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STATUTORY INSTRUMENTS

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**2015 No. 621**

**The National Minimum Wage Regulations 2015**

**PART 5**

**Hours Worked for the Purposes of the National Minimum Wage**

**CHAPTER 2**

**Salaried hours work**

**Determining hours of salaried hours work if the worker works more than the basic hours in the calculation year**

**28.**—(1) If, in a pay reference period, a worker has worked more than the basic hours in the calculation year, the hours of salaried hours work in that pay reference period are calculated by adding together all of the following hours—

- (a) the proportion of basic hours attributable to the part of the pay reference period starting before the day during which the worker worked more than the basic hours in the calculation year;
- (b) the proportion of basic hours attributable to the part of the pay reference period starting on the day during which the worker worked more than the basic hours in the calculation year;
- (c) the number of hours actually worked in the pay reference period starting on the day during which the worker worked more than the basic hours in the calculation year;
- (d) the number of hours treated as worked, in accordance with regulation 27, in the pay reference period starting on the day during which the worker worked more than the basic hours in the calculation year.

(2) In paragraph (1)(a) and (b), each proportion of basic hours in the pay reference period is calculated using the formula—

$$\left(\frac{D}{365}\right) \times H$$

where—

“D” means the number of days in the part of the pay reference period referred to in paragraph (1)(a) or (b);

“H” means the basic hours in the calculation year.

(3) Reductions from the basic hours in the calculation year for absences, in accordance with regulation 23, must only be made from the proportion of basic hours determined under paragraph (1)(a).

(4) For each pay reference period in the calculation year after the pay reference period in which the worker worked more than the basic hours, the number of hours of salaried hours work are calculated by adding together all of the following hours—

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- (a) the number of hours of salaried hours work in the pay reference period determined in accordance with regulation 22(2) to (4);
  - (b) the number of hours actually worked in the pay reference period;
  - (c) the number of hours treated as worked in the pay reference period in accordance with regulation 27.
- (5) Regulation 23 (absences from work to be reduced from the hours of salaried hours work in a pay reference period) does not apply to the calculation in paragraph (4)(a).