
STATUTORY INSTRUMENTS

2020 No. 339

**The National Minimum Wage
(Amendment) (No. 2) Regulations 2020**

PART 2

AMENDMENTS TO THE NATIONAL MINIMUM WAGE REGULATIONS 2015

CHAPTER 1

SALARIED HOURS WORK

7. In regulation 24 (the meaning of the calculation year)—
- (a) after paragraph (1) insert—

“(1A) Paragraphs (2) to (4) apply unless an alternative calculation year takes effect in accordance with paragraphs (5) to (8).”;
 - (b) in paragraph (4) for “weekly” substitute “other than monthly”; and
 - (c) after paragraph (4) insert—

“(5) Where the requirements specified in paragraph (6) are met (subject to the exception in paragraph (7)), the employer may change a worker’s calculation year by specifying an alternative calculation year in a written notice given to the worker.
 - (6) The requirements referred to in paragraph (5) are that—
 - (a) the notice includes an explanation of the effect of the change of the calculation year;
 - (b) the alternative calculation year does not begin within the period of three months beginning with the day on which the employer gave the notice;
 - (c) the worker does not, before the day on which the notice specifies that the alternative calculation year begins, give the employer a written objection to the change;
 - (d) a change to the worker’s calculation year has not already taken effect within the period of six years ending with the day on which the notice specifies that the alternative calculation year begins; and
 - (e) the employer does not make any deduction or require the worker to make any payment or work any additional hours as a result of the change.
 - (7) The requirements set out in paragraph (6)(a) to (d) do not apply where on the day on which the notice specifies that the alternative calculation year begins the worker has been employed for less than the period of three months ending with that day.
 - (8) Where in accordance with paragraphs (5) to (7) the employer specifies an alternative calculation year—
 - (a) the change takes effect on the day the alternative calculation year begins; and

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(b) in each subsequent year, the calculation year is a year beginning on an anniversary of that day.

(9) Where a worker's calculation year is changed as provided for in paragraphs (5) to (8), regulation 29 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 new calculation year begins."