



EMPLOYMENT TRIBUNALS

Claimant: Mrs S Xie

Respondent: Inten Education Group Limited

HELD AT: Manchester (in public; CVP) **ON:** 24th February 2026

BEFORE: Employment Judge Anderson

REPRESENTATION:

Claimant: Mr J Webb (Lay Representative)

Respondent: Mr S Wang (Director)

JUDGMENT

1. The Respondent unlawfully deducted the sum of £1870.00 from the wages of the Claimant. The Respondent is ordered to pay this sum to the Claimant. This sum is calculated on a gross basis and the Claimant must account to the revenue for any tax liability on this sum.

JUDGMENT having been given orally on 24th February 2026 and written reasons having been requested at the hearing, in accordance with Rule 60(4) of the Employment Tribunal Procedure Rules 2024 (as then drafted), the following reasons are provided:

REASONS

Introduction & Procedural Matters

1. The Claimant Mrs. S Xie brings proceedings for unlawful deduction from wages against her former employer Inten Education Group Limited.
2. I have before me:
 - a. A Claimant bundle
 - b. A Respondent bundle
 - c. Additional payslips sent in by the Respondent
 - d. Witness statement(s) of the Claimant
 - e. Witness statement(s) of Mr. Wang of the Respondent
3. Each side submitted two statements on behalf of each witness. I took both statements into account. The witness statements were affirmed as true and both the Claimant and Mr. Wang were cross-examined.
4. The hearing took place by way of CVP over a period of three hours.
5. Neither party was legally represented. The hearing was listed for three hours including deliberation and judgment time. Whilst I sought to give the parties leeway, it was necessary for me to engage in some management of the hearing to ensure that the case was heard within the time allotted. I sought to give effect to the overriding objective throughout. I sought to encourage the parties to focus on the dispute before the Tribunal rather than extraneous matters. I also briefly explained the basics of cross examination and also the need to put the key points of dispute to a witness.
6. The issues were discussed at the outset of the hearing. The issues were as follows:
 - a. Did the Claimant submit her claim within three months less one day of the relevant deduction, allowing any extension for ACAS Early Conciliation?

- i. If not, was it reasonably practicable for the Claimant to submit the claim within the primary time limit?
 - ii. If it was not reasonably practicable, was it submitted within such further period as is reasonable?
 - b. Were the sums paid to the Claimant less than the sums that were properly payable to the Claimant?
 - c. Is the sum payable to the Claimant properly identifiable and not a unliquidated sum?
7. None of the other defences that could be raised in a wages claim brought under the Employment Rights Act 1996 were relevant or pursued on these facts.
8. It was agreed that the claim was pursued on the basis of the wages jurisdiction. It was not pursued on the basis of the breach of contract jurisdiction as provided for in the Employment Tribunal (Extension of Jurisdiction) Order 1994.

Findings of Fact

9. I made the following findings of fact on the balance of probabilities.
10. The Claimant, commenced employment with the Respondent in October 2022. In February 2023, she was promoted to Manchester Office Managing Consultant (Office Manager).
11. The Claimant has responsibility for Sales Management. She also undertook education consultant responsibilities within her role. In practical terms, what this meant was that the Claimant would support students as they applied to and enrolled at educational institutions. This includes educational institutions both in the UK and throughout the world.
12. Mr Wang is the Managing Director of the Respondent. He is the significant management figure within the Respondent. Part of his duties include in his words 'commission arrangements'.
13. The Claimant had a written contract of employment. Her base pay was £15.38 per hour.
14. The Respondent operated a commission scheme. The scheme was contractual. I say this because the parties agree that a commission scheme existed, the parties agree that this was part of the Claimant's remuneration. I find that there was an intention to create legal relations and there was some ambiguity as to some of the specific terms, most notably the date of payment, the basis for commission being payable based on enrolments was sufficiently certain. The Claimant was aware that she would receive commission in respect

of students enrolled on courses. The terms of that commission scheme were not in writing. The fact that the Respondent operated a commission scheme was not in dispute between the parties.

15. On the 12th November 2024, the Claimant sent an email setting out her calculation of the student enrolments for 2023 and 2024. The Claimant was able to identify 28 students. However, her position was that the data was not yet complete and there could be more.
16. On the 14th November 2024, the Claimant told Mr Wang that she was intending to resign. Mr Wang made an assurance to her that her commission would be paid no later than March 2025.
17. On the 15th November 2024, the Claimant submitted her resignation. The Claimant gave notice and her last day of employment was the 20th December 2024.
18. During her notice period, on the 12th December 2024, the Claimant requested a commission calculation document from the Respondent. She also asked again about a timeframe for payment. This was done via email.
19. On the 16th December 2024, the Respondent emailed the Claimant. Attached was the a document purporting to be the terms of the commission scheme. I accept the Claimant's evidence that she had not seen this document before this date.
20. Mr Wang's position was that this document had been given to the Claimant previously. Mr Wang was not able to give clear evidence about when and how the document was given to the Claimant. There is no corroborative evidence either in the form of a corroborative document from a personnel file or in the form of an email providing it to the Claimant. No other corroborative document referring to it contemporaneously has been relied upon before me. I prefer the Claimant's evidence on this point.
21. I accept that the Claimant went to see Mr Wang following this email prior to her final day of work. In this discussion, Mr Wang agreed with the Claimant that enrolments from the years 2023 and 2024 would be paid.
22. The Claimant completed a new calculation. This showed a commission of £4140 from 2024 and £1284 for 2023. She sent this to Mr Wang. He replied that he would assess it as soon as he could. He did note that it seemed different from what had been reported previously.
23. On the 17th January 2025, the Claimant emailed Mr Wang asking when her commission would be paid. Mr Wang replied on the 20th January 2025. This

reply included the following “As we discussed briefly in December, we are not able to confirm the actual payment and date before Feb.”

24. There was no express term as to the date on which the bonus would be payable. The document emailed to the Claimant in December indicated that payments would be made in April.
25. The Claimant heard nothing further and chased again on the 7th March 2025. Mr Wang replied on the 14th March indicating that he would look into this next and get back to the Claimant.
26. The Claimant sent further emails on the 20th March and the 9th April 2025. Neither email was replied to.
27. The relevant dates are as follows:
 - a. Date A: 26th May 2025
 - b. Date B: 7th July 2025
 - c. ET 1: 6th August 2025

The Law

28. The burden of proof is on the Claimant to prove the facts of her claim.
29. Section 13 Employment Rights Act 1996 provides as follows:
 - (1) An employer shall not make a deduction from wages of a worker employed by him unless—
 - (a) the deduction is required or authorised to be made by virtue of a statutory provision or a relevant provision of the worker’s contract, or
 - (b) the worker has previously signified in writing his agreement or consent to the making of the deduction.
 - (2) In this section “relevant provision”, in relation to a worker’s contract, means a provision of the contract comprised—
 - (a) in one or more written terms of the contract of which the employer has given the worker a copy on an occasion prior to the employer making the deduction in question, or
 - (b) in one or more terms of the contract (whether express or implied and, if express, whether oral or in writing) the existence and effect, or combined effect, of which in relation to the worker the employer has notified to the worker in writing on such an occasion.

(3) Where the total amount of wages paid on any occasion by an employer to a worker employed by him is less than the total amount of the wages properly payable by him to the worker on that occasion (after deductions), the amount of the deficiency shall be treated for the purposes of this Part as a deduction made by the employer from the worker's wages on that occasion.

(4) Subsection (3) does not apply in so far as the deficiency is attributable to an error of any description on the part of the employer affecting the computation by him of the gross amount of the wages properly payable by him to the worker on that occasion.

(5) For the purposes of this section a relevant provision of a worker's contract having effect by virtue of a variation of the contract does not operate to authorise the making of a deduction on account of any conduct of the worker, or any other event occurring, before the variation took effect.

(6) For the purposes of this section an agreement or consent signified by a worker does not operate to authorise the making of a deduction on account of any conduct of the worker, or any other event occurring, before the agreement or consent was signified.

(7) This section does not affect any other statutory provision by virtue of which a sum payable to a worker by his employer but not constituting "wages" within the meaning of this Part is not to be subject to a deduction at the instance of the employer.

30. Section 27(1)(a) Employment Rights Act 1996 includes commission within the definition of 'wages'.

31. The relevant time limits are contained within section 23(2) Employment Rights Act 1996

Subject to subsection (4), an employment tribunal shall not consider a complaint under this section unless it is presented before the end of the period of three months beginning with—

(a) in the case of a complaint relating to a deduction by the employer, the date of payment of the wages from which the deduction was made, or

(b) in the case of a complaint relating to a payment received by the employer, the date when the payment was received.

32. Section 23(3A) Employment Rights Act 1996 provides for the extension of time based on ACAS Early Conciliation, applying s.207B.
33. Where early conciliation is commenced out of time, it does not benefit from the ACAS early conciliation extension of time provisions.
34. Section 23(4) Employment Rights Act 1996 provides:
- (4) Where the employment tribunal is satisfied that it was not reasonably practicable for a complaint under this section to be presented before the end of the relevant period of three months, the tribunal may consider the complaint if it is presented within such further period as the tribunal considers reasonable.
35. The Respondent has asserted that the Claimant is claiming unliquidated damages, though limited submissions were made on the point. I have directed myself in accordance with Coors Brewers v Adcock [2017] ICR 983 regarding unclear sums and unliquidated. In this case, the Court of Appeal

Conclusions

Time Limits

36. Time runs from the date on which the deduction was made, not the effective date of termination.
37. A deduction occurs when someone is paid less than they would have been entitled to be paid on that date.
38. No evidence has been placed before me to support nor has the Respondent suggested that this commission was payable at the end of December.
39. The Respondent kept moving the goalposts in respect of the date on which the Claimant was to be paid.
40. There is an important distinction. Firstly, there is a situation in which there is a clear promise to pay and then a sum is not paid, in respect of which time for a wages claim will run from the non payment. Secondly, and distinct from that is a situation in respect of which there is a promise to pay something and no firm date is set. A payment date in some form is necessary to allow for effective performance of the contractual obligation, otherwise there would be no obligation to find there was a liability.
41. I find that date was the last day of February 2025, namely Friday 28th February 2025. The claim has been brought in time, based upon the dates above and the extension provided by the ACAS EC certificate.
42. There are a number of reasons for this determination.

43. Firstly, I consider that the emails from Mr Wang and in particular the reference to February is supportive of this. Mr Wang makes the point that no specific date in February is mentioned. However, that means that no specific date during the month is identified and a reasonable inference is the end of the month given the nature of pay.
44. Based upon the Respondents emails, this would indicate a payment date of February. The Respondent points to a lack of a specific date in February being mentioned in the email but it is also clear that the normal payment date, based on prior payslips is the last day of the month.
45. Further, if there is an argument that it is not February, then that argument lends itself to being a month later than February. It is the Respondent that is causing the ambiguity. Whilst Mr Wang is agreeing with the Claimant that there is a liability, he is not saying words to the effect of 'it will clearly be paid on x date'.
46. The Respondent's own policy document points to a later date of April. Whilst I have found that this document was not applicable because it was not given to the Claimant, the fact that it references payment in April at least indicates that a date in January is not the correct date.
47. The claim is in time.
48. If I am wrong in respect of this conclusion and time runs from an earlier point either at the end of December, January or before the end of the month of February then I would have found that it was not reasonably practicable for the claim to be submitted within time.
49. I recognise that reasonable practicability represents a high hurdle. However, in this case the Respondent is seeking to benefit from ambiguity in respect of which it is the cause. In stating this, I am not suggesting that this should be approached on a punitive basis, but rather the Respondent's actions cause ambiguity as to the correct date.
50. Furthermore, the ambiguity affects the Claimant's knowledge. She is both taking into account what is said and written by Mr Yang whilst also taking steps to pursue the potential liability. Without a clear date it is hard to research and understand the correct position in law. It is in contrast for example to a situation where there is a definable effective date of termination and the employee is expected to research and understand the effect of that in order to bring their claim of unfair dismissal. In this situation, the lack of a clear crystallisation date makes the Claimant's position far more difficult.

51. In this alternative scenario, I would have found that the claim was submitted within such further period as is reasonable. The Claimant does not benefit from the early conciliation extension of time where a claim is already out of time. However, in this alternative scenario, it is not reasonably practicable to submit the claim in the primary time limit and the Claimant is proceeding on the basis that she does benefit from the ACAS extension of time in which to resolve the dispute. Having thought she had the benefit of the ACAS extension, she then acted again in accordance with that belief to submit the claim within one month of the ACAS certificate. In the circumstances, submitting the claim when she did was reasonable. Again, all of this must be viewed in light of the confusion caused by the Respondent.

Substance of the Claim

52. The Claimant has provided a granular level of detail which the Respondent has not. This is not automatically determinative, but it is persuasive.

53. I asked Mr Wang about further documentation that would contradict the Claimant's documentation. Before me, Mr Wang refers to giving information to ACAS that is not before me. I can only proceed on the basis of the evidence before me. In his witness statement, Mr Wang accepts that the verified commission entitlement amounts to £2800, which is an admission of part of the sum claimed by the Claimant. He does provide some broad detail as to how he reached that calculation, but has not provided the supporting documents.

54. I have had no documentary evidence placed before me by the Respondent in support of which commissions were and were not received by the Respondent. If these documents exist then whilst the Claimant bears the burden of proof to prove her claim, it is the responsibility of the Respondent to disclose relevant documents in its possession, particularly where it is seeking to make an assertion as to payments not received. The Respondent's bundle is sparse in this respect.

55. The basic terms of the commission scheme were that the Claimant earned a commission for students enrolled on university courses.

56. The term in the commission scheme requiring all evidence to be submitted by 15th October was not given to the Claimant until December, after the date for compliance. A contractual obligation such as this cannot be imposed after the date for compliance, it would be axiomatic to the formation of a contract if a term could be imposed post performance that could not be complied with.

57. I find that this is not an unliquidated sum. It is not a loss of chance claim. It is sufficiently clear. It falls within the wages jurisdiction and in particular s.27 ERA

1996. The Claimant has given a basis for her calculation and supporting evidence. The Respondent does accept around £2800 is owing on its own calculations, notwithstanding the fact that it has sought to defend these proceedings on time limits and the definition of wages. Essentially, the difference between the parties is £1070.

58. Commission is specifically capable of falling within wages and section 27(1)(a) of the Employment Rights Act 1996 provides for that. Whilst the Respondent did not specifically rely on Coors, it is the key authority in respect of identifying sums that fall outside the definition of wages. In Coors, a profit share claim should have been brought as a breach of contract. Because of the ambiguity in what amounts to a profit share and how it is calculated, the liability for a profit share fell outside the definition of wages. In the present case, there is no such ambiguity. There was a commission scheme in place. On the balance of probabilities, the Claimant has proven the terms of the commission scheme and has proven the work she has done in support of that commission scheme. The Respondent has not successfully challenged the evidence provided by the Claimant.

59. I am satisfied based on the evidence before me generally (and most forensically pages 34-39 of C's bundle) that the Claimant's calculations are sufficiently certain. She has provided detail, which includes the specific referrals made that would lead to commissions. She is able to provide the names of a student, the institution, the confirmation of acceptance and the type of commission. Furthermore, the Claimant has spoken to this detail before me. The detail contained within these documents has not been casually put together, it is a document produced by the Claimant, it is a document that the Claimant is able to give clear oral evidence on. In contrast, the Respondent's position is that it does not agree, but the challenge to the Claimant on this point was limited and I prefer the evidence of the Claimant.

60. The Respondent had a contractual obligation to pay the Claimant. It did not Pay the Claimant. As to the amount that is payable, the detail and clarity in the Claimant's oral and documentary evidence is persuasive. In contrast, the Respondent's challenge is broad and does not deal with the level of detail provided by the Claimant.

61. The Claimant has accepted that a loan of £2000 from the Respondent should be deducted from this calculation. This concession does not neatly fit into the Employment Rights Act and the wages jurisdiction. However, it is the position of both parties that I should deduct it from any liability. I have therefore proceeded on the basis that a) it is the Claimant who brings her claim and if she chooses to positively offset then so be it and b) in so doing, the Claimant is effectively treating it as a debt which can be offset and therefore reduce the sum owed to her by the Respondent. c) A deduction is defined in s.13(3)

Employment Rights Act 1996 and if an individual chooses to say that the sum properly payable takes into account a debt owed then that interpretation is possible. d) The existence of the £2000 is an agreed sum, it is fixed and definable. No finding of fact is required.

62. On the above calculations, the Claimant has restricted her claim to £1870.00. She has subsequently re-calculated some of the commission and the correct sum may be higher. However, she does not ask that I award her a higher sum. In these circumstances, I do not consider it to be appropriate for me to award a higher figure than the Claimant has asked for. I therefore enter Judgment in favour of the Claimant for £1870.00.

63. Finally, I would simply note and record that the time and jurisdiction defences raised by the Respondent if successful would have likely resulted in this matter being relitigated in the County Court which has the power to hear breach of contract claims and has a limitation period of six years. Whilst this practical point has not formed part of my reasoning as to why the Claimant has succeeded, I note this in order to offer some comfort to the parties that their dispute is now at an end as opposed to now needing to be relitigated.

Employment Judge Anderson

24th March 2026

JUDGMENT SENT TO THE PARTIES ON
22nd April 2026

FOR THE TRIBUNAL OFFICE

Public access to employment tribunal decisions

Judgments and reasons for the judgments are published, in full, online at www.gov.uk/employmenttribunal-decisions shortly after a copy has been sent to the claimant(s) and respondent(s) in a case.

Recording and Transcription

Please note that if a Tribunal hearing has been recorded you may request a transcript of the recording, for which a charge may be payable. 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:

<https://www.judiciary.uk/guidance-and-resources/employment-rules-and-legislation-practice-directions/>



NOTICE

THE EMPLOYMENT TRIBUNALS (INTEREST) ORDER 1990 ARTICLE 12

Case number: **2404378/2025**

Name of case: **Mrs S Xie** v **Inten Education Group Limited**

Interest is payable when an Employment Tribunal makes an award or determination requiring one party to proceedings to pay a sum of money to another party, apart from sums representing costs or expenses.

No interest is payable if the sum is paid in full within 14 days after the date the Tribunal sent the written record of the decision to the parties. The date the Tribunal sent the written record of the decision to the parties is called **the relevant decision day**.

Interest starts to accrue from the day immediately after the relevant decision day. That is called **the calculation day**.

The rate of interest payable is the rate specified in section 17 of the Judgments Act 1838 on the relevant decision day. This is known as **the stipulated rate of interest**.

The Secretary of the Tribunal is required to give you notice of **the relevant decision day**, **the calculation day**, and **the stipulated rate of interest** in your case. They are as follows:

the relevant decision day in this case is: 22 April 2026

the calculation day in this case is: 23rd April 2026

the stipulated rate of interest is: **8% per annum**.

Paul Guilfoyle
For the Employment Tribunal Office

GUIDANCE NOTE

1. There is more information about Tribunal judgments here, which you should read with this guidance note:
www.gov.uk/government/publications/employment-tribunal-hearings-judgment-guide-t426

If you do not have access to the internet, you can ask for a paper copy by telephoning the Tribunal office dealing with the claim.

2. The payment of interest on Employment Tribunal awards is governed by The Employment Tribunals (Interest) Order 1990. Interest is payable on Employment Tribunal awards if they remain wholly or partly unpaid more than 14 days after the **relevant decision day**. Sums in the award that represent costs or expenses are excluded. Interest starts to accrue from the day immediately after the **relevant decision day**, which is called **the calculation day**.
3. The date of the **relevant decision day** in your case is set out in the Notice. If the judgment is paid in full by that date, no interest will be payable. If the judgment is not paid in full by that date, interest will start to accrue from the next day.
4. Requesting written reasons after you have received a written judgment does **not** change the date of the **relevant decision day**.
5. Interest will be calculated as simple interest accruing from day to day on any part of the sum of money awarded by the Tribunal that remains unpaid.
6. If the person paying the Tribunal award is required to pay part of it to a public authority by way of tax or National Insurance, no interest is payable on that part.
7. If the Secretary of State has claimed any part of the sum awarded by the Tribunal in a recoupment notice, no interest is payable on that part.
8. If the sum awarded is varied, either because the Tribunal reconsiders its own judgment, or following an appeal to the Employment Appeal Tribunal or a higher court, interest will still be payable from **the calculation day** but it will be payable on the new sum not the sum originally awarded.
9. The online information explains how Employment Tribunal awards are enforced. The interest element of an award is enforced in the same way.