



# EMPLOYMENT TRIBUNALS

**Claimant:** Mrs E Solomon-Hill

**Respondent:** Jason Nicholson Solicitors

## JUDGMENT

### Employment Tribunals Rules of Procedure 2013 – Rule 21

1. The Respondent has failed to provide itemised pay statements to the Claimant pursuant to Section 8 of the Employment Rights Act 1996 and is ordered to pay to the Claimant the sum of £113.74.
2. The hearing listed on 29 July 2019 is cancelled.

## REASONS

The Respondent has failed to submit a response to the Claimant's complaints. The Claimant's declared monthly net pay was in the sum of £1083. The unnotified deductions made are in respect of tax which ought to have been paid to HMRC. The Claimant's gross monthly wage applying ordinary taxation rates would have been in the sum of £1195, leaving a monthly sum deducted but unnotified of £112. This equates to a weekly amount of £25.85. The Tribunal is limited in its power to order a payment to be made to the Claimant by section 12(4) of the Employment Rights Act 1996 to the period of 13 weeks immediately preceding the date of her Tribunal application. The Claimant's Tribunal application was lodged on 28 May 2019. The period of 13 weeks prior to such date commenced on 26 February but her employment and the unnotified deductions ceased on the termination of her employment on 28 March leaving a period of four weeks and two days in respect of which an order can be made.

A failure to provide an itemised pay statement is not one which confers on the Tribunal any jurisdiction pursuant to section 38 of the Employment Act 2002 to make any further award arising out of the Respondent's failure to provide a written statement of particulars of employment.

The issue of any failure to account to HMRC for tax and national insurance contributions due is a matter for HMRC and not for this Employment Tribunal. Similarly, any failure to provide a workplace pension and make contributions into it is a matter for the Pensions Regulator

Employment Judge Maidment

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Date: 8 July 2019