
STATUTORY INSTRUMENTS

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

Hours of salaried hours work if the employment terminates before the end of the calculation year (or contract is varied so it is no longer a contract for salaried hours work)

29.—(1) Where the employment terminates before the end of a calculation year the hours of salaried hours work in the final pay reference period are calculated in accordance with the following paragraphs.

(2) Where the worker does not work more than basic hours in the calculation year, the hours of salaried hours work in the final pay reference period are the sum of the following—

- (a) the number of hours of salaried hours work in the pay reference period calculated in accordance with regulation 22(2) to (4), and
- (b) the number of hours (if any) by which A exceeds B where—
 - “A” is the number of hours determined in accordance with regulation 26; and
 - “B” is the total of the number of hours of salaried hours work determined in accordance with regulation 22(2) to (4) in respect of all pay reference periods (including the final pay reference period) since the beginning of the calculation year.

(3) Where the worker works more than the basic hours in the calculation year, the hours of salaried hours work in the final pay reference period are the sum of the following—

- (a) the number of hours determined in accordance with regulation 28, and
- (b) the number of hours of salaried hours work calculated in accordance with regulation 22(2) to (4) for the period beginning on the day following the last day of the final pay reference period and ending at the end of the calculation year as if—
 - (i) it was a single pay reference period (containing that number of days), and
 - (ii) the worker had remained employed until the end of the calculation year without any absences.

(4) If a contract for salaried hours work is varied with the effect that it is no longer a contract for salaried hours work, this regulation is to apply as if the employment of the worker had been terminated and the last day of the worker’s final pay reference period had fallen on the day before the day on which the variation took effect.