

SCHEDULE 3

Provisions coming into force on 6th April 2010

<i>Column 1</i>	<i>Column 2</i>
Section 40	<p>For all purposes except in relation to small employers and their employees.</p> <p>(1) “small employer” means an employer who employs fewer than 250 employees.</p> <p>(2) For the purposes of (1) above —</p> <p>(a) Subject to (3) below, the number of employees employed by an employer at any time shall be determined by ascertaining the average number of employees employed by the employer in the previous twelve months, calculated in accordance with (b).</p> <p>(b) The average number of employees employed by an employer in a twelve month period is to be ascertained by determining the number of employees employed by the employer in each month in the twelve month period (whether they were employed throughout the month or not), adding together those monthly figures and dividing the number by 12.</p> <p>(3) If the undertaking has been in existence for less than twelve months, the references to twelve months in (2)(a) and (b) and the divisor of 12 referred to in (2)(b), are to be replaced by the number of months the undertaking has been in existence.</p>
Schedule 1	<p>For all purposes except in relation to small employers and their employees as defined above.</p>