



EMPLOYMENT TRIBUNALS

Claimant
Mr L EL Omari

v

Respondent
Camden Express Limited

Heard at: Central London Employment Tribunal

On: 17 & 18 November 2022

Before: Employment Judge Brown sitting alone

Appearances:

For the Claimant: Mr C Barklem, Counsel
For the Respondents: Ms L Simak, Counsel

JUDGMENT

The judgment of the Tribunal is that:

1. The Respondent automatically unfairly dismissed the Claimant for asserting his statutory right to be paid.
2. The Respondent wrongfully dismissed the Claimant, failing to pay him the 12 weeks' notice pay to which he was entitled.
3. The Respondent failed to pay the Claimant for his 9 days' accrued holiday on termination of his employment.
4. The Respondent made unlawful deductions from the Claimant's wages, including failing to pay the Claimant the national minimum wage.
5. An award of 4 weeks' pay is appropriate under s38 EA 2002 for failure to provide the Claimant with written particulars of employment.
6. The Respondent shall pay the Claimant a grand total of £51,748.84 in compensation for all his claims, including grossing up over £30,000.
7. The grand total includes:

- 7.1. **£14,007.52 for unlawful deductions from the Claimant's wages;**
- 7.2. **£4,272.96 net notice pay;**
- 7.3. **£ 759.87. gross holiday pay;**
- 7.4. **A basic award for unfair dismissal of £ 7,598.52.**
- 7.5. **A compensatory award for unfair dismissal of £19,071.64 (the statutory cap)**
 - 7.5.1. **The prescribed element is £18,516.16.**
 - 7.5.2. **The prescribed period is 5 November 2020 – 4 November 2021.**
- 7.6. **S38 EA 2002 uplift of £1,688.56.**
- 7.7. **Grossing up the above sums above £30,000.**
- 8. **Recoupment applies to the prescribed element of the unfair dismissal compensatory award. The prescribed element is £18,516.16. The prescribed period is 5 November 2020 – 4 November 2021.**
- 9. **The Claimant mitigated for loss.**

REASONS

Preliminary

1. By a claim form presented on 6 January 2021 the Claimant brought complaints of automatic unfair dismissal for asserting a statutory right not to have pay deductions; alternatively ordinary unfair dismissal; notice pay; holiday pay; deduction of pay in respect of the administrative charge for payslips; pay below the national minimum wage.
2. At a preliminary hearing on 3 August 2021 EJ T Lewis identified that the key dispute on the dismissal claim would be as to whether the claimant was dismissed or resigned.
3. The following was agreed between the parties: The Claimant's date of birth is 19 December 1965. The Claimant's continuous employment started on 4 March 2008 – and Claimant's employment transferred from one legal entity to another during the Claimant's employment. The Claimant worked at the Respondent's King of Felafel café at the time his employment ended. Camden Express Limited was the correct name of the legal entity which employed him at that time. The Claimant's holiday year started on 4 March each year, the anniversary of the start of his employment. The Claimant did not receive a written contract of employment.
4. The following matters were in dispute:

- 4.1. Whether the Claimant resigned or was dismissed.
 - 4.2. The last day of the Claimant's employment: The Claimant contended that the last day of his employment was 5 November 2020. The Respondent said the last day of his employment was 31 October 2020.
 - 4.3. The Claimant's hours of work and therefore his correct weekly pay. The Claimant contended that he worked a 47 hour week: 18:00 to 04:00 on Mondays, Tuesdays, Fridays and Saturdays and 18:00 to 01:00 on Sundays. The Respondent contended that the Claimant's hours were variable and that he therefore received variable pay.
 - 4.4. How much the Claimant was, in fact, paid during the last 2 years of his employment. How much the Claimant was paid during furlough.
 - 4.5. Whether the Claimant agreed to receive 80% of his wages during furlough.
 - 4.6. How much holiday the Claimant took in the last holiday year of his employment and how much untaken holiday he had accrued at the end of his employment. The Respondent contended that the Claimant went on holiday to Spain during the furlough period. The Claimant contended he only took 2 weeks' holiday.
 - 4.7. The amount of any ACAS uplift.
4. The hearing was conducted in person.
 5. I heard evidence from the Claimant. I heard evidence from Immad Sbani, former company director of Camden Express Ltd; Afif Sobhi El-Sadek, Mr Sbani's friend, who helps at the Respondent; Mohsen Mahmoud, an employee at First Choice which is across the road from Ling of Felafel and Khalil Ibrahim Abed Al Rahman, an employee at King of Felafel. The Tribunal and the parties had the assistance of an Arabic interpreter throughout.
 6. There was a Bundle of documents. Both parties made submissions. I reserved my judgment.
 7. During Mr Sbani's cross examination on 17 November 2022, the Respondent's Counsel, Ms Simak, intervened to say that she believed that Mr Sbani was having difficulty remembering and was ill. Mr Sbani had just given clear evidence that he had told Mr Afif Sobhi El-Sadek to give the Claimant his P45. While Mr Sbani had said, on a number of previous occasions during his evidence, that he could not remember various matters, at that point in his evidence he had been clear and lucid. I said that I considered that Mr Sbani had appeared to have a good memory of the evidence he had just given. It seemed to me that Ms Simak's intervention had been made after Mr Sbani had given evidence which was unhelpful to the Respondent's case, rather than as a result of Mr Sbani having difficulty remembering the relevant events.
 8. The following day, after all the evidence and submissions had been completed, and the Claimant had raised the issue of costs, Ms Simak produced a letter dated 16 August 2022 from Purvu Shah, Physician Associate at the Millway Medical Practice about Mr Sbani. It said, "I am writing on behalf of this patient's GP surgery to inform you this patient is known to suffer from impaired cognition because of acute

encephalitis. He states he had forgotten his court hearing and did not attend as a result." I was told that the final hearing had been postponed in August 2022 because Mr Sbani had not attended the hearing due to ill health.

9. Ms Simak said that I should take the letter into account in assessing Mr Sbani's evidence. I said that the letter should have been produced earlier. There was no reason why the letter could not have been produced before the start of the hearing. The Respondent had called Mr Sbani as its witness, without any mention of memory loss problems until he had given evidence which was unhelpful to its case.
10. I did not consider that the GP letter was of assistance to me. It was dated 16 August 2022, some 3 months before the hearing I conducted. There was no contemporaneous medical evidence suggesting that Mr Sbani had any ongoing memory deficit.

Relevant Facts

11. The Claimant was born on 10 July 1965 and was aged 55 when his employment ended in 2020. The Claimant's continuous employment started on 4 March 2008. The Claimant worked at the Respondent's King of Felafel café at the time his employment ended. He was never given a written contract of employment.
12. The Claimant was given wage slips prepared by the Respondent's accountant. The wage slips for the 2 years before the Claimant's employment ended were in the bundle, p765B – 106. Some recorded that the Claimant's pay had been made "by Credit transfer", p75B. The Claimant was not paid by transfer to his bank account at any time; he was paid in cash. The wage slips were inaccurate at least in this regard.
13. Mr Sbani was a Director of the Respondent at all times during the Claimant's employment.
14. Mr Afif Sobhi El-Sadek, who helped Ms Sbani run King of Felafel, told the Tribunal that King of Felafel opening hours were 10.00 – 03.00 daily, apart from Sunday, when the restaurant was open from 12.00- 12.00.
15. The Claimant contended that he worked a 47 hour week: 18:00 to 04:00 on Mondays, Tuesdays, Fridays and Saturdays and 18:00 to 01:00 on Sundays. The Respondent contended that the Claimant's hours were variable and that he therefore received variable pay. However, when Mr Sbani gave evidence, he said that the Claimant worked the night shift, from 18.00 – 03.00, sometimes 04.00, and on Sunday to 11.00 or 01.00. He said that the Claimant would clean up after the restaurant closed. He agreed that the Claimant worked 47 hours a week, but was paid £280 per week. Mr Afif Sobhi El-Sadek, who helped Ms Sbani run King of Felafel, said that he did not count the Claimant's hours.
16. I therefore accepted the Claimant's evidence that his normal working hours were 47 hours each week.
17. Mr Sbani told the Tribunal that he did not apply to the Government furlough scheme for furlough payments for the Claimant. He told the Tribunal that there was no agreement with the Claimant that the Claimant would receive 80% pay. Mr Sbani said

that he paid the Claimant anyway, but that he could not pay the Claimant his full wages “because there was not enough money”.

18. I found that the Claimant had not agreed to be paid 80% of his wages during furlough.
19. The Respondent’s witnesses told the Tribunal that, because the banks were closed, employees had to come to King of Felafel to collect their pay. If they did not collect their pay, they were not paid. The Respondent’s witnesses did not give clear evidence about the occasions on which the Claimant was paid during the furlough period. Mr Afif Sobhi El-Sadek told the Tribunal that he only saw the Claimant on 3 – 4 occasions during the furlough period from March 2020 until the Claimant left the business. He said that he paid the Claimant twice. He said that Mr Sbani would go to the cashpoint and withdraw money to the cashpoint limit to pay the Claimant.
20. Mr Sbani said that he could not remember how much he paid the Claimant during Furlough, but said the Claimant was paid 80% of his wages.
21. The Claimant told me that he was paid £280 in cash each week. I accepted the Claimant’s evidence about how much the Respondent had paid him over the 2 years preceding the end of his employment. Mr Sbani agreed that the Claimant was paid £280 each week. The payslips produced by the Respondent did not reflect the fact that the Claimant worked a 47 hour week. The payslips were clearly inaccurate. Further, the payslips during furlough recorded that the Claimant had been paid £946.58 net for furlough pay in each of June, July, August and September 2020. That was clearly not correct because, even on the Respondent’s evidence, the Claimant had only been paid up to the limit of a cashpoint withdrawal on the few occasions when he came to the restaurant during furlough.
22. The Claimant was only paid £280, net, per week in the period 6 January 2019 to March 2020.
23. The Claimant did not receive any pay in April or September 2020. In the months May – August 2020, he received £205 from the Respondent.
24. The Claimant was paid £200 on 4 November 2020, for work in October 2020 (see below).
25. While the Respondent contended that the Claimant had resigned, in oral evidence Mr Sbani said that Mr Sbani had decided to give the Claimant his P45 because the Claimant had told Mr Sbani that he wanted the government to pay his wages. Mr Sbani said that the Claimant had come to the restaurant on a number of occasions and asked for his wages. The Claimant had attended again and asked for his wages. Mr Sbani said that the business had not received money from the government and that he had paid the Claimant what he could from restaurant takings, perhaps £200.
26. Mr Afif Sobhi El-Sadek told the Tribunal that he was not present on the night when Mr Sbani and the Claimant had had an argument, but that Mr Sbani later told Mr Afif Sobhi El-Sadek to collect the Claimant’s P45 from the company’s accountant and give it to the Claimant.

27. Mr Mohsen Mahmoud said that he had heard the Claimant and Mr Sbani arguing from across the road. He said that he had heard the Claimant say that he did not want to work for Mr Sbani anymore and that he wanted his P45. Mr Mahmoud also said that it was possible that he missed the Claimant saying that he wanted to be paid. He said that he had heard the Claimant saying that he wanted to be paid furlough and Mr Sbani saying that he had been trying to call him to pay him his furlough.
28. The Claimant told the Tribunal that he had returned to work, at Mr Sbani's request, on Saturday 17 October 2020 and worked a full shift. He said that, however, at the end of the shift, he had been told that there was not enough work for 2 people and that the Claimant should remain on furlough so that Khalil, who was not entitled to furlough pay, could continue to work and be paid.
29. The Claimant told the Tribunal that he had returned to the restaurant on 4 November 2020 to ask for his pay. He said that he had waited for a long time to be paid and that Mr Sbani had gone to the bank and had given the Claimant only £200. The Claimant told the Tribunal, "I said I need to pay my rent and food - I need all the money. I said I will take my case to the tribunal if you don't pay me my money. I discussed everything and it finished and next day I went back to the shop, and Afif [Sobhi El-Sadek] said "Wait for me here" and he went to the solicitor and he gave me my p45 and he said "Now you can go where you want."
30. On all the evidence, I preferred the Claimant's evidence. I noted that Mr Sbani had also given evidence that it was he who had decided to give the Claimant his P45 and that the Claimant had repeatedly asked to be paid his wages. I also noted that Mr Mahmoud had heard the Claimant asking to be paid his furlough.
31. I concluded that the Claimant had visited King of Felafel on 4 November 2020 to collect his wages, but that Mr Sbani had only paid him £200. I decided that the Claimant had asked for all his wages and said that he would go to a Tribunal if he was not paid. I concluded that Mr Sbani decided to dismiss the Claimant by giving him his P45 and that Mr Afif Sobhi El-Sadek had dismissed the Claimant by giving him his P45 on 5 November 2020.
32. I decided that the Claimant had not resigned. He had pointed out that he had not been properly paid and had asked to be paid the wages to which he was entitled. I concluded that Mr Sbani was the person who decided to end the employment relationship. I decided, on the facts, that he had done so because the Claimant had asked for his full wages.
33. Mr Sbani told the Tribunal that he did not have records for the Claimant's holidays.
34. The Claimant told the Tribunal that he had taken 2 week's holiday in 2020, to go to Spain. I accepted his evidence. The Respondent's witnesses did not know the dates of the Claimant's holidays or his trip to Spain. I noted that in 2020 there was limited opportunity to travel, in any event, because of covid.
35. The Respondent did not pay the Claimant for accrued but untaken holiday on dismissal. It did not pay the Claimant notice pay.

36. It was not in dispute that the Respondent's pension was the standard Nest scheme - so that the contributions from the employer were 3%.
37. The Claimant was out of work from the date of his dismissal until about the beginning of July 2022. He was in receipt of state benefits from December 2020.
38. Since July 2022 he has worked at a Hotel in Kensington. It appeared from his evidence that he was earning at least as much as he had earned at the Respondent's café in his new job.
39. I accepted the Claimant's evidence that he had applied for many jobs. He produced evidence of numerous job applications in 2021, p 110 – 132. I accepted his evidence that, on the majority of occasions, employers had done little more than acknowledge his application. I also accepted his evidence that he has been limited in the types of jobs for which he can apply because his spoken English is not at the required standard for many roles.
40. There had been an HMRC investigation of the Respondent in 2015 – 2016 which did not find any significant failures to pay the national minimum wage.

Relevant Law

Unlawful Deductions from Wages

41. *s13 Employment Rights Act 1996* a worker has the right not to suffer unauthorized deductions from wages. By *s27 ERA 1996* "wages" is defined. By *s27(1)*, "In this Part "wages", in relation to a worker, means any sums payable to the worker in connection with his employment, including: a) any fee, bonus, commission, holiday pay or other emolument referable to his employment whether payable under his contract or otherwise. ...".
42. Employment tribunals are entitled to make awards for unlawful deductions from wages gross, leaving it to the employer to work out exactly how much of the gross sum should be paid to the worker and how much to HMRC: *Walters t/a Rosewood v Barik* UKEAT/0053/16 (13 February 2017, unreported).

Notice Pay

43. By *s86 Employment Rights Act 1996*, an employee has a right to be given minimum notice. The right is one week's notice for each year of continuous employment, up to 12 years' employment.
44. In awarding damages for wrongful dismissal, in order to put the employee in the position they would have been in had the contract been performed, account must be taken of the tax and National Insurance contributions that would have been paid. Tribunal awards are tax free up to £30,000. Damages for wrongful dismissal in awards made below this amount are therefore calculated on the basis of net pay.
45. By *Employment Tribunals (Extension of Jurisdiction) England & Wales Order 1994* the Employment Tribunal has jurisdiction with regard to contractual claims arising or outstanding at the termination of the employment of an employee.

Holiday Pay

46. Under *Regs 13 & 13A Working Times Regulations 1998* workers are entitled to take paid holidays and to be paid holiday pay. The right under Reg 13 is 4 weeks; the right under Reg 13A is 1.6 weeks, meaning that a worker has a right to 5.6 weeks paid holiday. Under Regulation 14 WTR 1998, an employee is to be entitled to be paid, at termination of employment, the proportion of holiday that he is entitled to in proportion to the holiday year expired but which has not been taken by the employee during that time.
47. Regulation 14(3) provides for calculation of the amount of holiday pay due in these circumstances as follows: $(A \times B)$ less C, where A is the period of leave to which the worker is entitled, B is the proportion of the leave year expired and C is the period of leave taken.
48. Holiday pay is paid gross. By Regulation 13(3), the leave year begins when the employment begins, in the absence of an agreement the contrary between the employee and the employer.
49. By *Reg 30 WTR* a worker can bring a claim in Employment Tribunal in respect of unpaid holiday pay under Regulation 14. By s86 Employment Rights Act 1996, an employee has a right to be given minimum notice. The right is one week's notice for each year of continuous employment.

S38 Employment Act 2002

50. By s38 *Employment Act 2002*, where a tribunal makes an award in claims including unfair dismissal and, when the proceedings were begun, the employer was in breach of his duty to provide the employee with written particulars of employment, the tribunal must, subject to subsection (5), increase the award by 2 weeks' gross pay and may, if it considers it just and equitable in all the circumstances, increase the award by 4 weeks' pay instead.
51. By ss(5) the duty on the tribunal to increase the award does not apply if there are exceptional circumstances which would make an award, or increase under that subsection, unjust or inequitable.

Unfair Dismissal

52. By s94 *Employment Rights Act 1996*, an employee has the right not to be unfairly dismissed by his employer.
53. By s104 *Employment Rights Act 1996* it is automatically unfair to dismiss an employee for asserting a statutory right.
54. There is a statutory cap to be applied to the compensatory award for unfair dismissal. By s124 Employment Rights Act, "Limit of compensatory award etc (1) The amount of— (a) any compensation awarded to a person under section 117(1) and (2), or (b) a compensatory award to a person calculated in accordance with section 123, shall not exceed [the amount specified in subsection (1ZA)].

[(1ZA) The amount specified in this subsection is the lower of—

- (a) [£93,878], and
- (b) 52 multiplied by a week's pay of the person concerned.]

[(1A) Subsection (1) shall not apply to compensation awarded, or a compensatory award made, to a person in a case where he is regarded as unfairly dismissed by virtue of section 100, 103A, 105(3) or 105(6A).”

Discussion and Decision

Weekly Wage and Unlawful Deductions from Wages

55. The Tribunal has accepted the Claimant's evidence that he worked 47 hours a week. The national minimum wage from April 2018 to March 2019 was £7.83 per hour; from April 2019 to March 2020 it was £8.21; from April 2020 to March 2021 it was £8.72.
56. The Claimant did not agree to accept 80% of his pay during the furlough period.
57. The Claimant's correct gross weekly wage was therefore:
- a. from 1 April 2018 to March 2019 47 x £7.83 per hour = £369.56 gross, or £324.87 net;
 - b. from 1 April 2019 to March 2020 47 x £8.21 = £385.87 gross, or £339.51 net;
 - c. from 1 April 2020 to March 2021 47 x £8.72 = £409.84, gross, or £356.08 net.
58. I used the government online calculator to calculate the net wage, using the basic tax code for each year. The government calculator did not take account of pension contributions by either employer or employee.
59. The parties agreed that the pension contributions were 3% and that the Respondent was part of the NEST scheme. I have therefore not taken pension contributions into account when calculating unlawful deductions from wages, as pension contributions were made by the Respondent.
60. The Claimant claims unlawful deductions from wages for the period of 2 years before he presented his claim on 6 January 2021.
61. The Claimant was dismissed on 5 November 2022, so he did not suffer any unlawful deductions after that date.
62. From **6 January 2019 to 31 March 2019** he should have been paid 12 weeks' pay at £324.87 net.
63. He was paid £280 net each week. He should have been paid 12 x £324.87 net = £3,898.44 net. He was paid 12 x £280 = £3,360. He suffered unlawful deductions from wages of £538.44 net in that period.

64. From **1 April 2019 to 31 March 2020** the Claimant should have been paid 52 weeks' pay at £339.51 net = £17,654.52. He was paid 52 x £280 net = £ 14,560. He suffered unlawful deductions from wages of £3,094.52.
65. From **1 April 2020 to 5 November 2020** the Claimant should have been paid 32 weeks' pay at £356.08 net = £11,394.56. He was paid nothing in April or September 2020. In the months May – August 2020, he received £205 from the Respondent. The Claimant was also paid £200 on 4 November 2020, for work in October 2020. In total, he was paid £1,020.
66. He suffered unlawful deductions from wages of £10,374.56 in this period.
67. In total, the Respondent made unlawful deductions of £538.44 + £3,094.52 + £10,374.56 = £14,007.52 net from the Claimant's wages.
68. The Respondent shall pay the Claimant £14,007.52 net in compensation for unlawful deductions from wages.

Wrongful dismissal

69. Pursuant to the Claimant's 12 years' service he was entitled to 12 weeks' notice. The Respondent failed to pay him notice pay. The correct award for wrongful dismissal is calculated as 12 x £356.08 net = £4,272.96.

Holiday pay

70. The Claimant's holiday year started on 4 March 2020 each year. He took 2 weeks' holiday in that period – or 10 days.
71. He had accrued outstanding holiday on 5 November 2020 of (35 weeks / 52 weeks) x 28 = 19 days. He had taken 10 days' holiday. The Tribunal awarded the Claimant 9 days holiday pay.
72. His gross annual pay was £409.84 x 52 = £21,311.68, plus pension contributions of 3%. Total gross annual pay, including 3% pension contributions was £21,951.03.
73. Each holiday day would be paid at the rate of $1/260 \times £21,951.03 = £84.43$.
74. $£84.43 \times 9 = £759.87$.
75. The Respondent shall pay the Claimant this sum for his accrued holiday.

Dismissal

76. The Claimant was automatically unfairly dismissed under s104 ERA 1996, for asserting his statutory right to be paid his wages. The statutory cap applies to his compensatory award.
77. The Claimant was aged over 41 at all times during his employment.

Unfair Dismissal Remedy

78. The basic award for unfair dismissal is $12 \times 1.5 \times$ gross weekly pay.

79. Gross weekly pay includes pension contributions, which were 3% in this case.

80. Gross weekly pay is therefore calculated as $\pounds 409.84 \times 1.03 = \pounds 422.14$.

81. $12 \times 1.5 \times \pounds 422.14 = \pounds 7,598.52$ basic award.

Compensatory Award

82. The Claimant sought $\pounds 500$ for loss of statutory rights for unfair dismissal, which I awarded him.

83. It is for the Respondent to show that the Claimant has not taken reasonable steps to mitigate his loss.

84. I accepted the Claimant's evidence that he had made diligent efforts to look for work. I decided that the Claimant acted reasonably in his job searches, which were eventually successful. There was no evidence that the Claimant would have obtained another job at a particular level of salary had he made any different efforts.

85. I therefore awarded the Claimant the whole of his loss of earnings from the end of his notice period to June 2022 by way of a compensatory award for unfair dismissal. This would have amounted to over $\pounds 30,000$.

Statutory Cap on Compensatory Award

86. However, I had to reduce the compensatory award to 52 weeks' pay, which was the statutory cap, plus 3% pension contributions.

87. $52 \times \pounds 356.08 \times 1.03$ (pension) = $\pounds 19,071.64$. That was the compensatory award.

88. The prescribed element of that was $52 \times \pounds 356.08 = \pounds 18,516.16$. That figure excludes pension contributions, which are not part of the prescribed element.

89. Recoupment applies to the prescribed element.

90. The prescribed period was from 5 November 2020 – 4 November 2021.

s38 Employment Act 2022

91. I increased the Claimant's award by 4 weeks' gross pay under *s38 Employment Act 2022*. The employer had failed to provide the Claimant with written particulars of his employment during his 12 years of employment. That was a very serious failure, for which no explanation was given. The higher award of 4 weeks was appropriate.

92. $4 \times \pounds 422.14 = \pounds 1,688.56$.

93. Neither party addressed me on the ACAS uplift and the Claimant's most up to date schedule of loss did not include it. I considered that it would not be appropriate to make any ACAS uplift in those circumstances.

Award Without Grossing Up

94. The total award was therefore:

- a. £14,007.52 for unlawful deductions from the Claimant's wages;
- b. £4,272.96 net notice pay;
- c. £759.87. gross holiday pay;
- d. A basic award for unfair dismissal of £ 7,598.52.
- e. A compensatory award for unfair dismissal of £19,071.64 (including a prescribed element of £18,516.16 for the prescribed period from 5 November 2020 – 4 November 2021).
- f. S38 EA 2002 uplift of £1,688.56.
- g. Total £47,399.07.

Grossing Up

95. The Claimant has the benefit of a £30,000 tax free allowance on this award.

96. However, he will be taxed on the amount by which the award exceeds £30,000.

97. He is in work and will therefore be likely to have used his personal allowance this year.

98. He will therefore pay tax on £17,399.07.

99. That part needs to be grossed up for 20% tax.

100. This is calculated: $£17,399.07 \times (100 / 100 - 20) = 17,399.07 \times (100/80) = £21,748.84$.

101. The Total Award which must be paid by the Respondent to the Claimant in his claims is therefore £30,000 + £ 21,748.84 (element grossed up for 20% tax) = £51,748.84.

Employment Judge **Brown**

Date: 3 January 2023

SENT to the PARTIES ON

09/01/2023

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FOR THE TRIBUNAL OFFICE