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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**

**The meaning of the calculation year**

**24.—**(1) In this Chapter, “the calculation year” has the meaning given in the following paragraphs.

(2) For a worker who commenced the employment before 1st April 1999, then for so long as the worker continues in that employment the calculation year is a year beginning on an anniversary of the commencement of that employment.

(3) For a worker whose annual salary is payable monthly and who commenced the employment after 31st March 1999, then for so long as the worker continues in that employment—

- (a) if the worker commenced employment on the first day of a month, the calculation year is—
  - (i) the year beginning with that day;
  - (ii) in each subsequent year, a year beginning on an anniversary of that day;
- (b) if the worker commenced employment on any other day of a month, the calculation year is—
  - (i) the period beginning with that day and ending with the day before the first anniversary of the first day of the next month;
  - (ii) in each subsequent year, a year beginning on an anniversary of the first day of that month.

(4) For a worker whose annual salary is payable weekly and who commenced the employment after 31st March 1999, then for so long as the worker continues in that employment the calculation year is—

- (a) the year beginning with the first day of employment;
- (b) in each subsequent year, a year beginning on an anniversary of that day.