



EMPLOYMENT TRIBUNALS

Heard at: Croydon (by video) **On:** 8 October 2024

Claimant: Mr Paul Addicott Evans

Respondent: ProductsOne BV

Before: Employment Judge E Fowell

Representation:

Claimant In Person

Respondent No appearance

JUDGMENT

1. The claimant suffered an unlawful deduction from wages in the sum of **£15,213.02**, comprised as follows:
 - (a) salary for the month of February 2024 of £14,333.33
 - (b) employer's pension contributions of £377.01 for the months of December 2023 and January 2024
 - (c) employee's pension contributions of £502.68 for the months of December 2023 and January 2024
2. The award for unlawful deduction from wages falls within the definition of earnings at section 62 of the Income Tax (Earnings and Pensions) Act 2003. Accordingly, the respondent is obliged to treat it as wages and to account to HMRC for any tax and national insurance. The net amount is to be paid directly to the claimant.
3. (According to the claimant's pay statement for February 2024, the net sum payable was £7,947.73.)

Employment Judge Fowell

Date: 8 October 2024

Judgment sent to the parties on

Date: 15 October 2024

Notes

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

Public access to employment tribunal decisions

Judgments and reasons for the judgments are published, in full, online at www.gov.uk/employment-tribunal-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/>