

BETWEEN

MR ANTHONY MULLER

Claimant

v

LONDON AMBULANCE SERVICES NHS TRUST

Respondent

ANNEX TO JUDGMENT

Unfair Dismissal**Basic Award**

Date of Birth	21/11/1971
Start Date	23/08/1999
Termination Date	23/05/2017
Age at Termination	45
Total years' service	17
Total weeks' pay	19.0

Basic Pay	£43,281.16	p.a. or	£3,606.76	pcm, or	£832.33	per week
Statutory maximum	£489.00					
Hence, week's pay =	£489.00					
Basic Award	£9,291.00					

Compensatory Award

Gross pay	£43,281.16	p.a. or	£3,606.76	pcm, or	£832.33	per week
Net pay	£33,319.52	p.a. or	£2,776.63	pcm, or	£640.76	per week

Period of Loss

End of Period	01/08/2018
Period	1 Years 2 Months and 9 Days
Loss of wages	£39,696.61

(LESS Benefits received by 1 August 2018)

Industrial Injury Benefit	£2,240.04
ESA	<u>£5,094.40</u>

Total	£7,334.44	Sub total	£32,362.17
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(LESS Other earnings received by 1 August 2018)

Hearts	£4,592.00		
E-Zec Earnings	<u>£1,592.08</u>		
Total	£6,184.08	Sub total	£26,178.09

Other losses

Loss of statutory rights	£500	Sub total	£26,678.09
Lost earnings in service	£2,393.59	Sub total	£29,071.68
Pension Loss:			
Earnings in period	£39,696.61	(See above)	
% Increase	14.38%		
Total Pension Loss	£5,708.37	Sub total	£34,780.05

Compensatory Award

Prescribed element	£34,780.05
Non-Prescribed element	£0.00
Total	£34,780.05

Hence, totals for Unfair Dismissal

Basic Award	£9,291.00
Compensatory Award	£34,780.05
Total Award	£44,071.05

Discrimination

Interest on Financial Loss (Calculated in accordance with Reg 6(1)(b) SI 1996/2803)

Day of Calculation	16/05/2019		
Act of discrimination	23/05/2017		
Mid-point date	20/05/2018	Days from mid-point	362
Rate of interest	8%		
Financial Loss	£34,780.05	Interest	£2,759.53

Injury to Feelings

Assessment of Injury to Feelings	£17,000.00
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Interest on Non-Financial Loss

(Calculated in accordance with Reg 6(1)(a) SI 1996/2803)

Day of Calculation	16/05/2019		
Date of Injury	23/05/2017		
Days between	723		
Rate of interest	8%		
Non-Financial Loss	£17,000.00	Interest	£2,693.92

Total award for Injury to Feelings (with interest) **£19,693.92**

Summary of Losses

Unfair Dismissal	£44,071.05
Discrimination	
Injury to Feelings	£19,693.92
Interest on Financial Loss	£2,759.53
Sub total	<u>£22,453.45</u>
Total Loss	£66,524.50

Taxable Amounts

Total Loss	£66,524.50
(Injury to Feelings)	<u>£19,693.92</u>
Taxable Loss	£46,830.58

Grossing Up Calculations

Other earnings this FY	<u>£30,000.00</u>	Total ET Award before tax	£46,830.58
LESS Tax	£3,500.00	Tax free amount	<u>£30,000.00</u>
Net amount	<u>£26,500.00</u>	Taxable amount	£16,830.58

Taxable amounts:

Net other earnings	£26,500.00
Taxable ET award	£16,830.58
Total	<u>£43,330.58</u>

Tax uplift on this total £8,053.72

(This tax uplift calculation is done separately and the results checked below)

Breaking this down:

Tax due on all sources	£8,053.72	
LESS Tax on other earnings:	£3,500.00	
Uplift of tax on ET award	<u>£4,553.72</u>	This is the amount to uplift

Awards increased as follows:

Award before uplift	£66,524.50
Tax uplift	£4,553.72
Revised total	£71,078.22

Confirmation of Grossing Up Calculation

Taxable earnings this FY

ET Award	£71,078.22
(LESS Injury to Feelings)	£19,693.92
(LESS Tax free amount)	<u>£30,000.00</u>
Taxable element	£21,384.30

Other earnings this year

£30,000.00

Combined total £51,384.30

Tax payable on

£51,384.30

Personal Allowance

£12,500.00

Tax at Basic Rate

£7,500.00

Tax at Higher Rate

£553.72

Tax at Additional Rate

£0.00

Total £8,053.72

Hence:

Total tax due on all sources

£8,053.72

(LESS Tax on other pay)

£3,500.00

Tax due on ET Award £4,553.72

