Case Number: 3323674/ 2019

EMPLOYMENT TRIBUNALS

Claimant: **H**

Respondent: **Partnerships in Care Ltd**

Heard at: **Cardiff** **20 October 2021**

Before: **Employment Judge R Harfield**
Members **Ms Mangles**
Ms Farley

Representation:
Claimant: In person
Respondent: Mr Gittins (Counsel)

RESERVED REMEDY JUDGMENT

The Respondent is ordered to pay to the Claimant the following:

(a) Compensation for injury to feelings £15,000.00
(b) Interest on injury to feelings £3021.37
(c) Treatment costs £175
(d) Loss of earnings, including interest, £34,735.06.
(e) Grossing up for taxation purposes £3890.36
(f) Total award **56,821.79**

REASONS

Introduction and case management issues

1. This case came back before the Tribunal for a remedy hearing on 20 October 2021 where the parties attended in person and the non-legal members by video. Unfortunately, due to technological difficulties involving a non-legal member we had a late start to the hearing. It had the knock-on effect that whilst the Tribunal were able to complete most of our

deliberations, we were not able to finalise the mathematical calculations and in turn deliver an oral judgment. Judgment was therefore reserved to be delivered in writing in order that the Tribunal could complete the calculations and then deliver this reserved remedy judgment with reasons.

2. The parties received relatively short notice of the remedy hearing. As Employment Judge Harfield explained at the hearing, the Tribunal had endeavoured to list the remedy hearing as soon as possible and to the parties' availability dates given at the previous hearing. Unfortunately, it transpired by the time of the hearing that the respondent's original counsel was not available, and Mr Gittins stepped in. The Tribunal thanked Mr Gittins for the respondent's arrangements in that regard and for ensuing that the remedy hearing could proceed.

3. We raised with the parties that the restricted reporting order previously made was due to lapse on delivery of the remedy judgment and indicated that it was open to the claimant to apply for a permanent restricted reporting order. The claimant made that application. It was not opposed by the respondent. The Tribunal considered and granted the application. The restricted reporting order (in terms of her identity and evidence of a personal nature as set out in the order) has been made permanent as is the anonymisation order in respect of the Tribunal's own records. The restricted reporting order has been re-issued separately.

4. As identified in our liability judgment, we had heard much of the remedy related evidence at the earlier hearing. However, the claimant had not provided disclosure of income in her self-employed business which meant that this issue was held over to a separate remedy hearing. Employment Judge Harfield directed that the claimant was to provide that information and that it was likely the claimant would need to give short oral evidence relating to the issue before the parties made closing submissions about all remedy related matters. The respondent was directed to give the claimant details of the topics that would be covered in cross examination (an adjustment previously made at the liability hearing). There was no requirement to file a remedy bundle, unless the parties chose to do so.

5. The respondent's solicitors did file a remedy bundle. We also had access to the bundle from the previous hearing and the witness statements from the previous hearing. In this Judgment documents references prefixed with the letter "R" ([R]) are references to the remedy bundle. References simply in brackets are to the original bundle.

6. The claimant in advance of the hearing had applied to amend her schedule of loss to include financial losses flowing from the claimant losing the part time charity job that she held separate to her application to work for the respondent. The respondent did not object to the application

in itself although they had submissions to make about the losses in general that they said flowed or did not flow from the act of discrimination found.

7. The respondent had inserted into the remedy bundle the documents found at [R49]–[R70]. [R49] are rates of pay at the respondent. The claimant did not object to their admission. [R50]-[R70] are documents the respondent says relate to the likelihood of the claimant having secured shifts with the respondent. The claimant did object to their admission. She had received them mid-morning on the 19 October 2021, the day before the hearing as part of the remedy bundle. The claimant emailed the Tribunal on the late afternoon of 19 October 2021 objecting to their admission as she would not be able to ask questions of the respondent's witnesses and would have difficulties preparing to deal with the evidence due to its late submission. Mr Gittins asked us to admit the documents but to be mindful of the weight to be given to them given the absence of a witness for the claimant to cross examine. The claimant asked us not to admit them. We deliberated on the point and decided not to admit that evidence. Oral reasons were given at the time. In short form we considered that the evidence was likely to be of limited assistance to us, and that even with adjustments (such as the provision of time) it was unlikely that the claimant would be able to fairly deal with the evidence given its late provision. Everyone wanted the remedy hearing to go ahead.

8. We heard evidence from the claimant and heard oral submissions as to remedy from both parties, who took us through the schedule of loss. We have not set out the submissions in full here but took them fully into account and we have summarised parts of the submissions in our analysis below.

9. The claimant had also made an application for a time preparation order. Her application set out the time she was seeking to recover but did not set out her grounds for the application (for example, if made under Rule 76 how it is said that the respondent has acted vexatiously, abusively, disruptively or otherwise unreasonably in the way that the proceedings (or part) have been conducted or that their response had no reasonable prospect of success.) We therefore did not deal with the claimant's application at the hearing. As explained at the hearing, the claimant once she has this judgment, should reflect on whether she still wishes to make a preparation time order application. If so, she has up to 28 days from the date on which this judgment is sent to the parties to renew her application. If she decides to do so she should set out in writing (copied to the respondent's solicitor) her grounds under Rule 76 for making the application. The Tribunal will then make directions, which are likely to include provision for the respondent to respond and for relisting the case

for a costs/time preparation hearing as it will need to be decided by the full Tribunal panel.

Additional findings of fact relating to remedy

10. We heard evidence from the claimant, and accept, that the withdrawal of the job offer had a profound effect upon the claimant. The claimant had been expecting to start the role and was excited about it. She had told friends and family about it. The claimant was extremely upset to lose the opportunity but was also embarrassed about what she could say to friends and family when they asked what had happened. She felt worthless and stigmatised that (as she saw it) she had a job offer withdrawn simply because she had disclosed her medical conditions, and about which there had been no discussion with her. The harm to the claimant was compounded by the fact that she was given such little information about the reasons for withdrawing the job offer, there were no efforts to engage with her about any concerns held by the respondent relating to her health, and she was refused the ability to appeal or put forward any other evidence, including medical evidence. This lack of engagement compounded the claimant's acute sense of stigmatisation as she was left with no ability to try to rationalise, reason or understand why the respondent had done what they did. She felt voiceless.

11. The claimant became increasingly withdrawn and her anxiety worsened. She became suicidal for several months. She was signed off from her existing job by her GP on 17 May 2019 with anxiety until 24 May 2019. She was signed off again until 14 June 2019. She received health interventions from her GP and the community mental health team. She undertook private therapy between 17 June and 16 December 2019 which in part was focussed on issues relating to the withdrawal of the job and the effect it had on her.

12. The claimant, who had previously worked hard to manage her health conditions and be in employment was left questioning that if a job was taken away from her based on the labels of her disability, what future hope would she have with employers? She feared nobody would want to employ her again, or that if they did but found out about her disability, she would have a job taken away again. The claimant ended up resigning from her pre-existing charity employment in June 2019. She had been earning gross £11,800 a year in that role [R40] working 22.5 hours a week. The claimant then struggled financially. Her life was in a dark place at that time. On the recommendation of a health professional in August 2019 she applied for Personal Independence Payment and was awarded the full enhanced rate.

13. Our findings in relation to the above are supported by the evidence from the claimant's GP at [176] where the GP writes:

> *"In April she had increased anxiety symptoms and low mood. She was referred urgently to the mental health team for review because of frequent suicidal thoughts. Her mood did improve slowly over the next 6 months but was variable and she found it hard to make decisions about her long term treatment."*

14. The claimant started her own business which is centred on designing illustrations and generating conversations about mental health and wellbeing issues in a light-hearted and accessible way. She had started doodling for therapeutic reasons and then started test trading as a business in mid-2019, which accords with the claimant's GP's assessment that there had been some slow improvement in the claimant's condition by the Autumn of 2019. The claimant saw self-employment as a safer route as it gave her flexibility to manage her conditions and avoided the trust issues that arisen for her as to how she feared other employers would behave towards her and her health conditions.

15. The claimant registered with HMRC in January 2020 but was not initially making any money, particularly bearing in mind start-up costs. She said she started to make a small profit in early to mid-2020 when she secured a client.

16. The claimant sets out at [R41] that she had a gross income less business expenses other than mileage of £2480.39 for the period August 2019 to August 2021. The detail of that income and outgoings for the period 28 August 2019 to 5 August 2021 are set out at [R43-R48]. The claimant has then deducted from that mileage of £1339.11 for the period set out at [R42]. The respondent takes issue with the size of the mileage deduction, saying it is excessive. The claimant explained in evidence that much of it involved driving to shared working facilities in a business hub in Caerphilly. She said that she worked predominantly from home but would attend the business hub for meetings, or support, to make herself get out and about. She says the advice of her accountant was that she could treat her home as her principal place of work and claim mileage to the hub as a business expense. The Tribunal accepts that this was the advice given by the claimant's accountant.

Discussion and Conclusions

17. Section 124 Equality Act 2010 sets out the remedies the Tribunal can aware which include an order that the respondent pays compensation to the claimant, including compensation for injury to feelings. Awards of compensation should apply the principles that would apply in a civil claim brought in tort, as discrimination is a statutory tort. The claimant is seeking compensation as a remedy.

18. We address the matters set out in her schedule of loss (as amended) at [R32 – 40]

Injury to feelings

19. The Tribunal reminds itself of the long-established guidance in Prison Service v Johnson [1997] ICR 275, that the general principles underlying awards for injury to feelings are as follows:

    • Awards for injury to feelings are designed to compensate the injured party fully but not to punish the guilty party;

    • An award should not be inflated by feelings of indignation at the guilty party's conduct;

    • Awards should not be so low as to diminish respect for the policy of discrimination legislation. On the other hand, awards should not be so excessive that they might be regarded as untaxed riches;

    • Awards should be broadly similar to the range of awards in personal injury cases;

    • Tribunals should bear in mind the value in everyday life of the sum they are contemplating;

    • Tribunals should bear in mind the need for public respect for the level of awards made.

20. The Tribunal also reminded itself of the relevant Vento guidelines. Both parties agree that the award shall fall within the middle Vento band (described as serious cases which do not merit an award in the highest band) albeit they differ as to where within that range the award should be. Given the date the claim form was presented the second addendum to the Presidential Guidance applies and which advises that the middle band would range from £8800 to £26300.

21. The Tribunal awards the claimant the sum of £15,000.00 (fifteen thousand pounds) by way of injury to feelings. As set out in our findings of fact above the impact of the withdrawal of the job offer, whilst in the sense a one-off act, was also an acutely traumatising experience for the claimant and had a profound impact upon her. As set out below in relation to the claimant's loss of earnings claim, we do also consider it likely that the claimant's life and wellbeing will now improve for her.

Loss of Earnings

22. The claimant has suffered a loss of income that she would have earned in working for the respondent. In June 2019 the claimant also lost her existing part time employment with the charity she worked for. The Tribunal accepts that the claimant resigned from that employment due to the impact of the respondent's actions on her health and is a loss that properly flows from the act of discrimination found. The claimant has since set up her own self-employed business albeit has to date earned a minimal income from it. The respondent does not argue that the claimant has failed to mitigate her losses (albeit they dispute the extent of the claimant's mileage expenses offset). The respondent's primary position is that it was inevitable that within a short space of time (within 6 months) that the claimant would not have been able to maintain employment with the respondent. The respondent's secondary position was that if the Tribunal could not be that certain, there should still be a reduction of between 25% and 50% to reflect the chance of the claimant not being able to maintain the job.

23. The respondent's position was also that it was not plausible that the claimant would have continued to work her 0.6 FTE job with the charity and work 30 hours a week for the respondent and that the claimant should be compensated for one or the other, but not both. Mr Gittins pointed out that there was little difference in the hourly rates between the two jobs.

24. The claimant's position was that she thought she could do the job and that she was planning to stay in the role with the potential to reduce her other job or finish her other job if she was enjoying her work with the respondent and there were enough shifts. She accepted it was difficult to be certain about when she would have made such a change, saying that was because the respondent never gave her the opportunity to find out. She said that she would have worked both jobs for a time and would have seen how it went. She commented that her CV showed that she had been able to work multiple jobs in the past.

25. Determining what would have happened to the claimant if the respondent had acted in a non-discriminatory manner involves a large degree of speculation. We have not had the benefit, for example, of any medical evidence to assist us and we must therefore do the best we can with what we do have. The next few paragraphs set out our key findings. The table at the end of this judgment then sets out the mathematical calculation we have undertaken in light of those findings.

26. We consider it likely that if the respondent had acted in a non-discriminatory manner the claimant would have attended paid training with the respondent in the week commencing 11 February 2019. We do not

know the exact training hours so we have used a standard 40-hour week (which would be four 10-hour shifts). We do not know which of the two rates of pay would apply so we have used an average of the two.

27. We considered it likely that thereafter the claimant would have juggled her existing part time hours with the respondent and working 30 hours for the respondent for around four weeks. This accords with our previous finding of fact that the claimant had been told at interview that it was likely that 3 shifts a week would be available to her at that time. It also reflects our viewpoint that it is likely that for a short period the claimant would have given both jobs a go.

28. We do not consider it likely that the claimant would have maintained both jobs working 52.5 hours a week for a significant period. We consider it is likely that the claimant (possibly with some guidance from those around her) would have concluded by the end of that four week period that those hours would be too difficult to sustain long term. We consider it likely that the claimant would then have dropped her hours with the respondent to 20 hours a week (two shifts) and have done that alongside her existing charity job. We do not consider it likely that the claimant would have been quick to finish her charity job. It was a permanent contract offering some financial security whereas the job with the respondent was bank work with no absolute guarantee of shifts.

29. We consider it likely that the claimant would have worked her charity job alongside 20 hours a week with the respondent for around 6 months before evaluating her position again. Thereafter we consider it likely that the claimant would have settled into a pattern of working around 40 hours a week in a mixture of her charity job and working for the respondent (possibly by reducing her hours at the charity job and working more shifts for the respondent if she was finding it rewarding). We turn separately below to the question of other contingencies, but leaving that point aside for a moment, we consider it likely that would then have been the long-term position.

30. To assess financial loss, we have to compare that hypothetical scenario as against what actually happened to the claimant. She has suffered the loss of those shifts with the respondent, and thereafter the loss of her charity job. The claimant has earned minimal self-employed earnings, which she must give credit for. We do, however, allow her to offset her mileage as a business expense. We find that as the claimant's accountant advised her that she could claim her mileage allowance traveling to the hub (and other business-related travel) then it is legitimate to offset that as a business expense when considering the claimant's mitigation. The respondent did not suggest to us there were any other sums that should be offset by way of mitigation.

31. In terms of future loss (again we return to the question of other contingencies separately below), the position currently remains that the claimant is running her self-employed business but is making minimal income. The Tribunal considers it is likely that once these proceedings are at an end the claimant's situation is likely to fairly quickly and significantly improve. It is clear to us from the claimant's presentation (and is understandable), that these ongoing Tribunal proceedings themselves have been a significant drain on the claimant's wellbeing and their completion is likely to remove a significant weight from the claimant.

32. The claimant also spoke to us eloquently about how when she brought the proceedings, she wanted an acknowledgment that what had happened to her was wrong, an apology and to affect some change. She told us that she had at least gained from the liability stage of the proceedings acceptance from the respondent that they had changed their recruitment practices following her case. She also told us that whilst she has never had an apology, she has as least gained an acknowledgment, via the liability judgment, that she had been discriminated against by the respondent. The claimant will now also receive this remedy judgment and the proceedings (bar any costs application) will be at an end. Whilst the claimant's attributes may not have been appreciated by this respondent, the claimant has much to commend her to and to offer future employers. Despite the pressure of these proceeding she was able to present her case with perception, eloquence and thoughtfulness. Her CV shows the many things she has achieved in her life when in working for or with various employers and other agencies. She is a passionate advocate for the rights of those with mental ill health. She has much to offer the world of work.

33. We do therefore consider it likely that the delivery of the liability and remedy judgment will work to restore the claimant's confidence in herself, ameliorate the sense of stigma and lack of voice she has felt through the respondent's actions, help her accept that what happened was not her fault, and restore some sense that not all employers in the future will do what this respondent did.

34. We therefore consider that by January 2022 the claimant will be in the position to return to work at a level /with the same earnings that she would have been at this point in her life in any event. It maybe that this will be through the claimant making a financial success of her self-employed business or by re-entering the world of work or both. That will end any ongoing losses and we do not award any ongoing losses beyond that point.

35. We now return to the question of contingencies. We did not accept that it could be said with certainty that the claimant's employment would have come to an end in any event within a 6-month period. There is not sufficient medical evidence available to us assessing the claimant's particular stressors as against the demands of the job to demonstrate this. We do, however, consider (and we raised this in our liability judgment) that there should be a deduction from the award for financial losses to reflect the chance that things may not have worked out as we have set out in our hypothetical scenario above. There is a possibility that even with a proper assessment process and proper consideration of adjustments a decision may have been made (whether by the respondent, or the claimant or jointly) that the job was not for the claimant. Or there is a possibility that it would not work out for the claimant, because it turned out not to be the job for her, or because her health suffered and she had to leave, even with proper adjustments. There is also a possibility that the claimant's health could have taken a downturn at some point in any event. There is also always a possibility that any job may not work out, or there is a reduction in hours or shifts not being available in the longer term. We therefore decided it was appropriate to make reduction of 33% to reflect these various contingencies. We return to the mathematical calculations below once we have dealt with the other matters claims in the claimant's schedule of loss.

Holiday accrual

36. The claimant has claimed holiday accrual as a separate amount in her schedule of loss. Paid holiday is however already covered within the loss of earnings figure as calculated as it is calculated across the notional pay for whole years which will include time spent on paid holiday.

Private Therapy

37. The respondent does not dispute the amount claimed of £175.00

Loss of statutory rights

38. The claimant did not start working for the respondent and had not accrued any statutory rights with them. We therefore make no award in this regard.

Acas Uplift

39. Whilst we consider that it would have been good practice for the respondent to offer the claimant a right of appeal or grievance, and to engage with her and allow her to submit, for example, medical evidence, we are unable to award the claimant an uplift in respect of a failure to following the Acas Code of Practice relating to disciplinary and grievance

procedures. The entitlement to an adjustment to an award arises under section 207A of the Trade Union & Labour Relations (Consolidation) Act 1992 and only applies to qualifying claims brought by an employee. Section 295 defines employee as being an individual who has entered into or works under, or worked under, a contract of employment. We do not find that the claimant actually became an employee who had entered into a contract of employment with the respondent. The respondent had not completed their recruitment process. Instead, the claimant was a job applicant who had a job offer withdrawn. The uplift only applies to qualifying claims brought by employees.

Interest

40. This is a discrimination claim and the Tribunal considers the claimant is properly entitled to and it is appropriate to award interest at the statutory rate in respect of her injury to feelings and past financial losses.

Overall calculations and award to the claimant

41. The table below sets out our calculation of the appropriate award to the claimant for loss of earnings, before setting out the overall calculation of the amount awarded, interest, and grossing up for taxation purposes. The analysis has been divided into tax years because of the need to net down gross earnings figures given to the Tribunal by the parties. There are different rates of tax and different personal allowances to apply in different tax years.

(a) <u>February 2019 to tax year end of March 2019</u>	
(i) If the respondent had acted in a non-discriminatory manner it is likely the claimant would have undertaken 40 hours paid training with the respondent in the week commencing 11/02/2019. The respondent had two different hourly rates at the time. An average of those is gross £9.24 an hour. 40 x £9.24 = £369.60 gross loss of pay.	
(ii) If the respondent acted in a non-discriminatory manner it is likely the claimant would have juggled her existing part time hours with the charity and working 30 hours for the respondent for around 4 weeks (18/02/2019 – 17/03/2019). 30 x £9.24 x 4 = £1108.80 gross loss for the period.	
(iii) If the respondent acted in a non-discriminatory manner it is likely the claimant would then have dropped her hours with the respondent to 20 hours a week	

alongside her part time charity job. It is likely she would have done that for around 6 months before evaluating it again. There are 2 weeks of that 6-month period until the end of the tax year. 20 x £9.24 x 2 = £369.60 gross loss of pay.	
(iv) Total gross loss for the period £1848.	
(v) Net loss for period £1256.64. (Calculation undertaken on the basis that the claimant actually earned in the tax year £11880 in her charity job with a standard personal allowance giving a take home pay of £11459.28. This is compared with notional earnings of £11880 plus £1848 for the year which totals £13,728 and a take home pay of £12,715.92. The difference between the two net figures of £12,715.92 and £11,459.28 is £1256.54)	£1,256.64
(b) <u>Tax year April 2019 to March 2020</u>	
(i) The period April 2019 to the end of September 2020 is the remainder of the 6 month period referred to at (a)(iii) above. It is a period of 26 weeks. The claimant lost potential earnings with the respondent of 26 x 20 x £9.24 = £4804.80 gross.	
(ii) As from 1 June 2019 the claimant also lost her income from her charity job. £11880 a year is £228.46 gross pay a week. The period 1 June 2019 to 30 September 2020 is 17 weeks. 17 x £228.46 = £3883.82.	
(iii) If the respondent acted in a non-discriminatory manner it is likely that from the end of September 2020 the claimant would have settled into a pattern of working around 40 hours a week in a mixture of her charity job and working for the respondent in some combination. The rates of pay between the two jobs does not differ greatly. The average rate of pay with the respondent after September 2019 was £9.39. The claimant's charity job is approximately £10.15 an hour. The Tribunal has therefore adopted a blended average gross rate of £10 an hour. This means that the claimant lost around £400 gross pay a week from September 2019 onwards. 1 October 2019 to 31 March 2020 is 26 weeks. 26 x 400 = £10,400 gross loss for the period.	
(iv) The claimant has received in her self-employed	

business £1141.28 in the period August 2019 to August 2021. This spans 3 tax years and the Tribunal has no way of accurately allocating it to tax years. We therefore divided it by 3 to £380.43 a year.	
(v) To assess net loss: If there had been no discrimination the claimant would have earned in the tax year £5939.96 in the charity job to the end of September 2019 (26 x £228.46), and £4804.80 with the respondent. From October 2019 to end of March 2020 she then would have earned £10,400 in both. She would notionally have earned £21,174.73 gross. This would produce take home pay of £17934.45. The claimant actually earned income from her charity job from April 2019 to 1 June 2019 and £380.43 in self-employed earnings. 9 weeks x charity earnings of £228.46 a week is £2056.14. Plus £380.43 = £2,436.57. This falls below taxation thresholds. £17,934.45 - £2,436.57 = net loss for period of £15,497.88	£15,497.88
(c) <u>Tax year April 2020 to March 2021</u>	
(i) If there had been no discrimination it is likely the claimant would have continued to work a mixture of jobs as above, earning around £10 an hour. £400 x 52 = £28,000 gross	
(ii) The claimant actually earned gross self-employed income of £380.43	
(iii) If there had been no discrimination the claimant would have had take home pay of £17,785.92. She actually received £380.43 which would be below taxation thresholds. This gives a net loss for the period of £17405.49	£17,405.49
(d) <u>Tax year April 2021 to 20 October 2021 (date of remedy hearing)</u>	
(i) This is a period of 29 weeks. If there had been no discrimination the claimant would have earned 29 x £400 = £11,600 gross.	
(ii) The claimant actually earned gross self-employed income of £380.43	
(iii) If there was no discrimination the claimant would earn across the whole tax year £28,000 gross which is	£9551.49.

£17806.16 net and £342.48 net a week. 29 x £342.48 = £9931.92. The claimant actually earned £380.43. The difference between the two is £9551.49.	
(e) Future loss of earnings	
(i) The Tribunal considers it likely the claimant will be able to achieve equivalent earnings by January 2022 and we only award future losses until that date. 10 weeks x £342.48 = £3424.80	£3424.80

Total heads of award, interest and grossing up

Injury to feelings	£15,000.00
Interest on injury to feelings (calculated at 8% a year from 15/4/2019)	£3,021.37
Treatment costs	£175.00
Past net loss of earnings *	£43,711.50
Interest on past loss of earnings (calculated at the midpoint date from 11/2/2019 to date of remedy hearing at 8% a year) *	£4707.08
Future net loss of earnings*	£3,424.80
Total	£70,039.75
Less 33% deduction for contingencies taken from past and future loss of earnings* (£51,843.38 – 33% = £34,735.06.)	£52,931.43
Grossing up for tax purposes so that the claimant is left with £52,931.43 in her hand	
The Tribunal presumes that HMRC would deem the injury to feelings award and loss of earnings award as being taxable as akin to a termination payment and taxable over £30,000. The Tribunal has also adopted the grossing up method set out in Appendix 3 to the Principles for Compensating Pension Loss as the same principles apply to any grossing up calculation. Absent any other figures, the Tribunal assumes that the claimant will re-enter paid work from January 2022 and will therefore earn in the current tax year 13 weeks x £400 = £5200. The claimant will have a tax-free personal allowance of £12,570. Once £5200 is taken out that leaves £7370 of the personal allowance. £52,931.43 - £30,000 - £7370 (the two tax free allowances) leaves a figure of £15,561.43 to be grossed up.	£3,890.36

This would fall within the basic rate of tax at 20% £15,561.43 / 80 x 100 = £19451.79 The tax element is £19,451.79 less £15,561.43 = £3890.36 The sum of £3890.36 therefore needs to be added to the award so that once the claimant has paid the tax due, she will end up with the correct sum in her hand.	
Total gross award to the claimant after interest and grossing up	**£56,821.79**

Employment Judge R Harfield
Dated: 4 November 2021

JUDGMENT SENT TO THE PARTIES ON 5 November 2021

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FOR THE SECRETARY OF EMPLOYMENT TRIBUNALS Mr N Roche