

## Automatic pension re-enrolment

Since October 2012, companies of all sizes have been reaching their staging date for automatic enrolment: the date at which they are required under the legislation to start enrolling eligible employees into an occupational pension scheme.

The early enrollers are now approaching their first date for automatic re-enrolment. Automatic re-enrolment is a cyclical process occurring every three years; essentially a repeat of the process carried out at the staging date (or deferral date if they used postponement). The good news is that the employer does not have to assess all workers, only those who opted out or voluntarily ceased active membership.

The employer should already be carrying out an assessment process for each pay period to identify whether the automatic enrolment of any employees is triggered.

Upon automatic re-enrolment, employees who opted out will need to be re-enrolled and will need to opt out all over again. It is vital that this position is reviewed in accordance with the relevant regulations as penalties for non-compliance apply.



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