

Pay Award 2023/24 Worked Examples

These fictitious worked examples are designed to provide some guidance on how the arrears are calculated. The arrears you are entitled to is dependent on which category of the award is applicable to you.

Calculations are based on gross salary figures.

P32 Worked Examples

Employee on HC02 35 hours per week (full time) 52 weeks per year due £1.04 extra an hour –
 $£1.04 \times 35 \times 52 = £1892.80/12 = £157.73$

Due arrears for April – November = $£157.73 \times 8 = £1261.84$

Pay Element	Tax Year	Tax Period	Old Rate	New Rate	Old Amount	New Amount	Backpay Calculated
1020	2023	01	0.0000	0.0000	1706.25	1863.98	157.73
1020	2023	02	0.0000	0.0000	1706.25	1863.98	157.73
1020	2023	03	0.0000	0.0000	1706.25	1863.98	157.73
1020	2023	04	0.0000	0.0000	1706.25	1863.98	157.73
1020	2023	05	0.0000	0.0000	1706.25	1863.98	157.73
1020	2023	06	0.0000	0.0000	1706.25	1863.98	157.73
1020	2023	07	0.0000	0.0000	1706.25	1863.98	157.73
1020	2023	08	0.0000	0.0000	1706.25	1863.98	157.73
Total Amount for Employee :							1261.84

Employee on HC04 27.5 hours per week (part time) 45.88 weeks per year due £1.00 extra an hour -

$£1.00 \times 27.5 \times 45.88 = £1261.70/12 = £105.14$

Due arrears for April – November = $£105.14 \times 8 = £841.12$

Pay Element	Tax Year	Tax Period	Old Rate	New Rate	Old Amount	New Amount	Backpay Calculated
1020	2023	01	0.0000	0.0000	1393.13	1498.27	105.14
1020	2023	02	0.0000	0.0000	1393.13	1498.27	105.14
1020	2023	03	0.0000	0.0000	1393.13	1498.27	105.14
1020	2023	04	0.0000	0.0000	1393.13	1498.27	105.14
1020	2023	05	0.0000	0.0000	1393.13	1498.27	105.14
1020	2023	06	0.0000	0.0000	1393.13	1498.27	105.14
1020	2023	07	0.0000	0.0000	1393.13	1498.27	105.14
1020	2023	08	0.0000	0.0000	1393.13	1498.27	105.14
Total Amount for Employee :							841.12

Employee on HC07 35 hours per week (full time) 52 weeks per year due 5.5% extra an hour-

$£18.93 \times 5.5\% = £1.04 \times 35 \times 52 = £1892.80/12 = £157.73$

Due arrears for April – November = $£157.73 \times 8 = £1261.84$

Pay Element	Tax Year	Tax Period	Old Rate	New Rate	Old Amount	New Amount	Backpay Calculated
1020	2023	01	0.0000	0.0000	2871.05	3028.78	157.73
1020	2023	02	0.0000	0.0000	2871.05	3028.78	157.73
1020	2023	03	0.0000	0.0000	2871.05	3028.78	157.73
1020	2023	04	0.0000	0.0000	2871.05	3028.78	157.73
1020	2023	05	0.0000	0.0000	2871.05	3028.78	157.73
1020	2023	06	0.0000	0.0000	2871.05	3028.78	157.73
1020	2023	07	0.0000	0.0000	2871.05	3028.78	157.73
1020	2023	08	0.0000	0.0000	2871.05	3028.78	157.73

Employee on HC12 35 hours per week (full time) 52 weeks per year due 5.5% extra an hour-

$£33.14 \times 5.5\% = £1.82 \times 35 \times 52 = £3312.40/12 = £276.04$

Due arrears for April – November = $£276.04 \times 8 = £2208.32$

Pay Element	Tax Year	Tax Period	Old Rate	New Rate	Old Amount	New Amount	Backpay Calculated
1020	2023	01	0.0000	0.0000	5026.23	5302.27	276.04
1020	2023	02	0.0000	0.0000	5026.23	5302.27	276.04
1020	2023	03	0.0000	0.0000	5026.23	5302.27	276.04
1020	2023	04	0.0000	0.0000	5026.23	5302.27	276.04
1020	2023	05	0.0000	0.0000	5026.23	5302.27	276.04
1020	2023	06	0.0000	0.0000	5026.23	5302.27	276.04
1020	2023	07	0.0000	0.0000	5026.23	5302.27	276.04
1020	2023	08	0.0000	0.0000	5026.23	5302.27	276.04

Total Amount for Employee : 2208.32

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Employee on HC02 20 hours per week over 43.80 weeks per year. Due increase of £1.04 per hour

$$£1.04 \times 20 \times 43.80 = £911.04/12 = £75.92$$

$$\text{Arrears due for April : } £75.92/31 \times 15 = £36.73$$

$$\text{Arrears due for May-November: } £75.92 \times 7 = £531.44$$

$$\text{Total Due} = £568.17$$

Pay Element	Tax Year	Tax Period	Old Rate	New Rate	Old Amount	New Amount	Backpay Calculated
1020	2023	01	0.0000	0.0000	397.38	434.11	36.73
1020	2023	02	0.0000	0.0000	821.26	897.18	75.92
1020	2023	03	0.0000	0.0000	821.25	897.17	75.92
1020	2023	04	0.0000	0.0000	821.25	897.17	75.92
1020	2023	05	0.0000	0.0000	821.25	897.17	75.92
1020	2023	06	0.0000	0.0000	821.25	897.17	75.92
1020	2023	07	0.0000	0.0000	821.25	897.17	75.92
1020	2023	08	0.0000	0.0000	821.25	897.17	75.92
Total Amount for Employee :							568.17

Employee on HC05 37 hours per week(full time) over 52 weeks per year. Due £1.00 extra per hour

$$£1.00 \times 37 \times 52 = £1924/12 = £160.33$$

$$\text{Arrears due for April : } £160.33/31 \times 15 = £77.58$$

$$\text{Arrears due for May-November: } £160.33 \times 7 = £1122.31$$

$$\text{Total Due} = £1,199.89$$

Pay Element	Tax Year	Tax Period	Old Rate	New Rate	Old Amount	New Amount	Backpay Calculated
1020	2023	01	0.0000	0.0000	1146.64	1224.22	77.58
1020	2023	02	0.0000	0.0000	2369.73	2530.06	160.33
1020	2023	03	0.0000	0.0000	2369.73	2530.06	160.33
1020	2023	04	0.0000	0.0000	2369.73	2530.06	160.33
1020	2023	05	0.0000	0.0000	2369.73	2530.06	160.33
1020	2023	06	0.0000	0.0000	2369.73	2530.06	160.33
1020	2023	07	0.0000	0.0000	2369.73	2530.06	160.33
1020	2023	08	0.0000	0.0000	2369.73	2530.06	160.33

Employee on HC07 35 hours per week (full time) 52 weeks per year due 5.5% extra an hour
 $\text{£}18.93 \times 5.5\% = \text{£}1.04 \times 37 \times 52 = \text{£}2000.96/12 = \text{£}166.75$

Arrears due for April : $\text{£}166.75/31 \times 15 = \text{£}80.69$

Arrears due for May-November: $\text{£}166.75 \times 7 = \text{£}1167.25$

Total Due = $\text{£}1247.94$

Pay Element	Tax Year	Tax Period	Old Rate	New Rate	Old Amount	New Amount	Backpay Calculated
1020	2023	01	0.0000	0.0000	1468.60	1549.29	80.69
1020	2023	02	0.0000	0.0000	3035.11	3201.86	166.75
1020	2023	03	0.0000	0.0000	3035.11	3201.86	166.75
1020	2023	04	0.0000	0.0000	3035.11	3201.86	166.75
1020	2023	05	0.0000	0.0000	3035.11	3201.86	166.75
1020	2023	06	0.0000	0.0000	3035.11	3201.86	166.75
1020	2023	07	0.0000	0.0000	3035.11	3201.86	166.75
1020	2023	08	0.0000	0.0000	3035.11	3201.86	166.75