



# EMPLOYMENT TRIBUNALS

**Claimant:** Daniel Sale

**Respondent:** Science Card Limited

## JUDGMENT

1. There was an unlawful deduction from the claimant's wages in the gross amount of £9,717.67.
2. This award for unlawful deduction from wages falls within the definition of earnings at section 62 of the Income Tax (Earnings and Pensions) Act 2003. Accordingly, the respondent is obliged to treat it as wages and to account to HMRC for any tax and national insurance. The net amount is to be paid directly to the claimant.

## REASONS

1. On 19 July 2025 Mr Sale submitted a claim against the respondent for unpaid wages. The respondent did not dispute that some wages were owing. Following further correspondence, the sum owed is agreed to be £9,717.67. This is based on gross figures.

Employment Judge Fowell

Date 18 November 2025