Case Number: 6012178/2024

EMPLOYMENT TRIBUNALS

Claimant: **Marc Gosschalk**

Respondent: **Candice Cohn**

Heard at: **London East Tribunal Hearing Centre (By CVP)**

On: **22 and 24 April 2026**

Before: **Employment Judge C Lewis**

Representation
Claimant: In person
Respondent: In person

RESERVED JUDGMENT

The judgment of the Tribunal is as follows:

Wages

1. The complaint of unauthorised deductions from wages is well-founded. The respondent made a series of unauthorised deduction from the claimant's wages in the period **6 April 2023 to 31 May 2024.**

2. The respondent shall pay the claimant **£177.60**, which is the net sum deducted. The respondent is responsible for the payment of any tax or National Insurance due on this amount.

3. The rectification of over or underpayments of tax found to be owed by the respondent on the pay rate of £15.00 per hour net up to April 2024 and £13.15 net for May 2024 is a matter for HMRC.

Notice Pay

4. The complaint of breach of contract in relation to notice pay is well-founded.

5. The respondent shall pay the claimant **£978.95** net as damages for breach of contract. This figure has been calculated using net pay and the Respondent is liable for the gross payment in the event that the claimant is required to pay tax on the payment as Post Employment Notice Pay.

Holiday Pay

6. The complaint in respect of holiday pay is well-founded. The respondent made an unauthorised deduction from the claimant's wages by failing to pay the claimant for holidays accrued but not taken on the date the claimant's employment ended.

7. The complaint that between **May 2023 and May 2024** the respondent refused to permit the claimant to exercise the right to paid annual leave under the Working Time Regulations 1998 is well-founded.

8. The respondent shall pay the claimant **£1588.50 net.** Calculated as follows:

    8.1 Year 1- 6 April 2023 to 31 March 2024: 84 hours holiday owed at £15 per hour net = £1260.00 net.
    8.2 Year 2: 1 April 2024 to 30 April 2024: 96 hours worked= 12 hours holiday pay owed at £15 per hour = £180.00
    8.3 Year 2 1 May 2024 to 31 May 2024: 89 hours worked = 11 hours holiday pay owed @ £13.15 net per hour = £148.50

The respondent is also responsible for paying any tax or National Insurance owed on this amount.

Written Itemised Pay Statements

9. The claimant is entitled to a declaration that the respondent failed to give the claimant written itemised pay statements as required by section 8 Employment Rights Act 1996 in the period **April 2023 to April 2024**.

10. The Respondent is ordered to provide itemised pay statements to the Claimant within 14 days, setting out the tax and national insurance payments made and /or owed by the Respondent which leave the Claimant with net pay of £15 per hour.

11. The amount awarded under s 12 of the Employment Rights Act 1996 in respect of unnotified deductions is the sum of **£1875.84.**

Total award

12. The total sum awarded and which is payable by the Respondent to the Claimant within 14 days of this judgment is the sum of **£4620.89**

Employer's contract claim

13. The employer's contract claim is not well founded and is dismissed

Case Number: 6012178/2024

FULL REASONS

1. Following a preliminary Hearing on 17 February 2025, in a judgment dated 18 February 2025, Employment Judge Knight held that the Claimant was an employee of the Respondent throughout his period of such work for her which fell outside the provision of educational services. The educational services were arranged through Enjoy Education on a self-employed basis.

2. I am satisfied that the effect of the judgment, which is binding on me, is that it has been held that the Claimant had two separate contracts with the Respondent. One of which was for educational services, carried out on a self-employed basis through Enjoy Education, and the other was for the provision of care services which were provided by the Claimant as an employee of the Respondent.

3. Employment Judge Knight also set out a summary of the case, identified the issues in the claim and made case management orders as set out in his record of a preliminary hearing which was sent to the parties on 25 February 2025. Paragraphs 1-5 of the case summary are set out below:

"The claims and issues

1. The Claimant acted as a tutor and carer for the Respondent's son. The Respondent's son has specific learning needs which mean he requires alternative educational provision. The local authority provides funds for this.

2. The parties agree that the Claimant initially provided educational services at a rate of £50 per hour, arranged through Enjoy Education. They also agree that this was on a self-employed basis. The Respondent terminated that arrangement. As a result of the termination of that arrangement the Claimant was entitled to 4 weeks' notice, and he was paid for that notice period. That payment totalled £3,000.

3. Subsequently, the Respondent commissioned further services from the Claimant. The services can be characterised as care services, but they contained an educational element.

4. The Claimant says that he was underpaid by the Respondent. The Respondent says that she overpaid the Claimant, and that he has an obligation to repay what is owed. She has brought an employer's contract claim.

5. The claims are for the following:

(1) Wrongful dismissal / failure to pay notice pay;

(2) Unauthorised deductions from wages;

(3) Holiday pay;

(4) Breach of contract / failure to pay notice pay;

(5) An itemised pay statement pursuant to sections 8 & 11 Employment Rights
Act 1996. “

4. Employment Judge Knight decided the issue of employment status and gave oral reasons for his decision that the Claimant was an employee of the Respondent for the entire period to which the claim relates. He set out his relevant findings at paragraphs 8 -17. The remaining issues in the claim were identified as follows, despite both parties making refences to “updating “their claim or responses, no amendment applications have been granted and the issues below were the issues I have to decide, whilst the sums claimed by each party have been clarified in updated schedules I make the calculations below based on my findings having heard the evidence.

Wrongful dismissal / notice pay

1. What was the Claimant’s notice period?

2. Was the Claimant paid for that notice period?

3. If not, was the claimant guilty of gross misconduct?

Unauthorised deductions from wages

4. Were the wages paid to the Claimant less than the wages he should have been paid?

5. Was any deduction required or authorised by statute?

6. Was any deduction required or authorised by a written term of the contract?

7. Did the Claimant have a copy of the contract or written notice of the contract term, before the deduction was made?

8. Did the Claimant agree in writing to the deduction before it was made?

9. How much is the Claimant owed?

Holiday Pay (Working Time Regulations 1998)

10. What was the Claimant’s leave year?

11. How much of the leave year had passed when the Claimant’s employment ended?

12. How much leave had accrued for the year by that date?

13. How much paid leave had the Claimant taken in the year?

14. Were any days carried over from previous holiday years?

15. How many days remain unpaid?

16. What is the relevant daily rate of pay?

Itemised pay statement

17. What particulars ought to have been included or referred to in an itemised pay statement so as to comply with the requirements of section 8(2) of the Employment Rights Act 1996?

Employer's contract claim

18. Has the Respondent brought an employer's contract claim within the meaning of article 4 of the Employment Tribunals Extension of Jurisdiction (England and Wales) Order 1994?

19. If so, did the Claimant breach the contract of employment?

20. If so, what losses were caused by the breach of contract?

Procedural matters/ hearing arrangements

5. In the period leading up to this hearing the Respondent made a number of postponement requests and applied for a stay pending the outcome of an appeal to the EAT, she also wrote to the Tribunal and the Claimant disputing the content and accessibility of bundle in the run up to the hearing listed in May 2025; further case management orders were made by Employment Judge Knight.

6. Regional Employment Judge Burgher refused the Respondent's postponement request and application for a stay pending the EAT hearing.

7. In her correspondence the Respondent continued to dispute the Claimant's entitlement to notice and holiday pay on the basis that he was self-employed, and sought to introduce the Claimant's county court claim as evidence that he was self employed and misleading the tribunal

8. The Respondent's correspondence in the run up to this 2 day hearing indicated she was aware of the dates and duration of the listing on 22 and 23 April 2026. As the Claimant rightly pointed out in his email of 17 April 2026, in response to the Respondent's email of 15th April, this is the 5th attempt at holding a final hearing in this claim.

9. The Respondent did not attend at 10 am on 22 April 2026, the first day of this hearing, instead she emailed the Tribunal requesting a postponement

stating that she was only had a carer for her son between 1- 4pm and would not be available on 23 April 2026 at all (day 2).

10. I re-arranged the times of the first day of the hearing to allow the Respondent to take part during the hours she had informed the Tribunal that she had childcare cover. I asked my clerk to inform the Respondent that I would spend the morning reading and the hearing would start at 1 pm.

11. The Claimant confirmed that the hearing bundle dated 27 May 2025 (481 pages), Claimant witness statement dated 28 April 2025 and the Respondent ‘s witness statement dated 28 April 2025 had been prepared for the previous hearing dates, when the hearing had been postponed.

12. In the morning before the hearing was due to start on 22 April 2026 further documents were provided: a copy of Companies House registrations from January 2024 in relation to the company Question Marc Ltd and the Claimant’s witness statement for county court proceedings. The Claimant informed me that these had been sent to the Respondent and were relevant to the Respondent strike out application as it showed the separation between the two claims – contrary to Respondent ‘s assertions.

13. I asked my clerk to email the Respondent to let her know that the hearing would start at 1 pm and I would use the time in the morning to read the witness statements (one from Claimant and one from Respondent) and any documents in bundle referred to in those witness statements, the pleadings i.e ET1 and ET3 the decision of Employment Judge Knight. The Respondent was informed that if she wished me to read any other documents then she was to email clerk and copy in the Claimant.

14. At 10.18 the Respondent sent an email stating she was content of the reading list to be dealt with in her absence. In the meantime, correspondence was received from Respondent querying what matters were before Employment Judge. I asked my clerk to reiterate the reference to a reading list was to the proposed reading as explained in the previous email sent by my clerk, and invited the Respondent to suggest any additional documents she wanted me to read while I was waiting for her to join the hearing. The Respondent’s response to this email was received via my clerk at 10.51 am. During the hearing the Respondent also requested that I read the witness statement dated 2 June 2025 which I duly read.

15. The hearing resumed at 1pm with the Respondent in attendance.

Evidence

16. In her witness statement the Respondent suggested the case management orders provided for both parties to have the opportunity to challenge the accuracy of the case summary. I find that this is a misreading or misunderstanding of Employment Judge Knight’s case summary and orders. As already observed the Respondent takes issue with the findings of Employment Judge Knight but as I explained to the Respondent the finding that the Claimant was an employee is binding on me.

17. I heard evidence from the Claimant, he was cross examined by the Respondent. The Respondent then gave evidence. During cross examination of the Respondent by the Claimant the Respondent informed me that she did not have a copy of bundle in the same format as the bundle

being used by Claimant and Employment Tribunal; the Respondent told me she had seen and read the documents in the bundle, but she did not have the documents in one continuous bundle, she had them in numerous small bundles; she confirmed that she had seen the documents and had taken her own notes on those documents; she had used her notes for her cross examination of Claimant.

18. In order to avoid further disruption and delay to the hearing, I considered it was in accordance with the Overriding objective to proceed by sharing each of the documents the Respondent was referred to by the Claimant in cross examination on the CVP screen. The Respondent confirmed she could see each document as it was shared and that she recalled having seen the documents in the bundle.

19. The evidence was completed during the time Ms Cohn was available before her son returned home.

20. At 4pm the Respondent informed me that she would not be able to take part in hearing on 23 April as her son's carer would be away/elsewhere. The Respondent did not attend on 23 April 2026. I made enquiries from Listing as to the possibility of listing day 2 on 24 April from 1-4pm to fit with the Respondent's childcare arrangements. The second day of the hearing was moved i.e re- listed on 24 April 1-4pm and my clerk informed the Respondent. The Claimant had to turn away some work in order to be available on the resumed hearing due to the change in date.

Submissions

Strike out application

21. In her submissions on 24 April 2026 the Respondent repeated her request that I consider her strike out application which had already been considered by Employment Judge Knight. I declined to strike out the claim. I am satisfied that the Respondent's application that the claim be struck out for duplication of the county court proceedings is misconceived. The county court claim relates to the education provision carried out through the Claimant's limited company, in respect of which the appropriate forum to pursue any claim is the county court; whereas the claim before the employment tribunal relates to the work carried out separately as care work and in respect of which Employment Judge Knight has found that the Claimant was an employee of the Respondent. The two claims are not duplicates and there is no basis for striking out these proceedings.

22. The Respondent's submissions on the substantive issues were, in large part, based on the Claimant not being an employee. The Respondent submitted that the Claimant was not entitled to holiday pay or notice pay because he was self-employed; that the £15 per hour rate was agreed as a self-employed rate; that his claim was duplicated in the county court; and that he was not entitled to employment rights; the Respondent told me that she did not pay the Claimant notice pay because he did not come to work.

23. The Respondent submitted that she had overpaid the Claimant, this was in relation to payments she had made for educational services and payments in relation to the notice pay from his previous contract which she said ought to be deducted from his pay; she also told me in the course of her

submissions that she wished to put in updated calculations for those overpayments and requested that I not make a judgment until after the EAT hearing. I had explained that the Respondent's application for a stay of these proceedings was refused by the Regional Employment Judge.

Claimant's application for a Preparation Time Order (PTO)

24. After the evidence and submissions the Claimant referred me to his application for a preparation time order. I explained to the parties that in the remaining time available I would hear from them in respect of the Claimant's application for a PTO. The Respondent told me that she also wished to apply for a PTO –she told me she wished to make the application separately in writing and that she would send it to the Tribunal as soon as possible.

25. I informed Respondent that if she made an application then the Claimant would be given an opportunity to respond in writing before it was considered.

26. The Claimant's application for a PTO was made on the basis of the Respondent 's unreasonable conduct. He relied on the Respondent's conduct in denying he was an employee in spite of Employment Judge Knight finding 'there was a contract of employment at all times and that the parties knew and intended it to be one'; ignoring case management orders– failing/refusing to provide pay slips and original time sheets; continued reliance on "fabricated information" -the Respondent's calculations that the Claimant owes her money based on £11.95 hour wage; unreasonable conduct re disclosure, including unreasonable requests for irrelevant documents and failure to co-operate in bundle preparation; repeated insistence claim has no grounds (merits) and unreasonable threats, including at the Preliminary Hearing on 17 February 2025 and by her [then] lawyer threatening costs in region of £3500-5,000 , and the counterclaim; the Respondent not engaging with the process, not looking at the bundle provided by the Claimant at the previous hearing; late applications for a postponement;, including numerous applications in the run up to the hearing; the refusal to accept the findings of Employment Judge Knight, and allegations that the Claimant was misleading the court by bring his county court claim in relation to his education work through his company.

27. I heard evidence from the Respondent about her means.

28. The Claimant's PTO application and hearing from the Respondent in response took up the rest of the time available and I informed the parties that I would reserve the decision and send it to them in writing. I informed the parties that this meant there was likely to be some delay due to other cases already listed in my diary and my unavailability in July and August and apologised in advance for this. After this herring the parties have each sent correspondence to the Tribunal relating to the PTO application. Whilst I had indicated I would send both decisions out together, unfortunately, the lack of judicial time available to consider the PTO has delayed the sending out of this judgment for which I apologise. I will deal with the PTO separately to avoid further delays to this judgment. The decision on the Claimant's PTO will follow as soon as possible.

Findings of fact

29. I do not seek to address in my decision every point about which the parties have disagreed in it only deals with the points that are relevant to the issues that I must consider to decide if the claim succeeds or fails. If I have not mentioned a point it does not mean that I have overlooked it, it simply means it is not relevant to the issues.

30. The contract of employment signed in December 2022 came to an end after 3 days.

31. The Claimant agreed to work for the Respondent again in April 2023. The Claimant asked to be paid £25 per hour, the Respondent asked if he would accept £11 per hour, the Claimant told the Respondent he would agree to work for £15 per hour net if his costs were covered, see exchange of emails 3 April 2023 [p369]. I am satisfied that the Respondent agreed to pay him £15 per hour net after tax. The Claimant accepted the work on this basis and started work on 6 April 2023. The Claimant resigned on 31 May 2024 and offered to work through to the end of June as his notice period.

The rate of pay

32. The Respondent's evidence in respect of the agreed hourly rate was inconsistent and confused whereas the Claimant's evidence on this point was consistent. The Respondent accepted that the Claimant had told her the minimum he could accept was £15 per hour net for care work. The Respondent accepted that she had agreed to pay the Claimant £15 hour net but then suggested that this would be before deductions and that this equated to somewhere in the region of £11. 00 after tax and NI which is what she then declared to HMRC. When asked to clarify, the Respondent told me that she understood net to mean what the Claimant would have in his hand.

33. The Respondent told me that she had paid the Claimant £15 for each hour he worked as per her records but at the end of the year had declared tax on pay of £11.95 per hour or £13.15 depending on which was the applicable rate for the London Living Wage at the time. However, at p 168 the Respondent sets out retrospective payments and refers to £15 per hour as the "agreed rate".

34. The Respondent relied on the starter form completed by the Claimant in December 2022 [92]. I am satisfied that this related to the earlier period of employment and not the period of employment in respect of which this claim is brought. I find that when the Claimant went back to work for the Respondent on 6 April 2023 a higher rate was agreed [see exchange of emails 3 April 2023 p369].

35. The Respondent referred to it being a mistake paying him gross all this time (referring to the £15.00 per hour). She is seeking to recover the difference between £15 per hour as a gross rather than a net payment, which she describes as an overpayment. The Claimant had understood he was being paid net, the Respondent had completed forms to pay his tax and NI.

36. In response to a question from the Claimant as to why she had put £15 per hour in the time sheet the Respondent answered "Because that it's the rate we agreed". "I am not responsible for your tax and NII holiday pay". The

Respondent told me that she paid tax on £11 per hour and intended to deduct the difference from the Claimant ‘s pay at the end of his service to reconcile with the tax situation. In response to a question from Claimant asking whether he had agreed to this the Respondent answer “you did not need to agree to that. I will do it. I have saved you a lot of PAYE. You do I not have to pay tax, I was paying the tax on your behalf, that tax was on paper only. I would reverse that out because you were self-employed.”

37. The Respondent’s written witness statement, which she relied on and confirmed as true, states at paras 40 and 55 the “the agreed rate of pay was £15 per hour net” In her position statement the Respondent stated that the agreed rate was £15 per hour nett – ‘if the Claimant was self-employed’. The Claimant has been found by Employment Judge Knight to have been an employee throughout the relevant period.

38. The Respondent accepted she paid the Claimant on a PAYE basis. The Respondent told me this was because the funding was coming from the local authority and this was a requirement of the local authority.

39. I am satisfied that the hourly rate reflected in the agreement is £15 per hour net after deduction of tax and NI. I find from the Respondent’s evidence that the agreed sum was £15 net, like cash in hand”. The Respondent accepted she had not discussed with the Claimant her intention to “reconcile” the tax position by deducting money from his pay at the end of each tax year.

40. The Claimant has been found to be an employee not self-employed throughout relevant period.

41. The Respondent unilaterally reduced the Claimant’s pay in April 2024 to £13.15 the Claimant accepted the reduced rate for the work done in May 2024 and he has limited his claim for outstanding pay for May 2024 to the rate of £13.15 net per hour.

Notice pay

42. The Respondent’s evidence in respect of notice pay and holiday pay was in essence that the Claimant not entitled to either as he was self-employed and that he was further not entitled to notice pay because of his conduct.

43. The bundle contained a contract which I find related to the earlier period of employment in December 2022, this provided for a 4 week notice period. In a series of text messages between the parties about holiday pay the Respondent told the Claimant that if he needed to leave this job ‘one month notice is needed in writing’ [message at 18.44. P168]

44. In response to his resignation the Respondent sent a message to the Claimant on 31 May 2024:

    13.36 “Our contract is you need to serve one month notice once you have tendered your resignation. So I need confirmation from you”. [182]

    13:49 “just let me know if you want to serve one month notice from today”. [182]

45. I find that one month was the notice period expected by the Respondent and which the Claimant understood he had to give.

46. The Claimant offered to work one month's notice [187], albeit he expressed his reservation that he was unhappy that the Respondent had by then unilaterally reduced his hourly rate and was seeking to treat the hourly rate as a gross payment.

47. The Respondent having indicated she wanted to know if he would work his notice, changed her mind and told him in a text at 11:31 on 1 June 20204 that he would not be required to work his notice. [188]

48. The Respondent has not paid the Claimant one month's pay in lieu of notice.

49. I am satisfied that 1 month notice reflected the agreement between the Claimant and the Respondent

50. In the Response to the Claim the Respondent made a number of allegations about the Claimant's conduct during his employment. Despite the Respondent being aware of the matters she now relies on at the relevant time, she has provided no evidence of these having been raised with the Claimant at the time or treated as disciplinary matters, nor of treating them as grounds for dismissal without notice: the employment relationship continued after the events about which she now complains.

51. I do not find that the Respondent withheld the Claimant's notice pay as a result of the matters she has later relied on in her Response to the Claim (ET3) as potential misconduct. I am satisfied that the Respondent decided not to pay the Claimant his notice pay because of the dispute about the rate of pay and whether his payments were gross or net.

Holiday pay

52. The Respondent told me that she did not pay holiday pay because the Claimant was self-employed and so was not entitled to holiday pay.

53. The Respondent included a column for holiday pay in her payment spreadsheets, she told the Tribunal that this was to be paid if the Claimant met her conditions in relation to when he worked and took time off. I find that the Claimant was not paid any holiday pay throughout his period of employment.

54 I am satisfied that as an employee the Claimant was entitled to paid holiday under the Working Time Regulations 1998. There was no dispute that the relevant leave year ran from April to March. I find that the Respondent's refused to accept his entitlement to paid holiday pay throughout the relevant period and that as a result he was prevented from taking paid holiday in accordance with this entitlement under the Regulations in the period from 6 April 2023 to 31 May 2024.

Itemised pay statements

55. The Respondent told me that she did not provide pay statements because the Claimant did not ask for them.

Employer's contract claim

56. During the proceedings the Respondent advanced a number of allegations to the effect that the Claimant was indebted to her in respect of alleged overpayments as a result of the Respondent having paid him gross instead of net, [calculations attached to the ET3, pages 76-77 of the bundle], as well in respect of credit she says is owed for payments for education work under a separate contract. As far as the claimed overpayments are based on a calculation of the Claimant 's hourly rate at £11. per hour, [77] I find this is misconceived, there is no evidence to support the contention that this was the agreed rate of pay. As far as they relate to education work, the Respondent has not provided any evidence to establish any overpayments were made, nor has she established that she was entitled to deduct any such overpayments, if they existed, from the Claimant's pay under the employment contract.

Conclusions

Wrongful Dismissal/ notice pay

57. I find that the contractual notice period was one month. The Claimant resigned on 31 May 2024 and offered to work one month's notice. The Respondent told him he was not required to work his notice period. The Claimant was not paid any notice pay.

58. I am satisfied that any potential breaches of contract were waived, they were not relied upon by the Respondent at the time she became aware of them and the contract was affirmed. The Respondent has failed to establish any entitlement to terminate the Claimant's employment summarily.

59. The complaint of failure to pay notice pay is well founded. The Claimant's week's pay was £225.91. The Claimant is therefore entitled to notice pay/ damages for wrongful dismissal, he has claimed and is entitled to one month's pay in the sum of **£978.95** (225.91 x 52= 11747.32 / 12 = 978.95).

Unauthorised deductions from wages - s 13 ERA

60. I have found that the parties agreed a contractual rate of £15 per hour net. The Claimant was paid at a lower rate of £13.15 net per hour in April and May 2024. I find that the Claimant agreed to a variation for the month of May 2024, he did not agree to the reduction in April 2024; he was entitled to be paid at the rate of !5 net per hour for the work carried out in April 2024. The resulting shortfall amounted to **£177.60**.

61. The complaint of unauthorised deductions from wages succeeds.

Holiday pay – Working Time Regulations 1996, Regulation 30

62. I find that the leave year ran from April to March. The Claimant was prevented from taking paid holiday in accordance with this entitlement under the Working Time Regulations 1998 in the period from 6 April 2023 to 31 May 2024.

63. I have accepted the Claimant's calculations as to the hours worked, he is therefore owed **£1588.50 net.** Calculated as follows:

Year 1- 6 April 2023 to 31 March 2024: 84 hours holiday owed at £15 per hour net = £1260.00 net.
Year 2: 1 April 2024 to 30 April 2024: 96 hours worked= 12 hours holiday pay owed at £15 per hour = £180.00
Year 2 1 May 2024 to 31 May 2024: 89 hours worked = 11 hours holiday pay owed @ £13.15 net per hour = £148.50

Itemised pay statements

64. The Respondent was under a statutory obligation to provide itemised pay statements. She failed to do so. The complaint under sections 8 and 12 of the Employment Rights Act 1996 is therefore well founded.

65. As a result of the Respondent failure the Claimant was unaware of the Respondent's unorthodox treatment of his PAYE tax and national insurance position and also unaware that the Respondent had provided HMRC with an incorrect address for him. I accept the Claimant's evidence that as a result of the incorrect address being provided the Claimant received a late penalty of £1200.

66. The Claiamnt is seeking an award of 4 week's pay in respect of this failure however the financial remedy provided by s 12 of the Employment Rights Act 1996 where there has been a failure to provide itemised pay statements is an. order that the employer pay the worker a sum not exceeding the aggregate of the unnotified deductions made. The Claimant has also claimed the unnotified deductions in respect of PAYE payments which he told me taken together with the £177.60 shortfall as a result of the unilateral reduction in his hourly rate is the sum of £2,053.44. The amount of the unnotified deductions in respect of PAYE payments is £2,053.44 less £177.60 being the sum of £1875.84.

67. I find that the Respondent made unnotified deductions from the Claimant's pay in respect of tax and national insurance in the relevant 13 week period before the claim was brought, by making unnotified tax and Ni payments at the end of the tax year in April; she also l made an unnotified deduction in respect of the t unlawfully deducted sum of £177.60. The amount of the unnotified deduction pursuant to section 12 of the Employment Rights Act 1996 overlaps with the same amount to be awarded under s 24 of the Employment Rights Act 1996 in relation to the sum of £177.60. Section 26 of the Employment Rights Act 1996 provides that the aggregate of any amounts ordered by an employment tribunal to be paid under section 12(4) and section 24 in respect of a particular deduction shall not exceed the amount of the deduction. In other words the employment tribunal may not make an award which exceeds the amount of any deductions made, so I cannot make an award for the amount of the same deduction twice, once as an unnotified deduction and again as an unlawful deduction. As a result of s 26 Employment Rights Act 1996, an award having already been made for this amount as an unlawful deduction under s 24, no award is made pursuant to section 12 of the Employment Rights Act 1996 in respect of the

deduction of £177.60. The award made pursuant to s12 is therefore the sum of £1875.84.

Employer's contract claim

68. The employer's contract claim is not well founded and it is dismissed.

Remedy

69. The Respondent shall pay the Claimant:

(a) £177.60 in respect of unauthorised deductions from wages for April 2024;

(b) £1588.50 in respect of unpaid holiday pay;

(c) £978.95 for notice pay; and

(d) The amount of the unnotified deductions in respect of PAYE payments is £1875.84

The total award is **£4620.89**

Approved by:
Employment Judge C Lewis
Dated: 2 November 2026

Notes

All judgments (apart from judgments under Rule 51) and any written full 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/