
STATUTORY INSTRUMENTS

2000 No. 1403

The Stakeholder Pension Schemes Regulations 2000

PART IV

EMPLOYER REQUIREMENTS

Payroll deduction of contributions

24.—(1) Subject to paragraph (2), where an employee requests an employer to make or vary (but not cease) deductions of the employee's contributions to a qualifying scheme from his remuneration ("the request"), the employer must comply with the request as soon as possible, but no later than the end of the pay period following that in which the request is made.

(2) Where an employee makes the request within 6 months of requesting the same employer to make, vary or cease deductions of the employee's contributions to a qualifying scheme from the employee's remuneration, the employer need not comply with the request but, where he does not do so, he must give notice to the employee in writing—

- (a) that he is not complying with the request;
- (b) informing him of the date (which must be no later than 6 months after the date of the employee's previous request to make, vary or cease such deductions) that the employee can make a new request to make or vary deductions of the employee's contributions; and
- (c) informing him that—
 - (i) he may require the employer to cease such deductions immediately (if deductions are being made at the time of the request) but, if the employee makes such a request, the employer is not required to comply with any further request to make such deductions if that further request is made within 6 months of the employee requesting that the deductions cease; and
 - (ii) the employee may make payments, at a rate of his choosing, directly to the qualifying scheme.

(3) Where an employee requests an employer to cease to make deductions from the employee's remuneration on account of contributions to a qualifying scheme, the employer must cease such deductions as soon as possible, but no later than the end of the pay period following that in which the request is made, and must give notice to the employee in writing—

- (a) that the employer is not obliged to make any further such deductions if a request to make those deductions is made by the employee within 6 months of the employee requesting that deductions cease; and
- (b) that the employee may make payments, at a rate of his choosing, directly to the qualifying scheme.

(4) If an employer ceases on an employee's request to make deductions from the employee's remuneration of contributions to a qualifying scheme, the employer need not comply with any further request to make such deductions if that request is made within 6 months from the date when the employee requested the employer to cease deductions.

(5) Where an employer is notified that a stakeholder pension scheme that has been designated by him for the purposes of section 3(2) of the Act has commenced winding-up, the employer must immediately cease making deductions from the employee's remuneration on account of contributions to that scheme and notify the employee in writing as soon as is practicable that those deductions have ceased.