



EMPLOYMENT TRIBUNALS

Claimant: Ms Peak Ong
Respondent: Aberystwyth University
Heard at: Midlands West
On: 31 July 2025 & 14 October 2025
(In Chambers 11 & 12 November 2025)
Before: Employment Judge Bansal
Members – Mrs S Campbell & Mr P Simpson

Representation:

Claimant: In person & assisted by a friend Mr Dorman
Respondent: Miss J Miller (Counsel)

RESERVED JUDGMENT ON REMEDY

The judgment of the Tribunal is that the respondent shall pay the claimant the total sum of **£264,442.09 (gross)** calculated as follows;

- a. Compensation for unfair dismissal - £3,202.70
- b. Compensation for injury to feelings - £12,000
- c. Interest on compensation for injury to feelings calculated in accordance with the Employment Tribunals (Interest on Awards in Discrimination Cases) Regulations 1996 - £3011.35
- d. Compensation for future loss of earnings £141,348.33
- e. Loss of pension contributions £13,177.77
- f. Income tax payable on the entire award £91,701.94

REASONS

Introduction

1. By a Liability Judgment dated 11 December 2024 sent to the parties on 13 December 2024 the Tribunal upheld the claimant's complaints of unfair dismissal and one complaint of victimisation.

Remedy Hearing

2. The first Remedy Hearing was held on 31 July 2025. This was adjourned to allow the claimant to disclose mitigation documents for the period from May 2023 to April 2025 which had not been disclosed. We decided it was in the interests of justice to give the claimant a further opportunity to give full disclosure. The hearing therefore was re-listed for 14 October 2025.
3. For the adjourned hearing held on 14 October 2025 the claimant disclosed the mitigation documents by presenting a bundle of 74 pages. Miss Miller pointed out the additional bundle only contain a handful of mitigation documents which was inconsistent with what the claimant had indicated to the Tribunal at the previous hearing.
4. At both hearings the claimant represented herself, with support from a friend Mr Dorman who also attended the previous hearing. The claimant did not request an interpreter for this hearing. Miss Miller of Counsel continued to represent the respondent.
5. For this adjourned Remedy Hearing the Tribunal was presented with an additional bundle prepared by the claimant. The claimant provided a lengthy witness statement. Only parts of the statement were relevant to the issue of remedy. The claimant gave oral evidence and was cross examined. The respondent did not call any witnesses to give evidence.

The legal issues to be decided

6. There were a number of issues the Tribunal had to consider which were as follows;
 - a. Whether the claimant had reasonably mitigated her loss;
 - b. If the claimant had been employed with Ceredigion County Council how long would she have continued in their employment, and when is it likely that she would have retired?
 - c. What sum should be awarded for financial loss for the unfair dismissal taking into account any reduction for contributory conduct;
 - d. Did the ACAS Code of Practice on Disciplinary and Grievance Procedures apply? If so, did the respondent fail to comply with it?
 - e. If so, is it just and equitable to increase any award. If so by what proportion?
 - f. What sum should be awarded for injury to feelings?
 - g. Should any interest be sums awarded? If so by how much?
 - h. Should the claimant be awarded loss of earnings flowing from the act of victimisation. If so, what sum should be awarded?

Findings of Fact – relevant to remedy

(i) Unfair dismissal complaint

7. The Tribunal found the claimant's dismissal was substantively and procedurally

unfair. The Tribunal findings set out at Paragraphs 414 to 418 in the Liability Judgment are not repeated herein.

Claimant's evidence and submissions relating to mitigation of Loss

8. As was established the claimant was employed by the respondent from 3/4 November 2014 to 22 May 2022 in the role of Cleaning Operative. She worked part time hours of 15 hours per week. At the date of dismissal the claimant was 69 years of age and had completed 7 years of continuous service.
9. The claimant explained that following her dismissal and more particularly since Ceredigion County Council ("Council) withdrew the conditional job offer on 30 September 2022 she has found it extremely difficult to find gainful Employment. She explained this was for a number of reasons. Firstly, her age, now at 72 years is an issue. She is competing with much younger applicants, including students and those looking for work for the first time after education and training. Secondly, the job opportunities are severely limited in Aberystwyth, with only three main employers being the respondent, the local hospital, and the Council. She has found very few job opportunities with other local employers in the area. Thirdly, the local community in Aberystwyth is small and close knit, and reports that she had been sacked has led to her being shunned by local employers. Fourthly, not having a satisfactory reference from the respondent.
10. The claimant confirmed during her 7 weeks redeployment period before her termination date she made 7 job applications for various roles in the hospitality sector but received no job offers. These job opportunities were with Royal Mail Agency, Maess-Y-Mor Hotel, and the local hospital.
11. On 13 September 2022 she was successful in securing a full time role of Night Care Assistance with the Council, subject to pre-employment checks, which included a satisfactory reference. This offer of employment was withdrawn by letter dated 30 September 2022. The Tribunal's findings of fact are at Paragraphs 237 to 241 of the Liability Judgment.
12. Following this withdrawal of employment, the claimant has continued in her search for employment seeking roles in the cleaning sector and any other available roles locally. She even applied for the role of cleaner twice at Mae-Y-Mor Hotel in 2022 & 2023. On 10 November 2022 she applied for a relief cleaner role with CCC, but was unsuccessful. She received no replies to applications made to a number of vacancies locally.
13. The claimant explained she managed to find some temporary work at various times. For example, in mid July 2022 she worked cleaning caravans for about 4 weeks. In September 2022 she did a cleaning role at a local Care Home for 4 days a week to November 2023 providing for holiday cover. In January 2023 she worked in a coffee shop for about 4 weeks but was replaced by the agency because she a day off to attend a preliminary hearing at this Tribunal. Between the period mid November 2023 to December 2023 she did some

child minding for a Chinese family.

14. The claimant also did other short term ad hoc work, at a fish and chip shop; helping to walk dogs and some house cleaning.
15. The claimant registered with various cleaning and engineering agencies (i.e Indeed; Manpower; Excellent Services) She considered work in the engineering sector away from Aberystwyth. The claimant found the available vacancies were temporary and required immediate start, which was not practically suitable for her. She also enquired for opportunities with a former employer Burton College where she did some teaching in 2008-2010. There were none that were suitable. She realised she did not have the relevant skills and experience in modern computerised machinery and software.
16. The claimant also explained she needed time to attend her physiotherapy appointments for her injured shoulder; prepare for and attend preliminary hearings, and the final hearing. The claimant was away from November 2024 to December 2024 visiting her family in Malaysia which she needed to. We noted that from later 2023 onwards the claimant focused on preparing for the final hearing which started April 2024, and therefore did not actively look for work. We considered the amount of time spent preparing for the final hearing as a litigant in person was reasonable given the complex nature of the claims and the length of the hearing.
17. The claimant explained that due to her personal circumstances she has every intention to continue to work until the age of 75 years. She is not in a position to retire financially because, (i) she is single, lives on her own and has no family or anyone else to rely upon financially; (ii) she had taken out a mortgage to renovate her house which requires improvement; (iii) her immediate family in Malaysia relies upon her financially.
18. The impact and effect of losing her job with the respondent in May 2022 affected her significantly in that her mental health and depression increased. She explained she felt fearful, hopeless and empty and had sleep issues. This was further exacerbated when the Council withdrew the job offer. This decision caused her great upset, anger, distress, anxiety and sleepless nights. She also felt humiliated. Furthermore, her anger and distress increased further when she received a copy of the reference sent by the respondent to the Council as part of her subject access request.
19. The claimant explained that after her experience with the respondent over the last few years she was looking forward to her new role at the Council. This new job gave her hope, a new purpose and a social outlet. Financially a full time role would have given her financial security at her age. However the effect of the withdrawal of the job offer was devastating for her.

Claimant's Schedule of Loss

20. The claimant produced a detailed and comprehensive Schedule of Loss, seeking loss of income up to her retirement age in the sum of £211,405.

Respondent's Schedule of Loss and submissions

21. Miss Miller submitted the claimant had not reasonably mitigated her loss, even though the respondent produced no evidence of any job vacancies which were available and suitable for the claimant, which she could have considered and applied for. Miss Miller submitted the claimant has had lengthy periods where she has not actively looked for work because she decided to concentrate and focus on preparing her case for the final hearing. Further, it was submitted the claimant's loss of income should be capped to two particular dates. Firstly, to 30 September 2022 on the basis the Council withdrew the job offer after the claimant had notified the Council by email that she had been dismissed by the respondent. Alternatively, to April 2024 due to the claimant's shoulder injury which would have prevented her from continuing in her employment with the Council.
22. With regard to the award for injury to feelings for the act of victimisation Miss Miller submitted this *"should be confined to a modest lower-band award to reflect the claimant's actions and disclosure"*

The Law

Compensation for unfair dismissal

23. An award of compensation in unfair dismissal cases is assessed under two heads, namely the basic award and the compensatory award (Section 118 of the Employment Rights Act 1996 ("ERA 1996")).
24. The provisions relating to the basic award are contained in sections 119 to 122 and in section 126 ERA 1996. The award is calculated to a formula based on age, length of service and gross weekly pay. A week's pay is subject to a statutory maximum which, at the time of the claimant's dismissal stood at £571. As the claimant was aged 69 when she was dismissed, the relevant rate is one week's gross pay, capped at £571 for each full year of service.
25. The provisions relating to the compensatory award are contained in sections 123, 124, 124A and 126 ERA 1996. A compensatory award is intended to compensate for losses actually suffered by the claimant and not to penalise the employer for their actions. Furthermore, where a loss of earnings would have been taxable in a claimant's hands, loss must be calculated net of tax (British Transport Commission v Gourley [1956] AC 185).
26. In assessing this loss, the relevant questions are: whether the loss was occasioned or caused by the dismissal; whether it is attributable to the conduct of the employee; and whether it is just and equitable to award compensation. 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 acquire the right not to be unfairly

dismissed. The award is generally for a conventional amount, at present somewhere in the region of £500.

Mitigation

27. A claimant who has been unfairly dismissed must mitigate their loss by taking reasonable steps to reduce their losses to the lowest reasonable amount. This does not mean they have to take 'all possible' steps. The burden of proof is on the respondent to show the claimant has failed to mitigate their loss. (Ministry of Defence v Cannock [1994] ICR 918 and Wilding v British Telecommunications Plc [2002] ICR 1079).

Reduction in compensation for contributory fault

28. Section 123(6) ERA 1996 allows Tribunals to reduce a compensatory award where the dismissed employee's own culpable conduct contributed to their dismissal. The compensation can be reduced to the extent that it is just and equitable.

ACAS Code uplift

29. Section 207A of the Trade Union and Labour Relations (Consolidation) Act 1992 ("TULRCA") applies to cases brought under the Act.
30. The ACAS Code of Practice on Disciplinary and Grievance Procedures (2015) ("the Code") provides guidelines that an employer handling disciplinary issues should follow. Tribunals have a discretion to increase the amount of an award for compensation if there has been a breach of the Code. Any uplift applied for a breach of this Code can be up to a maximum of 25%. The amount to be applied is at the discretion of the Tribunal and what it considers just and equitable.

Injury to feelings

31. Tribunals have the power to award to compensation to a claimant for injury to feelings resulting from an act of discrimination by virtue of sections 119 (4) and 124(5) of the Equality Act 2010. A claimant is to be put so far as possible in the position he or she would have been in but for the unlawful act. (Ministry of Defence v Wheeler [1998] IRLR 23,CA). The type of loss need not be reasonably foreseeable. (Essa v Laing Limited [2004] ICR 746).
32. Tribunals have a broad discretion about the level of award to make. An award for injury to feelings is intended to compensate the claimant for, the anger, distress, upset, worry, anxiety, mental distress, fear, grief, anguish, humiliation, stress and depression caused by the unlawful treatment they have received. It is compensatory and not punitive, but the focus is on the actual injury suffered by the claimant and not the gravity of the acts of the respondent (Komeng v Creative Support Ltd [2019] UKEAT/0275/18)

33. The awards should be compensatory and just to both parties. The award should not be too low as this would diminish respect for the anti-discrimination legislation. (Prison Service v Johnson [1997] IRLR 162)
34. The burden is on the claimant to establish injury to feelings.
35. Guidance on assessment of compensation for injury to feelings was confirmed in the decision in Vento v Chief Constable of West Yorkshire Police (No2) [2003] ICR 318 and subsequent Presidential Guidance. The Court of Appeal identified three bands of compensation. At the date of the discriminatory act relevant to this claim, the applicable bands were (i) Lower band: £990 to £9,900 (for less serious cases) (ii) Middle band: £9,900 to £29,600 (for cases that do not merit an award in the upper band) ; and (iii) Upper band: £29,600 to £49,300 (for most serious cases).

Liability for loss of income

- 36 Section 119(2)(a) of the Equality Act 2010 provides for Tribunals to award compensation for financial loss of income caused by the act of discrimination. In Chagger v Abbey National Plc (20029) EWCA Civ 1202 it was confirmed the test for awarding future loss of income is whether the loss flows from the unlawful act and whether continued future loss is reasonably foreseeable. In Bullimore v Potheary Witham Weld (2010) EWCA Civ 423 it was confirmed an award for injury to feelings can include loss of salary the claimant suffered as a consequence of a withdrawn job offer.

Interest and tax

37. The award of interest on compensation for discrimination is governed by the Employment Tribunals (Interest on Awards in Discrimination Cases) Regulations 1996 ("the Interest Regulations"). The appropriate rate of interest is 8% (regulation 3).
38. As to tax, all compensation connected with the termination of the claimant's employment, including any award for injury to feelings, falls to be taxed to the extent it exceeds £30,000. (Moorthy v Revenue and Customs Commissioners [2018] EWCA Civ. 847.)

Analysis & Conclusion

Unfair dismissal

39. Having heard the claimant's evidence and considered the documentation disclosed by the claimant, we were satisfied the claimant has reasonably endeavoured to mitigate her loss by attempting to find gainful employment and that despite her continued effort, the prospect of securing further employment is extremely limited. The respondent had the burden to show the claimant failed to reasonably mitigate her loss. The respondent failed to discharge this burden. The respondent provided no evidence of available vacancies suitable for the claimant which she could have applied for during

her continuing period of employment. Miss Miller's cross examination of the claimant was confined to the details of the temporary jobs she obtained, and the earnings she received. The respondent produced no evidence to undermine the claimant's evidence and explanation of the difficulties she has encountered in her continuing search for employment.

40. We have considerable sympathy for the claimant's predicament in her search for employment given the difficulties she has experienced because of her age; with English not being her first language; the limited opportunities available for her and particularly in Aberystwyth; her personal and financial circumstances not allowing her to either travel long distances or even move away, and the difficulty with obtaining a fair reference from the respondent.
41. The claimant seeks compensation for future loss of earnings until the age of 75. We accept the claimant's evidence that she intends to continue in employment until the age of 75 years given her personal and financial circumstances. We do not find her health would be an issue undertaking either a full or part time role. We therefore find the appropriate measure of loss is the earnings the claimant would have received from the date she would have commenced her new employment with the Council stated to be 1 November 2022 to her 75th birthday.
42. We are satisfied that there is a direct link between the respondent's established act of victimisation and the claimant's continuing loss. But for the respondent's unlawful act, the claimant would have commenced employment with the Council. We further find the withdrawal of this employment opportunity has resulted in the claimant losing the opportunity to remain economically active for the remaining period of her working life.
43. We considered the respondent's submissions that (i) the compensatory award should be capped to either 30 September 2022 or to the later date of April 2024 due to her shoulder and (ii) any award should be reduced because of the claimant's contributory fault. We rejected these submissions. Firstly dealing with the claimant's shoulder injury for which she continues to receive treatment. She injured her right shoulder during her employment with the claimant which led to a period of absence. Despite this injury, the claimant robustly continued with her employment. Although this shoulder injury continues to trouble the claimant there was no evidence before us that this would have prevented the claimant from performing the Care Assistant role with the Council or that she would have to give up employment at a future date because of this injury. With regard to a reduction for contributory fault we made no findings of fact in the liability judgment. The respondent's application for reconsideration of the finding of victimisation based on the argument that the claimant contributed to the Council's decision to withdraw the job offer was refused. Full reasons were given in the reconsideration judgment dated 17 November 2025, which are not repeated herein.
44. The challenging task we had to determine was if the claimant had been employed by the Council from 1 November 2022 how long would she have remained in their employment, and would this have been up to her retirement

age of 75 as strongly asserted by the claimant. We noted Miss Miller pointed out that the claimant had previously indicated to the respondent that she was likely to work for another year before retiring. We were not persuaded by this point. We found the claimant genuinely wants to continue working to 75 years of age, particularly given her personal and financial circumstances. The claimant is single, lives alone and has no family support in the United Kingdom. She is self-supporting and has no financial support from any other source. She has her own personal financial commitments which include a mortgage; maintaining an old house and providing financial support to her immediate family members in Malaysia. Despite the various issues and difficulties she has encountered during her employment with the respondent particularly after Mrs Green became her Line Manager she continued working hard and committed to her role. She showed no intention of leaving her employment. In fact given her difficulties she requested an internal transfer within the respondent to continue in employment. The claimant's mental health issues and shoulder injury did not stop her from continuing with her employment. We have noted the claimant's continuing search for gainful employment. For these reasons we have determined it is just and equitable to award the claimant's future loss of income to her retirement age of 75 years of age.

45. As we are required to do in accordance with the principles in **Chagger**, we have to consider whether any reduction should be made under the **Polkey** principle. On the evidence before us, we came to the conclusion there was no prospect the claimant would have been dismissed fairly in any event. Accordingly, we make no Polkey deduction.
46. In assessing the claimant's loss of income we decided to award two separate sums. An award for unfair dismissal from the date of dismissal to 30 September 2022, and a separate award for the future loss of income arising from the established act of victimisation from 1 November 2022 (when the claimant would have started employment with the Council) to 19 September 2027 being the claimants intended retirement date at 75 years of age. We consider this to be consistent with our decision and reflects the justice of the case.

Assessment for compensation for unfair dismissal

47. The parties were in agreement that at the date of dismissal the claimant's gross weekly pay was £257.40 and weekly net pay was £241.05. The weekly pension contribution were £27.89.

Basic Award

This award was agreed at **£2702.70**.

Compensatory Award (from 1 July 2022 to 30 September 2022)

We calculated the loss of income from 1 July 2022 to the date of the withdrawal of the job offer on 30 September 2022.

Immediate loss - £2916.60

12 weeks x £241.05 = **£3133.65**

Pension Loss

12 weeks x £27.89 = **£334.68**

Subtotal of loss - £3133.65 + £334.68 = **£3468.33**

Less

Income received from employment as disclosed by the claimant **£4,004.11**

Net Compensatory Loss

£3496.22 - £4,004.11 = **£0**

As the loss exceeds the claim, the compensatory award is reduced to zero in accordance with the principle that compensation cannot be negative. As the compensatory award is reduced to zero, no ACAS uplift is applied.

Loss of Statutory Rights

This was assessed at **£500**

Total Compensatory Award - £2702.70 + £500 = £3202.70

48. The total compensatory award payable by the respondent to the claimant for the unfair termination of her employment for the assessed period is **£3,202.70**
No recoupment provisions apply to this award.

Injury to Feelings for act of victimisation

49. In assessing an award for injury to feelings, we reminded ourselves that we were required to focus specifically on the impact and effect of the established act of victimisation. We noted what the claimant said about the impact and effect which is continuing as she has been unable to secure new employment. In the circumstances, we did not consider this to be unreasonable.
50. We accept the claimant's evidence of the impact and effect on her feelings and mental well-being following the withdrawal of the job offer and in particular when she learnt of the contents of the reference supplied. We accept the effect on her feelings as described were significant, given the loss of a new full time job which would have doubled her annual earnings; and the fact that she was left feeling bereft and worthless, financially insecure with an uncertain future. The impact and effect of this act of victimisation is continuing as the claimant confirmed.
51. In assessing an award for injury to feelings we recognise we are required to have regard to the guidelines in *Vento*, and the recent case of Eddie Stobart Ltd v Graham 2025 EAT14. We also recognise that deciding on the amount of the award is not an exact science. In reaching our decision, we have had regard to the overall picture and the importance of reflecting the value of the sums in everyday life whilst not diminishing the seriousness of the acts of discrimination. We assess the award for injury to feelings should fall within the middle *Vento* band, and that the appropriate figure should be **£12,000**.

As required, we stood back and looked at the total amount and are satisfied this was a just and equitable award within the appropriate Vento Band.

52. This sum is liable for interest from the date of the established act of victimisation (i.e 22 September 2022 - date of the reference) to 12 November 2025 (i.e the date of assessment made by the Tribunal) .The interest period is therefore 1145 days. The assessed interest at 8% is calculated at £2.63 per day x 1145 days, which amounts to **£3,011.35**.
53. Accordingly, the total award payable by the respondent to the claimant for injury to feelings including interest is **£15,011.35**.

Future Loss of Income

54. As stated above, we found but for the established act of victimisation the claimant would have commenced her employment with the Council. By the unlawful act of the respondent the claimant has been denied the opportunity of a new career with much higher earnings than she earned with the respondent. Given that the aim of compensation for discrimination is to put the claimant as best as money can, in the position she would have been in but for the unlawful act, we determine the claimant is entitled to an amount for future loss of earnings up to her intended retirement age of 75 years. These losses should therefore be assessed as flowing from the act of victimisation.

Calculations for future loss of income

55. For calculation purposes we have used the following key information and calculations;
- (i) the claimant's 75th birthday falls on 19 September 2027.
 - (ii) the undisputed salary figures as set out in the claimant's Schedule of Loss.
 - (iii) the future loss period to start from 1 November 2022.
 - (iv) the applicable pension rate at 14.6% to start from 1 November 2024 under the terms of the scheme
56. We reviewed the claimant's detailed Schedule with calculations, which although helpful was not entirely correct. By way of explanation, we explain our assessment and calculations below. These are confirmed and set out in the Table annexed to this judgment below.
- a. **Future loss of earnings.**
These are assessed for the period 1 November 2022 to 19 September 2027. The assessed total loss of income for this period is **£113,078.66**
 - b. **Loss of earnings for weekend work**
The claimant in her Schedule of Loss has claimed the sum of £4592.18 as minimum loss of earnings for weekend work. We did not understand the calculations made. According to the job advertisement the claimant would have had to work 2 weekends per month. The hourly rate was higher than

the hourly rate in the week, namely Saturday time and a quarter (1.25) and Sunday time and a half (1.50). The difficulty we found in assessing this loss was not knowing if the weekend work was in addition to the weekly contractual 37 hours or whether this formed part of the normal contractual weekly hours. Given this uncertainty we did not consider it appropriate to make any assumption and make an award which is not correct that may unfairly penalise the respondent. We therefore do not make an award under this head of claim.

c. Allowance paid for night time carers at 25%

We noted the 25% allowance is a contractual payment made to employees working night shifts. The claimant would have been entitled to this additional payment. We assessed this entitlement on the total loss of income of £113,078.66 amounting to £28,269.67 for the entire period of loss.

d. Loss of pension contributions

On joining the Council, the claimant would have automatically become a member of the Dysfed Pension Fund. According to the information provided to have qualified for the benefits under the scheme the claimant would have had to be a member for at least 2 years. Therefore, we assess the calculation period to be from 1 November 2024 to the date of retirement. The 14.6% has been applied on the total income the claimant would have earned which includes the 25% allowance uplift paid to night shift staff. We therefore assess this loss to be in the total sum of £13,177.77. As this sum is being paid to the claimant rather than into a pension fund this is included in the compensation for future loss award.

57. Based on the above calculations the claimant is awarded for future loss of earnings the sum of £154,526.10 (£113,078.66 + £28,269.67 + 13,177.77)

Conclusion

58. Accordingly, the total compensation payable by the respondent to the claimant is in the sum of £172,740.15 (net) comprising of the sums;
- | | | |
|-------|----------------------|-------------------------|
| (i) | Unfair dismissal - | £3,202.70 |
| (ii) | Injury to Feelings - | £15,011.35 |
| (iii) | Future Losses - | £154,526.10 |
| | Total Award | £172,740.15(net) |

Grossing Up

59. On the basis the claimant is to receive the total award as a lump sum, it is necessary to "gross up" the award so that after applicable tax is applied the claimant receives the equivalent of the net earnings that she would have received had she remained employed for the assessed period. This approach follows principles applied in **Chagger** where the courts recognised that long term loss awards may need adjustment to ensure the claimant received the true financial equivalent of the lost earnings.

60. The grossing up is calculated by using the Finlay Table. The calculation is summarised as follows. The first £30,000 is tax free. The remaining amount is taxable in accordance with the applicable tax rules. The personal allowance is withdrawn once the income exceeds £100,000. Because the required net taxable sum of £142,740.15 is over the £100,000 sum, the personal allowance disappears. Therefore the tax bands are; (i) £37,700 at 20%; (ii) £87,440 to £125,140 at 40%; and above £125,140 at 45%.
61. The Finaly Table for additional rate income produces the gross taxable compensation at £234,442.09. This is the gross amount that will leave £142,740.15 after tax. The tax on £234,442.09 is as follows.
Basic rate - £37,700 x 20% = £7,540.00
Higher rate £87,440 x 40% = £34,976.00
Additional rate £109,302.09 x 45% = £49,185.945
Therefore the total tax payable is **£91,701.94**.
62. Therefore, on the gross taxable compensation of £234,442.09, less tax of £91,701.94, the next taxable compensation is £142,740.00. If the £30,000 tax free sum is added to this sum, the total amount received by the claimant is £172,740.15.
63. Therefore, the total gross award payable is **£264,442.09**

Approved By
Employment Judge Bansal
Date 10 March 2026

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ANNEX A
Calculation of Losses

Loss of future income for period 01.11.2022 to 19.09.2027

| Date From | Date To | Weeks | Hours | Hourly Rate | Annual salary (Gross) | 25% Night shift allowance on salary | Annual Total Income |
|------------|------------|-------|-------|-------------|-----------------------|-------------------------------------|---------------------|
| 01/11/2022 | 06/04/2023 | 22 | 37 | £9.84 | £8,009.76 | £2,002.44 | £10,012.20 |
| 07/04/2023 | 06/04/2024 | 52 | 37 | £10.48 | £20,163.52 | £5,040.88 | £25,204.40 |
| 07/04/2024 | 06/04/2025 | 52 | 37 | £11.44 | £22,010.56 | £5,502.64 | £27,513.20 |
| 07/04/2025 | 06/04/2026 | 52 | 37 | £13.09 | £25,185.16 | £6,296.29 | £31,481.45 |
| 07/04/2026 | 06/04/2027 | 52 | 37 | £13.76 | £26,474.24 | £6,618.56 | £33,092.80 |
| 07/04/2027 | 19/09/2027 | 21 | 37 | £14.46 | £11,235.42 | £2,808.86 | £14,044.28 |
| | | | | | £113,078.66 | £28,269.67 | £141,348.33 |

Loss of Pension Contributions for period 01.11.2024 to 19.09.2027

| Date From | Date To | Weeks | Hours | Hourly Rate | Salary for period | 25% Allowance | Total Income | 14.6% |
|------------|------------|-------|-------|-------------|-------------------|---------------|--------------|-------------------|
| 01/11/2024 | 06/04/2025 | 22 | 37 | £11.44 | £9,312.16 | £2328.04 | £11640.20 | £1699.47 |
| 07/04/2025 | 06/04/2026 | 52 | 37 | £13.09 | £25,185.16 | £6,296.29 | £31,481.45 | £4596.29 |
| 07/04/2026 | 06/04/2027 | 52 | 37 | £13.76 | £26,474.24 | £6,618.56 | £33,092.80 | £4831.55 |
| 07/04/2027 | 19/09/2027 | 21 | 37 | £14.46 | £11,235.42 | £2,808.86 | £14,044.28 | £2050.46 |
| | | | | | | | | £13,177.77 |
| | | | | | | | | |
| | | | | | | | | |

Total of Future Losses

| | |
|---------------------------|--------------------|
| Total Loss of Income | £113,078.66 |
| 25% Night Carer Allowance | £28,269.67 |
| | |
| Total Loss Allowance | £141,348.33 |
| | |
| Pension Contributions | £13,177.77 |
| Total Losses | £154,526.10 |