANATORY NOTE

(This note is not part of the Regulations)

The Employers' Duties (Implementation) (Amendment) Regulations 2017 made changes to the date the duties under the Pensions Act 2008 to automatically enrol a worker into a pension scheme first apply to an employer.

Regulation 2 of these Regulations makes two further amendments to the Employers' Duties (Implementation) Regulations 2010 to respectively i) align the period of deferral of automatic enrolment for post-staging employers with that specified in the Pensions Act 2008 and ii) ensure that employers whose first worker is employed before 1st October 2017 but who first pay PAYE income to a worker on or after 1st October 2017 are able to defer automatic enrolment.

Regulations 3 to 6 of these Regulations make amendments to the Employers' Duties (Registration and Compliance) Regulations 2010, consequential to the amendments to the Employers' Duties (Implementation) Regulations 2010. Regulation 6(a) makes one such change to align wording.