

**IN THE EMPLOYMENT RELATIONS AUTHORITY
CHRISTCHURCH**

**I TE RATONGA AHUMANA TAIMAHI
ŌTAUTAHI ROHE**

[2026] NZERA 6
3375383

BETWEEN PHILLIPPA WILSON
Applicant

AND NZ TAXI COMMUNICATIONS LIMITED
First Respondent

AERIAL CAPITAL GROUP LIMITED
Second Respondent

Member of Authority: Antoinette Baker

Representatives: Emily Griffen and Nina Santos, counsel for the Applicant
Justine O'Connell, counsel for the Respondents

Investigation Meeting: On the papers

Last submissions received: 21 November 2025 from the Respondents

Date of Determination: 7 January 2026

DETERMINATION OF THE AUTHORITY

[1] Ms Wilson is employed by the first respondent which is a subsidiary of the second respondent.¹ She claims that she should be paid for power and internet, working space and

¹ There is no dispute that both respondents are named. The General Manager of the second Respondent has provided a statement taken to be for both Respondents. Ms O'Connell confirmed her instructions to act for both in the Statement in Reply dated 15 May 2025.

storage space at her home due to working from home since June 2022. She relies on a prior situation during the COVID-19 ‘Level 4’ lockdown in New Zealand in early 2020 (the 2020 Lockdown) when she was paid expenses when working from home. She also relies on a clause in her individual employment agreement (IEA). Her claim for storage space relates to holding some of her employer’s office equipment at her house from when the work premises lease was not renewed.

[2] The respondents deny the claims and remedies sought. They say there was no agreement that Ms Wilson would be paid for expenses for working from home after she agreed to do this when the lease was not renewed at the work premises. They say the prior situation under the 2020 lockdown was afforded to Ms Wilson due to her own financial hardship and no other employees received this. It further notes that if this was a concern it would have been raised earlier and or that the words communicated by Ms Wilson when asking for these expenses after the lease was not renewed are consistent with her asking for them rather than having something she was always entitled to. In terms of storage costs for the office equipment, the respondents say there was no agreement to pay this, that Ms Wilson was not asked to do this, and that the respondents did not know she wanted to be paid for the storage otherwise they would have collected the items long before, to mitigate this expense.

The Authority’s investigation

[3] While Ms Wilson and another employee (who has now withdrawn their claim²) raised personal grievances in relation to claims to be reimbursed for costs working from home, I am satisfied that the employment relationship problem is ‘a dispute about the interpretation, application, or operation of an employment agreement’³ and does not fall within the definition of a personal grievance under the section 103(3) of the Employment Relations Act 2000 (the Act).

[4] Initially I set this matter down for an investigation meeting directing an evidence timetable to occur before this. I indicated that once I received that material if I did not consider

² The intituling has been amended accordingly to include only Ms Wilson as applicant.

³ Employment Relations Act 2000, s161(1)(a).

the need to test evidence I would likely deal with the matter on the papers. This was based on my indication, as above, that the matter rested on a contractual interpretation issue. I reviewed the statements provided by Ms Wilson and her union representative, Mr Dean Hyde and for the respondent, Ms Janine Crawford, the General Manager of the second respondent. I then indicated I would deal with the matter on the papers and received written submissions from respective counsel and reserved my determination.

[5] I note that for the respondent I have also reviewed the written communications between Ms Wilson and her then manager being the person who approved expenses be paid to her during the time she worked from home during the 2020 lockdown. I did not have anything further from that person in these proceedings because they unfortunately passed away sometime after this dispute started.

[6] As permitted by s 174E of the Employment Relations Act 2000 (the Act) this determination has dealt with matters as necessary to dispose of the matter and make appropriate orders and does not include details of all material put before me.

The issues

[7] The issues to determine are those set out in my directions dated 8 August 2025:

- a. What reasonable, relevant and objective interpretation about entitlements to expenses for Ms Wilson working from home can be taken from the plain and ordinary meaning of the words in her individual employment agreement?
- b. What objective (and not subjective) background material provides a 'cross check' as to meaning of the above even if the words in the individual employment agreement seem unambiguous?
- c. If the relevant individual employment agreement is considered silent as to entitlement to expenses for working from home, is a term confirming this agreement so obvious that it can be implied into the individual employment agreement?
- d. Depending on the above what are any arrears of entitlement to be paid to the applicants?

- e. Is interest pursuant to cl 11, schedule 2 of the Act to be awarded and if so within what timeframe?
- f. What if any costs are to be awarded?

What reasonable, relevant and objective interpretation about entitlements to expenses for Ms Wilson working from home can be taken from the plain and ordinary meaning of the words in her individual employment agreement?

[8] The Supreme Court has set out the objective approach to be used in contractual interpretation which involves as the ‘ultimate objective’ the establishment of what the parties intended their words to bear. Background material can be helpful as a ‘cross check’, even if the words in dispute appear to be unambiguous.⁴ The Employment Court has confirmed that background material must be reasonably relevant, objective and should not include a party’s subjective intentions about what was meant.⁵

[9] The agreed applicable individual employment agreement between Ms Wilson and the first respondent contains the following term at page 6 which has the overall heading of ‘REMUNERATION’:

Business Expenses

You will be reimbursed for all reasonably incurred work related expenses which have been authorised in advance.

[10] ‘Business expenses’ are not further defined beyond being ‘work related’ although the sort of expenses claimed could reasonably be interpreted as those that are ‘work related’ albeit there is nothing to show the parties’ agreement about percentage costs for power and internet not wholly for work related purposes.

⁴ *Vector Gas v Bay of Plenty Energy Limited* [2010] 2 NZLR 444 (SC) at [4] and [19].

⁵ *Kiwirail Limited v Mobbs* [2020] NZEmpC 139 at [19]

[11] The clause in the IEA that is clear is that any such expenses had to be 'authorised in advance.' There is little that is ambiguous about this.

What objective (and not subjective) background material provides a 'cross check' as to meaning of the above even if the words in the individual employment agreement seem unambiguous?

[12] As I understand what is before me Ms Wilson says that the prior approval of expenses in the 2020 lockdown shows this was an entitlement she could rely on to resume when she worked again from home on an agreed to permanent basis from mid-2022. I do not accept this for reasons given below. I accept the submission for Ms Wilson that the power and internet costs that were reimbursed to her in the 2020 lockdown were the type of expenses that could be required for the operation of the workplace 'essential to the work to be performed.' It is a reasonable interpretation of the IEA clause because the work Ms Wilson was employed to do involved call centre duties. These utilities could reasonably be interpreted as necessary for that work.

[13] The respondents however submit that the payment of the power and internet expenses (as a percentage) were paid specific to Ms Wilson's request for financial assistance in 2020 due to her own financial situation. This was in the context of an agreed 20% reduction in wages that all employees took at the time due to the effects of the pandemic on the business. The latter was not an uncommon situation at the time.

[14] The communication from Ms Wilson in June 2020 to her then manager was for a 'work from home allowance'. She gave reasons which included having to get the internet on at home (her evidence includes initially hot spotting off her phone) and other matters causing her financial distress. These other matters were described by her in her communication as including some pay errors as well as other expenses and liabilities that I reasonably interpret were not related to her employer except for the 20% reduction in wages.

[15] I do not accept the above situation meant that this was somehow authorisation in advance for Ms Wilson to resume receiving power and internet expenses when she agreed to work from home again from mid-2022. There is no evidence of a further authorisation occurring. That it did not occur is consistent with Ms Wilson's written communication to her then manager on 13 April 2023 when she responds to what had been a recent '50 cent pay rise.' She asks if she,

... 'can start to send monthly purchase orders through for internet and power. When I first worked from home this was covered by the Company with approval from the board. This is the first pay rise I have had since starting with the Company. I have not received this payment since the tenancy at the [work premises] was terminated [approximately a year prior] and we were asked to work from home again so was wanting to know if either

1. It can be reinstated where I send in bill and get reimbursed for part power and Internet.
2. Or my pay rate be increased to \$27.00 per hour instead of the Current \$26.50.'

[16] Ms Wilson's then manager forwarded the matter for higher approval to Ms Crawford who states in her evidence that this was the first time Ms Wilson requested the expenses to work from home since she had agreed approximately a year earlier to work from home on a permanent basis. The request was denied. There is no evidence Ms Wilson made her request until she received a pay rise that by reasonable interpretation of her request in May 2023 was effectively expressing unhappiness at the pay rise and suggesting options. This included a 'reinstatement' of the power and internet percentage she was paid due during the 2020 lockdown. I accept the submission from the respondents that this was in effect a request for a pay rise not dissimilar to Ms Wilson's request for a 'working from home allowance' that in 2020 had sparked the employer to make a board approved exception to pay her more by way of paying a percentage of her power and internet while working from home.

[17] Standing back from the above context I am not satisfied it assists me by way of a 'cross check' in relation to the plain words in the IEA that any work related expenses had to be advance

authorised for the period commencing from mid-2022 as per the clause in Ms Wilson's IEA. If there was confusion or misunderstanding about this it is not unreasonable to expect it would have been raised by Ms Wilson soon after starting to work from home. I have an email before me during the 2020 lockdown provided by Mr Wilson to show she reminded her employer about processing a missed power and internet expense claim, so she was well able to do this. Her communication a year after agreeing to work from home permanently asks for 'reinstatement' of the expense payments as an alternative option to receiving a further pay rise. This is inconsistent with a continued approval or entitlement she can now rely on in her claims.

[18] While it is submitted for Ms Wilson that there is a fairness element here about a business reimbursing for work from home expenses, and while I can understand something of this argument which is also contained in Mr Hyde's evidence from Ms Wilson's union, that may well remain something for future negotiations. My position is that I cannot interpret an entitlement that would result in contractual arrears being paid for what would effectively be a breach of contract.

If the relevant individual employment agreement is considered silent as to entitlement to expenses for working from home, is a term confirming this agreement so obvious that it can be implied into the individual employment agreement?

[19] If a contract is silent about a certain term or condition, then to imply the term later includes asking amongst other things whether a term is so obvious that the parties might be heard to say, "we didn't bother to say that; it is too clear."⁶ An implied term is not a term that is added to a contract, but the implying is simply to recognise it should be there as a matter of construction.⁷ In other words, the decision maker can be satisfied that there was an agreement to something that can then be enforced between the parties if not performed.

⁶ *Relgate v Union Manufacturing Co (Ramsbottom)* (1918)1 KB 592 (PC), Scrutton LJ at 605.

⁷ *Dysart Timbers Limited v Nielsen* [2009] NZSC 43, Tipping and Wilson JJ.

[20] To the extent that the clause in the IEA may be silent, it is silent about specifics regarding working from home. For Ms Wilson it has been challenged that the employer had no 'work from home' policy. The respondents say there is no requirement to have one. I agree. However, in hindsight the respondents may choose to reflect on the merits of obtaining such a policy. To the extent that the above IEA clause contains no specifics about how to calculate any work related expenses, such as claimed here, this may have been overcome with objective documents such as IRD home expenses calculation. However, the core aspects of the above IEA clause relate to the need for 'advance authorisation' of which I have found there was none. This is therefore not a situation where something is so obviously agreed to that it can be implied as a term.

[21] It should be evident that I do not interpret that the parties had agreed that Ms Wilson had a contractual entitlement to be paid work related expenses for working from home from after the work premises closed in mid-2022. For the same reasons as above, and even more so because the situation did not occur during the 2020 lockdown, I also do not accept Ms Wilson had entitlement to be paid for storing workplace equipment. There is no evidence of advance authorisation for this to occur as would need have to have happened for the clause in the IEA to have been enforceable in the way Ms Wilson now seeks to claim.

Summary of outcome

[22] Phillippa Wilson's claims against Aerial Capital Group Limited and NZ Taxi Communications Limited for reimbursement of work related expenses while working from home since mid-2022 are unsuccessful.

Costs

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

[24] If the parties are unable to resolve costs, and an Authority determination on costs is needed, the Respondents 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 Ms Wilson will then have 14 days to lodge any reply to memorandum. On request by either party, an extension of time for the parties to continue to negotiate costs between themselves may be granted.

[25] The parties can anticipate the Authority will determine costs on its known modest basis, if asked to do so, based on the ‘daily tariff’ unless circumstances or factors, require an adjustment upwards or downwards.⁸

Antoinette Baker
Member of the Employment Relations Authority

⁸ www.era.govt.nz/determinations/awarding-costs-remedies/#awarding-and-paying-costs-1