

A Director's Guide to Automatic Enrolment

The Workplace Pension Reform



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**automatic
enrolment**

**The Pensions
Regulator**

1. I'm the only director of my own company - do automatic enrolment duties apply to me?

If you are the sole director and there are no other staff working for you, the company does not have automatic enrolment duties.

If you believe you don't have any automatic enrolment duties you will need to **inform The Pension Regulator in writing.**

If there are other staff working for the company, you will have automatic enrolment duties for them. What you need to do will depend on their age and earnings.

2. We're a husband and wife company - do automatic enrolment duties apply to us?

If no one else is working for the company, it will depend on your roles and if you have employment contracts, as to whether you have automatic enrolment duties or not.

You can find more information about employment contracts on the employment status section of the GOV.UK website at

www.gov.uk/employment-status/employee



If you are both directors:

- The company will have automatic enrolment duties for you both, if you have employment contracts.
- The company won't have any automatic enrolment duties if only one of you has an employment contract, or neither of you has.

If one of you is a director and the other is not:

- The company will have automatic enrolment duties for the person who isn't a director.
- If you both have contracts of employment, the company will also have automatic enrolment duties for the person who is a director.

If the company does have automatic enrolment duties for anyone, what you need to do will depend on their age and earnings.

If you believe you don't have automatic enrolment duties you will need to **inform The Pension Regulator in writing.**



3. We're a family business - do automatic enrolment duties apply to us?

If no one else is working for the company, it will depend on your roles and if you have employment contracts, as to whether your company has automatic enrolment duties or not.

You can find more information about employment contracts on the employment status section of the GOV.UK website at www.gov.uk/employment-status/employee.

If you are all directors:

- If you all have employment contracts, the company will have automatic enrolment duties for all of you.
- If at least two of you have employment contracts, the company will have automatic enrolment duties for all those who do.
- The company won't have any automatic enrolment duties if only one of you has an employment contract, or none of you has.



If some of you are directors and some are not:

- The company will have automatic enrolment duties for all those who aren't directors.
- If at least two of you have employment contracts (whether directors or not), the company will also have automatic enrolment duties for any director who has an employment contract.

If the company does have automatic enrolment duties for anyone, what you need to do will depend on their age and earnings.

If you believe you don't have automatic enrolment duties you will need **to inform The Pension Regulator in writing**.



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