



EMPLOYMENT TRIBUNALS

Claimant: Mr William Gilmour

Respondent: Syspal Ltd

Heard at Birmingham via CVP

On 16 May 2023

Before:

**Employment Judge Bennett
Ms Malatesta
Mr White**

Representation:

For the Claimant: in person
For the Respondent: Mr Wayman, of Counsel

RESERVED JUDGMENT

As per the judgment dated 19 March 2023 the Respondent unfairly dismissed the Claimant.

The Respondent is ordered to pay the Claimant a compensatory award of **£32,735** by 16 June 2023. There is no basic award payable.

REASONS

1. This judgment follows a one day remedy hearing on 16 May 2023. During the hearing the panel heard evidence from the Claimant (who was representing himself) and Mr Mark Roberjot (on behalf of the Respondent) and heard closing submissions from both parties. Due to the late finish of the evidence/submissions there was insufficient time for deliberation and delivery of an oral judgment and so the decision was reserved.

2. The issues in the case are limited to the matter of unfair dismissal remedy as per the judgment on liability dated 19 March 2023 which can be seen at page 265 of the bundle. Unless otherwise stated all references to page numbers in this judgment are references to the remedy bundle. The issues to be decided were as set out in the List of Issues in the Appendix to the judgment on liability at paragraph 1.3 except that:
 - (a) the Claimant confirmed that he did not wish to be re-instated or re-engaged;
 - (b) the parties were in agreement that any Basic Award was extinguished by the redundancy payment that had been made;
 - (c) the liability judgment includes a finding that, aside from a 2 week period which represents the time a fair redundancy process would have taken, there should be applied a 33% Polkey deduction to any compensatory award.

The law regarding compensation for unfair dismissal

3. An award of compensation is the most common result in unfair dismissal cases. It is assessed under two heads; the basic award and the compensatory award (see section 118 of the Employment Rights Act 1996 (“ERA”)).
4. The provisions relating to the compensatory award are contained in ERA sections 123, 124, 124A and 126.
5. A compensatory award is intended to compensate for loss actually suffered and not to penalise the employer for its actions. Furthermore, where a loss of earnings would have been taxable in a claimant’s hands, loss must be calculated net of tax and NI (see British Transport Commission v Gourley [1956] AC 185). The relevant questions are: whether the loss was occasioned or caused by the dismissal; whether it is attributable to the conduct of the employer; and whether it is just and equitable to award compensation.
6. Permissible heads of loss include: past and future loss of earnings, loss of pension and fringe benefits, expenses incurred in looking for other work, and compensation for loss of statutory rights. The award for loss of statutory rights reflects the fact that the dismissed employee will have to work for 2 years in new employment to reacquire the right not to be unfairly dismissed. The award is generally for a conventional amount, at present somewhere in the region of £500.
7. It was decided as part of the hearing on liability and recorded in the judgment on liability that no deduction would be made for misconduct prior to dismissal or contributory fault but that a 33% Polkey reduction in the compensatory award would be applied.
8. An employee who has been unfairly dismissed must mitigate his loss by taking reasonable steps to reduce his losses to the lowest reasonable amount. This does not mean he has to take ‘all possible’ steps. The burden of proving a failure by a claimant to mitigate lies on the respondent

9. ERA section 124 places a cap on the compensatory award for unfair dismissal which, at the date of the claimant's dismissal, was the lower of £89,493 or 52 weeks' pay.

Background

10. The Claimant was unfairly dismissed from the Respondent on 17 June 2021. In accordance with the payslip at page 212 on 30 June 2021 he received payment in lieu of notice of £3,333.33 and a redundancy payment of £1,632 as well as holiday pay of £1,538.46 (all gross). The Claimant applied for several new jobs and ultimately started employment with a company called Podmores on 16 August 2021. The Claimant's basic pay whilst at the Respondent was £40,000 gross p.a. The Claimant's basic pay at Podmores was initially £45,000 gross per annum but following two pay rises his salary at the date of the remedy hearing was £49,608 p.a.
11. The Claimant was entitled to participate in the Respondent's commission scheme under which he received commission following payment by the customer and according to commission bands which varied according to the total amount of sales achieved by the Claimant at that point. The Claimant's commission payments during the latter part of the time that he was employed by the Respondent can be shown as:
- (a) Financial year April 2020 – March 2021: £49,530
 - (b) 12 month period June 2020 – May 2021: £40,611.15
12. When considering the loss sustained by the Claimant, the Claimant encouraged the Panel to use the last full financial year as a starting point for assessment whereas the Respondent submitted that the appropriate reference period consisted of the last 12 months of the Claimant's employment. This is considered further below.

Basic award

13. We are satisfied that this is not in issue. The parties agreed that Claimant received a redundancy payment which extinguishes the right to a basic award.

Compensatory award

14. This is the only significant area of dispute between the parties and it involves a consideration of the following issues:

The relevant period of loss to be taken into account

15. The Claimant indicated on multiple occasions to both the Respondent and to the Tribunal that he was seeking to recover only 12 months' loss from the date of his dismissal, and Mr Wayman took us chronologically through these occasions at the beginning of his cross-examination. We recognise that it is only in the Claimant's updated schedule of loss (page 299), which was provided shortly before the remedy hearing, that the Claimant indicates that he wishes to recover losses up to the remedy hearing.

16. It is the Respondent's position that the Claimant initially limited the period of loss he was claiming to 12 months because he did not want to disclose details of commission earned whilst at his new employer, Podmores. It was only when commission did not materialise in the expected time frame that he sought to increase the period of loss he was claiming for. In support of this the Respondent cites the Claimant's refusal on multiple occasions to provide details of commission 'in the pipeline' i.e. earned but not yet paid.
17. We do not accept the Respondent's submissions in this regard. We accept that the Claimant, from the outset of his claim until very shortly before the remedy hearing, was seeking to recover losses in respect of the 12 month period post-dismissal only. We consider that this was due to his belief, following advice from Citizens Advice and having spoken to a solicitor, that awards for loss would usually not exceed 12 months post-termination of employment. Regarding the reasons for his change of position, we have taken into account the Claimant's oral evidence and, in particular, the correspondence in the bundle between the parties in the weeks running up to the remedy hearing. In relation to this we note that the Respondent issued repeated demands for information relating to 'future loss' i.e. commission that would be due after the 12 month period specified by Claimant. The Claimant understood commission payments as being relevant only insofar as they were actually paid during the period in question. We consider that this is a natural and reasonable interpretation. The Claimant had been very clear that he was seeking to recover losses for 12 months only, and yet the Respondent repeatedly asked for details of commission - both commission paid and commission in the pipeline - relating to periods outside the 12 month post-dismissal period. As the Claimant explained in his oral evidence, the Respondent also told the Claimant in the email which appears at page 95 of the bundle that "it is for the Tribunal and not the Claimant to determine the relative period and unless so limited by the Tribunal, all of the above information is relevant and thus disclosable".
18. In our view it is unsurprising that the Respondent's insistence on assessing the position beyond the 12-month-period led the Claimant to reassess the period over which losses could be claimed, and we do not consider that he should be prevented from extending the period of loss that he is claiming as a result. We do however take into account the Claimant's view as set out in his email on page 48 that a 12 month period is 'reasonable', and his willingness to limit the period to 12 months throughout most of the proceedings.
19. Having considered the above we have concluded that the appropriate period for which to compensate the Claimant is 23 months i.e. the time from the date of dismissal up to the remedy hearing. Our reasons for this are:
 - (a) We find that the Claimant did not unreasonably fail to mitigate his loss. The Respondent did not attempt to argue otherwise, and we find that the employment he took up with Podmores was suitable and appropriate mitigation seeing as it involved carrying out a similar role in a similar market. The basic salary at Podmores was higher than at the Respondent's and this partly

compensated for the fact that the Claimant knew he would not earn commission immediately upon starting his new employment;

- (b) We note the 6 month non-compete restrictions in the Claimant's contract with the Respondent and we consider that it would not be reasonable to expect him to earn commission or to enter into competitive activity during this time. This lack of earning ability is a clear consequence of his dismissal;
- (c) After the expiry of the non-compete restrictions we consider that it is just and equitable to allow 18 months for the Claimant to start building up a new pipeline of sales and commission. We recognise that the Claimant was unlikely to receive significant commission during this time – as has in fact been the case - due to the longer timescales between generating orders and any associated commission being finalised and paid. In support of this we note that it took over a year for the Claimant to start earning significant amounts of commission when he joined the Respondent;
- (d) As at the date of the remedy hearing we find that the Claimant has not been paid commission by Podmores (see below) but his oral evidence seemed to be that he has started to generate sales in the last few months and commission is understood to be in the pipeline and may start being received in the near future. On this basis we consider it is just and equitable to assess immediate loss up to the date of the remedy hearing but not to award compensation for future loss beyond this point.

The appropriate measure of loss

- 20. It is the Respondent's position that the appropriate way to measure the Claimant's loss is by reference to commission that would have been *generated* during the relevant period. In order to assist with the Tribunal's calculation in this regard, the Respondent produced a table which appears at page 157. This sets out what is said to be the Claimant's 'generated commission' during the period of his employment. The Respondent says that for the last full financial year commission generated amounted to approximately £1,000 per month.
- 21. The Claimant refutes the notion that 'commission generated' is the correct measure of loss and relies instead on commission that he would have received during the period. By reference to the financial year April 2020 – March 2021 which was used as the basis for the redundancy exercise and which the Claimant says is therefore the correct reference period (see below), he says that loss should be assessed on the basis of what he received during this period, namely £49,000 gross per year.
- 22. We accept the Claimant's oral evidence, as corroborated by his emails, his payslips and the letters from his new employer, that he has not received any payments in respect of commission as at the date of the Remedy hearing. We further accept the Claimant's oral evidence that he did not even generate any commission for the first 16 months of his employment with Podmores and that he remains unable to quantify any potential future commission due to uncertainties such as whether the sale will make any profit/ how much will be made; when the sale will be fulfilled and paid for by the customer

(which we find is a prerequisite for the Claimant's commission being payable) and what level of input he was responsible for and therefore which commission band he will be entitled to.

23. We conclude that commission generated, or 'in the pipeline' is not the correct measure by which to assess the question of remedy. The Claimant described the process of earning and being paid commission as it working on a 'rolling basis' and we find that this is correct. During any given period of time the Claimant was both receiving commission which related to deals he had done in previous time periods, and he was generating new commission which may be payable in the future. Aside from the £4,174.63 commission that both parties agree the Claimant received after he was dismissed the Claimant did not receive any commission payments in the 23 months post-termination, even where these corresponded to sales that he had previously elicited for the Respondent. The loss during this period is loss of commission paid.
24. In addition, we consider that commission paid is also the fairest assessment of loss because it is the only metric that can be ascertained with any reasonable accuracy. Sales may bear no resemblance to commission actually paid in respect of the same sale months or even years later due to the various uncertainties that both parties accepted and detailed during the hearings. These include factors such as the price of materials increasing so that the sale does not make profit, as happened in the Greencore order. Equally, the customer could default on payment, meaning that the sales person does not get paid. The appropriate rate of commission may depend on the sales person's total sales at the point at which commission is paid - which cannot be determined in advance.
25. Equally, the idea of 'commission generated' as shown in the Respondent's chart presumably employs hindsight in order to link commission that came to fruition with the sales carried out by the Claimant in the particular period. This discounts the possibility that the Claimant's ongoing input may have increased the chance of commission being paid. If the data in the 'commission generated' column does not employ hindsight then it will inevitably suffer from the same uncertainties as raw sales figures.
26. Commission paid relates directly to the period of time in question and represents money that the Claimant would have received during that time. It is incorrect to say that the Claimant will double-recover if he is paid in respect of commission that he would have earned at Syspal post-termination whilst not off-setting commission generated (but unpaid) at Podmores during the same time period. This is not comparing like with like. The same measure must be used consistently and the most appropriate measure to take is commission paid.
27. It is worth noting here that, as a consequence of our findings regarding the correct measure of loss, we are further persuaded that there is no hardship caused to the Respondent by the Claimant now seeking loss up to the hearing date rather than limiting it to 12 months. We have found that no commission has been paid to the

Claimant prior to the remedy hearing and any information relating to commission generated but unpaid is not relevant to the assessment of loss.

Comparison period

28. When considering what the Claimant would have earned in the 23 months post-termination the Respondent says it is appropriate to look at the 12 month period immediately preceding the Claimant's termination of employment whereas the Claimant says we should be considering the last full financial year.
29. We find that calculations involving the previous financial year formed the foundation of the redundancy situation. Whichever period is taken as a reference period we consider that we will need to adjust the figure in order to recognise the effect of the Covid pandemic and the level of commission generated by the Claimant. Even though we have found that commission generated is not the appropriate measure of loss it is still relevant to an assessment of how much compensation may have subsequently been paid. In view of the need to adjust any reference period that is taken, we choose to use the final 12 months of employment as the best reference period simply because it is closest to the period of loss that we are required to assess and therefore might be considered to bear more relation to it certainly in terms of factors such as the pandemic and the Claimant's personal performance. In choosing this period we are not oblivious to the fact that commission paid is a figure linked to a financial year insofar as the relevant commission percentage bands apply within the period, and we have turned our minds to this when assessing what compensation is due.
30. Looking, then, at the 12 month period prior to dismissal. The Claimant was paid approximately £40,000 commission. Some of this would have obviously been related to sales done in the preceding period. The pre-dismissal period included several months of Covid lockdown, during which time the Claimant's sales suffered and corresponding commission payments would also be expected to drop. There were then 4 months at the end of the period when the Claimant's sales picked up - commission in respect of these may or may not have ultimately been reflected in the same or the next financial year.

Sales vs target

31. We see from the spreadsheets at pages 151 - 153 the performance of the sales engineers against target for each financial year. It is apparent from this that the Claimant achieved the following percentages against target sales:
 - (a) April 2018 - March 2019 (Claimant employed part-year): Target sales £1,600,000: achieved 69.55%
 - (b) April 2019 - March 2020: Target sales £1,750,000; achieved 99.55%
 - (c) April 2020 - March 2021: Target sales £1,700,000; achieved 52.20%

Chart at page 157

32. The chart at page 157 shows commission that was generated by the Claimant during his employment between November 2018 and June 2021. The Claimant pointed out that he had not been able to verify the information in this chart. Comparing the 'Incentive received in month' column with the figures shown on the Claimant's pay slips in the bundle we can see that these are consistent, however we recognise that the Claimant was concerned that the 'commission generated' column did not accurately reflect that which it was supposed to. We also have some uncertainty about the workings of the 'generated commission' column given that it doesn't seem to correlate with the Claimant's sales for the relevant month as shown in the spreadsheet at page 153. Whilst recognising that sales don't equate to commission, we would have expected to see some correlation between very high sales-figure months and the amount of 'generated commission'.
33. Putting that uncertainty aside, looking at the 'generated commission' column more closely we see that the amount of commission generated each month was, more often than not, under £1,000 per month throughout the Claimant's employment. This is supplemented, however, with less frequent but far more significant sums worth between £1,000 - £7,000. Although there was a period from September 2019 until March 2020 where the Claimant was consistently generating these larger sums the overall picture is more generally one of lower sums interspersed with higher one-off amounts and we find that this was the general pattern of the Claimant's work. We note the large 'commission generated' figure of approx. £16,000 in March 2020 which appears to be something of an outlier.
34. Looking across to the column showing 'incentive received in month' it can be seen that the monthly amounts of commission paid to the Claimant were low (less than £1,000) for more than a year after he started working for the Respondent. They then picked up markedly and were consistently more than £1,000 per month with several significantly larger sums appearing. The shape of the payments therefore mirrors the shape of the figures in the 'generated commission' but with a lag of several months, as might be expected.
35. We consider that the information in this chart is useful in showing a broad picture of how commission payments in the months following the Claimant's dismissal may have taken shape given that commission paid would be based partly on orders generated during the earlier period shown on the table. We also recognise, as confirmed in oral evidence by Mark Roberjot, that payment of commission in respect of sales of 'core' products tends to be much shorter given that such products are usually in stock or delivered within 6 weeks. It is the Claimant's case that his sales of core products accounted for approximately 50% of his commission, although Mark Roberjot suggested that it was typically the case that they are lower value items and so make up less of the field sales person's total remuneration. Either way, we find that the commission that would have been received by the Claimant in the months following his dismissal would have consisted of a mixture of commission relating to commission generated which is shown on the chart at page 157, and new sales of core

or short-delivery products. As commission generated was lower in the months preceding the dismissal, and Covid meant that sales generally were down, we conclude that commission levels immediately following the Claimant's dismissal would have been lower than those in previous periods.

Respondent's financial position

36. We note that the Respondent's annual report (page 346 of original bundle) for the year ending March 2021 states "Following the dramatic downturn in Q1, Q2 business has bounced back to pre-pandemic levels with the potential for significant growth..." and on following page "...we are on track to achieve a significant improvement in 2020 turnover. Budgets and margins are well controlled with profitability meeting expectations." This paints a positive picture of what is expected in the next financial year, which matches the Claimant's account of very positive sales in April - June 2021.
37. We have considered the evidence put forward by the Claimant to suggest that in the 4 months prior to his dismissal he had comparatively the best sales that he had ever had. Mark Roberjot agreed that in the final three month period the Claimant 'turned over slightly more' than in previous comparable periods although he felt that it would be inappropriate to extrapolate based on a three-month window. In our view the Claimant's start to the 2021/22 financial year, which coincided with lockdown restriction easing, is instructive.

Conclusion regarding loss

38. Looking at all of the factors in the round, including commission generated figures, the changing pandemic backdrop, the most recent sales figures as well as the Claimant's overall sales performance for previous years, and the extent of projects and quotes 'in the pipeline' as detailed by the Claimant, we estimate that the Claimant's commission for the 6 month period post-dismissal was likely to be lower than for the previous 12 month period, primarily because of the impact that Covid had on his sales and the lag between commission generated and commission paid.
39. The Respondent says that the relevant figures are those associated with commission generated and that these amount to approximately £1,000 per month. As we have already found that the correct measure of loss is in commission paid we do not accept this, but we do recognise the lower recent commission generated figures whilst simultaneously adjusting upwards for sales relating to short lead-time products. It is our judgment that in the first 6 months post-dismissal the Claimant would have received commission equivalent to £25,000 p.a.
40. Following this first 6 month period, seeing that Covid restrictions were lifting, the Claimant is an accomplished salesman who managed to rapidly obtain a new job at a higher basic salary, he considered that he had the most positive pipeline to date, and the Respondent's forecasts were for potential growth, it is our view that the Claimant would have generated commission to put himself back in pre-pandemic realms of earning. For the following 17 months therefore we consider that the Claimant would

have earned commission based on a total annual commission figure akin to that seen in the financial period April 2020 – March 2021 of c. £50,000.

41. In addition to the immediate loss of earnings the Claimant claims the sum of £150 in respect of pension loss for the period before he took up new employment as well as £500 for loss of statutory rights and £162 in expenses relating to his fuel costs for attending job interviews. We are satisfied that these amounts all represent loss sustained in consequence of the dismissal which it is just and equitable to award.

Mitigation

Actual earnings during 23 month period post dismissal (18 June 2021 – 17 December 2022)

42. Based on the figures set out at para 78 of Mark Roberjot's witness statement and in view of the confirmation in the letter from Podmores that the Claimant received two annual salary increases, we take the Claimant's average salary whilst at Podmores to be £47,000 pa. This was calculated on the basis of the average monthly salary for each month during the period of 22 months that the Claimant has worked at Podmores.

Podmores Commission

43. The Respondent has not raised anything to make us seriously doubt the Claimant's assertion that he had not received any commission as at the date of the remedy hearing. The Claimant has provided a letter from Podmores confirming this, he has provided his payslips, commission scheme and contractual documents. We are satisfied that the Claimant has attempted to comply with demands made of him by the Employment Tribunal and the Respondent. We find that he provided extensive information and it was only where he could not see the relevance of the information demanded by the Respondent, or where he had concerns about how the Respondent would handle that information, that he took steps to redact documents or chose not to request further information from his employer. Importantly, we note that he did in fact approach Podmores when he was ordered to provide certain information by the Tribunal even though he continued to hold the view that such information was irrelevant to his claim.
44. The Respondent has stated that it cannot trust the information provided by Claimant but we do not find that there is anything to support such a suspicion. On the contrary we note that the Respondent has been prone to jump to conclusions which are not borne out, notably in connection with the unidentified sum on the Claimant's payslips which turned out to be payments associated with or known to the Respondent, and in connection with the information on the Claimant's LinkedIn profile which has not been pursued.
45. In view of the evidence provided by the Claimant and the lack of any real challenge to this from the Respondent we accept that the Claimant has not received any commission from his new employer as at the date of the remedies hearing.

Overpayment

46. We have considered the matter of the overpayment that the Respondent says is demonstrated by the document at page 157 of the bundle. We found Mark Roberjot's oral evidence to be clear, consistent and plausible on the issue of the overpayment.
47. Against Mark Roberjot's evidence we must note the absence of supporting documentation to explain more fully what the overpayment related to. Mark Roberjot was also himself unable to explain to the Tribunal, or to the Claimant, what accounts and sales the payment related to, but suggested that the mere fact that a negative payment was shown on the 'Incentive generated but unpaid' column of the spreadsheet was sufficient to support the proposition that there had been an overpayment of - at the least - £6,186.26 (the negative amount shown next to the column relating to February 2021).
48. The Claimant himself did not accept that he had received an overpayment and although he did not point to any specific details which caused us to doubt the veracity of the document he submitted that the document was unreliable. We are mindful that the document was produced very late in the day and the Claimant had no real chance to investigate the alleged overpayment in any detail. In the absence of further supporting evidence or a good explanation as to why such evidence had not been prepared we are unable to conclude on a balance of probabilities that the Claimant was overpaid a sum of £6,186.26 or more.
49. Despite our findings above we considered whether any putative overpayment should be offset against compensation awarded to the Claimant. We considered the Respondent's submissions that, had the Claimant remained employed, the error would no doubt have been discovered and recovered at some stage. We find that this is not in fact the case. It was Mark Roberjot's evidence that he has never produced a spreadsheet like this one before, and this one was produced solely for the purposes of the remedy hearing. In Mark Roberjot's evidence he explained that the mistake was one which was not and could not have been flagged up by internal systems because 'everything balanced' and the discrepancy was only between sales commissions and what was actually paid in payroll. As he said, there was 'no way of picking it up' and the Respondent is only now going to take steps to address the lack of visibility of such problems. In our view there is no reason to believe that any overpayment or discrepancy would have ever come to light if the Claimant had remained employed by the Respondent. To the extent that such an overpayment was in fact made it cannot therefore be said to have reduced the loss suffered by the Claimant flowing from the dismissal - it had already been paid and would not have come to light if the Claimant had not been dismissed - and we therefore conclude that it is inappropriate to offset it as part of the compensation calculation.

25% uplift

50. The Claimant asked for a 25% uplift which we understand is probably a reference to the potential award for failure to comply with the ACAS Code. As was explained to

the Claimant during the hearing the ACAS Code does not apply to redundancy dismissals and so cannot be applied to the award of compensation in this case.

51. We have also considered whether the Claimant was provided with written particulars of employment in accordance with s38 Employment Act 2002 and we find that he was, meaning that no award of compensation is payable in this respect.

Calculation of compensatory award:

2 week period post-dismissal (not subject to Polkey)

Combined gross basic salary and commission of £65,000 = £46,389 net pa

$46,389 / 52 \times 2 = £1,784$

Further 24 week period up to 6 months (subject to Polkey)

$£46,389 / 52 \times 24 = £21,410$

Remaining period up to remedy hearing

104 weeks (total weeks between dismissal and remedy hearing) - 26 = 78 weeks

Combined gross basic salary and commission of £90,000 = £60,889 net

$60,889 / 52 \times 78 = £91,333.50$

Other losses

Pension £150

Loss of statutory rights £500

Job interview expenses £162

Total net loss (excl. 2 weeks) before deductions = £113,555.5

Deductions

Pay in lieu of notice from Respondent £3,333.33 gross = £2,572 net

Commission after termination from Respondent £4,580.40 gross = £4,174.63 net

Earnings from Podmores of £47,000 (£35,749 net) divided by 52 x 91 weeks (number of weeks employed) = £62,561 net

Total deductions = £69,307.63 net

10.5 reserved judgment with reasons – rule 62

Net loss and Polkey

Total loss after deductions = £113,555.50 - £69,307.63 = £44,247.87

Applying Polkey reduction of 33%

£44,247.87 x 0.66 = £29, 204

Add the 2 week post-dismissal period sum of £1,784 = £30,988

Total compensation after adjustments = £30,988 net

Grossing up

Tax free allowance (£30,000 - redundancy pay already paid) = £28,368

Compensatory award total = £30,988

Figure to be grossed up = £30,988 - £28,368 = £2,620

Applying marginal tax rate of 40% = £2,620 / 0.6 = £4,367

Grossed up total (tax free amount + grossed up amount) = £28,368 + £4,367 = £32,735

Total Compensatory award due is £32,735.

Employment Judge **Bennett**

Date: 23 May 2023