



EMPLOYMENT TRIBUNALS
London Central Region

Heard by CVP on 7 May 2021

Claimant: Mr C Jackson

Respondent: John Houghton trading as Luxury Mini Coaches

Before: Tribunal Judge Mr J S Burns

Representation

Claimant: in person and assisted by Ms J Jackson, his wife

Respondent: in person

JUDGMENT

1. By 4/6/2021 the Respondent must pay the Claimant £185.20 as compensation for failure to provide him with payslips during his employment (pursuant to section 12(4) Employment Rights Act 1996)
2. The claim for arrear wages is dismissed.

REASONS

1. The Response was due on 16/4/21. The tribunal has no record of receiving the ET3 but I accept the Respondent's evidence that he sent it by first class post on 30/3/21. The matter proceeded on a defended basis.
2. I heard evidence from the Claimant and Mrs Jackson and from the Respondent and was referred to various documents which they had sent me.
3. The Claimant worked as a coach driver and as the sole employee of the Respondent until the Claimant was made redundant on 25/10/2020. He was paid weekly in arrears against time sheets which he submitted. His pay was generally about £500 per week gross. The Respondent operated the PAYE system and made deductions of tax and NI contributions and paid these to HMRC. However, the Respondent never supplied pay slips to the Claimant, notwithstanding him asking for them. As a result it was difficult for the Claimant to check and keep track of what deductions had been made.
4. Since the Claimant was dismissed Mrs Jackson has looked into the matter and it is now agreed between the parties that in the tax year 19/20 excessive tax of £23.60 was deducted and in October 21 excessive tax of £185.20 was deducted. I accept that these excessive deductions were made innocently by the Respondent, and paid by him to HMRC.
5. The PAYE system operate by the Respondent has closed down and as the Claimant's employment has ceased the Respondent cannot repay or credit the Claimant through ongoing wage payments. The Claimant's proper remedy is to make a self-assessment claim for any tax refund which may be due to him. A claim for a tax refund is not a proper claim for the Tribunal and I dismiss it.
6. However, the Respondent's failure to provide pay slips to the Claimant was a breach of the Claimant's rights under section 8 of The Employment Rights Act 1996 which caused him and his wife nuisance and extra work. I find that it is proper to award compensation for this of £185.20 under section 12 of the same Act.

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J S Burns Employment Judge
London Central
7/5/2021
For Secretary of the Tribunals
Date sent to parties : 07/05/2021
