



THE EMPLOYMENT TRIBUNALS

BETWEEN

Claimant: Mr L Abrahams

Respondent: Whitehaven Town Council

JUDGMENT OF THE EMPLOYMENT TRIBUNAL

Heard at: Carlisle Hearing Centre

On: 10 January, 2018

Before: Employment Judge Nicol (sitting alone)

Representation

Claimant: Mr Collins, Counsel

Respondent: Ms J McLeod, HR adviser

RESERVED JUDGMENT

It is the Judgment of the Tribunal that

- 1 by agreement with the parties, the claimant's complaint that he did not receive all of the holiday pay to which he was entitled on the termination of his employment is well founded and that he is entitled to the agreed compensation of £1509.37
- 2 the claimant's complaint that he was entitled to payment for accrued time off in lieu for additional hours worked to which he was entitled on the termination of his employment is not well founded and is dismissed
- 3 by agreement with the parties, the claimant's complaint that the respondent breached his contract of employment by making deductions from his wages in respect of intended pension contributions but not contributing them to a pension scheme is well founded and that he is entitled to the agreed compensation of £2358.84

- 4 the claimant's complaint that the respondent breached his contract of employment by not contributing to a pension scheme for his benefit is well founded and that he is entitled to the compensation of £5774.35
- 5 the claimant's claim for interest on any or part of the sums awarded to him is not well founded and is dismissed
- 6 the claimant's claim for the recovery of bank charges is not well founded and is dismissed
- 7 by agreement with the parties, the claimant was overpaid wages during his employment and received an excess of £1331.65
- 8 the claimant was overpaid money after the termination of his employment and received £2442.45 to which he was not entitled
- 9 with regard to Section 207A of the Trade Union and Labour Relations Act, 1992, the claims to which these proceedings relate
 - 9.1 concern matters to which a relevant Code of Practice applies,
 - 9.2 the respondent has failed to comply with that Code of Practice
 - 9.3 that failure was unreasonable
 - 9.4 it is just and reasonable in all the circumstances to increase the award to the claimant and
 - 9.5 that increase should be by twenty per cent

and the Tribunal orders the respondent to pay to the claimant the sum of £7630.95 as calculated and set out in the Reasons annexed to this Judgment

REASONS

1 These are complaints by Leslie Abrahams, the claimant, against Whitehaven Town Council, the respondent, arising out of his employment with the respondent as the Clerk (Proper Officer and Responsible Financial Officer). The claimant's employment with the respondent commenced on 7 December, 2015, and the effective date of termination was 7 December, 2016, when the claimant had been in continuous employment for one complete year.

2 The claimant alleges that he did not receive all of the holiday pay to which he was entitled on the termination of his employment, that he did not receive payment for time accrued as time off in lieu, that he is entitled to repayment of pension contributions deducted from his salary, that he is entitled to compensation because the respondent did not make contributions towards a pension scheme for the benefit of the claimant and that he was dismissed without the relevant ACAS Code of Practice having been followed. The claimant also claims interest and bank charges. The respondent accepts that it did not pay the claimant all of the holiday pay to which he was entitled and that he is entitled to repayment of the pension contributions deducted from his salary but disputes the other allegations. Further, the

respondent claims to set off against any sums found due to the claimant overpayments of wages, the amount of which is accepted by the claimant, made during the course of his employment and overpayments made after the termination of his employment, which the claimant disputes.

3 The outstanding issues to be decided by this Tribunal are

- 3.1 did the claimant accrue hours to be taken as time off in lieu for which he was not paid during the course of his employment and, if so, to what remedy is he entitled
- 3.2 is the claimant entitled to compensation because the respondent did not make contributions to a pension scheme for the benefit of the claimant and, if so, to what remedy is the claimant entitled
- 3.3 is the respondent entitled to claim the benefit for the overpayment of wages during the course of the claimant's employment
- 3.4 is the respondent entitled to claim the benefit for the overpayment made to the claimant after the termination of his employment
- 3.5 did the respondent follow the relevant ACAS procedure when it dismissed the claimant and, if not, to what additional remedy, if any, is the claimant entitled?

4 The Tribunal heard evidence from the claimant and from Raymond Gill, mayor, on behalf of the respondent. The witnesses gave their evidence in chief in written statements (Mr Gill asked that one paragraph of his statement be deleted) and, as allowed by the Tribunal, answering supplementary questions. The statements were read by the Tribunal at the start of the hearing and each witness confirmed the truth of his statement at the start of his oral evidence. All witnesses were cross-examined and answered questions from the Tribunal. The Tribunal had before it a bundle of documents prepared by the respondent, marked 'Exhibit R1' to which additional documents were added at the start of the hearing by the claimant. Both parties made oral closing submissions.

5 From the evidence that it heard and the documents that it saw, the Tribunal finds the following facts.

6 Although the various versions of the claimant's contract of employment make reference to a job description, one was not provided, although this may have been of assistance. The situation was further complicated because the contracts incorporate the National Agreement on Pay and Conditions of Service of the National Joint Council for Local Government Services (known as 'the green book') but, again, a copy was not made available to the Tribunal although concessions made by the respondent were based on its contents. Also, the Tribunal was not provided with any details of an appropriate pension so that it could be aware of the provisions, if any, if a beneficiary of the scheme ceased to be a member less than one year after joining. It is therefore assumed that there are no relevant provisions.

7 The respondent is a small local authority in the area of Copeland Borough Council. It was formerly known as a parish council but became a town council in 2015 with newly elected councillors. It only employs two people but at times there was only the claimant as an employee. The councillors have limited experience as town councillors, although some have experience at district level. It appeared that the respondent did have some support from Copeland Borough Council.

8 The clerk to the respondent is the senior employee, when more than one, and holds a very responsible position because the postholder, among other things, fulfils the statutory functions of both the proper officer and the responsible financial officer. In some local authorities, these two roles are held by different people but this is not necessary and is at the discretion of the local authority. In local authorities such as the respondent, it would be expected that the clerk would have full knowledge of the respondent's administrative procedures, including levels of authority, and its financial procedures and would be able to give advice on such matters. The clerk would also be expected to put into effect the respondent's decisions, including arranging authorised payments.

9 The claimant was offered the post of clerk in a letter dated 2 December, 2015. The letter stated that the post was accountable to the respondent's full council. On starting, he was to report to the then chairman, the office that was subsequently renamed 'mayor'. The claimant countersigned the letter to confirm acceptance. The claimant's contract of employment went through various versions before it was finally agreed by both parties, which took several months.

10 The Tribunal was satisfied that as part of his remuneration package the claimant was to be offered a pension to be paid for by contributions from the claimant and the respondent as was eventually recorded in the minutes of the respondent's staffing committee meeting held on 13 April, 2016. However, the respondent was not a member of an appropriate pension scheme at the start of the claimant's employment. One of the claimant's tasks was to enrol the respondent in such a scheme. In anticipation of this, the claimant arranged that deductions were made from his salary payments of the contribution that he would be expected to make when the pension scheme was operating. These were to be held by the respondent until they could be paid over to the pension provider. There is considerable documentation about the attempts to join a scheme but it was not in dispute that the respondent never joined a scheme during the claimant's employment. The respondent conceded that the claimant's contributions should be paid to him but disputed that he was entitled to compensation for the loss he would eventually suffer as a result of not having had the benefit of the respondent's contributions. The claimant's contributions amounted to £2358.84 and the respondent would have contributed at the rate of £564.49 in March, 2016, and thereafter at the rate of £564.71 per month.

11 On 19 May, 2016, the respondent resolved to join the Local Government Pension Scheme. A copy of the minute was sent to the operator of the scheme on 28 October, 2016, by the claimant. It was not clear why he had not done this earlier as he was aware of the need to provide the minute from an email dated 7 March, 2016.

12 As the Responsible Financial Officer, the claimant was responsible for properly administering the respondent's finances. The Tribunal understood that

authority from the respondent's full council was required before payments could be made. The actual payments required the signature of two out of four authorised signatories, which did not include the claimant, for cheques or by standing order or other form of bank transfer.

13 Management of the respondent's payroll was contracted out to Cumbria Payroll Services Limited. However, it appeared that salaries were paid by the respondent using standing orders. This does not allow for any flexibility as a fixed amount is paid each month. The bundle included details from the respondent's bank that showed that from April, 2016, to the end of his employment, the claimant was paid £2381.34 net each month.

14 During his employment with the respondent, the claimant's initial tax code was 1060L and this was applied to his salary until the payment in March, 2016. From April, 2016, this changed to 1100L. This, of itself, would result in a change in the net pay that the claimant received. The claimant's net pay, as shown on his payslips was £2237.00 plus a few pence, the precise amount varying each month.

15 It follows from the above that the claimant was allowing himself to be over paid at the rate of £144.34 per month.

16 The claimant attempted to explain this by saying that he was initially taxed at an emergency rate and that there were problems in sorting it out. He also said that it took time to get authority to vary standing orders. Normally, it would be expected that an emergency tax code would only apply for a short time until HMRC notified the employer of the correct tax code. If the initially applied tax code was actually correct, it would not be changed. The change in the claimant's tax code can be explained by the change in the rate of personal allowances on the commencement of a new tax year. The tax code for the 2016/7 financial year appeared to be the intended tax code. The claimant did not produce any evidence to try to show that it was incorrect or that he had sought to have it varied.

17 Whatever, the situation may have been, there was not any evidence before the Tribunal to confirm that the claimant had drawn the matter to the attention of the respondent or had attempted to have the rate of the standing order changed. The respondent did receive regular reports concerning its financial affairs but it is unlikely that these would have been sufficiently detailed to identify the error in the payments made to the claimant.

18 The claimant conceded that he had been overpaid and that the respondent was entitled to repayment of the excess.

19 An early version of the claimant's contract of employment included the provision that

You are required to work 37 hours per week. Such hours will be agreed with the Chairman of the Council or the Chairman of the Staffing Committee and will be subject to change from week to week to accommodate evening meetings. Normal working hours will be 7 hours 24 minutes per day between 0900 hours and 1700 hours each days but variable to enable time to

accommodate evening meetings. Hours agreed shall be notified to the Staffing Committee on a monthly basis.

Also that

If you work more than your normal working hours, then subject to the Council's prior approval, you may take time off in lieu at a time to be agreed between you and the Council.

20 In what was said to be the final version of the contract, the second of the above provisions was retained but the first was reduced to

You are required to work 37 hours per week from 0900 to 1630.

21 The respondent conceded that any time off in lieu not taken on the termination of employment would be paid by the respondent at the claimant's normal rate of pay.

22 The claimant accepted that he did adjust his hours to allow for evening meetings but said that he did not take time off to compensate for hours worked at weekends. However, he did not claim to have obtained specific authority to do this and it appeared to have developed as custom and practice. The hours involved would have been relatively insignificant given the frequency of meetings of the respondent and their length. He also stated that it was agreed that he could take time off in lieu for hours worked at weekends by the chair of the staffing committee.

23 Mr Gill stated that the claimant refused to agree to record his actual hours worked and the claimant failed to produce to the Tribunal any records of the hours that he worked. The respondent claimed that the claimant took more time off during normal working hours than he admitted but the lack of evidence of the hours worked meant that this could not be verified.

24 During the second half of 2016, the claimant contends that he worked at weekends on six events but that he did not have an opportunity to take time off in lieu of the additional time worked. For each of the activities, the claimant claimed two days were worked, even when the activity only took place on one of them, and that he should be allowed two days' time off in lieu for each event. The claimant did not produce any evidence to support this, such as diary notes, notes of appointments or any other records. Similarly, there was not any supporting evidence to show what the claimant did in respect of these events or why his attendance was necessary. He claimed that he had approached the chair of the staffing committee who had confirmed that time off in lieu would be allowed for each of these activities. Again, there was not anything in writing to confirm this and neither party called the chair of the staffing committee to give evidence.

25 As the claimant says in his statement

The Clerk's primary responsibility is to advise the Council and to recommend ways in which decisions can be implemented. The Clerk must recognise that the Council is responsible for all decisions and that he/she takes instructions from the Council as a body. The Clerk is not answerable to any individual Councillor – not even the Chairman.

26 The one person within the respondent who should have been aware of the decision making process, levels of responsibility and management lines was its clerk, that is the claimant. Mr Gill indicated, and the Tribunal accepted, that the respondent's committees were advisory in nature and did not have decision making powers. This is consistent with the minutes in the bundle and the decision making processes that they reveal. Mr Gill also indicated that the only person who might have been approached as an individual to give authority to the claimant was himself but this had not happened.

27 Within the bundle are details of some of the events but it is not clear from these how much involvement the claimant had. There are also minutes of meetings where the activities were discussed and it would have been quite possible and appropriate for reference to the claimant requesting time off in lieu to have been noted but there are not any references to suggest a request was made.

28 It appeared that the relationship between the claimant and the respondent did not progress as the respondent wished. By a letter dated 30 November, 2016, Mr Gill wrote to the claimant suspending him from his duties on the grounds that the relationship had broken down and that the claimant was alleged to have 'failed to take instructions or have taken actions outside of your remit...'. The claimant was told that a meeting of the full council would be convened to make a decision 'into the next steps of the investigation process'.

29 A meeting of the respondent was held on 6 December, 2016, at which the claimant was not present. The respondent's representative was present as an adviser and she gave advice on 'aspects of employment law relevant to the issue and the legality of dismissal in the way that was proposed'. The meeting resolved, among other things, 'to dismiss the clerk forthwith on the grounds of gross misconduct particulars of which would be set out in the letter of dismissal' and that 'a forensic audit be undertaken into the council's accounts'.

30 In accordance with the decision of the full council of the respondent, Mr Gill signed a letter on 7 December, 2016, to the claimant informing him that he was being dismissed with immediate effect with one month's pay in lieu of notice. The letter was hand delivered to the claimant's address, although he claims that he was not present at the time. However, this was the address that the respondent had for the claimant and his employment ended on that date.

31 Also on 7 December, 2016, the claimant sent Mr Gill an email asking that all correspondence between himself and the respondent should be conducted by email 'in a timely manner as your failure to do so may prejudice my right of appeal'. It may be inferred from this that the claimant was aware of the decision to dismiss him.

32 A further email was sent to Mr Gill on 15 December, 2016, acknowledging receipt of the letter, referring to the ACAS Code of Practice and dealing with how the payment in lieu of notice should be paid. The claimant also asked about how he might appeal against the decision of the respondent. Apparently, in response to this, Mr Gill wrote stating that the claimant's salary for December, 2016, would be paid on the usual day, as would his payment for January, 2017, after which the standing order would be cancelled. Mr Gill claimed to have had advice on this although he did

not appear to have authority for any change. In any event, the claimant would not have known about the advice.

33 On 25 May, 2017, Mr Gill wrote to the claimant seeking repayment of the overpayment of salary of £143.52 per month referred to above, including for the months of December, 2016, and January, 2017. Mr Gill did not refer to the claimant receiving payment for more than the one month's notice.

34 The claimant did not produce any evidence to suggest that he had suffered any consequential loss as a result of payments not received or that he had altered his position because of amounts that he received but should not have. No explanation was provided as to why, from when or in respect of what the claimant should receive interest.

35 The contentions of the parties were explained in their closing submissions. Briefly, the claimant contends that it was part of his remuneration package that he would receive the benefit of a pension to which he and the respondent would make contributions during the course of his employment but he has lost the benefit as the respondent did not make its contributions. Further, he was given authority to take time off in lieu in respect of time worked on six weekends but has not been paid for the hours that he says that he worked. Still further, the claimant contends that he was dismissed without the provisions of the relevant ACAS Code of Practice being followed. The respondent contends that the claimant is not entitled to compensation for the contributions that the respondent would have paid if the claimant had arranged for the respondent to participate in a pension scheme. Further, that he did not have authority to take time off in lieu of time worked at weekends and/or he did not work the hours claimed and/or he took time off in lieu, whether authorised or not. Still further, the claimant has had the benefit of overpayments made to him by the respondent for which the respondent should receive credit. Finally, the respondent contends that it was entitled to dismiss the claimant at the time when and in the manner which it did.

36 The Tribunal had regard to the Employment Tribunals Extension of Jurisdiction (England and Wales) Order, 1994, the Working Time Regulations, 1998, Section 207A of the Trade Union and Labour Relations (Consolidation) Act, 1992, and Part II of the Employment Rights Act, 1996. The Tribunal also referred to the authorities referred to by the parties.

37 In this case, the claimant was, in effect, the executive arm of the respondent. He was in a position of trust with the respondent expecting to be able to rely on his advice and support. There was little evidence before the Tribunal to show how the relationship between the parties developed but there are some indicators. For example, the claimant allowed himself to be overpaid without any evidence that he tried to correct the situation. Also, the enrolment of the respondent in a pension scheme was largely dependent on the claimant processing the matter efficiently but little seems to have been done. The claimant was, or should have been, aware of the limits on his own authority and that of individual councillors.

38 With regard to holiday pay, the claimant enjoyed a contractual entitlement to leave well in excess of the minimum in accordance with the Working Time Regulations. The respondent conceded that he was contractually entitled to be

compensated for any leave not used at the time of the claimant's dismissal and this was agreed in the sum of £1509.37.

39 In respect of time off in lieu, the respondent conceded that if there was any outstanding at the date of the claimant's dismissal, he was entitled to compensation for that time. However, it denied that any time was outstanding.

40 The claimant was unable to itemise the amount of time off in lieu that he was claiming. He could only refer to events where he said he had worked additional hours without taking time off in lieu. For each of these events, he claimed two days' pay, even where the event took place on a single day. He then said that he had the authority of the chair of the staffing committee to work the additional hours and claim the time off in lieu. However, he did not provide evidence of how the chair of the staffing committee's alleged authority arose. The respondent denied that such authority existed. The claimant's contract of employment had been varied to exclude specific reference to the chair of the staffing committee having authority. On the balance of probability, the Tribunal doubted that the claimant did seek authority to work additional hours and then take time off in lieu. However, even if this is not correct, the claimant was the one person who knew or ought to have known the limits on the authority of individual councillors and how the necessary authority should have been obtained. The claimant accepted that he did adjust his working hours, apparently on his own authority, to take into account evening events and the respondent contended that he made further adjustments for the weekend working, whether authorised or not. The claimant did not produce any records of the hours that he actually worked. Having regard to all of the circumstances, the Tribunal finds that the claimant did not have authority to work additional hours and to take time off in lieu and this head of complaint therefore is not well founded and is dismissed.

41 With regard to the situation concerning the claimant's pension, the problem arises because the claimant failed and/or was unable to obtain the registration of the respondent with a pension provider. The respondent conceded that the claimant was entitled to compensation for the contributions that he actually made. Notwithstanding the extent that any failure on the part of the claimant may have caused and/or contributed to the problem, the Tribunal finds that the claimant was contractually entitled to the benefit of being a member of the pension scheme. This would have included the benefit produced by his own contributions and those of the respondent. The Tribunal therefore finds that the claimant is entitled to compensation for the loss of the benefits that he would have received from both sets of contributions and should be compensated accordingly.

42 The agreed amount of pension contributions made by the claimant was £2358.84. This was for a period of eleven months from March, 2016, to January, 2017. Whilst this sum was agreed, that agreement was reached in advance of the Tribunal making its findings in respect of the final payment made to the claimant in January, 2017, as to which and the consequences of this agreement, please see below.

43 The compensation for the contributions that the respondent should have made needs to be calculated for the period March, 2016, to December, 2016, plus a further seven days to take into account the one month's pay in lieu of notice. The

rate of contributions should have been £564.49 for March, 2016, and £564.71 per month thereafter.

Compensation is calculated as follows

March, 2016,		£564.49
April to December, 2016,	564.71 x 9	£5082.39
Plus 7 days	564.71x7/31	<u>£127.47</u>
Total		£5774.35

44 In respect of interest, the Tribunal was not shown any authority on which the claimant relied or provided with any reason why this item should be allowed. This head of complaint is therefore dismissed.

45 Similarly, the claimant did not produce any evidence to suggest that he incurred bank charges as a result of the failure of the respondent and this head of complaint is also dismissed.

46 There are many leading cases dealing with recovery of overpaid sums. It is now well established that an overpayment is recoverable unless

- 46.1 The employer has led the employee to believe that he or she is entitled to treat the money as his or her own
- 46.2 The employee has in good faith changed his or her position, that is spent the money believing it to be his or her own, and
- 46.3 The overpayment was not caused primarily by the fault of the employee.

47 The respondent sought to offset against any award in favour of the claimant sums already paid to the claimant. These were the salary overpayments and the sum beyond the month's pay in lieu of notice paid to the claimant after the termination of his employment. The claimant did not dispute the principle that the respondent was entitled to do this and conceded that the salary overpayments had taken place, including the amounts. Had the concession not been made, the Tribunal would have found that the respondent was entitled to recover these overpayments as it would have found that the claimant had not acted in good faith, had not demonstrated that he had changed his position and he was primarily responsible for the overpayment.

48 However, the claimant disputed that the respondent was entitled to benefit from the excess amount paid to him after the termination of his employment. In respect of this amount, it was argued on behalf of the claimant that he was entitled to believe that the payments were intended and had altered his position in reliance on this. The Tribunal did not accept the claimant's arguments. He had received notice that he would receive one month's pay in lieu of notice and had acknowledged this. He was therefore on notice of the amount he would be paid and that this was a decision of the respondent's full council. When he received subsequent

correspondence and the payments, he should, at the very least, have queried this. As the former responsible financial officer, he knew or ought to have known the significance of a decision of the full council of the respondent and the steps needed to change it. Whilst it does not make him responsible, the sums were paid under a system set up by the claimant that needed positive action to change it. On the claimant's evidence in relation to the earlier salary overpayments, this would have taken time and the claimant was aware of this. The Tribunal therefore finds that the respondent is entitled to recover the overpayment.

49 The overpayment during employment is calculated as follows

April to December, 2016,	144.34 x 9	£1299.06
Plus seven days	144.34 x 7/31	<u>£32.59</u>
Total		£1331.65

50 The parties have agreed to repayment of the full claimant's pension contributions for January, 2017, whereas the claimant was not entitled to a full month's payment for that month. It is therefore necessary to add the repayment for 24 days to the sum overpaid to the claimant to avoid the claimant having a double benefit. The amount of the overpayment is calculated as follows

Monthly pay		£3154.83
Less for 7 days	3154.83 x 7/31	£712.38
Overpayment sub-total		£2442.45
Plus	214.44 x 24/31	<u>£166.02</u>
Total		£2608.47

51 With regard to, Section 207A of the Trade Union and Labour Relations (Consolidation) Act, 1992, it was accepted that the section was relevant to the matters in dispute. The respondent had dismissed the claimant without having regard to and/or failing to observe the relevant ACAS Code of Practice. The respondent had taken advice but, apart from the suspension, had failed to follow the relevant Code of Practice or any procedure in which the claimant had the opportunity to answer the allegations made against him. Whilst it may not have affected the eventual outcome, the claimant was still entitled to this opportunity. The Tribunal was not aware of the actual advice that the respondent received but it was either poor advice or it was not followed. It was not made clear why there was such a need for urgency and it appeared that further investigations, including the forensic analysis of the accounts, were to take place. On the other hand, the respondent is a small local authority with limited resources and councillors who may well not be used to handling employment matters. The Tribunal finds that the respondent acted unreasonably in failing to follow the Code of Practice and it is just and equitable in all of the circumstances to uplift the award to the claimant by twenty per cent.

52 The amount to be paid to the claimant is calculated as follows

Agreed compensation in respect of	
Untaken holiday	£1509.37
Compensation for contributions deducted	
from the claimant's salary in respect of	
pension	£2358.84
Compensation for contributions that	
should have been made by the	
respondent to the claimant's pension	£5774.35
Sub-Total	£9642.56
Uplift of 20%	<u>£1928.51</u>
Total	£11571.07
Less overpayments of salary	£1331.65
Less overpayment in final payments	<u>£2608.47</u>
Amount due to claimant	£7630.95

53 Accordingly, the Tribunal orders that the respondent pay the claimant the sum of £7630.95.

Employment Judge Nicol

Date...23 January 2018.....

RESERVED JUDGMENT SENT TO THE PARTIES ON
29 January 2018

FOR THE TRIBUNALS OFFICE



NOTICE

THE EMPLOYMENT TRIBUNALS (INTEREST) ORDER 1990

Tribunal case number(s): 2401796/2017

Name of case(s): Mr L Abrahams v Whitehaven Town Council

The Employment Tribunals (Interest) Order 1990 provides that sums of money payable as a result of a judgment of an Employment Tribunal (excluding sums representing costs or expenses), shall carry interest where the full amount is not paid within 14 days after the day that the document containing the tribunal's written judgment is recorded as having been sent to parties. That day is known as "*the relevant decision day*". The date from which interest starts to accrue is called "*the calculation day*" and is the day immediately following the relevant decision day.

The rate of interest payable is that specified in section 17 of the Judgments Act 1838 on the relevant decision day. This is known as "the stipulated rate of interest" and the rate applicable in your case is set out below.

The following information in respect of this case is provided by the Secretary of the Tribunals in accordance with the requirements of Article 12 of the Order:-

"the relevant decision day" is: 29 January 2018

"the calculation day" is: **30 January 2018**

"the stipulated rate of interest" is: 8%

For the Employment Tribunal Office