

Appendix One

<u>PAYE scheme size or reference</u>	<u>Staging date</u>
<u>120,000 or more</u>	<u>1 October 2012</u>
<u>50,000-119,999</u>	<u>1 November 2012</u>
<u>30,000-49,999</u>	<u>1 January 2013</u>
<u>20,000-29,999</u>	<u>1 February 2013</u>
<u>10,000-19,999</u>	<u>1 March 2013</u>
<u>6,000-9,999</u>	<u>1 April 2013</u>
<u>4,100-5,999</u>	<u>1 May 2013</u>
<u>4,000-4,099</u>	<u>1 June 2013</u>
<u>3,000-3,999</u>	<u>1 July 2013</u>
<u>2,000-2,999</u>	<u>1 August 2013</u>
<u>1,250-1,999</u>	<u>1 September 2013</u>
<u>800-1,249</u>	<u>1 October 2013</u>
<u>500-799</u>	<u>1 November 2013</u>
<u>350-499</u>	<u>1 January 2014</u>
<u>250-349</u>	<u>1 February 2014</u>
<u>160-249</u>	<u>1 April 2014</u>
<u>90-159</u>	<u>1 May 2014</u>
<u>62-89</u>	<u>1 July 2014</u>
<u>61</u>	<u>1 August 2014</u>
<u>60</u>	<u>1 October 2014</u>
<u>59</u>	<u>1 November 2014</u>
<u>58</u>	<u>1 January 2015</u>
<u>54-57</u>	<u>1 March 2015</u>
<u>50-53</u>	<u>1 April 2015</u>
<u>Fewer than 30 with the last 2 characters in their PAYE reference numbers 92, A1-A9, B1-B9, AA-AZ, BA-BW, M1-M9, MA-MZ, Z1-Z9, ZA-ZZ, 0A-0Z, 1A-1Z or 2A-2Z</u>	<u>1 June 2015</u>
<u>Fewer than 30 with the last 2 characters in their PAYE reference number BX</u>	<u>1 July 2015</u>
<u>40-49</u>	<u>1 August 2015</u>
<u>Fewer than 30 with the last 2 characters in their PAYE reference number BY</u>	<u>1 September 2015</u>
<u>30-39</u>	<u>1 October 2015</u>
<u>Fewer than 30 with the last 2 characters in their PAYE reference number BZ</u>	<u>1 November 2015</u>
<u>Fewer than 30 with the last 2 characters in their PAYE reference numbers 02-04, C1-C9, D1-D9, CA-CZ or DA-DZ</u>	<u>1 January 2016</u>
<u>Fewer than 30 with the last 2 characters in their PAYE reference numbers 00 05-07, E1-E9 or EA-EZ</u>	<u>1 February 2016</u>
<u>Fewer than 30 with the last 2 characters in their PAYE reference numbers 01, 08-11, F1-F9, G1-G9, FA-FZ or GA-GZ</u>	<u>1 March 2016</u>

Fewer than 30 with the last 2 characters in their PAYE reference numbers <u>12-16, 3A-3Z, H1-H9 or HA-HZ</u>	<u>1 April 2016</u>
Fewer than 30 with the last 2 characters in their PAYE reference numbers <u>I1-I9 or IA-IZ</u>	<u>1 May 2016</u>
Fewer than 30 with the last 2 characters in their PAYE reference numbers <u>17-22, 4A-4Z, J1-J9 or JA-JZ</u>	<u>1 June 2016</u>
Fewer than 30 with the last 2 characters in their PAYE reference numbers <u>23-29, 5A-5Z, K1-K9 or KA-KZ</u>	<u>1 July 2016</u>
Fewer than 30 with the last 2 characters in their PAYE reference numbers <u>30-37, 6A-6Z, L1-L9 or LA-LZ</u>	<u>1 August 2016</u>
Fewer than 30 with the last 2 characters in their PAYE reference numbers <u>N1-N9 or NA-NZ</u>	<u>1 September 2016</u>
Fewer than 30 with the last 2 characters in their PAYE reference numbers <u>38-46, 7A-7Z, O1-O9 or OA-OZ</u>	<u>1 October 2016</u>
Fewer than 30 with the last 2 characters in their PAYE reference numbers <u>47-57, 8A-8Z, Q1-Q9, R1-R9, S1-S9, T1-T9, QA-QZ, RA-RZ, SA-SZ or TA-TZ</u>	<u>1 November 2016</u>
Fewer than 30 with the last 2 characters in their PAYE reference numbers <u>58-69, 9A-9Z, U1-U9, V1-V9, W1-W9, UA-UZ, VA-VZ or WA-WZ</u>	<u>1 January 2017</u>
Fewer than 30 with the last 2 characters in their PAYE reference numbers <u>70-83, X1-X9, Y1-Y9, XA-XZ or YA-YZ</u>	<u>1 February 2017</u>
Fewer than 30 with the last 2 characters in their PAYE reference numbers <u>P1-P9 or PA-PZ</u>	<u>1 March 2017</u>
Fewer than 30 with the last 2 characters in their PAYE reference numbers <u>84-91, 93-99</u>	<u>1 April 2017</u>
Fewer than 30 unless otherwise described	<u>1 April 2017</u>
Employer who does not have a PAYE scheme	<u>1 April 2017</u>

Further information

www.thepensionsregulator.gov.uk/docs/intro-to-work-based-pension-changes-2011.pdf

www.thepensionsregulator.gov.uk/pensions-reform/duty-dates-timeline.aspx

<http://www.nestpensions.org.uk/>

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