



# EMPLOYMENT TRIBUNALS

**Claimant:** Mr L Ellison

**Respondent:** M & W Autobodies Ltd

## JUDGMENT

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

The respondent made an unlawful deduction from the claimant's wages and is ordered to pay him the sum of £595.00.

Employment Judge Horne

Date: 24 July 2020

JUDGMENT SENT TO THE PARTIES ON  
11 August 2020

AND ENTERED IN THE REGISTER  
FOR THE TRIBUNAL OFFICE

**Notes:**

The judgment is in the gross amount, before any deductions for tax and national insurance. The claimant was given two opportunities to state his gross pay and has not provided that information. It is therefore assumed that £595.00 represents the claimant's gross wages. If this amount is paid to the claimant, HM Revenue and Customs are likely to require the claimant to pay tax and national insurance on them unless the respondent deducts the tax and national insurance at the time of making payment.



## NOTICE

### THE EMPLOYMENT TRIBUNALS (INTEREST) ORDER 1990

Tribunal case number: **2401703/2020**

Name of case: **Mr L Ellison** v **M & W Autobodies Ltd**

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: 11 August 2020

"the calculation day" is: 12 August 2020

"the stipulated rate of interest" is: **8%**

MR S ARTINGSTALL  
For the Employment Tribunal Office

## INTEREST ON TRIBUNAL AWARDS

### ***GUIDANCE NOTE***

1. This guidance note should be read in conjunction with the booklet, 'The Judgment' which can be found on our website at

[www.gov.uk/government/publications/employment-tribunal-hearings-judgment-guide-t426](http://www.gov.uk/government/publications/employment-tribunal-hearings-judgment-guide-t426)

If you do not have access to the internet, paper copies can be obtained by telephoning the tribunal office dealing with the claim.

2. The Employment Tribunals (Interest) Order 1990 provides for interest to be paid on employment tribunal awards (excluding sums representing costs or expenses) if they remain wholly or partly unpaid more than 14 days after the date on which the Tribunal's judgment is recorded as having been sent to the parties, which is known as "the relevant decision day".

3. The date from which interest starts to accrue is the day immediately following the relevant decision day and is called "the calculation day". The dates of both the relevant decision day and the calculation day that apply in your case are recorded on the Notice attached to the judgment. If you have received a judgment and subsequently request reasons (see 'The Judgment' booklet) the date of the relevant judgment day will remain unchanged.

4. "Interest" means simple interest accruing from day to day on such part of the sum of money awarded by the tribunal for the time being remaining unpaid. Interest does not accrue on deductions such as Tax and/or National Insurance Contributions that are to be paid to the appropriate authorities. Neither does interest accrue on any sums which the Secretary of State has claimed in a recoupment notice (see 'The Judgment' booklet).

5. Where the sum awarded is varied upon a review of the judgment by the Employment Tribunal or upon appeal to the Employment Appeal Tribunal or a higher appellate court, then interest will accrue in the same way (from "the calculation day"), but on the award as varied by the higher court and not on the sum originally awarded by the Tribunal.

6. 'The Judgment' booklet explains how employment tribunal awards are enforced. The interest element of an award is enforced in the same way.