

**IN THE EMPLOYMENT RELATIONS AUTHORITY  
CHRISTCHURCH**

**I TE RATONGA AHUMANA TAIMAHI  
ŌTAUTAHI ROHE**

[2026] NZERA 1  
3313980

BETWEEN            DION GILBERT  
                                 Applicant  
  
AND                    THREE60DEGREES LIMITED  
                                 Respondent  
  
AND                    JOSHUA DAVID STEVENSON  
                                 Second respondent

Member of Authority:    Antoinette Baker

Date:                    5 January 2026

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**DETERMINATION THE AUTHORITY**

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[1]     In my Determination dated 27 August 2025 I ordered the first respondent to pay the applicant, Mr Gilbert compensation, final wages, costs and a filing fee. I granted the leave sought for Mr Gilbert under s142W(2) of the Employment Relations Act 2000 (the Act) to return to the Authority to seek to have Mr Stevenson (as director of the first respondent) personally liable for the wages component of those orders (\$11,210.81gross) which I found represented a breach of employment standards as defined in the Act<sup>1</sup>.

[2]     In my directions on 9 October 2025<sup>2</sup> Mr Stevenson was provided with a 14 day right to reply to the application by Mr Gilbert. Mr Stevenson did not take the opportunity provided to reply. I am satisfied addresses served are ones either showing on the companies register or

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<sup>1</sup> Set out in *Gilbert v Three60Degrees Limited and Anor* [2025] NZERA 529, 27 August 2025 at [14] to [18].

<sup>2</sup> Directions of the Authority 9 October 2025 at [3].

emails Mr Stevenson has used variously to intermittently email the Authority since these proceedings were first lodged.

[3] I issued further directions providing a timetable for provision of any further evidence and indicated that unless there were matters by then that caused the testing of evidence, or there was a request to test evidence by either party, I would consider the matter on the papers which is what I have done. Mr Stevenson has taken no part in this process. I am satisfied he has been given the opportunity to do so. I continue then to determine the application here on the papers.

[4] Under ss 142W and 142Y of the Act a director and shareholder of the employer company can be held personally liable for a default in the payment of wages payable to the employee by the employer company to the extent that the employer company cannot pay the default. This is also only if the default is a breach of 'employment standards' which includes<sup>3</sup> a breach of s 4 of the Wages Protection Act 1983 which provides that an employer 'shall, when any wages become payable to a worker, pay the entire amount of those wages to that worker without deduction.'

[5] I am further satisfied that under s142Y(2) that the first respondent is likely unable to pay the arrears of wages. It is registered on the New Zealand Companies Officer Register as being about to be removed.<sup>4</sup> I also accept the uncontested evidence of the applicant that no payment as ordered in the substantive determination<sup>5</sup> has been made which includes the outstanding \$11,210.81 gross unpaid wages that applies to this application. I have nothing before me that supports not making an order that Josh Stevenson as sole director of the first respondent be held personally liable for this unpaid amount as ordered against the first respondent. As noted above, Mr Stevenson has not taken an opportunity to respond to this matter from the substantive proceedings other than intermittent responses saying he did not receive notification at various steps along the way. In response the Authority has consistently resent documentation and sought his updated contact details or used emails Mr Stevenson communicated on. The communications and documentation including my directions on this application have been served on all available addresses on the Companies Office register

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<sup>3</sup> Employment Relations Act 2000, s 5.

<sup>4</sup> <https://app.companiesoffice.govt.nz/companies/app/ui/pages/companies/6935354>.

<sup>5</sup> See above at footnote 1.

against Mr Stevenson's name and well as available emails he has used. As noted above Mr Stevenson has not then taken any opportunity to respond.

[6] Accordingly, I find that the first respondent is likely unable to pay the arrears of \$11,210.81 gross to Mr Gilbert and the second respondent, Joshua Stevenson in his personal capacity is jointly and severally liable to pay this amount in full to Mr Gilbert. Mr Gilbert is to be responsible for any PAYE liability on the gross amount that is now ordered to be paid to him by Mr Stevenson.

### **Costs**

[7] Mr Gilbert has sought costs in relation to what the Authority considers fit. Under the Act I may order costs as I consider reasonable.<sup>6</sup> I made a costs order against the Authority tariff for the substantive matter. Mr Gilbert ought not to have had to incur further costs in this application. I find that he should reasonably be paid a \$250.00 contribution to his costs based on the lack of need for a further investigation meeting but the need to instruct memoranda, this application and the organising of a further affidavit and documentation in relation to this further application.

### **Order**

[8] Under s 142Y of the Act I order that Joshua David Stevenson in his personal capacity is to pay:

- a. \$11,210.81 gross in full to Dion Gilbert and
- b. a contribution of \$250.00 in costs on this application.

Antoinette Baker  
Member of the Employment Relations Authority

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<sup>6</sup> Employment Relations Act 2000, Schedule 2, cl.15(1).