

**IN THE EMPLOYMENT RELATIONS AUTHORITY
AUCKLAND**

**I TE RATONGA AHUMANA TAIMAHI
TĀMAKI MAKĀURAU ROHE**

[2025] NZERA 380
3032274

BETWEEN

MELISSA BOWEN
Applicant

AND

BANK OF NEW ZEALAND
Respondent

Member of Authority: Peter van Keulen

Representatives: Michael O'Brien and Joseph Plunket, counsel for the
Applicant
Rebecca Rendle, Jessica Greenheld and Pema Gyeltshen,
counsel for the Respondent

Investigation Meeting: 3 and 4 April 2025 in Auckland

Submissions and Further Information Received: 4 April 2025 from the Applicant
4 April 2025 from the Respondent

Date of Determination: 1 July 2025

SECOND DETERMINATION OF THE AUTHORITY

Non-publication orders

[1] There are various non-publication orders that have been made by the Employment Court and the Authority in respect of this matter.¹ These orders remain in place and cover this determination; this means certain employees of the Bank of New Zealand (BNZ) cannot be identified and various allegations contained in complaints made by Melissa Bowen cannot be

¹ *Bowen & Lewis v Bank of New Zealand* [2017] NZERA Auckland 339; *Bowen v Bank of New Zealand* EMPC 261/2020; *Bowen v Bank of New Zealand* [2021] NZERA 19; and *Bowen v Bank of New Zealand* [2023] NZEmpC 29.

particularised.

Employment relationship problem

[2] In *Bowen v Bank of New Zealand*, I found that:²

- (a) BNZ acted in an unjustified manner toward Ms Bowen through retaliation from IWV³ for a protected disclosure that she made in March and April 2016, and this caused a disadvantage to her employment.
- (b) BNZ breached the duty of good faith it owed to Ms Bowen as she suffered retaliation from IWV for the protected disclosure she made in March and April 2016.
- (c) Ms Bowen was unjustifiably dismissed by BNZ in July 2018.

[3] Having established liability for BNZ in respect of these three parts of the employment relationship problem, I have now investigated the issue of remedies. This determination deals with the remedies awarded to Ms Bowen.

The Authority's investigation

[4] I investigated the issue of remedies for Ms Bowen by receiving written evidence and documents, holding an investigation meeting on 3 and 4 April 2025 and assessing the oral and written submissions of the parties' representatives.

[5] As permitted by s 174E of the Employment Relations Act 2000 (the Act) I have not recorded all the evidence and submissions received, in this determination. I have set out my findings of fact and law, then based on this I have expressed conclusions on issues as necessary to dispose of the matter, and then I have specified the orders made as a result.

What remedies does Ms Bowen seek?

[6] Ms Bowen seeks the following remedies:

² *Bowen v Bank of New Zealand* [2024] NZERA 361.

³ IWV's identity is anonymised in line with *Bowen v Bank of New Zealand* [2024] NZERA 361.

- (a) Compensation for humiliation, loss of dignity and injury to feelings pursuant to s 123(1)(c)(i) of the Act for both unjustified actions of BNZ.
- (b) Reimbursement of salary and other money lost as result of being unjustifiably dismissed, pursuant to s 123(1)(b) of the Act.
- (c) Interest on any reimbursement amount.
- (d) Special damages for legal fees incurred by Ms Bowen in dealing with the restructuring process which was ultimately the basis of the unjustified actions of BNZ.
- (e) A penalty for the breach of the duty of good faith.

Compensation

[7] Compensation is awarded pursuant to s 123(1)(c)(i) of the Act; it is for the humiliation, loss of dignity and injury to feelings that an applicant suffers as a result of the unjustified actions.

[8] For this employment relationship problem there are two sets of unjustified actions:

- (a) A restructuring process undertaken by IWV that proposed to disestablish Ms Bowen's role at the BNZ, this being undertaken in retaliation for the protected disclosure Ms Bowen made in March and April 2016.
- (b) Ms Bowen's dismissal, under the same restructuring proposal, in July 2018.

[9] In assessing any amount of compensation that should be awarded to Ms Bowen, my task is to quantify the harm and loss caused by the humiliation, loss of dignity and injury to feelings arising out of BNZ's unjustified actions. Various Employment Court decisions provide guidance on this exercise of quantification.⁴

⁴ *Stormont v Peddle Thorp Aitken Ltd* [2017] NZEmpC 71; *Waikato District Health Board v Kathleen Ann Archibald* [2017] NZEmpC 132; and *Richora Group Ltd v Cheng* [2018] NZEmpC 113.

[10] What these decisions show is that I must consider the effects of the unjustified behaviour on Ms Bowen and in doing so I must identify the harm caused and the loss suffered as a result. Then I must quantify that harm and loss by assessing where that sits on the spectrum of harm and loss suffered by those that have been unjustifiably disadvantaged and unjustifiably dismissed. Then I must consider where that corresponds to the spectrum of quantum awarded as compensation.⁵

The evidence

[11] The evidence for compensation that I received in my investigation included written and oral evidence from Ms Bowen and Rob Lewis as well as specialist evidence through medical information from Dr Kathy McKay (Ms Bowen's doctor), a report from Ms Danute Leatham a Registered Psychologist retained by the Accident Compensation Corporation⁶ and a statement from Ms Sabine Visser a Registered Clinical and Neuropsychologist retained by BNZ to assess Ms Bowen's medical information. Ms Visser also gave oral evidence in the investigation meeting.

[12] Ms Bowen is currently under the care of a psychiatrist and specialist clinical team at a community mental health centre. She has been diagnosed as having PTSD and a co-morbid Major Depressive Disorder, displaying a significant level of clinical depression, anxiety and stress.

[13] Ms Leatham diagnosed Ms Bowen with PTSD. Ms Visser casts doubt on the assessment reached by Ms Leatham, but Ms Visser was unable to conclude that Ms Bowen does not have PTSD. Also, ACC declined Ms Bowen cover based on PTSD, not being satisfied that she met the necessary criteria. For my assessment of this evidence, I note there has been an assessment of PTSD and Ms Bowen is being treated for this. I also note that more importantly than the diagnosis (and the label, PTSD) it is the underlying symptoms, recorded by Ms Leatham and to some extent supported by Ms Visser, that inform the diagnosis that are relevant. In this regard Ms Bowen has experienced chronic stress and marked physiological reaction to what occurred. She has been self-isolating, has negative alterations in mood and has an inability to express

⁵ *Richora Group Ltd v Cheng* [2018] NZEmpC 113.

⁶ Ms Bowen had applied for ACC coverage for PTSD resulting from BNZ's action and Dr Leatham was retained by ACC as part of its assessment of Ms Bowen's claim.

positive emotion. And, importantly there is a causal link between the events (BNZ's actions) and the symptoms.

[14] Ms Bowen's mental health has deteriorated to the extent that she has had suicidal ideation occurring on various occasions over the years since her dismissal from the BNZ. Concerns in this regard included advice from Dr McKay that caused the investigation of this employment relationship problem to be postponed as there was a concern that giving evidence would traumatize Ms Bowen to the extent that suicidal ideations would manifest again.

[15] In the course of giving evidence in each investigation meeting that I held Ms Bowen broke down uncontrollably and in extreme distress. It is clear that even recalling events that occurred in connection with the protected disclosures, IWV's actions and her dismissal was manifestly difficult, traumatising and distressing for Ms Bowen.

[16] Ms Bowen has not worked since her dismissal from BNZ. Dr McKay's medical certificates/report record that Ms Bowen is unable to work and has been receiving a sickness benefit.

[17] Ms Bowen's physical health has suffered; she sleeps poorly, is tired, has lost weight, is run down with a poor immune system and faints intermittently.

[18] Ms Bowen has withdrawn from friends and family. She described her self esteem as being decimated, speaking of the loss of her career as being a loss of her identity, purpose, standing and much of her social connection. She also described thoughts of questioning what was wrong with her and why were these things happening to her. She said she could no longer trust people and expected betrayal and lies. Ms Bowen said she lived in fear of retribution from BNZ and suffered chronic stress and psychological trauma.

[19] Ms Bowen spoke openly of feeling despair, helplessness and being powerless; describing her suicidal thoughts but accepting it would not happen, acknowledging the support of Mr Lewis in preventing her from taking her own life.

Assessment

[20] Having assessed all the evidence an apparent difficulty arises for the quantification of compensation. What the evidence shows is Ms Bowen's current psychological, emotional and physical state that is said to arise out of BNZ's unjustified actions, is a culmination of several factors not just the two sets of unjustified actions.

[21] In my view, Ms Bowen's current psychological, emotional and physical state is informed by:

- (a) BNZ failing to treat Ms Bowen's complaints in March and April 2016 as a protected disclosure.
- (b) BNZ deciding there was no basis for Ms Bowen's complaint about IWV, made in March and April 2016.
- (c) IWV's retribution toward Ms Bowen through the proposed restructure of her team, which included that her role be disestablished.
- (d) Ms Bowen's belief that BNZ identified her as a whistleblower to the BNZ employees she complained about – this applies for both protected disclosures she made.
- (e) Ms Bowen's belief that BNZ used her initial application to the Authority to publicly identify her as a whistleblower.
- (f) That neither protected disclosure was upheld as a valid complaint by BNZ either initially or on review.
- (g) Her unjustified dismissal in July 2018.
- (h) The lengthy, hard fought, and from Ms Bowen's perspective, acrimonious litigation process for this employment relationship problem.

[22] From my perspective this can be summarised neatly as follows. In making the protected disclosures Ms Bowen was doing what she believed to be the right thing for BNZ and herself.

Ms Bowen believes that in response BNZ failed to do the right thing – it never properly dealt with her complaints, and it never protected her.

[23] So, the issue becomes one of causation. To what extent is the harm and loss Ms Bowen suffers from caused by each of the unjustified actions. And, what harm and loss was caused by Ms Bowen's view that BNZ failed to properly deal with her protected disclosures, her view that BNZ used the initial Authority matter to publicly identify her as a whistleblower and the ongoing litigation. The compensation I award must be based on quantification of the former harm and loss and not the latter.

[24] The other issue of causation is then how do I apportion the harm and loss from BNZ's unjustified actions between the two sets of actions.

[25] In the end there is no ratio or equation that can be applied to causation or attributing harm and loss to the unjustified actions. Likewise, there is no formula or equation for quantifying harm and loss once it is attributed to the unjustified actions.

[26] The approach I have taken combines three factors: my assessment of the evidence particularly for causation or apportionment of loss; my experience from dealing with compensation in unjustified action and unjustified dismissal cases for quantifying loss; and checking my quantification against other cases i.e. assessing where it sits on the spectrum of loss, as an objective check against my assessment.

[27] My assessment of harm and loss and therefore quantification is informed by my view that that the overall loss (i.e. what the evidence shows in terms of Ms Bowen's current mental, emotional and physical state) arises out of three key responses to what BNZ did. These are betrayal, fear and self-blame – these primarily arise out of each set of unjustified action. So, for example betrayal by BNZ arises because of IWV's action in creating the restructuring proposal and then BNZ actioning that restructure almost two years later.

[28] And then other aspects that contribute to Ms Bowen's loss such as BNZ not dealing with the protected disclosures properly are to some extent made worse by the unjustified actions. So, for example, Ms Bowen's view that BNZ would not do the right thing in terms of dealing with her protected disclosure was informed by what BNZ actually did with the

disclosures. In addition, Ms Bowen's view was informed by a belief that BNZ was covering up wrong doing and this was created by IWV's retaliatory action and BNZ condoning that by allowing the restructure to be carried out at a later date.

[29] So, my conclusion is that the overall harm and loss Ms Bowen has suffered and continues to suffer is mainly caused by the two unjustified actions.

[30] One other factor that is relevant is that the unjustified dismissal had a greater overall impact on Ms Bowen.

[31] In terms of quantification of harm and loss it is clear that Ms Bowen's loss arising out of each set of unjustified actions is at the high end of the spectrum. In my experience Ms Bowen's loss is greater by a considerable margin than any other matter I have determined.

[32] I quantify the harm and loss for each set of unjustified actions as being \$45,000 for IWV's retribution and \$60,000 for the unjustified dismissal.

[33] I accept that a total sum payable for compensation of \$105,000 is very high but in the circumstances when I consider Ms Bowen's loss and consider where that sits on a spectrum of loss, I am satisfied that it is the correct amount.⁷

Reimbursement

[34] Under s 123(1)(b) of the Act Ms Bowen seeks reimbursement for money lost as a result of her grievances. Ms Bowen says her lost money includes salary, KiwiSaver contributions, bonus payments, premiums for life insurance cover and medical costs. Ms Bowen says these losses should be calculated over the period from her dismissal until 2028, when she says she would have retired from the BNZ. In total Ms Bowen seeks:

(a) \$3,107,611.78 for salary, which includes annual salary increases and a promotion every three years.

(b) \$298,804.90 for bonus payments.

⁷ As a basis for comparison *Cronin-Lampe v The Board of Trustees of Melville High School* [2023] NZEmpC 221; and *Parker v Magnum Hire Ltd* [2024] NZERA 85, are particularly apposite.

(c) \$20,235 for KiwiSaver entitlements.

(d) \$81,000 for Life Insurance cover.

(e) \$134,727 for medical costs.

[35] Ms Bowen also seeks interest on the money lost.

[36] The first point for this assessment is that Ms Bowen has lost remuneration as a result of her unjustified dismissal. As a result, Ms Bowen is entitled to be reimbursed for this lost remuneration.⁸

[37] The second point for assessing lost remuneration is that I must award the lesser of three months ordinary time remuneration or Ms Bowen's actual loss. However, if Ms Bowen's actual loss is greater than three months ordinary time remuneration, I may exercise my discretion and award an amount up to the actual loss.⁹

[38] In terms of Ms Bowen's actual monetary loss counsel for BNZ submits that Ms Bowen failed to mitigate her loss by seeking new employment after her dismissal. Therefore, Ms Bowen's monetary losses do not arise from her dismissal but the failure to mitigate.¹⁰ This means the actual monetary losses may be zero or limited to a period of time by which steps should have been taken by Ms Bowen to find new employment.

[39] I do not accept that there are issues of mitigation arising for Ms Bowen. The evidence shows that after her dismissal she did seek other employment with no success. And, importantly the evidence shows that at some point Ms Bowen was assessed as being medically unfit to work.

[40] So, I accept that Ms Bowen's loss is greater than three months ordinary time remuneration. I consider it entirely appropriate to exercise my discretion to award Ms Bowen more than this loss; the question is how much of her actual loss should I award.

⁸ Section 123 of the Act.

⁹ Section 128 of the Act.

¹⁰ *Gorrie Fuel (SI)Ltd v Marlow* EMC Christchurch CC14A/05, 21 November 2005.

[41] In answering this question, I must keep in mind that there is no automatic entitlement to full loss. And, I should recognise that moderation is appropriate, my assessment should be individualised to the circumstances of the case and I must allow for any contingencies that might have resulted in termination of the employee's employment such that they would not have earned the total amount of the claimed loss.¹¹

[42] Counsel for Ms Bowen submits that I should exercise my discretion and award her total loss up until 2028 for two reasons:

- (a) Ms Bowen intended on working at BNZ until retirement in 2028 and there is no genuine reason to conclude that Ms Bowen would not have done this. Ms Bowen was a high performer working on a high value product for the bank with a commendable history in banking.
- (b) Given that Ms Bowen's grievances arise out of protected disclosures there is a significant public interest in whistleblowers being fully protected from any retribution - and this must cover economic loss.

[43] I acknowledge that Ms Bowen's argument based on protecting whistleblowers is credible and has some merit, but there is no basis in law for me to apply this. The point is that in exercising my discretion I am bound to apply the counterfactual analysis and assess how long Ms Bowen might have remained employed at BNZ. And in making this assessment I am not persuaded that Ms Bowen would have remained employed at BNZ until 2028.

[44] In assessing how long I consider that Ms Bowen might have remained employed at BNZ I have used two sets of evidence:

- (a) The witness evidence about Ms Bowen's circumstances in terms of her experience, her role, her team and the products she was working on.
- (b) General evidence from BNZ and Mr Lewis, who worked at BNZ previously, about employee retention at BNZ. I also called for comparator evidence to assist me. At the time of the restructure proposed by IWV, there were six BNZ

¹¹ *Sam's Fukuyama Food Services Ltd v Zhang* [2011] NZCA 608.

employees in the proposed new structure who were at the same level of Ms Bowen in terms of reporting, albeit with different roles and different teams. I asked for and received anonymised information on each of these employees on how long each stayed at BNZ, what salary they received including any annual increases and what bonuses they received, if any.

[45] I do not intend to outline the basis for my assessment as much of the evidence is confidential. After analysing and applying this evidence, I conclude that I should award Ms Bowen money lost as a result of her unjustified dismissal for a 2.5 year period – that is from 31 July 2018 to the end of 31 January 2021.

Salary

[46] As outlined above Ms Bowen included in her calculation of lost salary an annual increase at 5% and a three yearly promotion. I have considered this in light of the evidence and will allow an annual salary increase of 3% effective from 1 January 2019 and 1 January 2020, with no increase from January 2021.

[47] Ms Bowen's salary on 31 July 2018 was \$127,000. I see no reason to adjust this starting salary. For the period 1 August 2018 to 31 December 2018 Ms Bowen's lost salary is \$52,916.

[48] With a 3% salary increase from 1 January 2019 Ms Bowen's salary would have been \$130,810. For the period 1 January 2019 to 31 December 2019 Ms Bowen's lost salary is \$130,810.

[49] With a 3% salary increase from 1 January 2020 Ms Bowen's salary would have been \$134,734. For the period 1 January 2020 to 31 December 2020 Ms Bowen's lost salary is \$134,734.

[50] With no salary increase in January 2021, Ms Bowen's lost salary for January 2021 is \$11,227.

[51] Ms Bowen's total for lost salary for the 2.5 year period is \$329,687.

Bonus

[52] In the period August 2018 to January 2021, I assess that Ms Bowen would likely have received two bonuses. Based on the evidence I quantify these bonuses as \$20,000 payable in December 2018 and \$28,000 payable in December 2019.

[53] Ms Bowen's total for lost bonuses for the 2.5 year period is \$48,000.

KiwiSaver contributions

[54] Prior to 1 January 2020 BNZ had a total remuneration package. This means any lost KiwiSaver contributions prior to January 2020 are accounted for in the lost salary figure to that date.

[55] From 1 January 2020 until 31 December 2020, Ms Bowen's lost KiwiSaver contributions are calculated as 3% of \$134,734; this is \$4,042.

[56] Ms Bowen's lost KiwiSaver contribution for January 2021 is \$336.

[57] Ms Bowen's total for lost KiwiSaver contributions for the 2.5 year period is \$4,378.

Life insurance

[58] As a benefit whilst employed at BNZ Ms Bowen received Life Insurance. Ms Bowen says the premium payable until 2028 for this cover would be \$81,000.

[59] I am not satisfied that life insurance premiums not paid by BNZ for the 2.5 year period can be classified as money lost by Ms Bowen. For this to be the case she would need to show me that she paid her own life insurance premiums during this time and that would be the money lost by her. There was no evidence from Ms Bowen that this is what she paid, so there is no money lost.

Medical costs

[60] As a result of both sets of unjustified actions by BNZ Ms Bowen has incurred medical expenses of \$8,975.

[61] Ms Bowen says her projected medical costs until 2028 are \$125,752. I am not prepared to award any future lost medical expenses.

[62] I am satisfied that Ms Bowen has lost \$8,975 for medical costs arising out of her grievances.

Conclusion on money lost by Ms Bowen

[63] Ms Bowen has lost the following money as a result of the two personal grievances:

- (a) \$329,687 for lost salary including two annual increases to her salary
- (b) \$48,000 for two bonuses.
- (c) \$4,378 for KiwiSaver contributions.
- (d) \$8,975 for medical costs incurred.

Interest

[64] Ms Bowen seek interest on the amounts awarded to her for money lost as a result of her personal grievances.

[65] Awarding interest is a matter of discretion and in this case, I am not satisfied that it is appropriate to award interest to Ms Bowen. The two key factors in coming to this conclusion are that the counterfactual analysis is based on an inexact assessment of what may have occurred to Ms Bowen and the length of time it has taken to resolve this employment relationship problem, with some of the additional time being the consequence of litigation conduct by Ms Bowen.¹²

Special damages

[66] Ms Bowen seeks special damages of \$20,000 for legal fees incurred in representation in connection with the first restructuring process conducted by IWV.

¹² *Gilbert v Attorney General* [2010] NZCA 421; and *Sealord Group v Pickering* [2015] NZEmpC 76.

[67] The law concerning special damages was established by the Employment Court in *Stormont v Peddle Thorpe Aitken Ltd*.¹³ On this basis I accept that Ms Bowen is entitled to special damages fees for representation in relation to the restructuring process.

[68] However, counsel for BNZ rightly points out that \$10,000 in legal fees was sought in the amended statement of problem and there is no additional evidence regarding the claim for \$20,000.

[69] I accept this and award Ms Bowen special damages of \$10,000.

Contribution

[70] As I have awarded remedies to Ms Bowen, I must consider whether she contributed to the situation that gave rise to her grievance.¹⁴ This assessment requires me to determine if Ms Bowen behaved in a manner that was culpable or blameworthy, and this behaviour contributed to her grievance.¹⁵

[71] The assessment is very straightforward – Ms Bowen did not contribute to the situations that gave rise to her grievances in a way that requires a reduction in remedies.

Penalty

[72] Counsel for Ms Bowen submits that a penalty of \$20,000 should be imposed against BNZ for IWV's retaliation against Ms Bowen which I concluded was a breach of the duty of good faith.

[73] Counsel submits that the aggravating factors in the breach of the duty of good faith include that the actions were intentional and retaliatory, the damage suffered by Ms Bowen has been extreme, the circumstances of the breach particularly as that relates to protections that Ms Bowen should have had for making a protected disclosure and BNZ culpability. Counsel also says that deterrence is a critical factor.

¹³ *Stormont v Peddle Thorpe Aitken Ltd* [2017] NZEmpC 71

¹⁴ Section 124 of the Act.

¹⁵ *Xtreme Dining Ltd v Dewar* [2016] NZEmpC 136

[74] Counsel for BNZ says BNZ's breach of the duty of good faith is isolated to one individual, IWV and, in fact, I determined that all relevant BNZ employees acted professionally and objectively in their involvement with Ms Bowen over her protected disclosures and her dismissal.¹⁶ Counsel says there is no broader failing by BNZ and it took steps to mitigate the impact of some of its actions on Ms Bowen, by for example providing EAP counselling. Counsel says that given these points and that overall the breach of good faith was isolated and historic, it is not necessary to impose a penalty.

[75] In *Nicholson v Ford*¹⁷ Chief Judge Inglis provided guidance on the inter-relationship between: (a) *Borsboom (Labour Inspector) v Preet* which sets out a four step process for assessing penalties for breaches of minimum standards;¹⁸ (b) s 133A of the Act, which relates to the imposition of penalties by the Court and the Authority; and (c) the other relevant factors to be taken into account, when imposing penalties.

[76] Taking this guidance and all the factors outlined by the Chief Judge into account, and after considering both counsel's submissions, I find that \$8,000.00 is an appropriate penalty to impose in all the circumstances of the case.

[77] Given the extensive remedies Ms Bowen has received I am not satisfied that any proportion of the penalty should be paid to her.¹⁹

Summary

[78] In settlement of this employment relationship problem BNZ must pay Ms Bowen:

- (a) \$105,000 for compensation pursuant to s 123(1)(c)(i) of the Employment Relations Act 2000.
- (b) An amount for money lost by Ms Bowen pursuant to s 123(b) of the Employment Relations Act 2000 as follows:

¹⁶ *Bowen v Bank of New Zealand* [2024] NZERA 361.

¹⁷ *Nicholson v Ford* [2018] NZEmpC 132

¹⁸ *Borsboom (Labour Inspector) v Preet* [2016] NZEmpC 168.

¹⁹ *Maddigan v Director-General of Conservation* [2019] NZEmpC 190.

- i. \$329,687 for lost salary.
- ii. \$48,000 for two bonuses.
- iii. \$4,378 for KiwiSaver contributions.
- iv. \$8,975 for medical costs incurred.

(c) \$10,000 for special damages.

[79] Within 28 days of the date of this determination, BNZ must pay to the Crown a penalty of \$8,000 for the breach of the duty of good faith.

Costs

[80] Costs are reserved. The parties are encouraged to resolve any issue of costs between themselves.

[81] If the parties are unable to resolve costs, and an Authority determination on costs is needed, Ms Bowen may lodge, and then should serve, a memorandum on costs within 28 days of the date of this determination. From the date of service of that memorandum BNZ will then have 14 days to lodge any reply memorandum. On request by either party, an extension of time for the parties to continue to negotiate costs between themselves may be granted.

[82] The parties can anticipate the Authority will determine costs, if asked to do so, on its usual “daily tariff” basis unless circumstances or factors, require an adjustment upwards or downwards.²⁰

Peter van Keulen
Member of the Employment Relations Authority

²⁰ For further information about the factors considered in assessing costs see:
www.era.govt.nz/determinations/awarding-costs-remedies/#awarding-and-paying-costs-1