



EMPLOYMENT TRIBUNALS

Claimant: Mr N Hughes

Respondent: TEC Partnership t/a The Grimsby Institute for Further & Higher Education

REMEDY HEARING

Heard at: Nottingham, in public

On: 2 June 2023

Before: Employment Judge Camp

Members: Mr KP Chester
Mr D Green

Appearances

For the claimant: in person

For the respondent: Mrs K Hindmarch, solicitor

JUDGMENT

- (1) The claimant is awarded and the respondent must pay him a total sum of **£38084.58** in damages and compensation for discrimination, made up as follows:
 - a. financial losses of £21963.05
 - b. injury to feelings of £9000
 - c. interest of £5774.10
 - d. £1347.43 as a 'grossing-up' sum.
- (2) The respondent must in addition pay the claimant £150 in witness expenses, pursuant to rule 76(5).
- (3) The claimant's application for a preparation time order is refused.
- (4) By consent, the sum of £50 that the claimant paid as a deposit must be refunded to him in accordance with rule 39(5).

REASONS

1. The whole of the Judgment, and reasons for it, were given orally at the hearing, apart from (1) d and the precise quantification of (1) a and c. Written reasons will not be provided

unless asked for by a written request presented by any party within 14 days of the sending of this written record of the decision.

2. These are reasons for (1) d and for the precise quantification of (1) a and c. It should be noted that the amount for pension loss is slightly different from what was discussed at the hearing, because at the time we made an arithmetical error.
3. We awarded the claimant employers pension contributions at 23.68 % of gross pay and net lost earnings for the 39 week period from 2/11/20 to 1/8/21, on the basis of gross annual pay of £30,413.
4. In the tax year 2020 to 2021, £30,413 gross was equivalent to £24,321 net p.a. (£466.46 per week, on the basis of there being 52.14 weeks per year) and in the tax year 2021 to 2022 to £24343 net p.a. (£466.88 p.w.).
5. 2/11/20 to 5/4/21 is 22 weeks; $22 \times £466.46 = £10262.12$. 6/4/21 to 1/8/21 is 17 weeks; $17 \times £466.88 = £7936.96$
6. $(£30,413 \times 39 \text{ weeks}) \div 52.14 \text{ weeks} = £23496.49$. 23.68 % of that is £5563.97.
7. $£10262.12 + £7936.96 + £5563.97 - £1800$ (credit for earnings in March / April 2021) = £21963.05.
8. Interest must be calculated before grossing-up, because it is potentially taxable under section 401 of the Income Tax (Earnings and Pensions) Act 2003.
9. Interest on financial losses (£21963.05) is at 8 % p.a. for the 802 days between 22/3/21 (the mid point between 2/11/20 and 1/8/21) and the hearing date of 2/6/23, which is: £3860.68
10. Interest on injury to feelings (£9000) is at 8 % p.a. for the 970 days between 5/10/20 and 2/6/23, which is: £1913.42
11. The total before grossing-up is $£21963.05 + £3860.68 + £9000 + £1913.42 = £36737.15$
12. Grossing-up:
 - 12.1 the first £30000 of the award is assumed to be tax free;
 - 12.2 the amount above £30000 is £6737.15;
 - 12.3 the claimant will presumably have to pay 20 % tax on that £6737.15, because he is understood to be earning above the tax free allowance but sufficiently below the 40 % tax rate threshold;
 - 12.4 the amount to be added to 'gross up' is therefore £1347.43 (20 % of £6737.15).

Employment Judge Camp

03 June 2023

SENT TO THE PARTIES ON

.....

.....

FOR THE TRIBUNAL OFFICE