



EMPLOYMENT TRIBUNALS

Claimant: Mr C Kerins

Respondent: Barclays Bank UK plc

UPON APPLICATION made by letter dated **26 February 2020** to reconsider the judgment dated **19 February 2020** under rule 71 of the Employment Tribunals Rules of Procedure 2013, and without a hearing,

JUDGMENT

1. **The Respondent wrongfully dismissed the Claimant and is ordered to pay to him the sums of:**
 - 1.1. **£11,076 to be paid with deductions for tax and national insurance, as applicable.**
 - 1.2. **£3,934.11 to be paid without deduction of tax or national insurance.**

REASONS

1. The respondent applied to reconsider the sums made in my Judgment sent to the parties on 19 January 2020.
2. I allow the judgment to be reconsidered for the reasons given in the Respondent's application, so as not to under-compensate the Claimant.
3. There has been a change in the taxation of damages for wrongful dismissals (in respect of dismissals after 6 April 2018) by section 402A-E of the Income Tax (Earnings and Pensions) Act 2003. Now the basic pay sum in respect of damages for wrongful dismissal ought to be paid gross in order for tax and national insurance sums to be deducted from it. It is included in the PENP figure, which attracts tax, whereas it used to be included in the £30,000 exemption.

4. I have amended the judgment accordingly and thank the Respondent for pointing out my error.

Employment Judge **Moor**

Date: 5 March 2020