



EMPLOYMENT TRIBUNALS

Claimant: Miss Samantha Smith

Respondent: Bar Leisure Limited

Heard at: Birmingham

On: 04 May 2018

Before: Employment Judge Macmillan

Representation

Claimant: Mr D Sheehan

Respondent: (Did not attend)

JUDGMENT

1. The Respondents have made authorised deductions from the Claimant's wages.
2. The Respondents are ordered to pay compensation to the Claimant in the gross sum of £329.91.

REASONS

1. Miss Smith complains that the Respondents have made unauthorised deductions from her wages in that they failed to pay the last two weeks' wages due to her. Since commencing these proceedings, Miss Smith has also discovered that the Respondents have failed to pay over to HMRC a small amount of tax and National Insurance contributions which they deducted in two successive weeks. She was alerted to this when HMRC approached her for repayment of free childcare allowance that she was receiving on the basis that their records showed that she was no longer in employment.
2. Miss Smith has produced the pay slips for her relatively brief employment with Bar Leisure Ltd and these show that in week 41 the sum of £18.31 was deducted by way of Income Tax and National Insurance and in week 42, the sum of £12.23 was deducted.

3. I am satisfied that in week 42 Miss Smith's net earnings after deduction of tax and National Insurance was £223.37 and in week 43 was £76.00 neither of which sums have been paid by the Respondents.

4. Miss Smith has therefore suffered unauthorised deductions from wages in the sum of £299.37 being the net sums disclosed on the pay slips, but in addition she has also suffered an unauthorised deduction of £30.54 as supposedly lawful deductions for tax and National Insurance contributions which have become unauthorised deductions as the Respondents have retained the money. The total compensation which the Respondents are therefore ordered to pay to Miss Smith is £329.91.

Employment Judge Macmillan

14th June 2018