

- e. Bonus \$583,000
 - f. 25% uplift for failure to follow the ACAS code
 - g. 20% reduction for contributory fault
2. The above sum to be paid by whichever is the earlier of either, 14 days from the date of tax liability by HMRC, or 27 March 2026.
 3. If further sums are required to satisfy the tax liability in relation to the above payments, these are to be agreed between the parties. Failing which, either party may apply for reconsideration out of time, for this reason only.

Approved by

Employment Judge Cowen

26 January 2026

JUDGMENT SENT TO THE PARTIES ON
29 January 2026

FOR THE TRIBUNAL OFFICE

Notes

Reasons for the judgment having been given orally at the hearing, written reasons will not be provided unless a request was made by either party at the hearing or a written request is presented by either party within 14 days of the sending of this written record of the decision. If written reasons are provided they will be placed online.

All judgments (apart from judgments under Rule 51) 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.

If a Tribunal hearing has been recorded, you may request a transcript of the recording. Unless there are exceptional circumstances, you will have to pay for it. If a transcript is produced it will not include any oral judgment or reasons given at the hearing. The transcript will not be checked, approved or verified by a judge. There is more information in the joint Presidential Practice Direction on the Recording and Transcription of Hearings and accompanying Guidance, which can be found here:

www.judiciary.uk/guidance-and-resources/employment-rules-and-legislation-practice-directions/