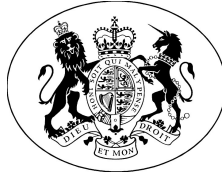


RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)



EMPLOYMENT TRIBUNALS

Claimant: Mr Mark Taylor
Respondent: Redcentric Solutions Limited

Heard at: Leeds Employment Tribunal
Before: Employment Judge Deeley

On: 7 December 2023 (by CVP videolink)

Representation:

Claimant: Mr A MacMillan (Counsel)
Respondent: Miss J Hale (Solicitor)

RECONSIDERATION OF LIABILITY AND REMEDIES JUDGMENT (RESERVED)

1. The Tribunal on its own initiative (with the consent of both parties) reconsidered the liability judgment dated 13 November 2023 as part of the Remedies Hearing on 7 December 2023. This reconsideration was made pursuant to Rule 72(1) of the Employment Tribunal Rules of Procedure 2013.
2. The Tribunal has concluded that the claimant's claim for non-payment or under-payment of commission succeeds and is upheld in relation to the claimant's team's sales during the months of:
 - 2.1 December 2022, January 2023 and February 2023 (payable two months later on the respondent's normal payroll dates in February 2023, March 2023 and April 2023); and
 - 2.2 March 2023 and April 2023 (payable two months later on the respondent's normal payroll dates in May 2023 and June 2023).

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

3. However, the Tribunal has also concluded that the any over-payments of commission pay that was paid to the claimant during the months of September 2022, October 2022 and November 2022 should be offset against any non-payments or under-payments of commission pay relating to sales made by the claimant's team from December 2022 to April 2022.
4. The Tribunal declares that the claimant has suffered unauthorised deductions from wages **totalling £13,961.18 gross** in relation to the period that this claim relates to, except for commission payments relating to the claimant's team's sales during April 2023 (payable in June 2023) (the "**April Commission**"). A full breakdown of the calculation of the award of £13,961.18 is set out later in this judgment.
5. The Tribunal has issued separate case management orders relating to calculation of the April Commission, because the parties did not provide sufficient information for the April Commission to be calculated as part of this judgment.
6. The award for unauthorised deductions from wages must be paid to the claimant on a gross basis.

REASONS

7. Rules 70-72 of Schedule 1 of the Employment Tribunal (Constitution and Rules of Procedure) Regulations 2013 (the "**2013 Rules**") set out the requirements for a reconsideration application.
8. The purpose of the reconsideration provisions in the 2013 Rules is to decide whether the Tribunal's judgment on a particular claim should be confirmed, varied or revoked.
9. I note that Rule 70 permits the Tribunal to "*reconsider any judgment where it is necessary in the interests of justice to do so*". The EAT confirmed in *Outasight VB Limited v Brown UKEAT/0253/14* that the caselaw guidance relating to the equivalent 'review' provisions under the previous 2004 Rules also applied to the 2013 Rules. This guidance includes:
 - 9.1 that public policy requires that there must be finality in litigation;
 - 9.2 a failure by one side to draw attention to a particular argument will not generally justify reconsideration; and
 - 9.3 '*in the interests of justice*' means the interests of justice to both sides.
10. The Tribunal had previously declared that the claimant suffered unauthorised deductions from wages in the liability judgment dated 13 November 2023 (the "**Liability Judgment**"). Paragraphs 79 and 80 of the Liability Judgment stated:

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

“79. I have therefore concluded that commission payment for February, March and April 2023 were ‘properly payable’ to the claimant within the meaning of s13 of the ERA because:

79.1 the claimant had a legal entitlement to participate in a commission plan, as set out in his offer letter and contract of employment. The claimant’s offer letter stated:

“You will also be eligible to earn commission with an annual on target commission amount of £90,000. Further details of the commission scheme will be shared with you upon commencement of the role.”

Clause 7 of the claimant’s contract stated:

“You will be notified separately of any entitlement to bonus or commission. The Company reserves the right at any time to withdraw or amend any bonus or commission scheme, which is force from time to time.”

79.2 once the claimant started working for the respondent, then he was entitled to receive commission payments calculated in accordance with the terms of any commission plan notified to him;

79.3 the respondent issued the Commission Plan by email in October 2022 (replacing their previous commission plan for sales managers) and did not seek to vary or amend the terms of the Commission Plan after this time;

79.4 the claimant’s commission payment under the Commission Plan for each month is capable of quantification (and in fact both parties have sought to quantify the amount due).”

80. Mr Brady stated that the Commission Plan did not contain all applicable terms. He relied on the final sentence of the Commission Plan which stated that all commission payments were subject to the respondent’s ‘ultimate discretion’. However, even if this were correct, such discretion is not without limits. In particular:

80.1 sickness absence is not a relevant factor identified in the Commission Plan as a reason for the respondent to exercise its discretion to withhold or reduce commission payable under the terms of that plan. The respondent did not provide any examples of when sickness absence had previously been taken into account when reaching decisions on commission payments;

80.2 individual performance for managerial sales staff (other than where they are subject to a Sales Improvement Plan or disciplinary sanctions) is also not a relevant factor identified in the Commission Plan as a reason for the respondent to exercise its discretion to withhold or reduce commission payable under the terms of that plan;

80.3 if either of those matters were reasons as to why the respondent exercised its discretion to withhold commission payments due to the claimant, then such exercise of discretion was irrational or perverse. This is because the

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

respondent took into account irrelevant factors when exercising its discretion.

81. *The claimant has therefore suffered an unauthorised deduction from wages in relation to commission payments for February, March and April 2023.*”

11. The claimant’s representative noted during the Remedies Hearing of this claim on 7 December 2023 that the claimant was in fact claiming unauthorised deductions from wages relating to non-payment of commission:

11.1 which related to his employment during the months from December 2022 to April 2023 inclusive (the “**Commission Months**”); and

11.2 which would (if applicable) be payable to him two months later as part of the respondent’s payroll for the months of February to June 2023 respectively (the “**Payment Months**”);

as set out in the table below.

Commission Month	Payment Month	Respondent’s reason for non-payment of commission
December 2022	February 2023	Paragraph 75.1 of Liability Judgment: <i>“February 2023: over-payments of commission pay for preceding months, according to the respondent’s revised method of calculating commission payments”</i>
January 2023	March 2023	Paragraph 75.2 of the Liability Judgment: <i>“March and April 2023: [the claimant’s] sickness absence from 24 January to 27 February 2023 and from 13 April 2023 until his dismissal. This is because Ms Wood stated that this was the reason for non-payment of commission in those months in her letter of 19 May 2023. I also accepted Mr Green’s evidence that this was Mr Brotherton and Mr Senior both stated that this was the reason why the claimant’s commission for March and April 2023 was withheld.”</i>
February 2023	April 2023*	Same as for March 2023 Payment Month
March 2023	May 2023	Respondent’s evidence during Remedies Hearing:

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

Commission Month	Payment Month	Respondent's reason for non-payment of commission
		Claimant's employment terminated before the May 2023 payroll date
April 2023*	June 2023	Same as for May 2023 Payment Month

**Claimant's employment terminated on 28 April 2023.*

12. The claimant's claim for commission relating to the Commission Months was set out at paragraph 6 of his Particulars of Claim (submitted when his ET1 form was presented). He did not break down the calculation of his claimed commission payment in his original schedule of loss at the Liability Hearing of this claim. However, he did provide a revised schedule of loss setting out a breakdown of the payments claimed for the Remedies Hearing.
13. The Tribunal noted during the Remedies Hearing that the Liability Judgment did not contain (or was somewhat ambiguous as to its) findings of fact and conclusions in relation to the claimant's complaint of unauthorised deductions relating to commission which the claimant claimed was payable after his employment terminated on 28 April 2023. This commission related to the months of March and April 2023 and the claimant stated that these payments were payable in the respondent's May and June 2023 payroll.
14. With the consent of both parties, the Tribunal has reconsidered this part of the Liability Judgment and the Tribunal's conclusions are set out in this judgment.

ISSUES FOR THIS RECONSIDERATION AND REMEDIES JUDGMENT

15. The remaining questions for the Tribunal to decide are:
- 15.1 what method should be used to calculate the commission payments for the Commission Months of December 2022 to April 2023 (Payment Months February 2023 to June 2023);
- 15.2 whether or not the claimant was still entitled to be paid any commission that would be payable after his employment terminated;
- 15.3 what award (if any) should be made to the claimant in respect of any commission payments which were accrued but not made to him in respect of the Commission Months from December 2022 to April 2023 (Payment Months from February to June 2023); and
- 15.4 whether or not the respondent was entitled to 'clawback' any commission paid to the claimant prior to February 2023 (relating to the claimant's employment

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

in September, October and November 2022), following discussions between Mr Bretherton and Mr Green regarding the calculation method for commission in February 2023.

ADDITIONAL FINDINGS OF FACT

16. The Tribunal considered the following evidence during the Remedies Hearing:
- 16.1 Witness statements and evidence from Mr Green (for the respondent) and from the claimant; and
 - 16.2 Documents contained in the parties' joint remedies hearing file, together with the 'soft' copies of the excel commission calculation spreadsheets produced by the respondent at the start of this hearing at the Tribunal's request (printed copies of these were already included in the remedies hearing file itself).
17. The Tribunal made the additional findings of fact set out below. The Tribunal's findings of fact should be read alongside those made in the Liability Judgment.

Contract of employment – additional provisions

18. The Contract (as defined at paragraph 17 of the Liability Judgment) contained clauses including:

18. Provisions Relating to The Termination of Employment

...

18.3 Pay in Lieu

The Company reserves the right at its sole discretion to terminate your employment without notice on payment to you of an amount equal to your basic salary (at the rate payable when the Company makes its selection) for the notice period.

...

22. Deductions

The Company may at any time deduct any sums which you owe to the Company from your pay or from any other payment due to be made to you by the Company. In addition, you will at all times pay to the Company upon demand any sums which you owe to the Company. This provision does not affect the right of the Company to recover any sums or balance of sums owed by you to the Company by taking legal proceedings.

Commission Plan – additional provisions

19. The Tribunal decided in the Liability Judgment that the express written terms of the Commission Plan (as defined at paragraph 21 of the Liability Judgment) applied to the claimant's commission payments, relating to the period from September 2022

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

onwards. The Commission Plan terms have been set out in detail in the Liability Judgment. Additional terms of the Commission Plan included:

Purpose and Scope

The purpose of this commission plan is to:

- *Drive business sales performance*
- *Provide clarity on how Sales Performance will be measured and rewarded Margin Types Commission Bonus is calculated on your Sales Team's Total Contract Cash Margin (TCCM) within Orders achievement against target (the cumulative target for all members of your team).*

...

Commission Calculation

Commission will be calculated as a percentage of your On Target Bonus based on your Sales Team's cumulative performance against their TCCM target, as follows:

Team Total Contract Cash Margin achievement x Commission Rate Percentage = Commission

All orders will be booked into the orderbook based on the date closed, and commission calculations will be carried out sequentially.

The commission rate payable will be subject to YTD performance versus target.

...

Commission Instalments

The commission instalment will be made two months after the month the performance sales team's achievement was booked.

...

Conditions

...

Redcentric reserves the right to discontinue or vary the scheme with seven days' written notice.

Redcentric reserves the right to review targets on a quarterly basis should a material change occur.

...

Redcentric reserve the right to recover commission payments made:

- *in error;*
- *in respect of orders won and subsequently cancelled; or*
- *where payment is not received from the client, three months after the due date for payment.*

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

In such cases the company reserves the right to deduct the balance from any monies due. Any waiving of the company's right to recover incentive payments must be authorised by any two of CEO, CFO or Group Sales & Marketing Director.

Redcentric reserve the right to withhold commission indefinitely or refuse payment if, at the time the commission is due, the salesperson is:

- *Under a Sales Improvement Plan (SIP)*
- *Under a disciplinary sanction*
- *Serving notice, given either by the Company or the individual*

All payments are at the ultimate discretion of the Company.

Calculation of commission payments

20. The claimant wrote to Ms Wood on 3 May 2023, stating that:

"I am due commission for the months margin sales outlined: December (£277,411), January (£784,185), February (£305,072), March (£676,370), April (£693,167). The records show that this totals £2,736,155 of Margin was signed during this time. The rate to be applied as it was in October and November is 0.016552. Which means £45,288 is due to me."

21. Ms Wood responded on 13 May 2023, stating:

"Your letter details payments of commission outstanding. Unfortunately, as you are aware and as is written into our commission scheme details, any payments in the commission scheme are at the ultimate discretion of the Company and can be withheld at any time. Due to your levels of absence we do not feel it appropriate to pay commission when you have not been in the business over this period to influence sales results."

22. The claimant gave evidence that he had calculated the figure of 0.016552% commission pay by taking the commission paid to him and dividing it by his team's sales. The claimant's representative clarified that the actual percentage was 1.6552%, not 0.016552% as stated by the claimant.

23. I concluded that the claimant had in effect 'worked backwards' to reach an estimated commission rate because:

23.1 using the claimant's methodology, the percentage for the Commission Month of September 2022 (Payment Month of November 2022) was 0.68969%. The claimant did not explain why he had ignored that percentage and had only looked at the percentages for the Commission Months of October to December 2022 (Payment Months of December 2022 to February 2023);

23.2 the claimant had not taken into consideration any of the terms of the Commission Plan that the Tribunal found in the Liability Judgment to apply to the calculation of his commission. It is perhaps not surprising that the claimant had failed to do so when calculating the amounts set out in his letter to Ms

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

Wood of 3 May 2023 because the claimant’s evidence at the Liability Hearing was that he had not read the Commission Plan until the start of these proceedings. However, the claimant had not taken into account the Tribunal’s Liability Judgment findings when providing evidence at the Remedies Hearing.

- 24. The Tribunal requested digital copies of the excel spreadsheets that Mr Green produced which he called the “**Commission Calculator**”. Extracts of Mr Green’s spreadsheet with his calculations for the claimant is attached to this Judgment at the Annex.
- 25. Mr Green explained the calculations in the Commission Calculator during this hearing in detail and demonstrated examples of how the formulae in the spreadsheets worked by sharing his screen during the Remedies Hearing.

Calculation of commission payments for Commission Months: September 2022 to November 2022

- 26. The Tribunal accepted Mr Green’s evidence that Sales Managers’ commission payments for the Commission Months from September 2022 to November 2022 (Payment Months from November 2022 to January 2023) was calculated as follows:
 - 26.1 divide the claimant’s on target commission of £90,000 per year by 12 months = £7500 on target commission per month;
 - 26.2 calculate the Team’s percentage achievement against the Year to Date target and then decide which commission rate should be payable, according to the table below which was set out in the Commission Plan:

Team Target	Team Achievement	<85%	85% - 94.99%	95% - 109.99%	110% +
£ 6,524,632	£ 7,536,708	50%	75%	100%	120%

- 26.3 finally multiply it by the monthly Team percentage achievement against monthly target to provide the amount of commission payable to the Sales Manager.
- 27. For example, the calculation for the Commission Month of September 2022 (Payment Month November 2022) was:

Claimant’s commission calculation - September 2022		
1. £7500 monthly on target commission	Claimant’s average monthly on target commission	<i>Calculated by dividing annual on target earnings of £90,000 by 12 months</i>

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

2. Multiply by 50% = £3750	Commission multiplier for the Team's achievement against annual sales target	<i>Team achieved less than 85% of annual target in September 2022, so the applicable multiplier was 50%</i>
3. Multiply by 121.84% = 4569.05	Team's percentage achievement against monthly average sales target	
4. Commission = £4569.05	Commission payable to claimant in November 2022 payroll	

Calculation of commission payments for Commission Months: December 2022 to April 2023

28. Mr Green stated that he changed the method for calculating commission calculation payments for the Commission Months December 2022 to April 2023 (Payment Months February 2023 to June 2023). The Tribunal made the following findings of fact in the Liability Judgment at paragraphs 29 to 30:

"29. I also accept Mr Brady and Mr Green's evidence that two days before the February 2023 payroll run, there was a query about the commission payment for another colleague (DW). Mr Brotherton reviewed DW's commission payment on a particular deal and took the view that DW's commission payments under the Commission Plan had not been calculated correctly. Mr Brotherton noted that the application of the 'year to date' criteria in the commission plan appeared to be incorrect, which had potentially led to over-payments being made to all sales staff and sales managers.

30. Mr Green stated that:

30.1 Mr Brotherton and Mr Senior decided that commission payments should be placed on hold for all sales managerial level staff (including the claimant) whilst they re-calculated commission payments;

30.2 Mr Green then carried out the calculations and noted that the claimant had in fact been overpaid a total of around £8000 in relation to commission paid up to and including the respondent's January 2023 payroll date."

29. Mr Brotherton and Mr Senior instructed Mr Green that for all Commission Months from December 2022 onwards (Payment Months from February 2023 onwards), the final step of the calculation should be to multiply the amount by the team's year to date percentage achievement against target, rather than the team's percentage achievement against average monthly target.

30. For example, in relation to the Commission Month of September 2022, the revised calculation would be as set out in the table below:

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

September 2022: Original calculation	Revised calculation	<i>[NB reference to the team is to the claimant's sales team]</i>	Calculation notes
1. £7500 monthly on target commission	£7500 monthly on target commission	Claimant's average monthly on target commission	<i>Calculated by dividing annual on target earnings of £90,000 by 12 months</i>
2. Multiply by 50% = £3750	Multiply by 50% = £3750	Commission multiplier for the team's achievement against annual sales target	<i>Team achieved less than 85% of annual target in September 2022, so the applicable multiplier was 50%</i>
3. Multiply by <u>121.84%</u> = 4569.05	Multiply by <u>83.34%</u> = 3125.25	Original calculation team's percentage achievement against monthly average sales target (excel spreadsheet row H17)	Revised calculation team's percentage achievement against annual sales target (excel spreadsheet row H18)
4. Commission payable = <u>£4569.05</u>	Commission payable = <u>£3125.25</u>	Commission payable to claimant in November 2022 payroll	

31. Mr Green stated in his evidence during the Remedies Hearing that:

- 31.1 he had 'miscalculated' commission payments for the Commission Months September to November 2022 (Payment Months November 2022 to January 2023) because he had not factored in the accrued year to date performance percentage into the calculation;
- 31.2 he had mistakenly used the monthly average sales target percentage in Step 3 of the table above in the original calculation. He stated that Mr Brotherton pointed out that this could lead to the anomalous situation where a Sales Manager was paid significantly more commission than his on target earnings, even though his team was behind on their year to date sales target; and
- 31.3 some individuals received more commission as a result of the change in the calculations, whilst others received less. This would depend on how the change in calculation method affected each individual's figures.

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

32. Mr Green accepted during cross-examination that Mr Brotherton had a different 'interpretation' of the Commission Plan to Mr Green. The claimant's representative put to Mr Green that this was not an error, but was in fact an alteration to the plan. Mr Green responded (with my clarifications in square brackets):

"It was an alteration because I'd been miscalculating. I thought this was to work out which rate on Row 21 [Year to Date percentage on target annual commission paid] would be payable against the commission for that month. Mr Brotherton said no, this should be worked out on a Year to Date basis, otherwise the sales manager could vastly achieve on his commission earnings [i.e. receive significantly more than his on target commission] but not achieve his target [i.e. the sales manager's team's annual target – see next paragraph below]."

33. Mr Green later confirmed in response to my question that he was referring to the sales manager's team's annual target.

34. There was no dispute between the parties that until these proceedings started, the claimant was not informed of this change in the respondent's calculation method or of any proposed "clawback" from commission payments made in January 2023 or earlier.

35. The claimant argued that:

35.1 the change in calculation amounted to an alteration to the Commission Plan which took effect from the Commission Month December 2022 (Payment Month February 2023);

35.2 he did not believe that Mr Green had made an error in his calculations – rather, he stated that Mr Brotherton had a 'different interpretation' of the Commission Plan;

35.3 there should be no clawback of any commissions paid for the Commission Months September to November 2022 (Payment Months November 2022 to January 2023) because Mr Green had not erred in his original calculation – instead the respondent had altered its interpretation of the terms of the Commission Plan.

36. Mr Green stated during cross-examination that he did not accept it was a 'change' to the Commission Plan itself. He stated:

"It was an error on my behalf – once it was pointed out and revised based on the year to date basis, [Sales Managers] would achieve 100% of on target earnings if they achieved 100% of the Target".

37. Mr Green also stated that out of the four Sales Managers (excluding the claimant), as set out in the calculation spreadsheets provided by the respondent:

37.1 two Sales Managers' commission payments were clawed back in part (Sales Managers 2 and 3);

37.2 one Sales Manager was paid more commission because their revised calculation was higher than their original calculation (Sales Manager 4); and

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

37.3 one Sales Manager's commission payments would have been clawed back in part, but for the fact that that particular Sales Manager was on a commission guarantee which had been negotiated when they joined the respondent (Sales Manager 1). Sales Manager 1's guarantee was that they would receive a set amount of commission pay, regardless of their team's performance for a fixed period at the start of their employment.

Status of commission payments where the Payment Months were after the claimant's employment was terminated on 28 April 2023

38. The respondent contended that the claimant was not entitled to commission payments where such payments would have been made in Payment Months whose payroll dates took place after the claimant's employment terminated on 28 April 2023 (the "**Termination Date**").

39. The claimant disputed this, stating that there was nothing in the Commission Plan to state that no payments were due following termination of employment.

40. I note that the Commission Plan states:

"Redcentric reserve the right to withhold commission indefinitely or refuse payment if, at the time the commission is due, the salesperson is:

- *Under a Sales Improvement Plan (SIP)*
- *Under a disciplinary sanction*
- *Serving notice, given either by the Company or the individual*

All payments are at the ultimate discretion of the Company."

41. None of these circumstances applied in the claimant's situation, because he was paid in lieu of one week's notice. The respondent did not seek to argue whether the decision in the Liability Judgment that the claimant was in fact entitled to three months' notice had any bearing on commission payments for Payment Months falling after the Termination Date.

42. The Commission Plan does not state expressly what will happen to the commission that would otherwise be payable in circumstances where an individual's employment has already terminated and they are not subject to an existing disciplinary sanction and/or a Sales Improvement Plan.

43. The claimant stated in his evidence at the Remedies Hearing that there should be a "*trueing up*" of all payments when his employment ended. He stated:

"I did the work in March and April – it's like overtime."

44. Mr Green stated during his evidence at the Remedies Hearing that it was the respondent's practice not to pay commission to former employees:

"The moment someone leaves, we don't pay anyone commission...Lots of things were not included in the commission plan. It provides a general overview of how employees expected to get paid – it does not deal with everything".

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

45. Mr Green also stated that around twenty of the respondent's sales staff have 'walked away' from commission payments on termination of employment, during the 18 months that Mr Green has worked for the respondent.
46. Mr Green stated that one employee was paid commission after their employment terminated, because this was: "*pre-agreed as a gesture of goodwill*". However, Mr Green stated that: "*For everyone else it's a standard no*". Mr Green also noted that many sales staff negotiate guaranteed commission payments from a new employer. This is because they would otherwise 'lose out' on commission that would have been payable, if they had remained employed by their previous employer.
47. The claimant's representative asked Mr Green what would happen if an individual retired from their employment with the respondent. Mr Green stated:
- "It's exactly the same scenario – you walk away from commission unless you have something pre-agreed with CFO or CEO to honour payments.*

We don't pay commission all up front – the [sales employees] only get paid initial 70% of commission within 2 months of closing deal. The rest is withheld and spread over the next 2 years. They don't get this if they leave."

Additional Relevant Law

48. Please refer to the Relevant Law section of the Liability Judgment, as well as to the law set out below in this judgment. The Tribunal considered the parties' helpful oral submissions, but has not reproduced these in full in the interests of brevity.
49. The Tribunal summarised the caselaw on the question of whether wages are 'properly payable' under s13 of the ERA at paragraphs 68-71 of the Liability Judgment.
50. The Tribunal drew two cases to the parties' attention before submissions were made at the Remedies Hearing regarding the question of payments after termination of employment:
- 50.1 *Peninsula Business Services Ltd v Sweeney* 2004 IRLR 49, EAT ("**Peninsula**"); and
- 50.2 *Brand v Compro Computer Services Ltd* 2005 IRLR 196, CA ("**Brand**").
51. The claimant's representative also referred to a first instance Employment Tribunal decision, which he noted might be persuasive (but not binding) authority. However, the first instance decision was a 2006 judgment summarised in the IDS Handbook on Wages. The claimant's representative was unable to provide a copy of the decision itself. I note that the IDS Handbook's summary did not set out the wording of the clause that the Tribunal in that case had been asked to consider in its judgment.

EAT's decision in Peninsula

52. Mr Sweeney resigned on 2 July 2021, after around 9 months' employment with Peninsula. Peninsula told Mr Sweeney that he would not receive any commission

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

payments on termination of employment. Peninsula said that this was because their commission scheme contained a term stating that commission was only payable if an employee was still in Peninsula's employment at the end of a calendar month. Mr Sweeney had previously signed the commission scheme terms and the EAT found that these were incorporated into his contract of employment.

53. The value of Mr Sweeney's claim was significant. Paragraphs 10 and 11 of the EAT's judgment state (with my underlining for emphasis):

53.1 *"Put simply, section A [of Peninsula's commission scheme] provided that the salesman's commission was payable at the end of the calendar month following the payment by the customer of 25% of the fee. But (subject to two exceptions which do not apply in this case) section B(1), (2) and (3) provided that such commission was only payable if the salesman was still in Peninsula's employment at the end of that calendar month. Mr Sweeney resigned on 2 July 2001, and so on the face of it he thereupon forfeited any right to commission he could be said to have earned in the past, but which had not yet become payable to him in accordance with section A. His claim before the tribunal was that, despite the terms of section B, he was nevertheless entitled to be paid such commission";*

53.2 Mr Sweeney's basic salary was £8,500. His claim for commission in the Tribunal represented the vast majority of his potential earnings during last year of employment with Peninsula:

"His claim to nearly £21,000 commission was not just in respect of commission he had earned by sales during the month or two before his resignation. In broad terms, it represented probably all (or at least most of) the commission he had earned over the previous nine months, and so represented a major proportion of what he would regard as his earnings from Peninsula during his last year with it."

54. The EAT stated at paragraph 37 of its decision:

"From the moment he signed the commission rules document, he could have had no expectation, reasonable or otherwise, of being paid post-resignation commission, since section B made it clear he would not be entitled to such commission."

Court of Appeal's decision in Brand

55. Mr Brand was made redundant with one month's pay in lieu of notice with effect from 26 July 2021. Compro told Mr Brand that he would not receive any commission because he had to be in "full-time employment" with Compro in order to be paid his commission payment. (There was no dispute that Mr Brand worked on a full-time basis for Compro prior to his termination date).

56. The key terms of Mr Brand's contract quoted by the Court of Appeal at paragraphs 2 and 3 of its judgment included:

"3. Salary

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

...

In addition to your basic salary you are eligible for commission on sales. The commission payable is detailed in the commission scheme operating at the time and is illustrated below. The company reserves the right to vary or replace the scheme in line with operational requirements. Any change to the scheme as a result, will take effect thereby replacing any previous commission scheme. Quarterly targets will be agreed with you on commencement of employment.

The commission scheme is based on gross margin on sales generated each month and is paid monthly in arrears ...”

57. Mr Brand signed the commission scheme memorandum. The key terms of Compro’s commission scheme quoted by the Court of Appeal at paragraphs 4 to 11 of its judgment included (with underlining for emphasis):

“1. Objective

The key objective of Compro for 2000/2001 is to achieve the sales margin and profit targets. The plan rewards you for the achievement of your targets, which contributes to this key objective.

...

4.1 The sales margin target

The sales margin incentive falls within the framework of your current commission scheme. Commissions are calculated at the end of each month and paid in the next payroll, however, commission is earned only when Compro is in possession of signed time sheets from the contractor. In situations where the customer does not pay or significantly delays payment, Compro reserves the right to recover commissions paid to you but not earned. Each month's results are calculated on a stand-alone basis using the commission table below. There is no cap on earning potential.

...

6. Plan interpretation

(1) The plan assumes that you remain in full-time employment with Compro at all times in order to qualify for the commission payments.

(2) The payment of commission will be based upon customer payment, in accordance with Compro accounting principles.

(3) In the event of any disputes concerning plan interpretation or conflicts, the issue should be put in writing to the sales director, who will respond within 10 working days.

(4) In any event the managing director's decision is final.”

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

58. The Court of Appeal concluded at paragraph 35 that the clause would only operate if Mr Brand switched from full-time work to part-time work:

“I would not accept that clause 6(1) was intended to introduce a new condition of entitlement depriving the employee of commission earned, in the sense indicated in clause 4.1 of sales made and time sheets signed by the contractor being received by Compro, if the employee did not remain in full-time employment at the time when the commission was otherwise due to be paid. That gives to clause 6(1) a meaning which goes beyond what the words can reasonably bear. The language of clause 6(1), unlike that of clause 4.1, is expressed as an assumption, viz. that Mr Brand remains in full-time employment with Compro throughout in order to qualify for commission payments. ...The language of assumption suggests to me that all that was intended to be conveyed by clause 6(1) was that Mr Brand's status, when he signed the memorandum as a full-time employee, would not change to part-time employment at or for any time if he was to qualify for commission payments.”

59. The Court of Appeal held that commission is payable unless there are clear words making it plain that any accrued entitlement to commission is dependent on the employee being in employment at the date when the commission would be payable (see paragraph 38). They therefore concluded that Mr Brand should be paid his commission payments that fell due after his employment with Compro had ended. Gibson LJ stated at paragraph 36 (with my underlining for emphasis):

“36

Such a harsh result would be inconsistent with the avowed purpose of the plan, to give rewards for the achievement by Mr Brand of the targets set for him by Compro. In my judgment, it would have needed clearer words to override the entitlement to the reward of commission on sales achieved before the employment ended. I do not accept that to construe clause 6(1) as confirming that Mr Brand's status as a full-time employee should at no time change to that of a part-time employee if he was to qualify for the commission payments deprives the words 'at all times' of any meaning. I agree with Mance LJ that it means 'at all times relevant to the earning of commission.’

60. Gibson LJ noted at paragraph 37 that the courts should construe contractual documents in accordance with ‘business common sense’. However, he also commented that:

“... it is common ground that Compro was not being philanthropic in entering into the contracts with its employees. There can be no doubt but that it was acting in its own interests in putting forward the terms which it did. Why should the employee be content with clause 6(1) (if it has the meaning which Compro suggests that it has), given that he would surely regard both the basic salary along with the commission as his remuneration? Why would the employee be willing to accept that he would not be entitled to more than his modest basic salary for the final period of his

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

employment? If he had worked hard in the month preceding the determination of his employment and achieved his targets, why should he accept that he would not be entitled to any commission for that period merely because he had earned good commission earlier? The well-advised employer would, if Compro were right, always seek to terminate the contract of employment shortly before the commission payment date at the end of the month, and no doubt to dismiss summarily as well with a payment in lieu of notice.

38

For my part, I do not accept that such a one-sided bargain is one which the parties should be taken to have entered into, in the absence of clear words making plain that any accrued entitlement to commission was dependent on the employee also being in employment at the date when the commission would be payable. There are no such words in clause 4.1 or in clause 6(1).”

Applying the Law to the Additional Findings of Fact

Method of calculation of commission for Commission Months December 2022 to April 2023 (Payment Months February to June 2023)

61. I concluded that the terms of the Commission Plan applied to the claimant's commission payments for the Commission Months December 2022 to April 2023 (see paragraphs 17 to 25 of the Liability Judgment).
62. I have concluded that the correct method for calculating commission payments under the terms of the Commission Plan was the revised calculation method that the respondent applied to Sales Managers, following Mr Green's meeting with Mr Brotherton in February 2023.
63. The key reasons for my conclusion are:
 - 63.1 Mr Green provided a detailed explanation of the method by which the revised calculations were carried out, as set out at length in the findings of fact in this judgment and the Liability Judgment; and
 - 63.2 the claimant's calculation of his commission rate did not bear any relation to the terms of the Commission Plan at all. Rather, he had taken the commission payments that he had received and divided them by the team's percentage achievement against target which gave a 'commission rate' of 1.6552%, for the three commission payments that he received in Payment Months September, October and November 2022. The claimant's evidence ignored the fact that his calculation method would give a 'commission rate' of 0.68969% for the commission payment that he received in September 2022. The claimant did not attempt to explain this discrepancy and his representative did not make any submissions on this issue.
64. The respondent therefore made an unauthorised deduction from wages from the claimant in relation to the Commission Months of December and January 2023 (Payment Months of February and March 2023).

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

65. I consider the respondent's arguments that:

- 65.1 no commission was payable after termination of employment; and
- 65.2 that any payment due should be subject to a 'clawback of commission that was 'overpaid' in accordance with the previous calculation method for the Payment Months of September, October and November 2022 in the next two sections of this judgment.

Commission Payments that would otherwise be due on payroll dates after termination of employment relating to Commission Months of March and April 2023 (Payment Months of May and June 2023)

66. I have concluded that the claimant is entitled to be paid commission payments for the Payment Months of May and June 2023. The key reasons for my conclusion are:

- 66.1 the respondent drafted the terms of the Commission Plan and issued them to sales managers after the claimant had started working for the respondent. There was no opportunity to negotiate or comment on the terms of the Commission Plan;
- 66.2 the written terms of the Commission Plan do not state that commission ceases to be payable after termination of employment;
- 66.3 it is a basic principle of contract law that any ambiguous drafting in a document should be construed against the party who drafted the document. This is known by lawyers as the 'contra proferentem' rule;
- 66.4 the written terms of the Commission Plan state that commission is not payable to employees serving notice. However, the respondent chose to pay the claimant in lieu of notice. They could, of course, have decided to require the claimant to remain employed during his notice period;
- 66.5 the Court of Appeal in *Compro* stated that commission is payable unless there are clear words making it plain that any accrued entitlement to commission is dependent on the employee being in employment at the date when the commission is payable;
- 66.6 the Employment Appeal Tribunal reached what may appear to be a conflicting outcome in *Sweeney*. However, *Sweeney* can be distinguished from this claim because:
 - 66.6.1 the claimant did not sign any document indicating his acceptance of the Commission Plan and was in fact unaware of the Commission Plan terms until these proceedings commenced, as set out in the Liability Judgment;
 - 66.6.2 Peninsula's commission scheme contained clear wording stating that employees would forfeit any unpaid commission payments if they were no longer in Peninsula's employment at the end of the calendar month. The Commission Plan does not contain any such clear wording;

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

66.7 the respondent has exercised its discretion to pay commission after termination for another employee by prior agreement, as explained by Mr Green during his evidence;

66.8 the claimant was unaware both that the respondent intended:

66.8.1 to terminate his employment in April 2023; and

66.8.2 to refuse the claimant any commission pay after termination of employment.

Therefore, he had no opportunity to reach an agreement regarding his commission arrangements with the respondent.

67. The respondent therefore made an unauthorised deduction from wages from the claimant in relation to the Commission Months of March and April 2023 (Payment Months of May and June 2023).

Correct method for calculating commission payments

68. I have concluded that the correct method for calculating commission payments from September 2022 onwards was the revised method used by the respondent from February 2023 onwards. The key reasons for my conclusion are:

68.1 the terms of the Commission Plan headed "Commission Calculation" state (with my underlining):

Commission Calculation

Commission will be calculated as a percentage of your On Target Bonus based on your Sales Team's cumulative performance against their TCCM target, as follows:

Team Total Contract Cash Margin achievement x Commission Rate Percentage = Commission

All orders will be booked into the orderbook based on the date closed, and commission calculations will be carried out sequentially.

The commission rate payable will be subject to YTD performance versus target.

68.2 the underlined wording above specifically refers to the claimant's team's YTD [Year to Date] performance (i.e. Row 16 on the Commission Calculator at Annex A) against the team's target (i.e. Row 18 on the Commission Calculator at Annex A). Mr Green clarified during his evidence that this target consisted of the team's performance against their pro-rated annual target of £6,524,632 for the respondent's 2022/2023 financial year (which started in April 2022);

68.3 Mr Green's original calculation method instead compared the team's performance against 1/12th of their annual target of £6,524,632 which amounted to £543,719.33 each month (i.e. Row 15 on the Commission Calculator at Annex A). The effect of this is was that the team could sell contracts significantly in excess of £543,719.33 in any given month and

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

receive a commission rate of 100% or more (see Row 6 of the Commission Calculator), but could still be falling behind their annual target of £6,524,632;

68.4 for example, the team sold contracts valued at £662,474.39 in September 2022, giving them a performance that month against 1/12th of their annual target of 121.84%. However, they were actually behind their pro-rated annual target at that point in the financial year. This was because the team had sold contracts worth £2,718,799.88 as at September 2022 (see Row 16 of the Commission Calculator, against their Year to Date Team Target of £3,262,316.00 (see Row 14 of the Commission Calculator). The team's year to date performance was therefore 83.34% against their annual target (as set out in Row 18 of the Commission Calculator). The team's year to date achievement was therefore less than 85% and a commission rate of 50% should have been applied to the commission payment (as set out at Row 7 of the Commission Calculator).

“Clawback” of commission payments already made, following revised calculations for Commission Months September to November 2022 (Payment Months December 2022 to February 2023)

69. I have also concluded that the revised calculation method should be applied to all commission payments paid to the claimant during the Commission Months of September 2022 to April 2023 (Payment Months of November 2022 to June 2023). The key reasons for this conclusion are:

69.1 the respondent notified the claimant of the terms of the Commission Plan by email in October 2022, as set out in the Liability Judgment;

69.2 whilst the claimant stated that he was not aware of that email, I concluded in the Liability Judgment that he had received it. The terms of the Commission Plan therefore applied to the Commission Months of September 2022 to April 2023;

69.3 the same calculation method should apply to the calculation of the commission payments throughout this period. The terms of the Commission Plan had not been varied or changed – rather Mr Brotherton instructed Mr Green to change the calculation method. In essence, Mr Green had mistakenly used 1/12th of the team's annual target as part of the comparison, rather than the team's performance against the year to date pro-rate target.

Commission payments due to the claimant

70. I have concluded that the claimant is entitled to an additional payment of commission pay relating to the Commission Months from **September 2022 to March 2023** (Payment Months of November 2022 to May 2023) of **£13,961.18**. This sum has been calculated in accordance with Rows 23 and 24 of Annex B (see Annex B for the full spreadsheet), taking into account the following payments made and due:

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

Commission Month	September 2022	October 2022	November 2022	December 2022
Payment Month	November 2022	December 2022	January 2023	February 2023
Commission due	£3,125.23	£17,800.98	£13,564.27	£8,427.97
Commission paid	£4,569.05	£28,238.40	£18,732.87	£0

Commission Month	January 2023	February 2023	March 2023	April 2023
Payment Month	March 2023	April 2023	May 2023	June 2023
Commission due	£11,854.98	£7,733.81	£2,994.26	<i>[To be confirmed – parties did not provide commission figures for this month]</i>
Commission paid	£0	£0	£0	£0

71. This leaves the additional payment (if any) relating to the Commission Month of **April 2023** (Payment Month of June 2023) outstanding. Unfortunately, the respondent did not provide the information required to calculate such payment. The Tribunal will determine that amount if the parties are unable to agree the correct figure for that payment by the date set out in the Tribunal's **case management orders** (see separate document), having first provided the information to each other required in those orders.
72. These sums must be made on a gross basis to the claimant. It is the claimant's responsibility to ensure that he accounts for tax and any other deductions relating to this award.

Case Number: 1804275/2023
RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

Employment Judge Deeley
Date: 10th January 2024

JUDGMENT SENT TO THE PARTIES ON

Date: 11th January 2024

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.....

FOR EMPLOYMENT TRIBUNALS

All judgments (apart from those under rule 52) and any written reasons for the judgments are published, in full, online at <https://www.gov.uk/employment-tribunal-decisions> shortly after a copy has been sent to the claimants and respondents.

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

ANNEX A – EXTRACTS FROM MR GREEN’S COMMISSION CALCULATOR SPREADSHEET

Table A – Mr Green’s commission calculator (using original calculation method applied by respondent prior to February 2023 meeting)

10																	
11	Contract Date	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Total			
12	Payment Date	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23				
13	Team Target	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 6,524,632.00			
14	YTD Team Target	£ 543,719.33	£ 1,087,438.67	£ 1,631,158.00	£ 2,174,877.33	£ 2,718,596.67	£ 3,262,316.00	£ 3,806,035.33	£ 4,349,754.67	£ 4,893,474.00	£ 5,437,193.33	£ 5,980,912.67	£ 6,524,632.00				
15	Team Achievement	£ 183,452.69	£ 376,932.38	£ 863,318.68	£ 264,474.71	£ 368,147.03	£ 662,474.39	£ 1,705,973.66	£ 1,131,713.94	£ 277,411.84	£ 784,185.07	£ 305,071.59	£ 613,552.15	£ 7,536,708.13			
16	YTD Team Achievement	£ 183,452.69	£ 560,385.07	£ 1,423,703.75	£ 1,688,178.46	£ 2,056,325.49	£ 2,718,799.88	£ 4,424,773.54	£ 5,556,487.48	£ 5,833,899.32	£ 6,618,084.39	£ 6,923,155.98	£ 7,536,708.13				
17	% Achievement	33.74%	69.32%	158.78%	48.64%	67.71%	121.84%	313.76%	208.14%	51.02%	144.23%	56.11%	112.84%	115.51%			
18	YTD % Achievement	33.74%	51.53%	87.28%	77.62%	75.64%	83.34%	116.26%	127.74%	119.22%	121.72%	115.75%	115.51%				
19	% Annual OTE Paid						5.08%	31.38%	20.81%	5.10%	14.42%	5.61%	0.00%	82.40%			
20	YTD % Annual OTE Paid						5.08%	36.45%	57.27%	62.37%	76.79%	82.40%	82.40%				
21	Commission Rate						50%	120%	120%	120%	120%	120%	120%				
22	Commission Payment						£ 4,569.05	£ 28,238.40	£ 18,732.87	£ 4,591.90	£ 12,980.35	£ 5,049.75		£ 74,162.31			
23																	
24	Payroll						£ 4,569.05	£ 28,238.40	£ 18,732.87	£ -	£ -	£ -	£ -	£ 51,540.32			
25																	
26																	
27																	
28																	

Total to pay £ 22,622.00

Table B – Mr Green’s revised commission calculator (using revised calculation method applied by respondent after February 2023 meeting)

10																	
11	Contract Date	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Total			
12	Payment Date	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23				
13	Team Target	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 6,524,632.00			
14	YTD Team Target	£ 543,719.33	£ 1,087,438.67	£ 1,631,158.00	£ 2,174,877.33	£ 2,718,596.67	£ 3,262,316.00	£ 3,806,035.33	£ 4,349,754.67	£ 4,893,474.00	£ 5,437,193.33	£ 5,980,912.67	£ 6,524,632.00				
15	Team Achievement	£ 183,452.69	£ 376,932.38	£ 863,318.68	£ 264,474.71	£ 368,147.03	£ 662,474.39	£ 1,705,973.66	£ 1,131,713.94	£ 277,411.84	£ 784,185.07	£ 305,071.59	£ 613,552.15	£ 7,536,708.13			
16	YTD Team Achievement	£ 183,452.69	£ 560,385.07	£ 1,423,703.75	£ 1,688,178.46	£ 2,056,325.49	£ 2,718,799.88	£ 4,424,773.54	£ 5,556,487.48	£ 5,833,899.32	£ 6,618,084.39	£ 6,923,155.98	£ 7,536,708.13				
17	% Achievement	33.74%	69.32%	158.78%	48.64%	67.71%	121.84%	313.76%	208.14%	51.02%	144.23%	56.11%	112.84%	115.51%			
18	YTD % Achievement	33.74%	51.53%	87.28%	77.62%	75.64%	83.34%	116.26%	127.74%	119.22%	121.72%	115.75%	115.51%				
19	% Annual OTE Paid						3.47%	19.78%	15.07%	9.36%	13.17%	8.59%	0.00%	69.45%			
20	YTD % Annual OTE Paid						3.47%	23.25%	38.32%	47.69%	60.86%	69.45%	69.45%				
21	Commission Rate						50%	120%	120%	120%	120%	120%	120%				
22	Total Earnings						£ 3,125.23	£ 17,800.98	£ 13,564.27	£ 8,427.97	£ 11,854.98	£ 7,733.81		£ 62,507.25			
23																	
24	Payroll						£ 4,569.05	£ 28,238.40	£ 18,732.87	£ -	£ -	£ -	£ -	£ 51,540.32			
25																	
26																	
27																	
28																	

Total to pay £ 10,966.94

RECONSIDERATION OF LIABILITY JUDGMENT (RESERVED)

ANNEX B – TRIBUNAL’S COMPARISON OF PAYMENTS MADE/OWED (INCLUDING SAME CALCULATION FORMULAE APPLIED TO MARCH 23 CONTRACT DATE / MAY 23 PAYMENT DATE)

Sales Leaders Payplan and Commission Calculator																				
Head of Sales Name	Mark Taylor		Team Target						Team Achievement		<85%	85% - 94.99%	95% - 109.99%	110% +						
Team	Enterprise		£ 6,524,632						£ 7,536,708		50%	75%	100%	120%						
OTE £	£ 90,000.00																			
Contract Date	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total						
Payment Date	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23							
Team Target	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 543,719.33	£ 6,524,632.00						
YTD Team Target	£ 543,719.33	£ 1,087,438.67	£ 1,631,158.00	£ 2,174,877.33	£ 2,718,596.67	£ 3,262,316.00	£ 3,806,035.33	£ 4,349,754.67	£ 4,893,474.00	£ 5,437,193.33	£ 5,980,912.67	£ 6,524,632.00		£ 6,524,632.00						
Team Achievement	£ 183,452.69	£ 376,932.38	£ 863,318.68	£ 264,474.71	£ 368,147.03	£ 662,474.39	£ 1,705,973.66	£ 1,131,713.94	£ 277,411.84	£ 784,185.07	£ 305,071.59	£ 613,552.15		£ 7,536,708.13						
YTD Team Achievement	£ 183,452.69	£ 560,385.07	£ 1,423,703.75	£ 1,688,178.46	£ 2,056,325.49	£ 2,718,799.88	£ 4,424,773.54	£ 5,556,487.48	£ 5,833,899.32	£ 6,618,084.39	£ 6,923,155.98	£ 7,536,708.13								
% Achievement	33.74%	69.32%	158.78%	48.64%	67.71%	121.84%	313.76%	208.14%	51.02%	144.23%	56.11%	112.84%		115.51%						
YTD % Achievement	33.74%	51.53%	87.28%	77.62%	75.64%	83.34%	116.26%	127.74%	119.22%	121.72%	115.75%	115.51%								
% Annual OTE Paid						5.08%	31.38%	20.81%	5.10%	14.42%	5.61%	11.28%		93.69%						
YTD % Annual OTE Paid						5.08%	36.45%	57.27%	62.37%	76.79%	82.40%	93.69%								
Commission Rate						50%	120%	120%	120%	120%	120%	120%								
Commission Payment						£ 4,569.05	£ 28,238.40	£ 18,732.87	£ 4,591.90	£ 12,980.35	£ 5,049.75	£ 10,155.92		£ 84,318.23						
Revised commission payment						£ 3,125.23	£ 17,800.98	£ 13,564.27	£ 8,427.97	£ 11,854.98	£ 7,733.81	£ 2,994.26		£ 65,501.50						
Payroll [i.e. amounts paid to claimant during employment]						£ 4,569.05	£ 28,238.40	£ 18,732.87	£ -	£ -	£ -	£ -		£ 51,540.32						
<table border="1"> <tr> <td colspan="2">Total to pay (except for April 2023 contract date, payable June 2023)</td> </tr> <tr> <td>Original method (ex April/June)</td> <td>£ 32,777.91</td> </tr> <tr> <td>Revised method (ex April/June)</td> <td>£ 13,961.18</td> </tr> </table>															Total to pay (except for April 2023 contract date, payable June 2023)		Original method (ex April/June)	£ 32,777.91	Revised method (ex April/June)	£ 13,961.18
Total to pay (except for April 2023 contract date, payable June 2023)																				
Original method (ex April/June)	£ 32,777.91																			
Revised method (ex April/June)	£ 13,961.18																			