



# EMPLOYMENT TRIBUNALS

**Claimant:** Mrs H Gardner  
**Respondent:** J. S. Bloor (Services) Limited

**Heard at:** Bristol Employment Tribunal

**On:** 14 to 15 November 2022

**Before:** Employment Judge J Bax  
Mr E Beese  
Mrs D England

## Representation

**Claimant:** Miss A Chute (Counsel)  
**Respondent:** Mr S Wyeth (Counsel)

# JUDGMENT ON REMEDY

The Judgment on remedy is in two parts. The first part is the Judgment in figures net of tax. The second part sets out the calculation for the taxable part of the award providing a final grossed up figure.

No separate award was made for the unfair dismissal claim in respect of loss of earnings.

## Part 1

**The Respondent shall pay the Claimant the following sums:**

1. £14,000 in respect of injury to feelings, plus interest thereon of £2,611.29, a total of £16,611.29.
2. £538 in respect of loss of statutory rights, plus interest thereon of £100.35, a total of £638.35.
3. £19,446.43 in respect of loss of earnings, plus interest thereon of £2,497.67, a total of £21,944.10.

4. £6,000 in respect of personal injury, plus interest thereon of £1119.12, a total of £7,119.12.
5. The claim for medical expenses was dismissed.
6. No separate award was made in respect of the claims of loss of congenial employment and aggravated damages.
7. These figures are subject to grossing up.
8. The Employment Protection (Recoupment of Jobseeker's Allowance and Income Support) Regulations 1996 ("the Recoupment Regulations") do not apply in this case.

**Part 2: Grossing up of taxable part of the award**

9. By consent, the parties agreed that the awards should be grossed up as follows.
10. The award for personal injury and associated interest is not taxable.
11. The Claimant received a redundancy payment of £4,759.65 on 30 July 2020 which must be deducted from the tax-free element of £30,000. Therefore, the tax-free element for the above award is £25,240.35
12. The total of the awards in respect of injury to feelings, loss of earnings, loss of statutory rights and associated interest is £39,193.74. These are the taxable awards.
13. The taxable amount of the £39,193.74 is as follows:

|  |                |
|--|----------------|
| The total of the awards liable to taxation             | £39,193.74     |
| Less the remainder of the tax-free amount              | £25,240.35     |
| <u>Less the Claimant's taxation personal allowance</u> | <u>£12,570</u> |
| Total amount of the award liable to taxation           | £1,383.39      |

14. The taxable amount needs to be grossed up to take into account 20% income tax. The gross figure of the taxable amount is £1,729.24 of which £345.85 is in respect of the income tax payable.
15. The total amount payable to the Claimant is as follows:

|   |                         |  |
|---|-------------------------|--|
|   | <b>£39,193.74</b>       | (awards for injury to feelings, loss of statutory rights, loss of earnings and interest thereon) |
| + | <b><u>£345.85</u></b>   | (additional sum in respect of the taxable part)  |
| = | <b>£39,539.59</b>       | (in respect of the awards liable to tax after grossing up)                                       |
| + | <b><u>£7,119.12</u></b> | (in respect of personal injury and associated interest)  |
| = | <b>£46,658.71</b>       | <b>(Grand total of the sum to be paid by the Respondent to the Claimant)</b>                     |

**Case Number: 1406514/2020**

Employment Judge J Bax

Date: 16 November 2022

Judgment sent to the Parties: 22 November 2022

FOR THE TRIBUNAL OFFICE

Note

Reasons for the judgment having been given orally at the hearing, written reasons will not be provided unless a request was made by either party at the hearing or a written request is presented by either party within 14 days of the sending of this written record of the decision.