Department for
Business, Energy
& Industrial Strategy

Holiday pay

Guidance on calculating holiday pay for
workers without fixed hours or pay

INDUSTRIAL STRATEGY

OGL

Contents

Section 1

Introduction

This document provides guidance on how statutory holiday pay may be calculated for workers without fixed hours or pay. It has been designed as a practical guide for employers with sections designed to respond to specific questions employers may have when calculating holiday pay for workers who are working without fixed hours or fixed rates of pay.

Holiday pay is based on the principle that a worker should not suffer financially for taking holiday.

In simple terms, almost all workers, except those who are genuinely self-employed, are legally entitled to 5.6 weeks' paid holiday per year. This entitlement is derived from the Working Time Regulations 1998.[1]

The amount of pay that a worker receives for the holiday they take depends on the number of hours they work and how they are paid for those hours. The principle is that pay received by a worker while they are on holiday should reflect what they would have earned if they had been at work and working.

A worker continues to accrue holiday entitlement while they are on sick leave, maternity leave, parental leave and adoption leave, and other types of statutory leave. A worker may request holiday at the same time they are on sick leave.

The majority of the UK's workforce are full-time workers on fixed hours and fixed pay. For these workers, typically on a fixed monthly salary, if they take a week's holiday, they will receive the same pay at the end of the month as they normally receive.

The situation becomes more complicated when a worker does not work fixed or regular hours and so does not receive the same amount of pay each week, month or other pay period. In these circumstances an employer should normally look back at a worker's previous 52 paid weeks (known as the holiday pay reference period) to calculate what that worker should be paid for a week's leave.

This guidance is intended to help employers pay the correct amount of holiday pay for all their workers. It is designed to complement the existing guidance on GOV.UK on the basics of holiday pay.

Please note:

- This guidance is focussed on the legal minimum entitlement of 5.6 weeks' paid holiday. Many workers will have contracts entitling them to additional paid holiday beyond the statutory minimum. This additional holiday is known as contractual holiday entitlement. Individual contracts should be checked first, and if necessary, independent legal advice sought.

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[1] Working Time Regulations 1998: regulations 13, 13A, 15A and 16 (subject to a limited exception for services such as the armed forces or the police, see regulation 18(2)(a)). There is also separate legislation for particular sectors or occupations, such as for agricultural workers and seafarers (for example, see regulation 18 of the Working Time Regulations).

- All the illustrative holiday pay calculations provided in this guidance use gross pay data (before any taxes or deductions).

- All references to 'worker' refer to all individuals whose employment status is either as a 'worker' or an 'employee', meaning they are entitled to paid holiday. For further information on employment status and definitions please visit GOV.UK.

- All references to where a worker was "paid" for a week indicate where a worker actually performed work and earned money, even if they did not receive any pay in that specific week because (for example) they are paid monthly. Similarly, "unpaid" weeks indicate weeks where a worker performed no work and thus earned no money, even if they received money for previously completed work because a payday fell within that week.

Using this guidance

This guidance has been designed to assist workers and employers in calculating holiday pay for workers without fixed hours or fixed pay. Before reading this guidance please check the information on GOV.UK on the basics of how holiday pay should be calculated, which is likely to apply to the majority of workers.

This guidance does not and cannot provide definitive answers to all individual queries, and in some places takes views on matters which are uncertain. It is not intended to be relied upon in any specific context or as a substitute for seeking advice (legal or otherwise) on a specific circumstance, as each case may be different.

The territorial extent of this guidance is limited to Great Britain (England, Scotland and Wales) only.

Whether you are a worker or employer, if you are unsure about any aspect of holiday pay entitlement you can contact Acas:

- www.acas.org.uk

- Telephone: 0300 123 11 00

- Textphone: 18001 0300 123 1100

Section 2

1. Recent changes to the Law

The Government recently legislated to change the law on holiday pay. These changes took effect on 6th April 2020 and employers should be following the new law.

Increasing the Reference Period
From 6th April, the reference period increased. Previously, where a worker has variable pay or hours (as discussed later in this guidance), their holiday pay was calculated using an average from the last 12 weeks in which they worked, and thus earned pay. This reference period has been increased to 52 weeks.

If a worker has not been in employment for long enough to build up 52-weeks' worth of pay data, their employer should use however many complete weeks of data they have. For example, if a worker has been with their employer for 26 complete weeks, that is what the employer should use.

If a worker takes leave before they have been in their job a complete week, then the employer has no data to use for the reference period. In this case the reference period is not used. Instead the employer should pay the worker an amount which fairly represents their pay for the length of time the worker is on leave. In working out what is fair, the employer should take into account:

- the worker's pay for the job

- the pay already received by the worker (if any)

- what other workers doing a comparable role for the employer (or for other employers) are paid

Limiting how far back employers should look:
Previously, employers looked back as far as necessary to get to 12 weeks' worth of pay data to complete the reference period (as they ignored weeks in which no remuneration was payable). To prevent employers having to look back more than 2 years to reach 52-weeks' of pay data, a limitation on how far employers should look back was introduced on 6th April. Any weeks that are before the 104 complete weeks prior to the first day of the worker's holiday are now not included. In this case the reference period is shortened to however many weeks are available in this 104-week period.

Employers should still only count back as far as is needed to achieve 52-weeks' worth of pay data if this is less than 104 weeks.

Examples:

Worker:	Current Holiday Pay Calculation:	Old Holiday Pay Calculation prior to 6th April:
Joe has been working for his employer for over a year with variable pay.	Joe's holiday pay is averaged from his earnings in the past 52 weeks.	Joe's holiday pay is averaged from his earnings in the past 12 weeks.
Rachel started with a new employer 20 weeks ago and is on variable pay.	As Rachel's employer does not have 52 weeks' worth of data to use, they use what data is available. As such, Rachel's holiday pay is averaged from her earnings in the past 20 weeks.	Rachel's holiday pay is averaged from her earnings in the past 12 weeks.
Ben works irregularly for his employer and over the past 104 weeks has received pay in 45 of them.	As Ben only has 45 applicable weeks in the last 104, Ben's employer calculates his holiday pay using an average from his earnings in the 45 weeks in which he earned pay.	Ben's employer must look back as far as necessary to reach 12-weeks' worth of pay data to calculate his holiday entitlement.
Amy works irregularly for her employer and in the past 104 weeks she has received pay in 75 of them.	As Amy has at least 52 applicable weeks in the last 104, her holiday pay is averaged from her earnings in the most recent 52 complete weeks worked.	Amy's employer must look back as far as necessary to reach 12-weeks' worth of pay data to calculate her holiday entitlement.

2. The 52-week holiday pay reference period and what to do if you don't have 52 weeks of pay data to use

The government has legislated to increase the holiday pay reference period from 12 to 52 weeks from 6 April 2020.[2] The reference period is the relevant timescale over which the calculation of holiday pay takes place. This increase is to ensure holiday pay more fairly reflects average pay for workers whose pay varies across the year, as occurs for many casual, seasonal workers. Where a worker has been employed by their employer for less than 52 weeks, the reference period is shortened to the number of weeks of their employment.

The reference period must only include weeks for which the worker was actually paid. It must not include weeks where they were not paid as they did not work This principle has not changed under new legislation. The legislation also introduces a cap on how far back the reference period may go, 104 weeks. Where this gives less than 52 weeks to take into

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[2] Employment Rights (Employment Particulars and Paid Annual Leave) (Amendment) Regulations 2018: regulation 10.

account (that is, where the worker has many weeks without any remuneration), the reference period is shortened to that lower number of weeks.

For example:

- If a worker started work 30 weeks ago, then employers should use pay data from as many of those weeks that the worker was paid to calculate the worker's holiday pay and provide a fair rate of pay. The employer should use the method set out on GOV.UK to calculate a week's holiday pay.

- If an employer has counted back over 104 weeks and has only found 40 weeks of pay data for a worker, then the employer should use these 40 weeks of pay data.

The new 52-week reference period applies to holiday pay which is due on or after 6 April 2020.

3. The definition of a 'week' for the purpose of the holiday pay reference period

The relevant definitions within the Employment Rights Act 1996 are:

- A week is defined as starting on a Sunday and ending on a Saturday.[3]

- The holiday pay reference period should start from the last complete working week that was worked ending on or before the first day of leave, starting on a Sunday and ending on a Saturday.[4]

There is an exception for workers whose pay is calculated weekly by a week ending on a day other than Saturday. In these cases, a week is treated as ending with that other day.[5] For example, if a worker's pay is calculated by a week ending with a Wednesday, then the employer should treat a week as starting on a Thursday and finishing on a Wednesday.

4. The date a holiday pay reference period should start from

Under the Employment Rights Act 1996, the holiday pay reference period starts from the last whole week ending on or before the first day of the period of leave. As noted above, this will typically be a week from Sunday to Saturday, but it could end on another day of the week if a worker is paid on a weekly basis.

For example, a worker is on a fixed shift pattern of 8 days on, 4 days off. The worker takes Monday 26 to Wednesday 28 October 2020 as annual leave. Their holiday pay should be calculated based on their average pay for the past 52 weeks,[6] with the first week calculated

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[3] Employment Rights Act 1996: section 235(1)
[4] Employment Rights Act 1996: sections 221(3), 222(4) and 224(2), as applicable.
[5] Employment Rights Act 1996: Section 235(1)
[6] Where the worker has normal working hours, using the calculation under section 222(2) of the Employment Rights Act 1996, or where the worker has no normal working hours, using the calculation under section 224(2). A worker has normal working hours where they are entitled to overtime pay if they work more than a fixed number of hours (see section 234).

using pay data from Sunday 18 October to Saturday 24 October and so on. See Table 1 for details.

Table 1: Illustration of the holiday pay reference period starting date for a shift worker

Sun	Mon	Tues	Weds	Thurs	Fri	Sat	*Reference Period Week*
04 Sep Shift	05 Sep Non-work day	06 Oct Non-work day	07 Oct Non-work day	08 Oct Non-work day	09 Oct Shift	10 Oct Shift	*Week 3*
11 Oct Shift	12 Oct Shift	13 Oct Shift	14 Oct Shift	15 Oct Shift	16 Oct Shift	17 Oct Non-work day	*Week 2*
18 Oct Non-work day	19 Oct Non-work day	20 Oct Non-work day	21 Oct Shift	22 Oct Shift	23 Oct Shift	24 Oct Shift	*Week 1*
25 Oct Shift	26 Oct Holiday	27 Oct Holiday	28 Oct Holiday	29 Oct Non-work day	30 Oct Non-work day	31 Oct Non-work day	
01 Nov Non-work day	02 Nov Shift	03 Nov Shift	04 Nov Shift	05 Nov Shift	06 Nov	07 Nov	

Please note: Table 1 shows the first three weeks of the worker's holiday pay reference period. An employer will need to use 52 paid weeks for a worker's holiday pay reference period.

5. Working out holiday pay for monthly paid workers

Where a worker is paid a regular monthly salary, with fixed hours and fixed pay, there is no need to make a separate holiday pay calculation. The worker will be paid their normal monthly amount for months where holiday has been taken.

For those workers paid monthly, but where their pay varies (for example, depending on the amount of work done) their employer will need to use the holiday pay reference period.

In most cases, it will not be possible to simply use 12 months of pay data, as it will not correspond accurately with a 52-week holiday pay reference period. This is because 12 months does not accurate align with the 52-week reference period required by legislation.

As noted previously in Section 3, the holiday pay reference period should start from the last whole week from Sunday to Saturday ending on or before the first day of the leave. In the case of a worker paid monthly, if that worker takes a day's leave mid-week then the first week used to calculate their holiday pay will be the preceding week's pay earned between Sunday and Saturday (see Table 1).

The 52 week reference period will often begin and/or end part way through a monthly pay period (for example, a worker is paid on the last day of a calendar month for the whole month, but the reference period begins or ends in the middle of the month). In this case employers will need to use their records of hours worked to calculate how much pay was earned for the part of the month that does fall within the reference period. Employers will also need to use their records of hours worked to exclude parts of the month where the worker is on unpaid leave.

If a worker is not paid weekly, it is still important to be able to work out what their pay is each week. This is because a weekly pay figure is used to determine holiday pay via the reference period. The concept of weekly pay is used in legislation because it is always the same length, while the lengths of months and indeed years are changeable.

If a worker without normal working hours but a fixed hourly rate of pay is paid monthly, the employer should calculate their weekly earnings by using their records of hours worked. For workers with no normal working hours and a variable rate of pay, it may be necessary to use an average hourly rate to estimate a workers' weekly rate of pay.[7] When use of an average hourly rate of pay is necessary, the weekly rate of pay can be calculated by multiplying the hours worked in a week by the average hourly rate of pay, as shown by the following formula:

(Monthly pay ÷ hours worked in month) = average hourly pay.

- Average hourly pay x hours worked in week = weekly pay

- **For example**:

  - In a month a worker earns £1,250 and works 130 hours;

    - 25 hours in week 1
    - 20 hours in week 2,
    - 35 hours in week 3,
    - 35 hours in week 4
    - 15 hours in week five (only part of the week falls in the month)

  - Average hourly pay = £1,250 ÷ 130 = £9.62

    - Pay for week one = £9.62 x 25 hours = £240.38
    - Pay for week two = £9.62 x 20 hours = £192.31
    - Pay for week three = £9.62 x 35 hours = £336.54
    - Pay for week four = £9.62 x 35 hours - £336.54
    - To calculate the pay for the week which falls across two months, data from both months would have to be used

For example, a worker with variable hours and pay is paid on the last working day of each month. They take a week's holiday from 4 to 10 May 2021, with their next pay date 31 May. If an employer uses the worker's 12 most recent payslips, taking an average of the 12 monthly pay figures, they will be ignoring weekly pay information that they should take into account. This would not be in line with holiday pay legislation.

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[7] Section 224(2) of the Employment Rights Act 1996 requires the worker's "average weekly remuneration" to be calculated. The suggested approach of calculating an average hourly rate is one means of doing this.

Please note; a full breakdown for each week of data in the tables below is available in section 4 of this guidance.

Table 2: A 52-week holiday pay reference period compared to a monthly payment cycle

Sun	Mon	Tues	Weds	Thurs	Fri	Sat	*Reference Period Week*
03-May-20	04-May-20	05-May-20	06-May-20	07-May-20	08-May-20	09-May-20	*Week 52*
10-May-20	11-May-20	12-May-20	13-May-20	14-May-20	15-May-20	16-May-20	*Week 51*
17-May-20	18-May-20	19-May-20	20-May-20	21-May-20	22-May-20	23-May-20	*Week 50*
24-May-20	25-May-20	26-May-20	27-May-20	28-May-20	29-May-20	30-May-20	*Week 49*
31-May-20	01-Jun-20	02-Jun-20	03-Jun-20	04-Jun-20	05-Jun-20	06-Jun-20	*Week 48*
07-Jun-20	08-Jun-20	09-Jun-20	10-Jun-20	11-Jun-20	12-Jun-20	13-Jun-20	*Week 47*
14-Jun-20	15-Jun-20	16-Jun-20	17-Jun-20	18-Jun-20	19-Jun-20	20-Jun-20	*Week 46*
21-Jun-20	22-Jun-20	23-Jun-20	24-Jun-20	25-Jun-20	26-Jun-20	27-Jun-20	*Week 45*
28-Jun-20	29-Jun-20	30-Jun-20	01-Jul-20	02-Jul-20	03-Jul-20	04-Jul-20	*Week 44*
5th July 2020 - 6th March 2021							*Weeks 9-43*
07-Mar-21	08-Mar-21	09-Mar-21	10-Mar-21	11-Mar-21	12-Mar-21	13-Mar-21	*Week 8*
14-Mar-21	15-Mar-21	16-Mar-21	17-Mar-21	18-Mar-21	19-Mar-21	20-Mar-21	*Week 7*
21-Mar-21	22-Mar-21	23-Mar-21	24-Mar-21	25-Mar-21	26-Mar-21	27-Mar-21	*Week 6*
28-Mar-21	29-Mar-21	30-Mar-21	31-Mar-21	01-Apr-21	02-Apr-21	03-Apr-21	*Week 5*
04-Apr-21	05-Apr-21	06-Apr-21	07-Apr-21	08-Apr-21	09-Apr-21	10-Apr-21	*Week 4*
11-Apr-21	12-Apr-21	13-Apr-21	14-Apr-21	15-Apr-21	16-Apr-21	17-Apr-21	*Week 3*
18-Apr-21	19-Apr-21	20-Apr-21	21-Apr-21	22-Apr-21	23-Apr-21	24-Apr-21	*Week 2*
25-Apr-21	26-Apr-21	27-Apr-21	28-Apr-21	29-Apr-21	30-Apr-21	01-May-21	*Week 1*
02-May-21	03-May-21	04-May-21	05-May-21	06-May-21	07-May-21	08-May-21	
09-May-21	10-May-21	11-May-21	12-May-21	13-May-21	14-May-21	15-May-21	
Key		*A full breakdown of the 52 weeks is available in Section 4 of this guidance*					
Pay Day							
Holiday Taken							
Weekends							

Table 3: Pay data for the calculation in Table 4[8]

Month	Pay	Hours	Average Hourly Pay
May-20	£1,400	150 hours	£9.33
Jun-20	£1,200	120 hours	£10.00
Jul-20	£1,050	110 hours	£9.55
Aug 20 - Jan 21 not included in detail here			
Feb-21	£1,100	100 hours	£11.00
Mar-21	£1,000	100 hours	£10.00
Apr-21	£1,300	105 hours	£12.38

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[8] Under section 235 of the Employment Rights Act 1996, a week is defined as Sunday to Saturday (except for workers who are paid weekly by reference to a different week, as explained in Part 2 above). Therefore, week 1 of the worker's pay reference period would include the 1st May. However, as the 1st May is a weekend, no work is performed on this day, so there is no pay data to include in the holiday pay calculation.

Table 4: Pay data calculation

Reference Week	Dates	Hours Worked	Weeks' Pay
Week 1	26-Apr-21 - 30-Apr-21	25	25 hours x £12.38 = £309.52
Week 2	19-Apr-21 - 23-Apr-21	35	35 hours x £12.38 = £433.33
Week 3	12-Apr-21 - 16-Apr-21	20	20 hours x £12.38 = £247.62
Week 4	05-Apr-21 - 09-Apr-21	15	15 hours x £12.38 = £185.71
Week 5	29-Mar-21 - 02-Apr-21	25 hours (15 in March, 10 in April)	15 hours x £10.00 + 10 hours x £12.38 = £273.81
Week 6	22-Mar-21 - 26-Mar-21	35	35 hours x £10.00 = £350.00
Week 7	15-Mar-21 - 19-Mar-21	10	10 hours x £10.00 = £100.00
Week 8	08-Mar-21 - 12-Mar-21	25	25 hours x £10.00 = £250.00
Weeks 9 - 43	5th July 2020 - 6th March 2021	Varies by week	Average = £281.56
Week 44	29-Jun-20 - 03-Jul-20	25 hours (15 in June, 10 in July)	15 hours x £10.00 + 10 hours x £9.55 = £245.45
Week 45	22-Jun-20 - 26-Jun-20	25	25 hours x £10.00 = £250.00
Week 46	15-Jun-20 - 19-Jun-20	30	30 hours x £10.00 = £300.00
Week 47	08-Jun-20 - 12-Jun-20	30	30 hours x £10.00 = £300.00
Week 48	01-Jun-20 - 05-Jun-20	20	20 hours x £10.00 = £200.00
Week 49	25-May-20 - 29-May-20	40	40 hours x £9.33 = £373.33
Week 50	18-May-20 - 22-May-20	30	30 hours x £9.33 = £280.00
Week 51	11-May-20 - 15-May-20	40	40 hours x £9.33 = £373.33
Week 52	04-May-20 - 08-May-20	30	30 hours x £9.33 = £280.00

6. Calculating holiday pay for workers with irregular hours or those on zero-hours contracts

Workers with irregular hours or zero-hours contracts are entitled to paid holiday.

There is a holiday entitlement calculator on GOV.UK which will allow you to calculate how much holiday a worker on irregular hours or a zero-hours contract is entitled to within their current leave year.

For casual workers with no normal hours, including workers on a zero-hours contract, the holiday pay they receive will be their average pay over the previous 52 weeks worked (taking the last whole week, in which they worked and earned pay, ending on a Saturday as the most recent week. Unless they are paid weekly on a day other than a Saturday – see previous section 2.

The reference period must include the last 52 weeks for which they actually earned, and so excludes any weeks where no work was performed.[9] This may mean that the actual reference period takes into account pay data from further back than 52 weeks from the date of their leave (but should go back no more than 104 weeks; if this gives fewer than 52 weeks to take into account, then the reference period is shortened to that lower number of weeks)

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[9] Employment Rights Act 1996: section 224(3).

A paid week will include a week in which the worker was paid any amount for work undertaken during that week. Only if no pay at all is received in a week, should it be discounted as part of the 52-week reference period.

For example, a worker has the following gross pay data:

Table 5: Illustration for paid and non-paid weeks

Week	Gross pay per week	Paid/Unpaid week
Week 1	£300	Paid
Weeks 2-5	£350	Paid
Week 6	£0	Unpaid
Week 7	£10	Paid
Weeks 8-22	£100	Paid
Weeks 23-25	£0	Unpaid
Weeks 25 - 40	£400	Paid
Weeks 41-45	£200	Paid
Weeks 46-48	£0	Unpaid
Weeks 49-54	£180	Paid
Weeks 55-59	£150	Paid

An employer should discount weeks 6, 23-25 and 46-48 in the example above, which is seven weeks, as there was no pay in these weeks, reflecting that the worker performed no work. As 7 weeks have to be discounted, the employer must go back a further 7 weeks to take the total to 52 weeks of pay data when calculating holiday pay for this period. These extra weeks are weeks 53 – 59 in the table above.

The total pay over the 52 weeks is calculated by summing the pay for each week. The calculation is:

(1 × £300) + (4 × £350) + (1 × £10) + (15 × £100) + (15 × £400) + (5 × £200) + (6 × £180) + (5 × £150) = £12,040.

This is then divided by the 52 weeks-worth of data used to calculate the average;

£12,040 ÷ 52 = £231.34.

A week's holiday taken in the week following would therefore be paid at a rate of **£231.34 (which is the average weekly pay from the pay data in the table above)**.

7. Rules for workers working on short contracts or temporary workers (including temporary agency workers)

Contract workers or temporary workers (including temporary agency workers) are entitled to paid holiday.

Short contract, temporary or agency workers should receive holiday pay in the normal way set out in this guidance. If the worker does not take their accrued holiday entitlement by the time they leave employment, they should be paid for this untaken holiday (known as 'payment in lieu'). This should be calculated by working out the worker's remaining holiday entitlement (a GOV.UK calculator is available) and then working out their holiday pay for this period (see the guidance GOV.UK). Employers should remember to deduct any holiday taken from the total holiday entitlement to correctly calculate the remaining holiday the worker is entitled to.

For example, a worker is employed for two weeks. They start to accrue holiday entitlement from day 1 but take no holiday leave during the two-week period. At the end of their contract (termination of employment) they should be paid in lieu for all holiday accrued during this two-week period. There is a holiday entitlement calculator on GOV.UK which can be used to calculate the paid leave that a worker has accrued. Holiday pay for the leave accrued should then be calculated using an average of the two weeks in which they were paid.

Workers must take the annual leave that they are entitled to and be paid when they take it. It is not acceptable for an employer to add an amount on top of a worker's hourly rate to take account of holiday pay. This is known as 'rolled up' holiday pay. Following a Court of Justice of the European Union (CJEU) decision,[10] this is unlawful as workers should be encouraged to take leave from work (receiving their normal level of pay while they are on holiday). Rolled-up holiday pay acts as an unlawful disincentive to take holiday, as a worker's hourly rate includes the additional top up amount. It can also result in an underpayment of a worker's statutory holiday entitlement. For further information please contact Acas.

8. Dealing with different periods of leave which have included unpaid leave during the holiday pay reference period

If a worker has taken a period of leave within the 52- week reference period, then any weeks on which no pay was earned, should not be included. Instead, additional earlier paid weeks should be included to achieve the 52-week total.

For example, a worker works Monday to Friday on a changing shift pattern and is paid monthly. They take a week off work from Monday 7 July on unpaid parental leave. During this leave period, the worker continues to accrue holiday entitlement. The worker then returns to work for four weeks before taking a week's holiday from Monday 11 August. The 52 weeks prior to the holiday therefore contain the weeks the worker was on unpaid parental leave. This week is excluded from the pay reference period as it is unpaid.

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[10] CJEU– C-131/04 – Robinson-Steele v RD Retail Services Ltd (2006)

Table 6: Reference period with unpaid week

Sun	Mon	Tues	Weds	Thurs	Fri	Sat	*Reference Period Week*
29 June	30-Jun	01-Jul	02-Jul	03-Jul	04-Jul	05-Jul	*Week 5*
6 July	07-Jul	08-Jul	09-Jul	10-Jul	11-Jul	12-Jul	*Unpaid week not included*
13 July	14-Jul	15-Jul	16-Jul	17-Jul	18-Jul	19-Jul	*Week 4*
20 July	21-Jul	22-Jul	23-Jul	24-Jul	25-Jul	26-Jul	*Week 3*
27 July	28-Jul	29-Jul	30-Jul	31-Jul	01-Aug	02-Aug	*Week 2*
3 Aug	04-Aug	05-Aug	06-Aug	07-Aug	08-Aug	09-Aug	*Week 1*
10 Aug	11-Aug	12-Aug	13-Aug	14-Aug	15-Aug	16-Aug	
Please note: *Table 6 shows the first 5 weeks of the worker's holiday pay reference period. An employer will need to use 52 paid weeks for a worker's holiday pay reference period.*							

Key
Normal Working Week
Unpaid Parental Leave
Holiday Leave

9. Differences between the right to paid holiday derived from European Union legislation compared with UK legislation

The right to paid holiday in the UK is set out in the Working Time Regulations 1998.[11] Regulations 13, 13A and 16 lay out the rules for the full entitlement of 5.6 weeks of paid holiday. A worker who is at work for five days a week will therefore benefit from 28 days statutory leave per year (which is 5.6 x 5 days).

4 weeks of this entitlement is guaranteed under EU law and granted by Regulation 13. In addition to this entitlement under EU law, the UK provides for an additional 1.6 weeks of holiday under Regulation 13A. Regulation 16 provides that this holiday must be paid holiday. The distinction between the two types of leave is important as different rules could apply to the EU and the UK portions of holiday.

For workers who work 5 days a week, their statutory holiday entitlement is 28 days (20 days of EU leave and 8 days of UK leave). Workers who work fewer days each week get less paid holiday, in proportion to the number of days or hours per week that they work. They're still entitled to at least 5.6 weeks of paid holiday but this amounts to fewer than 28 days because they work fewer hours or days per week. For further details please view the holiday entitlement guidance on GOV.UK or speak to Acas.

Some Workers may be provided with additional contractual leave, in excess of 5.6 weeks, the terms of which will be set out in their individual contracts. This is known as contractual leave and is not necessarily subject to the rules laid out in this guidance document.

Following rulings by the Court of Justice of the European Union (CJEU),[12] holiday pay for the 4 weeks' leave guaranteed under EU law must be based on "normal remuneration". The principle

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[11] There is also separate legislation for some specific occupations or sectors, such as for seafarers (see regulation 18 Working Time Regulations 1998).
[12] For example see CJEU C-539/12 - Lock v British Gas Trading Ltd.

is that the worker should be in the same financial position as they would have been had they not taken the leave. This is to ensure that workers are not deterred from taking leave by being financially disadvantaged as a result. "Normal remuneration" is interpreted to include payments that are normally received, including any commission, bonuses and overtime directly and intrinsically linked to the work that the worker is required to do. It also includes payments which relate to the status of the worker, such as allowances for seniority, length of service and professional qualifications. However, it does not include payments for expenses which the worker sometimes incurs when working, such as travel costs between different work locations.

The additional 1.6 weeks provided under Regulation 13A, and which are not derived from EU law, are not covered by the above CJEU judgments. Therefore, strictly speaking, unless the worker's contract or another binding agreement provides otherwise, holiday pay for these additional weeks does not need to reflect normal remuneration in the same way that holiday under Regulation 13 does. Employers can of course choose to calculate all holiday pay on the same basis if they wish.

For further information on what elements of pay may be included in holiday pay calculations, please contact Acas. If an employer is making regular payments to a worker, such as commission, bonuses and overtime, then these may need to be taken into account for holiday pay calculations. If this is the case, then it may be appropriate to seek independent legal advice.

10. Differences in treatment between EU and UK legislation when calculating holiday pay

There is a challenge in applying the holiday pay rates that are derived from Regulation 13, 13A and contractual holiday entitlement. The law does not state whether the holiday entitlement under Regulation 13 or 13A should be used first. For example, it is not necessarily the case that the first 4 weeks of holiday should be treated as Regulation 13 holiday and the remaining 1.6 weeks as 13A holiday.

If an employer wishes to pay different holiday rates for different periods of holiday based on whether it is Regulation 13 or Regulation 13A leave, then they may wish to consider explaining this clearly and consistently to the worker. Many employers choose not to distinguish between Regulation 13 and Regulation 13A leave, to reduce the administrative burden of treating different periods of holiday differently. In this case, all leave should be calculated as if it is Regulation 13 leave (i.e. including all elements deemed to constitute 'normal remuneration').

11. Calculating holiday pay for those leaving a job

A worker can only be paid for statutory holiday they have not taken if they are leaving a job (known as 'payment in lieu').[13] In these circumstances an employer must pay the worker for any outstanding statutory holiday that has not been taken, and for any contractual holiday if that is what the contract provides.

The outstanding statutory holiday pay is calculated in accordance with the methodology set out on GOV.UK (unless the worker's contract provides for more than this). There is also a holiday

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[13] Regulation 14 Working Time Regulations 1998.

[entitlement calculator](#) on GOV.UK that can be used to work out an worker's statutory holiday entitlement within their current leave year.

For example, a worker with no normal working hours and whose leave year starts on 1 January 2020 enters their final year of employment. They work irregular hours on different rates of pay (paid weekly) until leaving their job on 17 April 2020. [14] They take no paid holiday during this period. An employer could then take the following steps:

Table 7

Steps	Action	Working example
Step 1	Start by calculating how many days the worker was in employment in the final leave year.	Between 1 January (the leave year's start date) and 17 April (leaving date) the worker has been employed for 108 days in the leave year. This is 29.51% of the leave year (108/366 days as 2020 is a leap year)
Step 2	Take the proportion of the year worked and multiply by the annual leave entitlement (5.6 weeks) to calculate the holiday entitlement for the worker The employer should provide payment in lieu for the worker's untaken holiday entitlement, based on the worker's average weekly pay over the past 52 weeks in which the worker was paid.	Using the 29.51% calculated above provides the worker with a holiday entitlement of 1.66 weeks*. *Note, both 29.51% and 1.66 weeks are rounded up to 2 decimal places. The employer may round the entitlement up but may not round it down.*
Step 3	The next step is to work out the worker's average weekly pay over the past 52 weeks. The employer needs to look at the pay earned for each of the past 52 weeks.	The worker has the following pay data from the last 52 weeks in which work was performed: • **Weeks 1-10**: 36 hours, paid at £9 per hour. Weekly wage is £324 • **Weeks 11-30**: 38 hours per week, paid at £10 per hour. Weekly wage of £380. • **Weeks 31 - 52**: 40 hours per week, paid at £11 per hour. Weekly wage of £440.

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[14] If a worker has worked for less than 52 weeks, please refer to point 1 in Section 2 of this guidance.

Steps	Action	Working example
Step 4	The employer will then add together their total pay over the 52 weeks and divide this by 52 to give their average weekly pay over the 52 weeks (their holiday pay reference period).	The calculation would be: Total pay: (324 x 10) + (380 x 20) + (440 x 22) = £20,520 Average Weekly Pay = £20,520 ÷ 52 = £394.62 Average weekly pay over the past 52 weeks is £394.62.
Step 5	The 52-week average weekly pay is then used to work out what that worker should be paid for their untaken holiday entitlement.	The average weekly pay is £394.62. The holiday leave entitlement is 1.66 weeks. The calculation would be: £394.62 x 1.66 = £652.09* The worker is owed £652.09 for their untaken holiday entitlement. *Note, the figures used in the calculation are the exact, unrounded figures. The final answer is rounded to two decimal places.*

Please note that if a worker's contract is terminated and then they are subsequently re-hired on a new contract, their holiday pay reference period for the subsequent contract should not include paid weeks from their original contract. This does not apply if the worker is wrongfully dismissed, and then re-instated, preserving continuity of employment; in this scenario, previous weeks continue to be included.

Redundancy

Where a worker is made redundant by their employer, they are entitled to be paid for any accrued but untaken holiday and any holiday taken but unpaid up to the point of their redundancy. This pay should be calculated in line with the methodology in this section of the guidance.

Insolvency

When an employee is made redundant by an insolvent employer, they are still entitled to pay for:

- Holiday accrued but untaken

- Holiday taken, but not paid for

Where the employer enters a formal insolvency process, the employee can make a claim to the Insolvency Service's Redundancy Payments Service, to reclaim the money owed, although the amount the Insolvency Service can pay is subject to statutory limits.

The Insolvency Service will pay-out accrued but untaken holiday and holiday taken but not paid, up to a maximum of six weeks. Holiday pay in this situation must still be calculated using the methodology laid out in this guidance, over a 52-week reference period. However, pay for a week of holiday is capped subject to section 186 of the Employment Rights Act.

Operationally, the workers' holiday pay must be correctly calculated. If it then exceeds the limit in section 186 of the Employment Rights Act 1996, it will then be reduced to that limit prior to the Insolvency Service making the payment to the worker.

Transfer of Undertakings Protections of Employment Process (TUPE)

In the case of a TUPE process or a transfer from one area of a business to another, as long as any changes count as continuous employment, then that worker would be able to look back over pay received across this period (to before the transfer) as part of their holiday pay reference period. Please contact Acas for further information on continuous employment.

12. Calculating holiday pay for term-time workers, and other workers who only work part of the year

This section explains how to calculate holiday pay entitlements for term-time workers. Term-time workers are workers who only work for certain periods of the year; for example, only during the school terms. This section also applies to other workers who work for only some parts of the year and not others (although for simplicity this section just refers to 'term-time workers'). How the holiday entitlement and associated pay of term-time workers is governed will depend on their term-time worker's contract.

If the term-time worker has a full-time, permanent contract, then it is likely that they will be paid their normal weekly rate of pay all year round, including in non-working weeks. For teachers, this would include during the school holidays (typically 13 weeks of leave per year). Equally, if the term-time worker has a part-time permanent contract, then they will also likely receive their normal weekly rate of pay all year round.

For these workers, if they receive their normal weekly rate of pay during the time when they are not working, this can be counted towards their statutory holiday pay entitlement. If they receive at least 5.6 weeks of paid time off work, this will be enough to cover their full statutory holiday entitlement and associated pay. If they do not have enough paid non-working weeks, they will need additional weeks leave to cover their statutory holiday entitlement. Similarly, if they receive a lower rate of pay on non-working weeks, this may not be sufficient to reach 5.6 weeks' worth of their normal pay level for the purposes of holiday pay.

However, if they only receive pay during the periods that they work and not during their non-working periods, their employer will need to ensure that they are paying the requisite holiday pay. Examples of this type of worker are:

- a worker paid by the hour;

- a supply teacher provided by an agency;

- a temporary worker on a short-term contract;

- a worker on a zero-hours contract;

In such cases involving variable pay an employer should apply a 52-week holiday pay reference period to calculate the correct amount of holiday pay. The reference period should ignore any whole weeks in which no pay was received, and count only weeks in which pay, however minimal, was earned. The Court of Appeal ruled that a holiday pay reference period was appropriate for calculating holiday pay for this type of worker in the 2019 Brazel vs The Harpur Trust case.[15] As the judgment predates the 6 April 2020, the reference period at the time was 12 weeks' worth of pay data, but for holiday pay due from 6 April 2020 onwards an employer should use a 52 week pay reference period.

The Court also ruled that for such term-time workers it was not appropriate for businesses to calculate holiday pay based on a percentage of earnings (e.g. 12.07%); the entitlement should be calculated using the holiday pay reference period. Employers will also need to calculate the workers holiday entitlement using the GOV.UK calculator to ensure the correct pay is given for the holiday entitlement owed.

For example, a part-time music teacher has a zero-hours contract entitling them to 5.6 weeks' annual leave. They have a term-time contract meaning they work 32 weeks per year but remain in employment for the full year. They must take their 5.6 weeks of annual leave during the school holidays. They should therefore be paid for 5.6 weeks of leave taken at some point during the school holidays.

The school breaks up for summer holidays on Friday 25 July and the teacher decides to take a two-week paid holiday in mid-August before school returns on 10 September. The employer should therefore take an average of the teacher's pay rate over the last 52 weeks in which they worked, starting with the last week at the end of the summer term and omitting any other periods of school holiday in which the teacher was not paid.

Table 8: Illustration of holiday pay for a term-time worker on a zero-hours contract

Sun	Mon	Tues	Weds	Thurs	Fri	Sat	Reference Period Week
13-Jul	14-Jul	15-Jul	16-Jul	17-Jul	18-Jul	19-Jul	*Week 2*
20-Jul	21-Jul	22-Jul	23-Jul	24-Jul	25-Jul	26-Jul	*Week 1*
27-Jul	28-Jul	29-Jul	30-Jul	31-Jul	01-Aug	02-Aug	
03-Aug	04-Aug	05-Aug	06-Aug	07-Aug	08-Aug	09-Aug	
10-Aug	11-Aug	12-Aug	13-Aug	14-Aug	15-Aug	16-Aug	
17-Aug	18-Aug	19-Aug	20-Aug	21-Aug	22-Aug	23-Aug	
24-Aug	25-Aug	26-Aug	27-Aug	28-Aug	29-Aug	30-Aug	
31-Aug	01-Sep	02-Sep	03-Sep	04-Sep	05-Sep	06-Sep	
07-Sep	08-Sep	09-Sep	10-Sep	11-Sep	12-Sep	13-Sep	
Please note: Table 8 shows the first two weeks of the worker's holiday pay reference period. An employer will need to use 52 paid weeks for a worker's holiday pay reference period.							

Key
Normal Working Time
School Holidays
Holiday Taken

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[15] [2019] EWCA Civ 1402– Mrs Lesley Brazel v The Harpur Trust (Unison intervening)

13. When to pay a worker for holidays they have taken

It is considered best practice for an employer to pay their workers promptly according to their pay reference period (for example weekly or monthly) as agreed in their contract or contractual relationship.

This can be challenging when a worker, for example, receives a higher pay rate for overtime worked within their holiday pay reference period, but this overtime needs to be approved by an employer at the end of the month (after payroll cut off) before it becomes payable. In these types of instances, where an employer is genuinely unable to pay the appropriate amount of holiday pay in the pay reference period in which the leave was taken, it may be acceptable for the employer to correct this underpayment in the following pay reference period, providing the worker is receiving their normal rate of pay whilst on holiday.

For example, a worker is paid monthly on day 21 of each month. The payroll cut-off is day 15 of the month and therefore on day 21 they are paid for hours worked from days 1 to 14 and for scheduled or contractual hours for the remainder of the month. Therefore, they are partially paid in arrears and partially in advance.

If a worker takes holiday within the month, but after day 14, or their pay for the month includes variable elements (for example: overtime, bonuses or commission) that are not approved until the end of the month, then the holiday pay that the worker receives on day 21 may not account for elements of pay that should be included. In these situations, it may be acceptable for an employer to pay a worker for any additional holiday pay they are entitled to in the pay reference period that follows immediately afterwards, providing the worker is not thereby disincentivised from taking the holiday.

14. Workers with regular working hours vs workers without regular working hours

If a worker has been in employment for a year or more, they should have taken some holiday during the 52 weeks of the reference period. Depending on the type of worker, the pay given for those weeks of holiday may need to be included in the 52 weeks of the reference period.

Workers with Regular Working Hours

In the case of workers with regular working hours but variable pay, our view is that for working out the average hourly rate of pay, any holiday pay in the reference period should be excluded from the holiday pay calculation. Where a worker has taken a full week of holiday (or did no work in the week for any other reason), that week should be excluded from the holiday calculation. This is because only pay for hours actually worked is taken into account, and weeks without any such pay are excluded.[16] Similarly, where a worker with regular working hours (and variable pay) takes part of a week as holiday, only the hours in which they work should be used to calculate their average hourly rate for the reference period. This average hourly rate should then be used to calculate the holiday pay due based on their usual working hours during the reference period.

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[16] Section 223(1) Employment Rights Act 1996.

Workers without Regular Working Hours

However, in the case of workers without regular working hours, our view is that holiday pay should be included in the holiday pay calculation to calculate an average week's pay.[17] This includes taking into account weeks for which the only pay received was holiday pay.

Table 9: Illustration of holiday pay when a week of annual leave falls in the pay reference period for a worker with regular working hours and variable pay

Sun	Mon	Tues	Weds	Thurs	Fri	Sat	*Reference Period Week*
21-Apr	22-Apr	23-Apr	24-Apr	25-Apr	26-Apr	27-Apr	*Week 11*
28-Apr	29-Apr	30-Apr	01-May	02-May	03-May	04-May	*Week 10*
05-May	06-May	07-May	08-May	09-May	10-May	11-May	*Week 9*
12-May	13-May	14-May	15-May	16-May	17-May	18-May	*Week 8*
19-May	20-May	21-May	22-May	23-May	24-May	25-May	*Week 7*
26-May	27-May	28-May	29-May	30-May	31-May	01-Jun	*Week 6*
02-Jun	03 - Jun	04 - Jun	05 - Jun	06 - Jun	07 - Jun	08-Jun	*Exclude week of holiday*
09-Jun	10-Jun	11-Jun	12-Jun	13-Jun	14-Jun	15-Jun	*Week 5*
16-Jun	17-Jun	18-Jun	19-Jun	20-Jun	21-Jun	22-Jun	*Week 4*
23-Jun	24-Jun	25-Jun	26-Jun	27-Jun	28-Jun	29-Jun	*Week 3*
30-Jun	01-Jul	02-Jul	03-Jul	04-Jul	05-Jul	06-Jul	*Week 2*
07-Jul	08-Jul	09-Jul	10-Jul	11-Jul	12-Jul	13-Jul	*Week 1*
14-Jul	15 - Jul	16 - Jul	17 - Jul	18 - Jul	19 - Jul	20-Jul	
Please note*: Table 9 only shows part of the worker's holiday pay reference period. An employer will need to use 52 paid weeks for a worker's holiday pay reference period.*							

Key
Normal Working Time
Holiday Taken

In table 9 above, the worker is on holiday from 3rd June to 7th June. As the worker has regular hours, this week of holiday would not be included in the 52-week reference period. This is because the worker did not do any work in the week, and so there is no pay in the week for hours actually worked to take into account. The employer would then have to count back an extra week to reach 52 weeks' worth of pay data.

If the worker did not have regular hours, in our view, the employer should include the week of holiday (3rd June to 7th June) in the pay reference calculation. This is because the holiday pay for that week is remuneration which should be taken into account in the reference period for such workers.

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[17] Section 224(3) Employment Rights Act 1996.

15. Statutory Payments

Over a 52-week pay reference period, it is possible that a worker will have weeks where they received statutory payments in place of wages. Statutory payments are payments for state mandated leave, such as maternity leave, where the wage costs are partially covered by the Government. A list of types of paid statutory leave can be found on GOV.UK. Although holiday is a statutory entitlement, holiday pay itself is not a statutory payment.

In our view, statutory payments should not be included in the calculation for holiday pay. A week where a worker receives statutory payments instead of their regular pay should be excluded from the 52-week reference period. The employer should then count back a further week to bring the total up to 52 weeks' worth of pay data.

Section 3: Case law regarding holiday pay

Employers may wish to consider the following legal judgments when determining how they should calculate holiday pay for their workers in different circumstances. These are some of the key cases in the area, but this is only a partial list. Employers may wish to consider other cases that may be more relevant to their circumstances, and also seek independent legal advice.

1. **Court of Justice of the European Union (CJEU) – C-131/04 – Robinson-Steele v RD Retail Services Ltd (2006)**

    The Court ruled that rolled-up holiday pay schemes are contrary to the Working Time Directive, because they could deter workers from taking their holidays. Therefore, such schemes are unlawful. However, the Court went on to say that if it was transparent and comprehensible that the sums in question were in respect of annual leave then those sums could be set off against the employer's holiday pay liability.

2. **CJEU – C-155/10 – Williams and others v British Airways plc (2011)**

    The CJEU ruled that pilots' holiday pay entitlement should not be limited to basic salary but instead correspond to "normal remuneration". That meant that pilots should be entitled to holiday pay in respect of elements of their pay (i) linked intrinsically to the performance of tasks which form part of their contracted employment, and (ii) relating to their personal and professional status as an airline pilot.

3. **CJEU – C-539/12 – Lock v British Gas Trading Ltd (2014)**

    Mr Lock used to be a sales consultant for British Gas. He was paid basic salary and results-based commission but only basic pay during leave. A reference was made to the CJEU which ruled that results-based commission must be included when calculating holiday pay so that the worker received their normal pay whilst on holiday.

4. **Employment Appeal Tribunal (EAT) – UKEATS/0047/13 - Bear Scotland Ltd v Fulton (2014)**

    The EAT found that regular overtime, which workers are obliged to perform if requested by the employer, should be included for holiday pay purposes. It also found that holiday pay claims for a series of underpayments will not succeed for earlier underpayments where there has been a gap of three months or more in the series.

5. **EAT – UKEAT/0334/16 - Dudley Metropolitan Borough Council v Mr G Willets and others (2017)**

    This case concerned 56 council workers who repair and improve housing. The EAT ruled that payments for purely voluntary overtime should be included in holiday pay if they are regular enough to constitute "normal pay".

6. **Court of Appeal – EWCA Civ 1402– Mrs L Brazel v The Harpur Trust (2019)**

    Mrs Brazel was a visiting music teacher engaged by the Harpur Trust. She was a term- time worker, working 32 weeks a year. The school calculated her holiday pay on a 'pro-rata' basis, using the normal 12.07% calculation to do so. However, the EAT ruled that she should be paid on the basis of section 224 of the Employment Rights Act – i.e. averaging pay over the

last 12 weeks where the worker has actually worked. The Court of Appeal agreed with the decision of the EAT.

7. **Court of Appeal   - [2019] EWCA Civ 947 East of England Ambulance Service NHS Trust v Neil Flowers and Others**

The case concerned ambulance workers who regularly worked 'shift overruns'. The Court ruled that the workers had a contractual entitlement to have voluntary overtime taken into account for the purposes of calculating holiday pay. The Court also stated that there was no basis for distinguishing between voluntary and non-guaranteed overtime payments for calculating holiday pay.

Section 4: Full Calculations

Working out holiday pay for monthly paid workers

This shows the full tables from the examples in section 2.5 of this guidance document.

Sun	Mon	Tues	Weds	Thurs	Fri	Sat	Reference Period Week
03-May-20	04-May-20	05-May-20	06-May-20	07-May-20	08-May-20	09-May-20	Week 52
10-May-20	11-May-20	12-May-20	13-May-20	14-May-20	15-May-20	16-May-20	Week 51
17-May-20	18-May-20	19-May-20	20-May-20	21-May-20	22-May-20	23-May-20	Week 50
24-May-20	25-May-20	26-May-20	27-May-20	28-May-20	29-May-20	30-May-20	Week 49
31-May-20	01-Jun-20	02-Jun-20	03-Jun-20	04-Jun-20	05-Jun-20	06-Jun-20	Week 48
07-Jun-20	08-Jun-20	09-Jun-20	10-Jun-20	11-Jun-20	12-Jun-20	13-Jun-20	Week 47
14-Jun-20	15-Jun-20	16-Jun-20	17-Jun-20	18-Jun-20	19-Jun-20	20-Jun-20	Week 46
21-Jun-20	22-Jun-20	23-Jun-20	24-Jun-20	25-Jun-20	26-Jun-20	27-Jun-20	Week 45
28-Jun-20	29-Jun-20	30-Jun-20	01-Jul-20	02-Jul-20	03-Jul-20	04-Jul-20	Week 44
05-Jul-20	06-Jul-20	07-Jul-20	08-Jul-20	09-Jul-20	10-Jul-20	11-Jul-20	Week 43
12-Jul-20	13-Jul-20	14-Jul-20	15-Jul-20	16-Jul-20	17-Jul-20	18-Jul-20	Week 42
19-Jul-20	20-Jul-20	21-Jul-20	22-Jul-20	23-Jul-20	24-Jul-20	25-Jul-20	Week 41
26-Jul-20	27-Jul-20	28-Jul-20	29-Jul-20	30-Jul-20	31-Jul-20	01-Aug-20	Week 40
02-Aug-20	03-Aug-20	04-Aug-20	05-Aug-20	06-Aug-20	07-Aug-20	08-Aug-20	Week 39
09-Aug-20	10-Aug-20	11-Aug-20	12-Aug-20	13-Aug-20	14-Aug-20	15-Aug-20	Week 38
16-Aug-20	17-Aug-20	18-Aug-20	19-Aug-20	20-Aug-20	21-Aug-20	22-Aug-20	Week 37
23-Aug-20	24-Aug-20	25-Aug-20	26-Aug-20	27-Aug-20	28-Aug-20	29-Aug-20	Week 36
30-Aug-20	31-Aug-20	01-Sep-20	02-Sep-20	03-Sep-20	04-Sep-20	05-Sep-20	Week 35
06-Sep-20	07-Sep-20	08-Sep-20	09-Sep-20	10-Sep-20	11-Sep-20	12-Sep-20	Week 34
13-Sep-20	14-Sep-20	15-Sep-20	16-Sep-20	17-Sep-20	18-Sep-20	19-Sep-20	Week 33
20-Sep-20	21-Sep-20	22-Sep-20	23-Sep-20	24-Sep-20	25-Sep-20	26-Sep-20	Week 32
27-Sep-20	28-Sep-20	29-Sep-20	30-Sep-20	01-Oct-20	02-Oct-20	03-Oct-20	Week 31
04-Oct-20	05-Oct-20	06-Oct-20	07-Oct-20	08-Oct-20	09-Oct-20	10-Oct-20	Week 30
11-Oct-20	12-Oct-20	13-Oct-20	14-Oct-20	15-Oct-20	16-Oct-20	17-Oct-20	Week 29
18-Oct-20	19-Oct-20	20-Oct-20	21-Oct-20	22-Oct-20	23-Oct-20	24-Oct-20	Week 28
25-Oct-20	26-Oct-20	27-Oct-20	28-Oct-20	29-Oct-20	30-Oct-20	31-Oct-20	Week 27
01-Nov-20	02-Nov-20	03-Nov-20	04-Nov-20	05-Nov-20	06-Nov-20	07-Nov-20	Week 26
08-Nov-20	09-Nov-20	10-Nov-20	11-Nov-20	12-Nov-20	13-Nov-20	14-Nov-20	Week 25
15-Nov-20	16-Nov-20	17-Nov-20	18-Nov-20	19-Nov-20	20-Nov-20	21-Nov-20	Week 24
22-Nov-20	23-Nov-20	24-Nov-20	25-Nov-20	26-Nov-20	27-Nov-20	28-Nov-20	Week 23
29-Nov-20	30-Nov-20	01-Dec-20	02-Dec-20	03-Dec-20	04-Dec-20	05-Dec-20	Week 22
06-Dec-20	07-Dec-20	08-Dec-20	09-Dec-20	10-Dec-20	11-Dec-20	12-Dec-20	Week 21
13-Dec-20	14-Dec-20	15-Dec-20	16-Dec-20	17-Dec-20	18-Dec-20	19-Dec-20	Week 20
20-Dec-20	21-Dec-20	22-Dec-20	23-Dec-20	24-Dec-20	25-Dec-20	26-Dec-20	Week 19
27-Dec-20	28-Dec-20	29-Dec-20	30-Dec-20	31-Dec-20	01-Jan-21	02-Jan-21	Week 18
03-Jan-21	04-Jan-21	05-Jan-21	06-Jan-21	07-Jan-21	08-Jan-21	09-Jan-21	Week 17
10-Jan-21	11-Jan-21	12-Jan-21	13-Jan-21	14-Jan-21	15-Jan-21	16-Jan-21	Week 16
17-Jan-21	18-Jan-21	19-Jan-21	20-Jan-21	21-Jan-21	22-Jan-21	23-Jan-21	Week 15
24-Jan-21	25-Jan-21	26-Jan-21	27-Jan-21	28-Jan-21	29-Jan-21	30-Jan-21	Week 14
31-Jan-21	01-Feb-21	02-Feb-21	03-Feb-21	04-Feb-21	05-Feb-21	06-Feb-21	Week 13

Calculating holiday pay for workers without fixed hours or pay

Sun	Mon	Tues	Weds	Thurs	Fri	Sat	*Reference Period Week*
07-Feb-21	08-Feb-21	09-Feb-21	10-Feb-21	11-Feb-21	12-Feb-21	13-Feb-21	*Week 12*
14-Feb-21	15-Feb-21	16-Feb-21	17-Feb-21	18-Feb-21	19-Feb-21	20-Feb-21	*Week 11*
21-Feb-21	22-Feb-21	23-Feb-21	24-Feb-21	25-Feb-21	26-Feb-21	27-Feb-21	*Week 10*
28-Feb-21	01-Mar-21	02-Mar-21	03-Mar-21	04-Mar-21	05-Mar-21	06-Mar-21	*Week 9*
07-Mar-21	08-Mar-21	09-Mar-21	10-Mar-21	11-Mar-21	12-Mar-21	13-Mar-21	*Week 8*
14-Mar-21	15-Mar-21	16-Mar-21	17-Mar-21	18-Mar-21	19-Mar-21	20-Mar-21	*Week 7*
21-Mar-21	22-Mar-21	23-Mar-21	24-Mar-21	25-Mar-21	26-Mar-21	27-Mar-21	*Week 6*
28-Mar-21	29-Mar-21	30-Mar-21	31-Mar-21	01-Apr-21	02-Apr-21	03-Apr-21	*Week 5*
04-Apr-21	05-Apr-21	06-Apr-21	07-Apr-21	08-Apr-21	09-Apr-21	10-Apr-21	*Week 4*
11-Apr-21	12-Apr-21	13-Apr-21	14-Apr-21	15-Apr-21	16-Apr-21	17-Apr-21	*Week 3*
18-Apr-21	19-Apr-21	20-Apr-21	21-Apr-21	22-Apr-21	23-Apr-21	24-Apr-21	*Week 2*
25-Apr-21	26-Apr-21	27-Apr-21	28-Apr-21	29-Apr-21	30-Apr-21	01-May-21	*Week 1*
02-May-21	03-May-21	04-May-21	05-May-21	06-May-21	07-May-21	08-May-21	
09-May-21	10-May-21	11-May-21	12-May-21	13-May-21	14-May-21	15-May-21	

Key	
Pay Day	
Holiday Taken	
Weekends	

Month	Pay	Hours	Average Hourly Pay
May-20	£1,400	150 hours	£9.33
Jun-20	£1,200	120 hours	£10.00
Jul-20	£1,050	110 hours	£9.55
Aug-20	£1,500	130 hours	£11.54
Sep-20	£1,300	115 hours	£11.30
Oct-20	£950	90 hours	£10.56
Nov-20	£1,550	125 hours	£12.40
Dec-20	£950	80 hours	£11.88
Jan-21	£1,400	140 hours	£10.00
Feb-21	£1,100	100 hours	£11.00
Mar-21	£1,000	100 hours	£10.00
Apr-21	£1,300	105 hours	£12.38
May-21	£1,400	150 hours	£9.33

Reference Week	Dates	Hours Worked	Weeks' Pay
Week 1	26-Apr-21 - 30-Apr-21	25 hours	25 hours x £12.38 = £309.52
Week 2	19-Apr-21 - 23-Apr-21	35 hours	35 hours x £12.38 = £433.33
Week 3	12-Apr-21 - 16-Apr-21	20 hours	20 hours x £12.38 = £247.62
Week 4	05-Apr-21 - 09-Apr-21	15 hours	15 hours x £12.38 = £185.71
Week 5	29-Mar-21 - 02-Apr-21	25 hours (15 in March, 10 in April)	15 hours x £10.00 + 10 hours x £12.38 = £273.81
Week 6	22-Mar-21 - 26-Mar-21	35 hours	35 hours x £10.00 = £350.00
Week 7	15-Mar-21 - 19-Mar-21	10 hours	10 hours x £10.00 = £100.00
Week 8	08-Mar-21 - 12-Mar-21	25 hours	25 hours x £10.00 = £250.00
Week 9	01-Mar-21 - 05-Mar-21	15 hours	15 hours x £10.00 = £150.00
Week 10	22-Feb-21 - 26-Feb-21	20 hours	20 hours x £11.00 = £220.00
Week 11	15-Feb-21 - 19-Feb-21	30 hours	30 hours x £11.00 = £330.00
Week 12	08-Feb-21 - 12-Feb-21	10 hours	10 hours x £11.00 = £110.00
Week 13	01-Feb-21 - 05-Feb-21	40 hours	40 hours x £11.00 = £440.00
Week 14	25-Jan-21 - 29-Jan-21	35 hours	35 hours x £10.00 = £350.00
Week 15	18-Jan-21 - 22-Jan-21	25 hours	25 hours x £10.00 = £250.00
Week 16	11-Jan-21 - 15-Jan-21	35 hours	35 hours x £10.00 = £350.00
Week 17	04-Jan-21 - 08-Jan-21	40 hours	40 hours x £10.00 = £400.00
Week 18	28-Dec-20 - 01-Jan-21	20 hours (15 in December, 5 in January)	15 hours x £11.88 + 5 hours x £10.00 = £228.13
Week 19	21-Dec-20 - 25-Dec-20	10 hours	10 hours x £11.88 = £118.75
Week 20	14-Dec-20 - 18-Dec-20	15 hours	15 hours x £11.88 = £178.13
Week 21	07-Dec-20 - 11-Dec-20	20 hours	20 hours x £11.88 = £237.50
Week 22	30-Nov-20 - 04-Dec-20	25 hours (5 in November, 20 in December)	5 hours x £12.40 + 20 hours x £11.88 = £299.50
Week 23	23-Nov-20 - 27-Nov-20	35 hours	35 hours x £12.40 = £434.00
Week 24	16-Nov-20 - 20-Nov-20	45 hours	45 hours x £12.40 = £558.00
Week 25	09-Nov-20 - 13-Nov-20	10 hours	10 hours x £12.40 = £124.00
Week 26	02-Nov-20 - 06-Nov-20	30 hours	30 hours x £12.40 = £372.00
Week 27	26-Oct-20 - 30-Oct-20	15 hours	15 hours x £10.56 = £158.33
Week 28	19-Oct-20 - 23-Oct-20	15 hours	15 hours x £10.56 = £158.33
Week 29	12-Oct-20 - 16-Oct-20	20 hours	20 hours x £10.56 = £211.11
Week 30	05-Oct-20 - 09-Oct-20	30 hours	30 hours x £10.56 = £316.67
Week 31	28-Sep-20 - 02-Oct-20	20 hours (10 in September, 10 in October)	10 hours x £11.30 + 10 hours x £10.56 = £218.60
Week 32	21-Sep-20 - 25-Sep-20	15 hours	15 hours x £11.30 = £169.57
Week 33	14-Sep-20 - 18-Sep-20	40 hours	40 hours x £11.30 = £452.17
Week 34	07-Sep-20 - 11-Sep-20	30 hours	30 hours x £11.30 = £339.13
Week 35	31-Aug-20 - 04-Sep-20	25 hours (5 in August, 20 in September)	5 hours x £11.54 + 20 hours x £11.30 = £283.78
Week 36	24-Aug-20 - 28-Aug-20	45 hours	45 hours x £11.54 = £519.23
Week 37	17-Aug-20 - 21-Aug-20	25 hours	25 hours x £11.54 = £288.46
Week 38	10-Aug-20 - 14-Aug-20	35 hours	35 hours x £11.54 = £403.85
Week 39	03-Aug-20 - 07-Aug-20	20 hours	20 hours x £11.54 = £230.77

Reference Week	Dates	Hours Worked	Weeks' Pay
Week 40	27-Jul-20 - 31-Jul-20	25 hours	25 hours x £9.55 = £238.64
Week 41	20-Jul-20 - 24-Jul-20	25 hours	25 hours x £9.55 = £238.64
Week 42	13-Jul-20 - 17-Jul-20	30 hours	30 hours x £9.55 = £286.36
Week 43	06-Jul-20 - 10-Jul-20	20 hours	20 hours x £9.55 = £190.91
Week 44	29-Jun-20 - 03-Jul-20	25 hours (15 in June, 10 in July)	15 hours x £10.00 + 10 hours x £9.55 = £245.45
Week 45	22-Jun-20 - 26-Jun-20	25 hours	25 hours x £10.00 = £250.00
Week 46	15-Jun-20 - 19-Jun-20	30 hours	30 hours x £10.00 = £300.00
Week 47	08-Jun-20 - 12-Jun-20	30 hours	30 hours x £10.00 = £300.00
Week 48	01-Jun-20 - 05-Jun-20	20 hours	20 hours x £10.00 = £200.00
Week 49	25-May-20 - 29-May-20	40 hours	40 hours x £9.33 = £373.33
Week 50	18-May-20 - 22-May-20	30 hours	30 hours x £9.33 = £280.00
Week 51	11-May-20 - 15-May-20	40 hours	40 hours x £9.33 = £373.33
Week 52	04-May-20 - 08-May-20	30 hours	30 hours x £9.33 = £280.00

To calculate the average pay over the 52 weeks, sum the weeks pay for each of the 52 weeks in which work was performed. In this case, the total pay received was £14,606.66. This figure is then divided by 52 to calculate the average figure.

Therefore, the average pay over the full 52 weeks is **£280.90**.