

Staging Dates – Pension Auto enrolment

Your staging date is determined by the total number of persons in your largest PAYE scheme. This is based on information we held from HMRC at 1 April 2012.

PAYE scheme size or reference	Staging date
120,000 or more	1 October 2012
50,000-119,999	1 November 2012
30,000-49,999	1 January 2013
20,000-29,999	1 February 2013
10,000-19,999	1 March 2013
6,000-9,999	1 April 2013
4,100-5,999	1 May 2013
4,000-4,099	1 June 2013
3,000-3,999	1 July 2013
2,000-2,999	1 August 2013
1,250-1,999	1 September 2013
800-1,249	1 October 2013
500-799	1 November 2013
350-499	1 January 2014
250-349	1 February 2014
160-249	1 April 2014
90-159	1 May 2014
62-89	1 July 2014
61	1 August 2014
60	1 October 2014
59	1 November 2014
58	1 January 2015
54-57	1 March 2015
50-53	1 April 2015
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	1 June 2015

<http://www.thepensionsregulator.gov.uk/employers/staging-date-timeline.aspx>

Fewer than 30 with the last 2 characters in their PAYE reference number BX	1 July 2015
40-49	1 August 2015
Fewer than 30 with the last 2 characters in their PAYE reference number BY	1 September 2015
30-39	1 October 2015
Fewer than 30 with the last 2 characters in their PAYE reference number BZ	1 November 2015
Fewer than 30 with the last 2 characters in their PAYE reference numbers 02-04, C1-C9, D1-D9, CA-CZ or DA-DZ	1 January 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 00 05-07, E1-E9 or EA-EZ	1 February 2016
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	1 March 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 12-16, 3A-3Z, H1-H9 or HA-HZ	1 April 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers I1-I9 or IA-IZ	1 May 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 17-22, 4A-4Z, J1-J9 or JA-JZ	1 June 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 23-29, 5A-5Z, K1-K9 or KA-KZ	1 July 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 30-37, 6A-6Z, L1-L9 or LA-LZ	1 August 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers N1-N9 or NA-NZ	1 September 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 38-46, 7A-7Z, O1-O9 or OA-OZ	1 October 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 47-57, 8A-8Z, Q1-Q9, R1-R9, S1-S9, T1-T9, QA-QZ, RA-RZ, SA-SZ or TA-TZ	1 November 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 58-69, 9A-9Z, U1-U9, V1-V9, W1-W9, UA-UZ, VA-VZ or WA-WZ	1 January 2017
Fewer than 30 with the last 2 characters in their PAYE reference numbers 70-83, X1-X9, Y1-Y9, XA-XZ or YA-YZ	1 February 2017
Fewer than 30 with the last 2 characters in their PAYE reference numbers P1-P9 or PA-PZ	1 March 2017
Fewer than 30 with the last 2 characters in their PAYE reference numbers 84-91, 93-99	1 April 2017
Fewer than 30 unless otherwise described	1 April 2017
Employer who does not have a PAYE scheme	1 April 2017
New employer (PAYE income first payable between 1 April 2012 and 31 March 2013)	1 May 2017
New employer (PAYE income first payable between 1 April 2013 and 31 March 2014)	1 July 2017
New employer (PAYE income first payable between 1 April 2014 and 31 March 2015)	1 August 2017
New employer (PAYE income first payable between 1 April 2015 and 31 December 2015)	1 October 2017
New employer (PAYE income first payable between 1 January 2016 and 30 September 2016)	1 November

2017

New employer (PAYE income first payable between 1 October 2016 and 30 June 2017)	1 January 2018
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New employer (PAYE income first payable between 1 July 2017 and 30 September 2017)	1 February 2018
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