



EMPLOYMENT TRIBUNALS

Claimant

Respondent

Mrs B Mirikwe

v

HM Passport Office

Decided at:

London Central

Before:

Employment Judge A James
Mr G Bishop
Mr D Clay

Representation

For the Claimant: Mr T Walker, counsel

For the Respondent: Mr M Green, counsel

In a judgment dated 16 December 2020, following a hearing on 23 and 24 November 2020, the tribunal set out in principle the basis upon which the amounts due to the claimant were to be calculated. The parties have since agreed the amounts due. The parties and the tribunal agree that the Recoupment Regulations do not apply in the circumstances of this case. This judgment follows a consideration of the papers. A hearing was not necessary in the circumstances. The tribunal has agreed to exercise its discretion to award interest and is content to agree the calculations made in that respect by the parties.

AMENDED JUDGMENT ON REMEDY (SLIP RULE)

- (1) Basic award – the tribunal awards £10,764.00;
- (2) Loss of earnings – the tribunal awards £12,295.20.
- (3) Pension loss – the tribunal awards £11,482.02 ~~£11,842.02~~.
- (4) Loss of statutory employment rights - the tribunal awards £350.
- (5) Injury to feelings – the tribunal awards £9,750.

- (6) Interest – the tribunal awards £4,048.99.
- (7) Total net award - the total net amount payable to the claimant is ~~£48,690.21~~ £49,050.21. (Note — this is £360 more than the total amount calculated by the parties. The parties appear to have missed the loss of statutory rights from the final figure, plus a further £10).
- (8) Tax payable - the amount payable by the respondent in tax to HMRC is ~~£14,160.94~~ £14,400.94. (Note, again this has been recalculated to take into account the slightly higher figure of net compensation payable).
- (9) Total grossed up amount - prior to deduction of tax, the total grossed up amount is ~~£62,851.15~~ £63,451.15.

Employment Judge A James
London Central Region

Dated 18 January 2021
Amended under the slip rule on 1 February 2021

Sent to the parties on:

.02/02/21

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For the Tribunals Office

Notes

The amount payable having been agreed by the parties, written reasons will not be provided unless a request is made by either party within 14 days of the sending of this written record of the decision.

Public access to employment tribunal decisions

Judgments and reasons for the judgments are published, in full, online at www.gov.uk/employment-tribunal-decisions shortly after a copy has been sent to the claimant (s) and respondent(s) in a case.

ANNEX A – LOSSES CALCULATIONS

EARNINGS	Mitigation	Polkey	Combined percentage	Unreduced loss	Unreduced loss less mitigation	Reduced loss	Subtotal	
0-6 months	100%	100%	100%	9964.76	9964.76	9964.76		
6-12 months	50%	50%	25%	9964.76	8502.76	2125.69		
12-18 months	25%	10%	2.50%	10288.28	8189.95	204.75		
18-24 months	0%	10%	0% n/a	n/a				
24-36 months	0%	10%	0% n/a	n/a				
36+	0%	0%	0% n/a	n/a				
Reduction for mitigation - earnings		197.73 in December 2019						
Reduction for mitigation - ESA		73.10/week from Feb 2019 - 20 weeks within 6-12 months and 26 weeks 12-18 months.						
							12295.20	
PENSION	Mitigation	Polkey	Combined percentage	Unreduced loss		Reduced loss		
0-6 months	100%	100%	100%	6,724.14		6724.14		
6-12 months	100%	50%	50%	6,724.14		3362.07		
12-18 months	66.70%	10%	6.70%	6,933.32		464.53		
18-24 months	66.70%	10%	6.70%	6,933.32		464.53		
24-36 months	33.30%	10%	3.30%	14,143.71		466.74		
36+	0.00%	0%	0%	0.00		0.00		
							11482.02	
LOSS OF STATUTORY RIGHTS							350.00	
BASIC AWARD							10764.00	
INJURY TO FEELINGS							9750.00	
INTEREST (on both heads of claim)								
Injury to feelings (from date of dismissal)			2.137 x 910	£1,944.66				
Loss of earnings (as calculated by parties)				£2,104.33			4048.99	
TOTAL (AND TOTAL PAYABLE TO CLAIMANT, NET)							48690.21	

GROSSING UP

Only earnings in tax year 20/21 are £3,801.20 ESA
 Therefore £8,698.80 remains of personal allowance

Lower band (first £37,500)	30000 net	20%	7500		
Higher band (remainder)	10351.41 net	40%	6690.94		
		Total tax payable (by R)	£14,160.94	GRAND TOTAL	62,851.15