

Employer (by PAYE scheme size or other description)	Staging date
120,000 or more	1 Oct 2012
50,000-119,999	1 Nov 2012
30,000-49,999	1 Jan 2013
20,000-29,999	1 Feb 2013
10,000-19,999	1 Mar 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 Aug 2013
1,250-1,999	1 Sept 2013
800-1,249	1 Oct 2013
500-799	1 Nov 2013
350-499	1 Jan 2014
250-349	1 Feb 2014
Less than 50 with the last 2 characters in their PAYE reference numbers 92, A1-A9, AA-AZ, B1-B9, BA-BY, M1-M9, MA-MZ, Z1-Z9 or ZA-ZZ	1 Mar 2014
240-249	1 April 2014
150-239	1 May 2014
90-149	1 June 2014
50-89	1 July 2014
Less than 50 with the last 2 characters in their PAYE reference numbers BZ	1 Aug 2014
Less than 50 with the last 2 characters in their PAYE reference numbers 00-01	1 Sept 2014
Less than 50 with the last 2 characters in their PAYE reference numbers 02-04	1 Oct 2014
Less than 50 with the last 2 characters in their PAYE reference numbers 05-07, 0A-0Z, C1-C9, CA-CZ, D1-D9 or DA-DZ	1 Nov 2014
Less than 50 with the last 2 characters in their PAYE reference numbers 08-11, 1A-1Z, E1-E9 or EA-EZ	1 Jan 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 12-15, 2A-2Z, F1-F9, FA-FZ, G1-G9 or GA-GZ	1 Feb 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 16-20, 3A-3Z, H1-H9 or HA-HZ	1 Mar 2015
Less than 50 with the last 2 characters in their PAYE reference numbers I1-I9, IA-IZ	1 April 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 21-25, 4A-4Z, J1-J9 or JA-JZ	1 May 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 26-31, 5A-5Z, K1-K9 or KA-KZ	1 June 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 32-38, 6A-6Z, L1-L9 or LA-LZ	1 July 2015
Less than 50 with the last 2 characters in their PAYE reference numbers N1-N9 or NA-NZ	1 Aug 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 39-47, 7A-7Z, O1-O9, OA-OZ, P1-P9 or PA-PZ	1 Sept 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 48-57, 8A-8Z, Q1-Q9, QA-QZ, R1-R9, RA-RZ, S1-S9, SA-SZ, T1-T9 or TA-TZ	1 Oct 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 58-69, 9A-9Z, U1-U9, UA-UZ, V1-V9, VA-VZ, W1-W9, WA-WZ	1 Nov 2015
Less than 50 with the last 2 characters in their PAYE reference numbers 70-83, X1-X9, XA-XZ, Y1-Y9 or YA-YZ	1 Jan 2016
Less than 50 with the last 2 characters in their PAYE reference numbers 84-91 or 93-99	1 Feb 2016
(a) Less than 50 unless otherwise described or (b) no PAYE scheme	1 Feb 2016
New employer (PAYE income first payable between 1st April 2012 and 31st March 2013)	1 Mar 2016
New employer (PAYE income first payable between 1st April 2013 and 31st Dec 2013)	1 May 2016
New employer (PAYE income first payable between 1st Jan 2014 and 30th Sept 2014)	1 June 2016
New employer (PAYE income first payable between 1st Oct 2014 and 30th June 2015)	1 Aug 2016
New employer (PAYE income first payable between 1st July 2015 and 31st March 2016)	1 Sept 2016

The Regulator will write to all employers around 12 months before their staging date so that they know when to automatically enrol their eligible jobholders. Three months before the employer's staging date the Regulator will write again to remind them of the new duties and the need to register.

Employers with more than one PAYE will start their duties for all their PAYEs at the same time, on the staging date of their largest PAYE.