

**IN THE EMPLOYMENT RELATIONS AUTHORITY
AUCKLAND**

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

[2026] NZERA 334
3385803

BETWEEN	RIMPLE RIMPLE Applicant
AND	NZ-KEBABS LIMITED (IN LIQUIDATION) First Respondent
AND	RUPINDER KAUR BAL Second Respondent
AND	GURSAHIB SINGH DHILLON Third Respondent
AND	HARPAL BAL Fourth Respondent

Member of Authority:	Simon Greening
Representatives:	Susanne Lass, advocate for the Applicant No appearance for the First, Second and Fourth Respondents Alex Davis, counsel for the Third Respondent
Investigation meeting:	On the papers
Submissions and other information received:	24 April 2026 from the Applicant 28 April 2026 from the Respondent
Determination:	02 June 2026

COSTS DETERMINATION OF THE AUTHORITY

Determination

- [1] The Authority issued a determination on 4 March 2026.¹
- [2] NZ – KEBABS Limited (NZKL) was ordered to:
- (a) reimburse sick leave to Ms Rimple for the period 16 February 2025 to 4 March 2025 inclusive, the sum owing was \$1,423.68 (gross); and
 - (b) to pay outstanding annual holiday pay to Ms Rimple, being the sum of 8% of Ms Rimple’s gross earnings between 27 January 2025 and 9 March 2025 inclusive, and the additional incorrect holiday pay calculation due to public holidays not being paid, which is \$602.69 in total (gross); and
 - (c) to pay Ms Rimple the sum of \$2,550.75 (gross) in respect of unpaid public holidays; and
 - (d) to pay Ms Rimple the sum of \$14,000 pursuant to s 123(1)(c)(i) of the Employment Relations Act 2000 (the Act); and
 - (e) to pay Ms Rimple the sum equivalent to 6 months lost remuneration based on Ms Rimple working 30 hours per week at an hourly rate of \$29.66. This sum was \$22,620 (gross); and
 - (f) to pay a penalty of \$16,000 to Ms Rimple; and
 - (g) to pay Ms Rimple interest on the sum of \$26,736.80 using the civil debt calculator.
- [3] The Authority reserved costs and encouraged the parties to resolve the issue of costs between them.
- [4] The parties were unable to do so, and Ms Rimple has now brought a costs application before the Authority for determination.

Legal principles

- [5] The power of the Authority to award costs is set out in clause 15 of Schedule 2 of the Employment Relations Act 2000 (the Act). The principles and approach adopted

¹ *Rimple v NZ-Kebabs Limited* [2026] NZERA 128.

by the Authority in exercising this power are set out in the Authority's Practice Direction and the legal principles which underpin it.² These principles follow:

- (a) An award of costs is discretionary.
- (b) Costs will generally follow the event.
- (c) The starting point for assessing costs is the notional daily tariff.
- (d) The Authority then considers whether there are any relevant factors which might lead to increasing or decreasing the daily tariff. Factors include:³
 - (i) costs awards in the Authority will be modest;
 - (ii) it is open to the Authority to consider whether all or any of the parties' costs were unnecessary or unreasonable;
 - (iii) costs are not to be used as a punishment or an expression of disapproval of a party's conduct although conduct which increases costs unnecessarily can be considered in increasing the daily tariff; and
 - (iv) the complexity of a matter may justify an increase in the daily tariff.

Application

[6] The investigation meeting was three days in length. The starting point for assessing costs based on the daily tariff is \$11,500.

[7] NZKL was placed into liquidation on 21 May 2026.

[8] Although NZKL is now in liquidation, the liability for costs in respect of the investigation of the Authority which was initiated prior to NZKL being placed into liquidation, should properly fall on NZKL.⁴

[9] Ms Rimple seeks an uplift on the tariff for the following reasons:

- (a) NZKL failed to provide written witness statements in advance of the investigation meeting.

² *Fagotti v Acme & Co Ltd* [2015] NZEmpC 135 at [114].

³ *JCE v The Chief Executive of the Department of Corrections* [2018] NZERA 175 at [4].

⁴ *Bradbury v Commissioner of Inland Revenue* [2015] NZSC 80 at [16].

- (b) NZKL sought a postponement of the investigation meeting.
- (c) NZKL introduced a new narrative at the investigation meeting.
- (d) NZKL did not accept Ms Rimple's Calderbank offer.

Consideration - factors

[10] I accept the postponement sought by NZKL and failure to provide written witness statements to the Authority, was outside the control of NZKL because NZKL's legal counsel, at the time, became unwell.

[11] Leave was granted by the Authority in order for a further witness to give evidence, and further documents to be provided to the Authority. I accept Ms Rimple's submission that this witness, and the documents which followed, supported a new narrative which only surfaced at the investigation meeting.

[12] However, I decline to adjust the tariff on this basis because the introduction of new documents and a further witness did not substantially increase the costs for the parties, it did not cause the investigation meeting to be adjourned part-heard, and reasonable costs are already included in the notional daily tariff which is the basis for the starting point when it comes to assessing costs.

Consideration – Calderbank Offer

[13] Mr Dhillon submits he made several Calderbank offers to NZKL in order to settle the claims. However, in his correspondence with NZKL, Mr Dhillon did not put the NZKL on notice that the offers were made on a "*without prejudice – save as to costs basis*". Therefore, Mr Dhillon did not make a valid Calderbank offer.

[14] On 20 January 2026, Ms Rimple made a Calderbank offer which was directed to all of the respondents, including Mr Dhillon. It was a valid Calderbank offer.

[15] In considering costs in the Authority, a Calderbank offer can be taken into account, but costs in the Authority should nevertheless remain modest.⁵

⁵ *Reid v Ngati Rangī Trust* [2021] NZEmpC 110 at [15].

[16] Nevertheless, there is a public interest in encouraging employers and employees to resolve matters at an early stage, by giving careful consideration to their prospects of success and attempting to resolve matters prior to an investigation meeting.⁶

[17] The orders made in the substantive determination were more favourable to Ms Rimple than the offer contained in Ms Rimple's Calderbank offer.

[18] Taking into account the public interest in attempting to resolve employment relationship problems before an investigation meeting and balancing this factor with the need to ensure cost orders in the Authority remain modest in nature, an uplift of \$1,000 on the daily tariff is appropriate.

Consideration – joint and several liability – apportionment

[19] In the substantive determination, Mr Dhillon and Mr Bal were found to be persons involved in seeking a premium from Ms Rimple in respect of her employment in New Zealand.

[20] If NZKL did not pay Ms Rimple within 28 days of the substantive determination, then leave was granted to Ms Rimple to recover the sum of \$4,577.12 in respect of unpaid sick leave and outstanding annual leave from Mr Dhillon.

[21] Therefore, Ms Rimple submits that a costs order should be ordered jointly and severally against Mr Dhillon and Mr Bal.

[22] The Authority has the power to apportion costs between parties, which is appropriate in this case because of the findings made in respect of Mr Dhillon and Mr Bal's involvement in seeking a premium from Ms Rimple.

[23] However, it would not be consistent with the principle of modest costs awards in the Authority to issue a costs order on the basis of joint and several liability against Mr Dhillon and Mr Bal.

[24] I have considered the fact that NZKL should have paid the sums owed to Ms Rimple. I also note Mr Dhillon and Mr Bal are not directors of NZKL. Nevertheless, Mr Dhillon managed NZKL's business and Mr Bal was the key person involved in facilitating the premium payments.

⁶ *Stevens v Hapag-Lloyd (NZ) Limited* [2015] NZEmpC 137 at [24].

[25] Mr Dhillon is specifically referred to in a WhatsApp communication with reference to the premium payment.

[26] However, Mr Bal primarily orchestrated the premium payments. This is an important factor when assessing apportionment of costs.

[27] A balancing exercise is required to ensure apportionment of the costs order is just in the circumstances.

Summary and orders

[28] The total sum for costs to be awarded by the Authority is \$12,500 (inclusive of GST).

[29] This sum is to be apportioned in the following way:

- (a) NZKD is ordered to pay the sum of \$6,500 (inclusive of GST) within 28 days of the date of this determination as a contribution to the legal costs incurred by Ms Rimple.
- (b) Mr Dhillon is ordered to pay the sum of \$2,500 (inclusive of GST) within 28 days of the date of this determination as a contribution to the legal costs incurred by Ms Rimple.
- (c) Mr Bal is ordered to pay the sum of \$3,500 (inclusive of GST) within 28 days of the date of this determination as a contribution to the legal costs incurred by Ms Rimple.
- (d) NZKD is ordered to pay Ms Rimple the sum of \$219.77 (inclusive of GST) within 28 days of the date of this determination for the expense incurred by Ms Rimple in printing and preparing bundles of documents for the investigation meeting.
- (e) Within 28 days of this determination, NZKD is ordered to pay Ms Rimple the filing fee of \$71.55.