



EMPLOYMENT TRIBUNALS

Claimant: Mr D Boshier
Respondent: EUI Ltd
Before: Employment Judge Harfield

JUDGMENT

By **CONSENT**, there is judgment for the claimant on the issue of remedy in the following terms:

- 1.1 The Respondent pays to the Claimant the sum of £40,000 (the “Award”) as set out below:
 - (a) The first £2,017.38 of the Award is Post-Employment Notice Pay (which has the meaning given in section 402D of the Income Tax (Earnings and Pensions) Act 2003 (“ITEPA”)) and is taxable as earnings. The Respondent shall accordingly deduct income tax and National Insurance contributions from it at the appropriate rate;
 - (b) The next £30,000 will be paid tax free, as a termination award under the threshold within the meaning of sections 402A(1) and 403 of ITEPA;
 - (c) £3,750 (plus VAT) for legal costs incurred in respect of legal advice received by the Claimant in respect of his Employment Tribunal claim against EUI Ltd will be paid directly to the Claimant’s legal adviser;
 - (d) The balance of £3,482.62 will be taxable as a termination award exceeding the threshold within the meaning of sections 402A(1) and 403 of ITEPA. The Respondent shall accordingly deduct income tax from the balance at the appropriate rate.

- 1.2 Parts (a), (b) and (d) of the Award will be paid by the Respondent to the Claimant's solicitors within 14 days of this judgment by consent being entered by the Employment Tribunal. Part (c) of the Award will be paid by the Respondent within 14 days of this judgment by consent being entered by the Employment Tribunal and the Respondent's solicitors receiving an invoice from the Claimant's legal adviser addressed to the Claimant but marked payable by the Respondent.

Employment Judge Harfield
Dated: 18 December 2019

JUDGMENT SENT TO THE PARTIES ON
.....21 December 2019.....

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FOR THE SECRETARY OF EMPLOYMENT TRIBUNALS