IN THE EMPLOYMENT RELATIONS AUTHORITY
AUCKLAND

I TE RATONGA AHUMANA TAIMAHI
TĀMAKI MAKAURAU ROHE

[2026] NZERA 96
3362303

	BETWEEN	ADAM GIFFORD Applicant
	AND	UMA BROADCASTING LIMITED Respondent

Member of Authority:	Helen van Druten
Representatives:	Tim Oldfield, counsel for the Applicant Kathryn McKinney and Darius Shahtahmasebi, counsel for the Respondent
Investigation Meeting:	27 and 28 November 2025 at Auckland
Submissions received:	28 November 2025 from the Applicant 28 November 2025 from the Respondent
Determination:	23 February 2026

DETERMINATION OF THE AUTHORITY

Employment Relationship Problem

[1] Adam Gifford worked with UMA Broadcasting Ltd (UMA) as a news editor and journalist from 2006 until 4 October 2024 when his employment ended by way of redundancy. Mr Gifford says his dismissal for redundancy was unjustified and he seeks remedies including compensation for lost wages, hurt and humiliation. He further seeks a penalty for withholding his final wages payment.

[2] UMA says changes were needed in its' structure. It undertook a fair and reasonable process and the decision to dismiss Mr Gifford was one a fair and reasonable employer could have made in all the circumstances. It accepts that Mr Gifford's final payment was unlawfully withheld and consideration of a penalty is appropriate in the circumstances.

The Authority's investigation

[3] For the Authority's investigation written witness statements were lodged from Adam Gifford as applicant, Sarah Dench (impact witness), Matt McCarten (then HR advisor, though present at the investigation meeting in his capacity giving evidence for Mr Gifford) and Matthew Tukaki (General Manager). All witnesses answered questions under oath or affirmation from me and the parties' representatives. The representatives also gave oral and written closing submissions.

[4] For the relevant period of employment, Mr McCarten was Kaimahi development manager (HR advisor) and gave evidence in support of Mr Gifford. Mr McCarten only attended the investigation meeting to give his own evidence and that evidence was limited to matters up to and including any final decision on Mr Gifford's employment.

[5] During the investigation meeting, claims related to pre-2020 were withdrawn by Mr Gifford.

[6] As permitted by s 174E of the Employment Relations Act 2000 (the Act) this determination has stated findings of fact and law, expressed conclusions on issues necessary to dispose of the matter and specified orders made. It has not recorded all evidence and submissions received.

The issues

[7] The issues requiring investigation and determination were:

(a) Was Mr Gifford unjustifiably dismissed by reason of redundancy on 4 October 2024?

(b) If UMA's actions were not justified (by dismissing Mr Gifford), what remedies, if any, should be awarded, considering:

i. Lost wages (subject to evidence of reasonable endeavours to mitigate his loss); and

ii. Compensation under s123(1)(c)(i) of the Act

(c) If any remedies are awarded, should they be reduced (under s124 of the Act) for blameworthy conduct by Mr Gifford that contributed to the situation giving rise to his grievance?

(d) Are penalties warranted for breach of good faith and if so, should a portion be ordered to be paid to Mr Gifford?

(e) What is the appropriate penalty (if any) for UMA's breach of the Wages Protection Act 1983 (WPA) by withholding Mr Gifford's final pay to 14 November 2024?

(f) Should either party contribute to the costs of representation of the other party?

Relevant Law

The test for justification

[8] As with any dismissal, where there is a dismissal by way of redundancy the Authority must apply the test for justification set out at section 103A of the Act. The Authority must carefully assess the reasons given to the employee by the employer and decide, on an objective basis, whether the employer's actions were what a fair and reasonable employer could have done in all the circumstances.

[9] As the Court noted in *Grace Team Accounting Ltd v Brake*, employers are entitled to make their businesses more efficient and it may be that the employee is superfluous to the needs of the business. The Court further said:[1]

> [85] …we do not dismiss the importance of the Employment Court addressing the genuineness of a redundancy decision. If the decision to make an employee redundant is shown not to be genuine (where genuine means the decision is based on business requirements and not used as a pretext for dismissing a disliked employee), it is hard to see how it could be found to be what a fair and reasonable employer would or could do. The converse does not necessarily apply. But, if an employer can show the redundancy was genuine and that the notice and consultation requirements of s 4 of the Act have been duly complied with, that could be expected to go a long way towards satisfying the s 103A test.

[10] The Court of Appeal has observed that the focus of the inquiry as to whether an employer has met the test in s 103A of the Act is on substantial fairness. A key element of that inquiry in redundancy situations is whether the employer complied with its good faith obligations.[2]

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[1] *Grace Team Accounting Ltd v Brake* [2014] NZCA 541, [2015] 2 NZLR 494 at [85].
[2] *Popkin v Innovative Landscapes (2015) Ltd* [2019] NZERA 64 at [19]. That statement references *A Limited v H* [2016] NZCA 419 (CA) and *Stevens v Hapag-Lloyd (NZ) Ltd* [2015] NZEmpC 28 at [60].

[11] The good faith obligations within s 4 of the Act in the context of redundancy also extend to the requirement to ensure that all relevant information about the restructure proposal is provided to the employee, to provide the employee a reasonable opportunity to respond to the proposal and to genuinely consider those responses before making any decisions.[3] Employees can only look to influence the employer's decision if they have knowledge and understanding of the relevant issues.[4]

[12] Failure by an employer to comply with these obligations may fundamentally undermine its ability to justify a dismissal or other action "because a fair and reasonable employer will comply with the law".[5]

Background

[13] Employed as a senior journalist, Mr Gifford worked at Radio Waatea for over 18 years and is well-known in New Zealand as a reporter and journalist.

[14] Radio Waatea was set up by MUMA (Manukau Urban Maori Authority) and (now) UMA Broadcasting Ltd. It describes itself as the "voice of urban Maori", providing news, current affairs, entertainment and kaupapa Maori content that reflects its' listener base.

[15] As a new general manager, Mr Tukaki sought feedback from all employees at a July hui to brainstorm changes needed to move forward. He also commissioned an August report for the Board outlining the current financials, market data, key strategic objectives, a new programming schedule and a proposed new organisational structure.

[16] On 11 September 2024, Mr Tukaki, as the new general manager, emailed all employees, including Mr Gifford, advising them of his intention to restructure and merge the English and Maori news teams. The email was one of two important emails sent by Mr Tukaki and it outlined the reasons for the restructure and the consultation process. That email read:

> I am formally advising you of my intention to restructure the news teams. As an employee in the Maori and in the English news team, this may affect you…

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[3] Employment Relations Act 2000, s 103A (3) and s 4(1A)(c).
[4] *Vice-Chancellor of Massey University v Wrigley and Kelly* [2011] NZEmpC 37 at [48].
[5] *Simpsons Farms Ltd v Aberhart* [2006] ERNZ 825 (EmpC) 842 at [65] and referenced in the recent decision of *Byrne v Rushmore Distributors (NZ) Ltd* [2025] NZERA 658 at [12].

> **Considerations for change**
> I will review the roles of some employees. I am also reviewing the priorities when allocating our people and resources….
> I am proposing to merge the Reo Maori newsroom and English News Service.…
>
> **Consultation process**
> With support of our HR advisor, I will meet with the affected employees in the next week…
> We will consider this feedback before advising affected employees of our decision. We will advise the options for each employee.
> Any change for employees may include reassignment, partial or full redundancies. There may be new employee, and contractor, positions created.
> After the proposal has been completed, we will finalise individual roles, and employment agreements.
>
> I have cc'ed Matt McCarten on this email who will assist me from an HR perspective…

[17] On 19 September 2024, he sent an email specifically to Mr Gifford advising that he had made the decision to merge the teams as a single newsroom and "it is likely to impact your role". He arranged an online teams meeting to discuss what those impacts might be and emphasised it was important to attend the meeting.

[18] Mr Gifford says that at that meeting on 23 September 2024 with Mr Tukaki and Mr McCarten (for the first part of the meeting) he was not told that his role might be disestablished or that redundancy was a possible outcome.

[19] At 3.00 pm on Friday 4 October 2024, Mr Tukaki sent an email to Mr Gifford saying that the two news teams would be merged into the existing team, Mr Gifford's role was identified as one that would be merged into the existing team and the HR advisor would be in touch to talk about what this meant.

[20] At 3.25pm the same day, Mr Gifford received formal notice of termination of his employment from Mr McCarten. The email was brief with:

> Matthew has said he has sent you a notice. Attach[ed] is the formal letter. I know you have given years of hard work to UMA, so happy to chat on alternatives….best to deal with me directly…"

[21] The attached letter confirmed that Mr Gifford's position was disestablished. It said that "it has not been possible to find a suitable alternative to your role at this time". It also included that "if you wish to offer an alternative to redundancy or to have this

decision reconsidered, please feel free to discuss this with me". Other employees were then advised by email from Mr Tukaki at 3.29pm that "we will be losing members of the English newsroom" and specifically referenced Mr Gifford as one of three people not moving into the new team.

[22] Mr Gifford was paid four weeks in lieu of notice with his final day of employment on 4 November 2024 and he raised a grievance on 7 November 2024.

Mr Gifford's role and employment agreement

[23] Mr Gifford was employed as a senior journalist – English news editor. He was expected to work 40 hours per week between Sunday and Friday from 7.00am to 7.00pm. Other than this, the employment agreement was unremarkable.

[24] The employment agreement stated that "if your position is made redundant, you shall not be entitled to redundancy compensation". The agreement provided for four weeks' notice of termination of employment.

Analysis

Was there a genuine business reason for the restructure?

[25] It is not for the Authority to determine whether the changes made were the right ones for the business, only whether they were made for genuine reasons and were the decisions that a fair and reasonable employer could make.

[26] The material presented before the Authority and as described during the investigation meeting painted a picture of an organisation with tight funding and a budget deficit, duplication and inefficiencies in its newsroom and a need to ensure alignment with the changing demands of stakeholders. The UMA board approved the restructure and the changes affected a number of positions, not only Mr Gifford's. There was no indication that this restructure was conducted with any mixed motives.

Has UMA complied with the notice and consultation requirements of s 4 of the Act?

[27] An employer must comply with its statutory obligations in s 4 of the Act to consult with employees affected by a redundancy proposal. The employer must

genuinely consider the employees' views before deciding what steps to take and have an open mind.[6]

[28] A review of the process undertaken by UMA after the initial email, reveals significant concerns about UMA's process of consultation both on the restructuring proposal and in its consultation on the application of that proposal as it relates to Mr Gifford.

Consultation on the restructuring proposal

[29] Following a general brainstorming discussion at a July hui, UMA's consultation began with the 11 September 2024 email sent to all staff. The email clearly described the reason for change, advised of the consultation process and advised that "Any change for employees may include reassignment, partial or full redundancies. There may be new employee, and contractor, positions created".

[30] UMA then met individually with Mr Gifford, sought feedback from him and wrote up a summary of that feedback. There were two other occasions where Mr Gifford provided feedback in person to Mr Tukaki. Even as soon as the initial email was sent and before any specifics were provided, Mr Gifford took a proactive approach, meeting with Mr Tukaki and making suggestions about optimising news delivery.

[31] Mr Tukaki relied on Mr McCarten to guide him through the restructure process. The process began well, but after the initial communications, there were concerns with the process raised by Mr Gifford:

a. UMA did not meet its statutory obligations to be responsive and communicative.[7] Mr Gifford was not specifically told that the impact of the merger of the newsrooms (as it was proposed) could result in his position being disestablished. His evidence is that he was only notified of his role disestablishment when he received the email notifying him of his dismissal.
b. He was not provided with access to relevant information about the decision to restructure as required by s 4(1A)(c)(i) of the Act, removing his ability for meaningful consultation with UMA;

[6] *Simpson Farms v Aberhart* [2006] ERNZ 825 (EmpC) at [62].
[7] Employment Relations Act 2000, s 4(1A)(b).

c. The dismissal was predetermined as the UMA funding proposal document (issued in August 2024) shows a merged newsroom team by December 2024; and
d. The restructure proposal was misleading as it was not a merger. The three English news team employees roles were disestablished and the Maori news team retained.

UMA's obligations under s 4(1A)(b) of the Act

[32] The duty of good faith in the Act requires both parties to be, among other things, responsive and communicative. It was evident in both written and verbal evidence presented, that there was a mismatch between what Mr Tukaki thought he had communicated about the restructure and how Mr Gifford interpreted that information. Mr Gifford said he did not think that the restructure would result in the redundancy of his role. No information was presented by UMA to show it had made clear to Mr Gifford that his specific role could be impacted.

[33] Other than the written email sent to all employees on 11 September 2024, there was no written information presented to the Authority in that initial consultation period to show that Mr Gifford was clearly told that his position may be at risk. There was no written record of the meetings with Mr Tukaki or Mr McCarten prior to the new organisational structure being confirmed.

[34] Mr Gifford says that his conversation with Mr Tukaki on 23 September 2024 was positive and the conversation focused on the practicality of merging the newsrooms rather than the impact on his role in particular. Mr Tukaki considered that the meeting was required for the consultation process and initially he said he had considered there may be a position for Mr Gifford in the new structure.

[35] Putting Mr Gifford's situation in context, he had been part of the Radio Waatea landscape for 18 years. He had watched it grow and change over the years and he had gradually transitioned as a freelance journalist into working, by his evidence, almost exclusively for Radio Waatea by 2015. When Mr Tukaki first sought feedback on potential improvements at a July hui, Mr Gifford attended and contributed to the discussion.

[36] The email of 11 September 2025 demonstrated the disconnect between what was said and what Mr Gifford heard. Typically, any reference to redundancies or potential redundancies can cause concern. When asked about his response to that bullet point in the email, Mr Gifford said that he did not think it would apply to him. As a result, he did not ask about it in his subsequent meetings with Mr Tukaki and Mr Tukaki did not say explicitly that it should be a concern. Mr Gifford says that until he got notice of termination on 4 October 2025, he was not aware that his role could be made redundant.

[37] The presumption that Mr Gifford understood the potential consequences for his position was a misstep by UMA and affected Mr Gifford's ability to comment in any meaningful way on the proposal before him.

UMA's obligations under s 4(1A)(c) of the Act

[38] The email of 11 September 2024 gave no specifics. It referred in general terms to "changes as we move to our digital platform", merging the newsroom and making more use of what is published.

[39] As a new general manager, Mr Tukaki had commissioned a report for the Board outlining the current financials, market data, key strategic objectives, a new programming schedule and a proposed new organisational structure. He presented this to the Board in August 2024. The section on the proposed new structure was brief but informative. It gave detail which did not exist in the 11 September 2024 email sent to employees.

[40] Mr Gifford was not given a copy of that report and claims that it was central to UMA's plan and set the restructuring in motion. He says that it gave critical information about which programs UMA was proposing to retire, which roles may be affected and the attempted staff deficit target to remedy.

[41] Recognising the restrictions within s 4(1B)(c) of the Act, I agree that Mr Gifford should have received relevant extracts from that report once it had received Board approval and also a summary of the financial deficit and targets to be achieved. Not having that information meant that Mr Gifford was unable to consider the whole picture and comment meaningfully on the proposal.

Was the proposal predetermined?

[42] As Mr Gifford observed, some wording in the Board document appeared to predetermine the decision. This evidence was tested at length with Mr Tukaki during the investigation meeting. I was satisfied that he had the proposal firmly in his mind but would have considered another option if it was presented to him and delivered the changes needed.

Feedback and confirmation

[43] Following feedback from affected employees, UMA produced a summary report dated October 2025. This reiterated the reasons for the change, provided a summary of feedback received and outlined the final decisions. It is evident that UMA had considered the feedback from its employees and made some changes to the original proposal.

[44] Changes to the initial proposal advised in that report included:

a. The reduction in journalist positions was confirmed with the proposed Tamaki Makaurau journalist role as the only journalist role. Following feedback, it did not necessarily need to be based in Tamaki Makaurau / Auckland so the position title changed to Journalist.
b. The two producer positions would reduce to one. The proposed Te Reo producer role was confirmed with a title change to Producer. The report acknowledged feedback on the level of fluency in te reo Maori required and determined that "an understanding of te reo Maori and some fluency will remain preferred but not mandatory".
c. One new position was created as Content Creator with the existing Social Media content creator redeployed into that position.

Announcement and consultation decision phase

[45] The announcement of the new organisational structure and notice of termination of employment for Mr Gifford all occurred on 19 September 2024.

[46] In the Authority's investigation meeting, Mr McCarten gave evidence in support of Mr Gifford and distanced himself from the restructure process.

[47] In his evidence, Mr McCarten said that after the 23 September 2024 meeting, he did not have further formal discussions with Mr Gifford. When he found out that the teams were merging, he assumed that Mr Gifford knew about the merger and was accepting of the situation.

[48] On 4 October 2024, both Mr McCarten and Mr Tukaki made assumptions that ultimately resulted in Mr Gifford being told about the new structure the same day he was told that his employment had ended and hearing about his employment from another employee.

Alternatives – redeployment

[49] Mr Tukaki and Mr McCarten both discussed options for Mr Gifford in the new structure but did not discuss these with Mr Gifford prior to the notice of termination. Mr McCarten said he intended to do so in his 3.29pm email, but Mr Gifford was still "stunned" by the 3.25pm email he had received.

[50] I did consider whether Mr McCarten's suggestion in his email to "chat on alternatives" was a redeployment discussion. The 4 October 2024 letter left the door open to discuss "an alternative to redundancy or to have this decision reconsidered". I rejected that possibility as Mr Tukaki's email to all staff four minutes later announced Mr Gifford was not moving into the new team.

[51] There was no documented consideration or evidence of any discussion with Mr Gifford about the newly created role or the vacant Editor position. Even if Mr Gifford was not suitable for that role (and did not want it), he was fairly entitled to have that discussion with UMA.

[52] UMA failed to properly consider redeployment options and to discuss those with Mr Gifford.

Conclusion

[53] I considered Mr Shahtahmasebi's reference to the consideration in *Stevens v Hapag-Lloyd (NZ) Ltd* that not every procedural defect will render a redundancy unjustifiable.[8] I agree that some of the procedural failures by UMA were minor.

[8] *Stevens v Hapag-Lloyd (NZ) Ltd* [2015] NZEmpC 28 referring to the respondent's failure to provide a particular project document.

Cumulatively, they were significant. Objectively, the actions of UMA in this process were not the actions of a fair and reasonable employer in all the circumstances.

[54] Mr Gifford's dismissal for redundancy on 4 October 2024 was unjustified and breached the duty of good faith required by the Act:

a. information relevant to UMA's consideration of the restructuring proposal including the proposed restructure reasoning in the board report was not fairly shared with Mr Gifford to enable him to meaningfully provide feedback. As a result, UMA is unable to demonstrate it has discharged its obligation to him to consult;
b. There was no specific information provided to Mr Gifford that his position may be affected until 19 September 2024 when he was told by a third party that his employment had ended; and
c. UMA breached the requirement to consult with Mr Gifford about redeployment options.

Remedies

[55] As Mr Gifford has been successful with his unjustified dismissal personal grievance, I must consider the remedies he may be entitled to.

Lost wages

[56] Mr Gifford has lost remuneration because of his unjustified dismissal. Pursuant to sections 123 and 128 of the Act, Mr Gifford is entitled to the lesser of his actual lost remuneration or three months ordinary time remuneration.

[57] Mr Gifford has attempted to mitigate his losses by pursuing other opportunities. As discussed in the investigation meeting with Mr Gifford, he has managed to attain short term assignments and a fixed term part time role. Invoices for that work were provided.

[58] Further to this, Mr Gifford sold personal assets and drew funds from savings to cover expenses.

[59] Mr Gifford was paid to 4 November 2025 and his first small income from other employment occurred in February 2025. I consider that Mr Gifford is entitled to three

months' ordinary time remuneration, calculated as $24,230.77 plus eight per cent holiday pay on that amount.

Interest and KiwiSaver

[60] Interest is to be paid on the lost wages award in accordance with the Interest on Money Claims Act 2016.

[61] Mr Gifford is also entitled to the KiwiSaver employer contribution with an appropriate deduction for his agreed KiwiSaver contributions.

Compensation

[62] Any award of compensation is to quantify any harm, loss or injury to feelings caused to Mr Gifford arising out of the unjustified actions of the employer.[9] Firstly, the Authority must assess the extent of any loss or harm and then quantify that loss against others and the compensation awarded.[10]

[63] The relevant evidence provided by Mr Gifford says that:

a. He felt that the way he was treated was shabby, disrespectful and a breach of his mana;
b. It felt like a humiliating end to what had been a long and productive partnership;
c. He felt he was respected not just for his journalistic judgement and ability but also his commitment to the kaupapa of the Maori voice in media and that was overturned instantly;
d. The anxiety and ongoing stress of what happened has affected his ability to move on from this ending and plan a restart.

[64] Ms Dench gave evidence as Mr Gifford's sister. She says that Mr Gifford contacted her on 4 October 2024 in a state of distress. As she described, he was unusually emotional because he had been made redundant by way of an email with no prior warning and no opportunity to farewell his colleagues and contacts. When asked, Ms Dench says that she speaks with Mr Gifford regularly. She says he was distressed that the English language news service had collapsed at Radio Waatea and that he still

[9] Employment Relations Act 2000, s 123(1).
[10] *Richora Group Ltd v Cheng* [2018] NZEmpC 113.

feels the impact of what he sees as UMA's indifference to his right to dignity and respect.

[65] Based on this, I assess the harm and loss as moderate. Mr Gifford had 18 years with the station and his passion for the organisation and its purpose was evident. Substantively, UMA had the right to make the business decisions that it made, but the way that was done deprived Mr Gifford of the opportunity to end his career with Radio Waatea respectfully and with his significant contribution recognised. I quantify compensation to be awarded to Mr Gifford to be $19,000.

Contribution

[41] As I have awarded remedies to Mr Gifford, I must now consider whether the amounts should be reduced for contribution.

[66] Mr Gifford did not act in a manner that contributed to his unjustified dismissal as this was a dismissal by way of redundancy so there is no basis to find any contribution.

Consideration of a penalty under s 13 WPA

[67] UMA mistakenly held Mr Gifford's final pay as a lawful deduction for the value of unreturned property. As it now accepts in these specific circumstances, this was in breach of ss 4 and 5 of the WPA. His final pay was due on 4 November 2024 and the wages were paid into his account on 12 November 2024.

[68] Consideration of a penalty is appropriate and I refer to s 133A of the Act and relevant case law for determination on the quantum of any penalty.

[69] To UMA's credit, the error was promptly remedied and an apology made. While it was intentional to force return of the company property, as Mr Gifford submits, there was no evidence that the amount was held to cause further distress to Mr Gifford. It is also relevant that this was a single breach and UMA has not previously received a penalty through the Authority for such breaches of employment standards.

[70] Conversely, the amount withheld by UMA was over $10,000 and disproportionate to the value of the property retained by Mr Gifford. Most significantly, the money was retained at a time when Mr Gifford had lost his job of 18 years and it

caused him unnecessary anxiety at a critical time. There was no conversation with Mr Gifford about the goods' return before the final pay was withheld. In itself, a conversation may have alleviated the concerns of both parties about pay and property.

[71] Counsel for both parties referred me to several recent cases. I do not accept that there was malice in the withholding of Mr Gifford's final pay so any penalty at the upper end would not be appropriate. Similarly, this was a significant sum and for the reasons as above, no penalty would be equally inequitable.

[72] As in *Liu v Legend International Holdings Ltd*, there is an overarching public interest in maintaining employment standards.[11] While UMA mitigated the impact and that is acknowledged, it cannot be for employers to make deductions without ensuring the contractual and legislative requirements are met. I consider that a penalty of $1,500 is appropriate. Based on the timing of this error when Mr Gifford had lost his job through no fault of his own, and by his account was forced to dip into his own savings, the penalty is awarded with half to go to the Crown and the other half to Mr Gifford.

Summary and orders

[73] In settlement of Mr Gifford's personal grievance for unjustified dismissal, UMA must pay Mr Gifford:

a. $19,000.00 for compensation pursuant to s 123(1)(c)(i) of the Employment Relations Act 2000;
b. $24,230.77 (gross) for lost wages pursuant to s 123(1)(b) of the Employment Relations Act 2000;
c. KiwiSaver contributions for the period to 3 February 2025 pursuant to s 123(1)(c)(ii) of the Employment Relations Act 2000; and
d. Interest on the lost wages amount, calculated from the date of this determination in accordance with the Interest on Money Claims Act 2016.

[74] UMA must pay a penalty of $1,500 for breaching s 13 of the WPA. Half of this amount is to be paid to Mr Gifford and half to the Crown within 28 days of this determination.

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[11] *Liu v Legend International Holdings Ltd & Ors* [2025] NZERA 702.

Costs

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

[76] If the parties are unable to resolve costs, and an Authority determination on costs is needed, Mr Gifford 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, UMA 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.

[77] 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.[12]

Helen van Druten
Member of the Employment Relations Authority

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