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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 the basic hours in the calculation year**

**25.**—(1) In this Chapter, the basic hours in a calculation year are determined in accordance with the following paragraphs.

(2) The basic hours in the calculation year are the basic hours ascertained in accordance with the contract at the start of the calculation year, unless there is a variation to the basic hours which takes effect in the calculation year.

(3) Where a variation to the basic hours takes effect in the calculation year, the basic hours in the calculation year are determined by adding together—

- (a) the proportion of basic hours in the calculation year in the period starting before the day during which the variation takes effect, and
- (b) the proportion of basic hours in the calculation year in the period after the day during which the variation takes effect until the end of the calculation year.

(4) If more than one contractual variation takes effect in the calculation year, the “basic hours in the calculation year” are determined by adding together—

- (a) the proportion of basic hours in the calculation year in the period starting before the day during which the first variation takes effect, and
- (b) for each variation, the proportion of basic hours in the calculation year in the period after the day during which the variation takes effect and before the day during which the next variation takes effect or, in the case of the final variation, the end of the calculation year.

(5) The proportion of basic hours in the calculation year for each of the periods in paragraphs (3) and (4) is calculated using the formula—

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

where—

“D” means the number of days in the period;

“H” means the basic hours in the calculation year which have effect in that period.