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## Foreword and context

This report pulls together already published information from Statistics Jersey, Government of Jersey departments, and international organisations such as the Organisation for Economic Co-operation and Development (OECD) and the European Union (EU), to paint a picture of the Government of Jersey compared to our neighbours and international comparators.

The Statistics and Census Law<sup>1</sup> requires Statistics Jersey to provide ‘statistical reports of interest to, and which assist with decision-making by, public authorities, other undertakings and individuals (including the general public).’ Statistics Jersey have in the past produced reports which pull together data from multiple sources on a particular topic and we see this as an ongoing part of our remit.

The report covers the size of Government of Jersey employment and how that has changed over time, both in absolute numbers and as a proportion of the total workforce (which is the relevant indicator for international comparisons). It also provides international comparisons of taxation (and other revenues); expenditure on the different functions of government; and the fiscal balance of income vs expenditure. Statistics for different jurisdictions are not always directly comparable or published to the same schedules; where estimates had to be made to allow for international comparisons, these are explained in the end notes.

## Summary

### Employment and jobs

- The proportion of employees working for Government of Jersey has been stable for 50 years.
- The proportion of employment in the public sector is lower than comparable small jurisdictions, the UK, France, and the OECD average.
- Taking account of both public and private sector employment, Jersey’s proportion of employment in ‘Public administration, defence, education, human health and social work activities’ is essentially the same as the EU average.

### Taxation and other revenue\*

- Jersey’s tax revenue as a proportion of GDP was lower than most OECD jurisdictions.
- Jersey received a larger proportion of tax revenue from income than most OECD jurisdictions, and a smaller proportion of tax revenue from goods and services than all OECD jurisdictions.

### Expenditure

- Government expenditure as a proportion of GDP is about half the EU average for each of Jersey, Guernsey, Ireland, and the Isle of Man, all of which have high GDP per capita.
- Jersey spends a lower proportion than comparator jurisdictions on defence, and more on education and health.

### Balance of income and expenditure

- Government income minus government expenditure was +0.6% of GDP, indicating a surplus, in contrast to most jurisdictions that run deficits (expenditure higher than income).

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\* This definition of tax revenue covers compulsory unrequited payments, which includes taxes and social security contributions. See the [Taxation](#) section for more details.

## Introduction

This paper reviews the available statistics on Jersey’s public sector workforce, revenue, and expenditure. This paper also compares these statistics with other jurisdictions where comparable statistics are available. Some values have been estimated based on available data, which are noted for each statistic. See the [appendices](#) for additional details and the [end notes](#) for sources and how estimates have been calculated.

For international comparisons, the Government of Jersey, previously named the States of Jersey, is considered central government and parishes are considered local government. Together with other public authorities these are referred to as the public sector; in international comparisons these are described as general government, which consists of central, state, and local governments and the social security funds controlled by these units.

## Employment

### Government of Jersey and the public sector

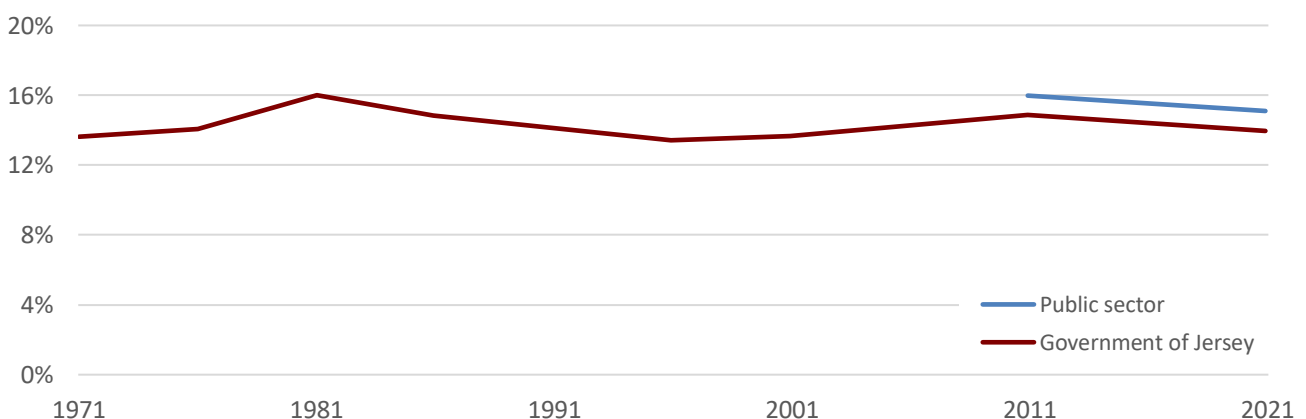
#### Proportions

Figure 1 below shows that the 2021 proportion of total employees (14%) that worked for central government – that is, the Government of Jersey or previously the States of Jersey, was marginally higher (0.4 percentage points [pp] higher) than the equivalent figure in 1971 (13.6%).

In 1971 4,719 people worked for the Government of Jersey (out of a total of 34,641 people in employment) representing 13.6% of those working. Whilst this proportion increased to 16.0% in 1981, it subsequently decreased to 14.0% in 2021 when 8,012 people worked for the Government of Jersey out of a total of 57,338 people in employment.

The wider Jersey public sector (including public authorities, particularly the parishes with approx. 440 staff) employed 8,658 people in 2021, representing 15.1% of people in employment (some of whom may have been temporarily employed on covid-related work), down from 16.0% in 2011. At the same time, covid and associated public health measures impacted private sector employment. Note that totals for the public sector are not readily available prior to 2011, and compiling these was beyond the scope of this paper.

**Figure 1 – Proportion of employees working in the Government of Jersey and the public sector<sup>2</sup>**



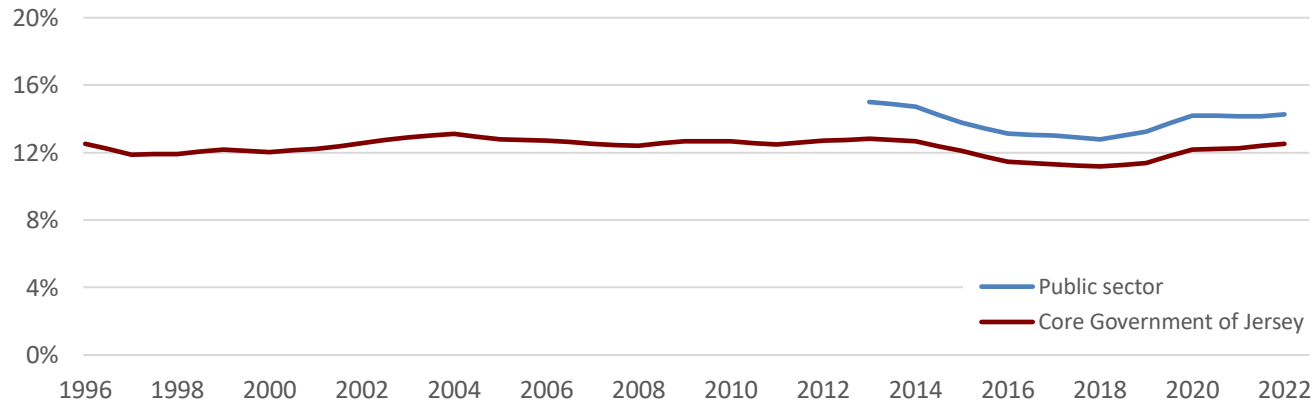
Source: Statistics Jersey Census and Statistical Digests up to 2001, and labour market reports for 2011 and 2021

Note that Figure 1 measures people rather than jobs; individuals may have more than one job. Information on jobs is provided in the next section. Figure 2 below, using Labour Market statistics, shows ‘core’ Government of Jersey jobs<sup>3</sup> since 1998, in the month of December<sup>4</sup>. Over this period ‘core’ jobs varied from 11.2% (2019) to 13.1% (2004) of the total jobs.

Figure 2 also illustrates the proportion of jobs in the wider public sector from 2013, which includes Government of Jersey temporary jobs and jobs in other public authorities such as the Parishes<sup>5</sup>, data for which was not available

until the Control of Housing and Work Law came into effect in 2013. This wider definition of the public sector adds about 2 percentage points to the core jobs percentage.

**Figure 2 – Percentage of total Jersey jobs in ‘core’ Government of Jersey jobs and public sector jobs<sup>3</sup>**

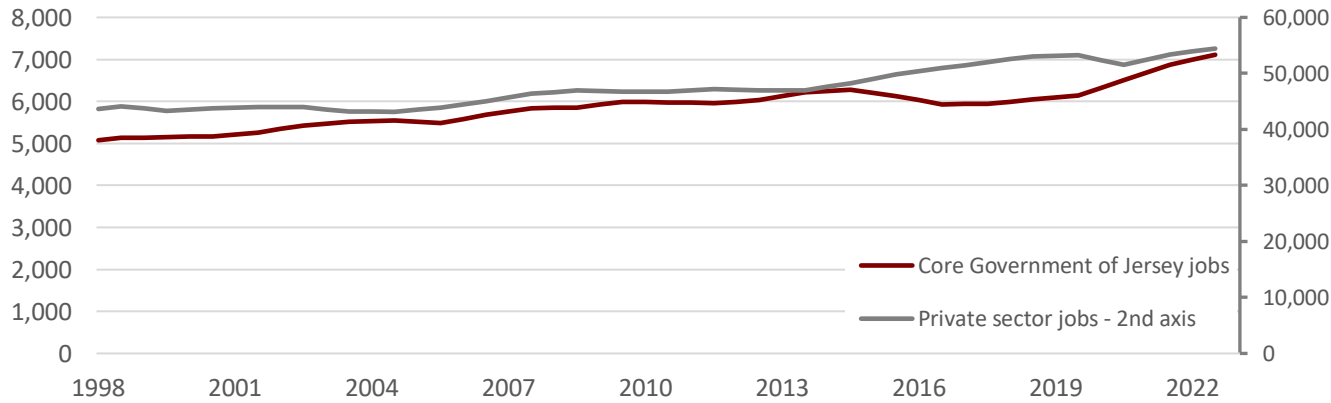


Source: Statistics Jersey Labour Market report; proportions in December

**Totals**

Figure 3 shows the actual number of jobs in the Government of Jersey and the private sector in December; this is also presented as a table in [Appendix 1](#), together with public sector jobs for 2013 onwards.

**Figure 3 – ‘Core’ Government of Jersey jobs and private sector jobs<sup>3</sup>**



Source: Statistics Jersey Labour Market report; jobs in December

Over the past decade since December 2012, there were increases in jobs of 18% for core Government and 16% for the private sector. Over the past 20 years, from December 2002 to December 2022, the increases were 25%<sup>†</sup> for core Government and 24% for the private sector.

There was a 6.0% increase in public sector jobs between December 2019 to December 2020 – almost certainly driven by the response to covid-19. At the same time, there was a 3.3% decrease in jobs in the private sector, driven by decreases in industries more affected by covid and associated public health measures, particularly the hospitality sector which was more than half of the decrease in the private sector (980 out of 1,790 jobs).

Regarding job levels in recent years, the Fiscal Policy Panel (FPP) compared advertised vacancies with employment and population levels in their [annual report](#). Advertised private sector vacancies<sup>6</sup> in most sectors were higher in 2022 and 2023 than in 2019. The proportion of jobs in the public sector compared to the total number of jobs is affected by private sector employment, so a higher level of private sector vacancies may affect this.

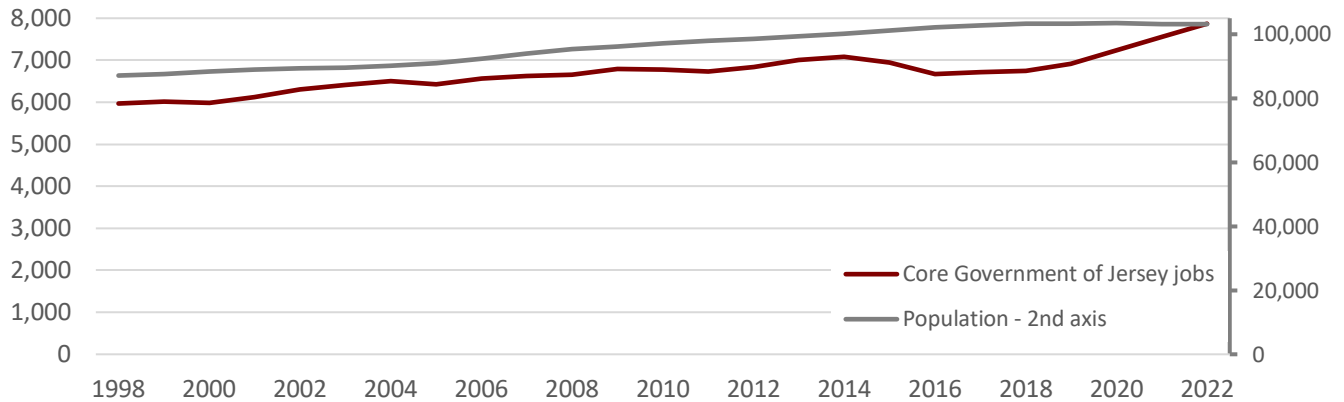
See [Appendix 1](#) for a breakdown of core Government of Jersey jobs by department from December 2020 to June 2023. Further labour market statistics are available in [labour market reports](#).

<sup>†</sup> Revised due to typographical error.

## Context – population changes and vacancy rates

Figure 4 shows the actual number of jobs in the Government of Jersey in December, and the population of Jersey, from 1998 to 2022. Over this period there was a 32% increase in Government of Jersey jobs, compared with an 18% increase in the population.

**Figure 4 – ‘Core’ Government of Jersey jobs and Jersey population<sup>7</sup>**



For the 20-year period 1998-2018, the annual average increase in population was 810; in the most recent four years, there was an average annual decrease of 40 people.

The average annual increase in jobs over the period was 80, with three distinct phases:

- for 1998-2013 there was an average annual increase of 70 jobs
- for 2014-2018 there was an average annual decrease of 50 jobs
- for 2019-2022 there was an average annual increase of 280 jobs

Further statistics are available in [population and migration estimate reports](#) and [census reports](#).

## International comparisons

Table 1 below compares statistics<sup>8</sup> for the number of people/number of jobs in the public sector for the UK, France, Ireland, Jersey, Guernsey, Isle of Man, Bermuda and Gibraltar.

Jersey had a smaller proportion of employees in the public sector than the jurisdictions compared in this table. Gibraltar’s figure (41.9%<sup>19</sup>) is high as it measures the size of the public sector as a proportion of employees resident in Gibraltar – a large proportion of jobs are done by daily commuters from Spain, and there is also a military base.

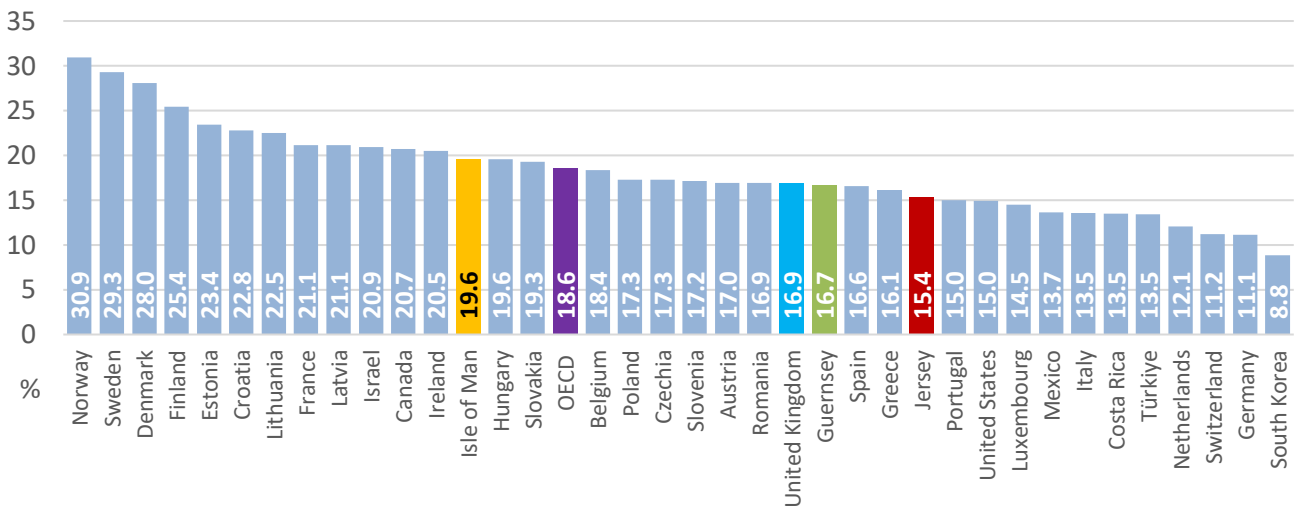
**Table 1 – Population, employment, and job summary for selected jurisdictions, 2021<sup>8</sup>**

Jurisdiction	Total population	Working age population (16-64)	Workforce employees <sup>9</sup>	Public sector employees	% of employees in public sector	Workforce jobs
UK	66,980,600 <sup>10</sup>	42,221,500 <sup>11</sup>	32,174,000	5,476,000	16.9%	34,760,000
France	67,656,700	40,855,100	29,007,000	6,128,000	21.1%	
Ireland	5,006,300	3,201,900	2,388,700	489,400	20.5%	
<b>Jersey</b>	<b>103,200</b>	<b>66,430</b>	<b>57,338</b>	<b>8,817</b>	<b>15.4%</b>	<b>63,760</b>
Guernsey	63,301	40,452	30,918	5,174 <sup>12</sup>	16.7%	32,412
Isle of Man	84,069	53,103	43,566	8,539 <sup>13</sup>	19.6%	50,645
Bermuda	63,648	43,500 <sup>14</sup>	31,316	5,112 <sup>15</sup>	16.3% <sup>16</sup>	34,467 <sup>15</sup>
Gibraltar	35,124	23,000 <sup>17</sup>	15,300 <sup>18</sup>	6,400 <sup>19</sup>	41.9% <sup>19</sup>	15,500 <sup>20</sup>

For Jersey and OECD countries<sup>21</sup>, Figure 5 presents the proportion of employees who work in the public sector<sup>22</sup>, that is, as a percentage of total employment. In 2021, Jersey had a proportion of 15.4%, which was lower than

Ireland (20.5%), the Isle of Man (19.6%), the OECD average of 18.6%, the UK (16.9%) and Guernsey (16.7%). It was slightly higher than both Portugal and the USA at 15.0%.

**Figure 5 – Employment in the public sector as a percentage of total employment in 2021<sup>23</sup>**



## Public administration, defence, education, human health, and social work activities in the private and public sectors

### Employment

The EU publishes information on employment and Gross Value Added (GVA) for the combined group of ‘Public administration, defence, education, human health and social work activities’. This includes both the **public and private sectors** to reduce inconsistencies between jurisdictions because of differences in the way these services are provided and funded, and differences in classification. Statistics for Jersey, Guernsey, and the Isle of Man have been included where available.

Figure 6 below illustrates the percentage of employment in the public administration, defence, education, human health, and social work activities sector in 2021 by jurisdiction. The proportion of employment in the economy (i.e. both **public and private sector** provision) to provide these services in Jersey was essentially the same as for the EU: it was 24.1% for both in 2021. The proportion for Jersey was marginally above the proportion for Guernsey (23.9%) and the Isle of Man (23.8%), but was below that for France (29.2%), Ireland (27.0%), and the UK (24.7%).

**Figure 6 – Percentage of employees working in public administration, defence, education, human health, and social work activities in 2021, by jurisdiction<sup>24</sup>**

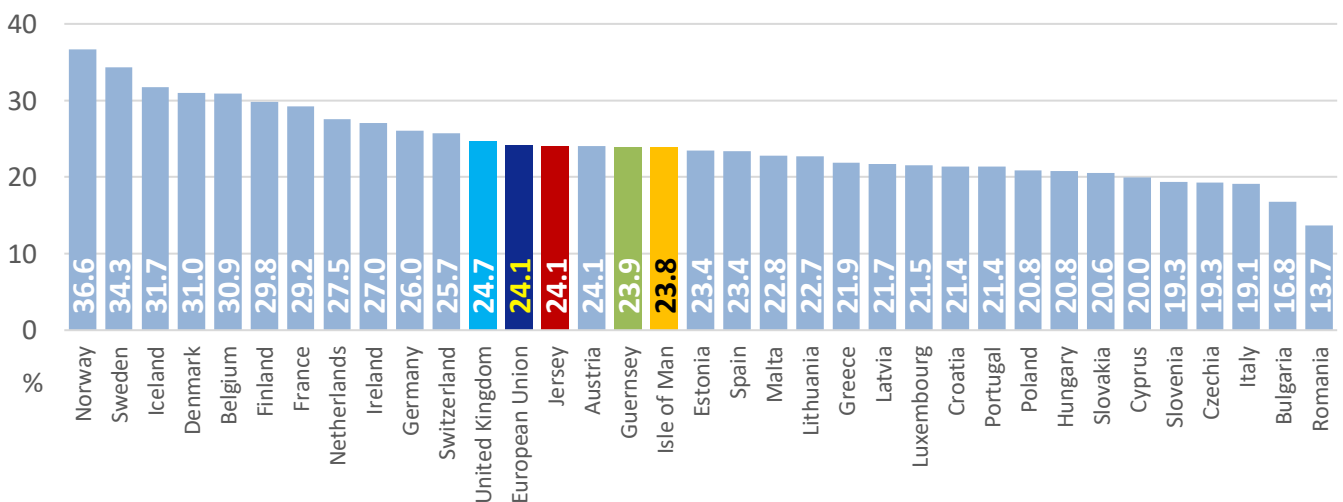
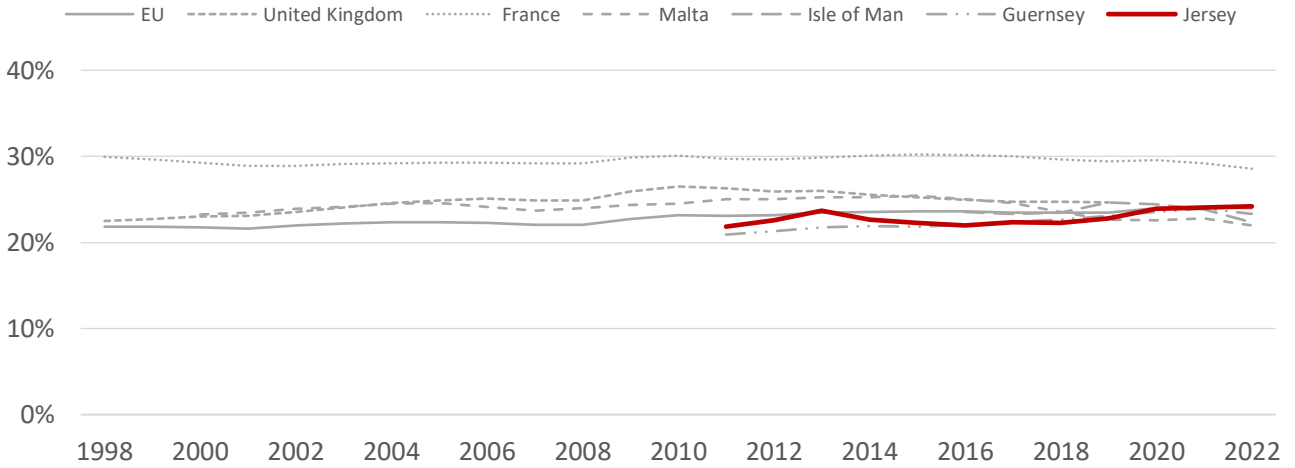


Figure 7 shows the percentage of employees (in both the **public and private sector**) working in public administration, defence, education, human health, and social work from 1998 to 2022 for the Crown Dependencies, the EU, the UK, France, and Malta<sup>25</sup>. Whilst at different levels, the proportions in all jurisdictions remained stable over this period. That is, the employment to provide these government and wider public services in these jurisdictions have remained a similar proportion of total employment.

**Figure 7 – Percentage of employees working in public administration, defence, education, human health, and social work activities over time, by jurisdiction<sup>25</sup>**



# Taxation and other revenue

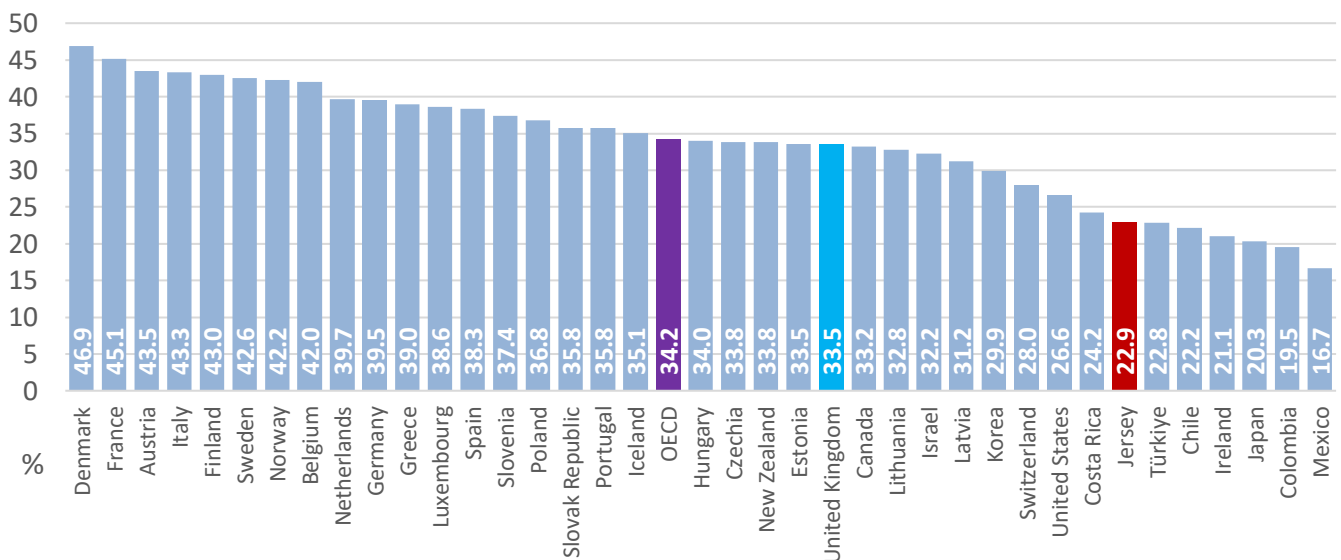
## Taxation

Figure 8 compares the tax revenue of a country as a percentage of its Gross Domestic Product (GDP) in 2021 for various OECD countries<sup>26</sup>.

The proportion in Jersey (22.9%) was lower than in most jurisdictions compared; it was essentially the same as in Türkiye (22.8%) and was slightly higher than in Ireland (21.1%). In contrast, it was substantially lower than the OECD average (34.2%) and the United Kingdom (33.5%).

The definition of tax revenue here follows the OECD classification system<sup>27</sup>. The term “taxes” is confined to compulsory unrequited payments to the general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. Social security contributions are treated as tax revenues under this classification. It does not include fines, penalties, fees for services, or investment income.

**Figure 8 – Tax revenue as a proportion of GDP, 2021<sup>26</sup>**

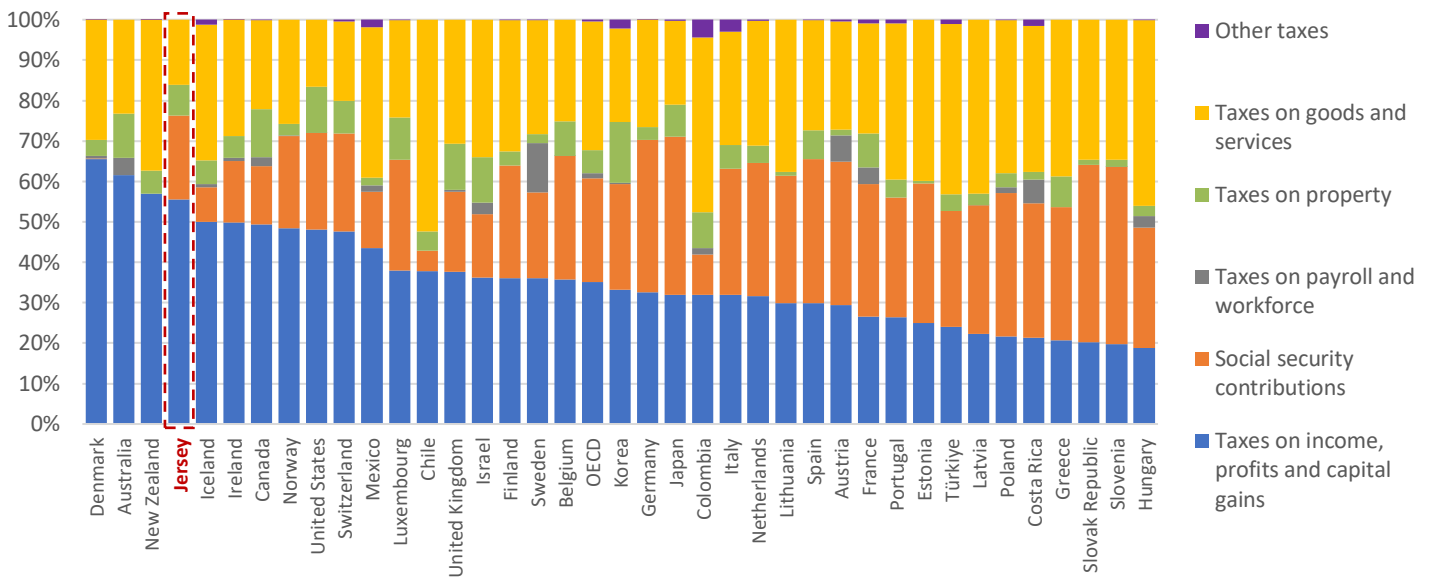


This classification system also allows for comparisons of how different jurisdictions structure their tax systems, that is, how much tax revenue is generated from different sources. The three major sources for the OECD overall are taxes on income, profits, and capital gains; social security contributions; and taxes on goods and services. Figure 9 below summarises this for Jersey and the various OECD countries<sup>26</sup>.

Jersey received 55% of its tax revenue from tax on income, profits, and capital gains, compared with the OECD average of 35%. Among the jurisdictions compared, Jersey had the fourth-largest proportion of tax from this source, with only Denmark (66%), Australia (62%), and New Zealand (57%) receiving a higher proportion of their taxes from income, profits, and capital gains. Note that Denmark, Australia, and New Zealand all fund their social security systems through general taxation rather than social security contributions. Of all the jurisdictions compared, Jersey had the largest proportion of revenue from these income tax and social security contributions, at 76%; in comparison, the OECD average was 61%.

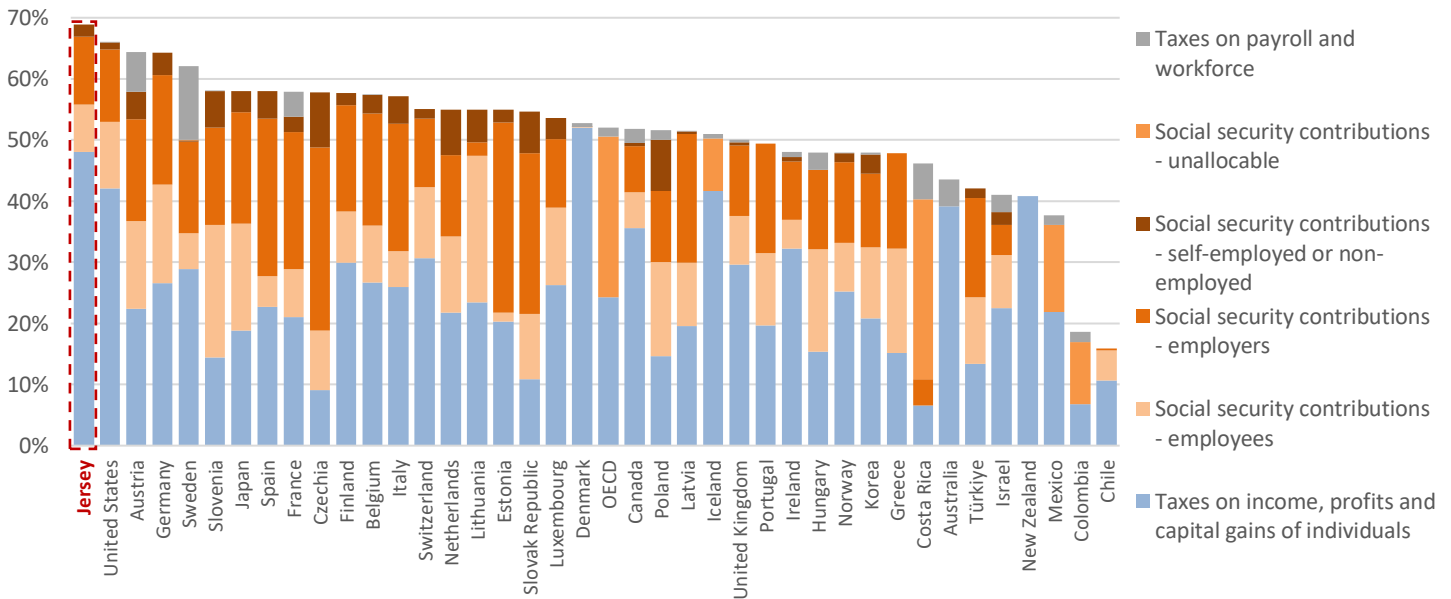
Jersey had the lowest proportion of tax received from goods and services at 16%, half the OECD average of 32%, and marginally lower than that of the United States at 17%.

**Figure 9 – Tax structures 2021 (proportion of total tax revenue)<sup>26</sup>**



The proportion of revenue from different sources can be further detailed. In Figure 10, tax revenues relating to wages and salaries are detailed by type, as a proportion of total tax revenue in 2021.

**Figure 10 – Tax structures 2021 (proportion of total tax revenue) relating to wages and salaries<sup>26</sup>**



Taxes on wages and salaries include: taxes on personal income, profits, and capital gains (i.e. excluding taxes on corporate incomes, profits, and capital gains); social security contributions; and taxes on payroll and workforce. Of all the jurisdictions compared, Jersey had the highest proportion of tax revenue collected from taxes on wages and salaries at 69%, compared with an OECD average of 52%.

Jersey had the second-largest proportion of tax revenue from taxes on personal income, profits, and capital gains at 48%, double the OECD average of 24%. Only Denmark had a higher proportion of tax revenue from personal taxes, at 52%. However as noted above, Denmark, Australia, and New Zealand fund their social security system through general taxation rather than separate social security contributions.

The proportion of tax revenue in Jersey collected through social security contributions was 21%, which was below the OECD average of 26%, and was between Sweden (21%) and the UK (20%).

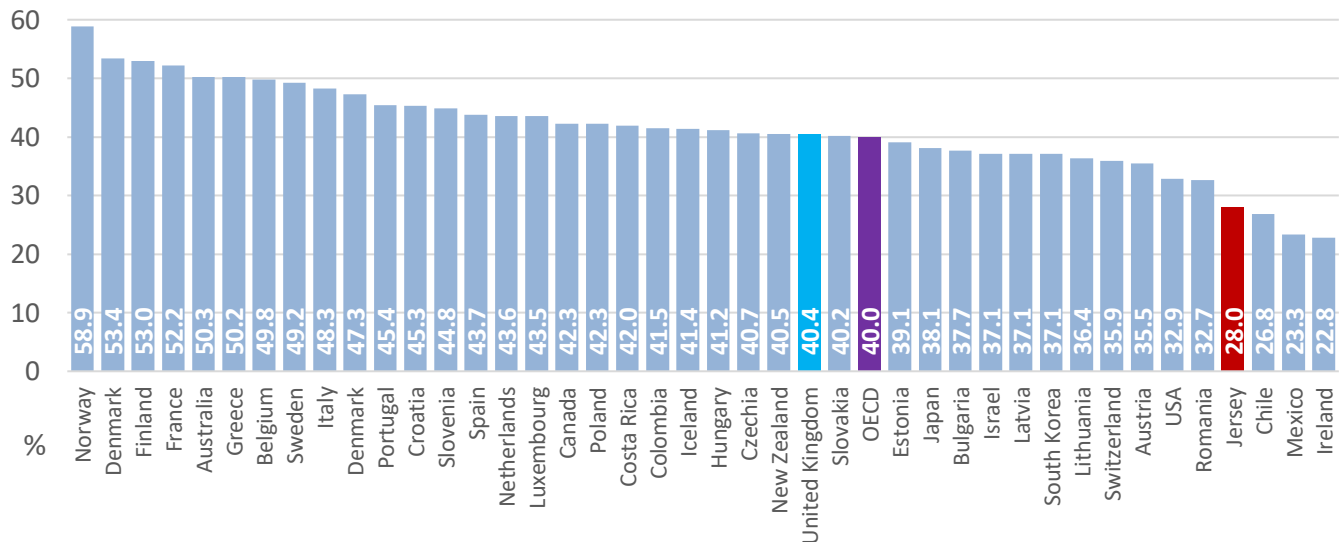


## Government income

The main source of income for a government is typically taxation, however it is often not the only source of income in a jurisdiction. Other sources of income for the government include returns on investments, returns from government-owned subsidiaries, fines, fees for goods and services, and the sale of assets. In this section we consider the total income for the government from all sources, referred to as government income.

Government income in Jersey in 2021 was 28.0% of GDP<sup>28</sup>, making it among the lowest of the jurisdictions compared, and considerably lower than the OECD average (40.0%) and the UK (40.4%); see Figure 11.

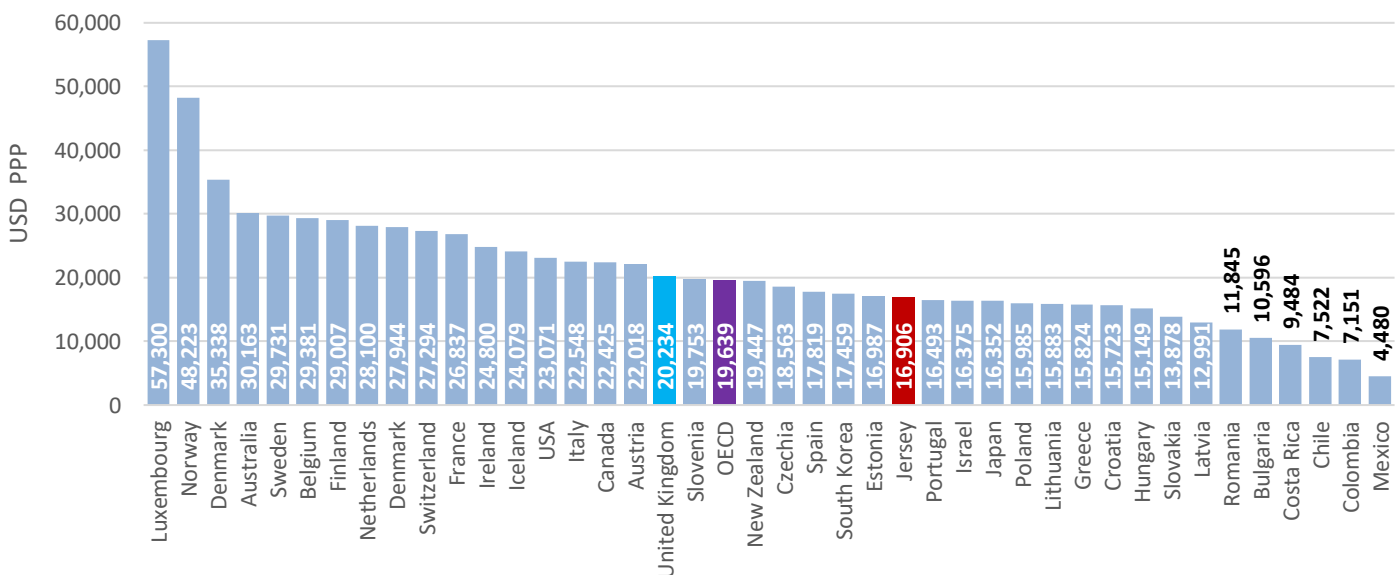
**Figure 11 – Government income as a proportion of GDP, 2021<sup>29</sup>**



To aid international comparisons it can be informative to adjust for the local price of goods and services, which results in purchasing power parity (PPP). For example, £1 in Jersey will buy a different amount of goods compared with £1 in the UK. For international comparisons, currencies are converted to US dollars as well as adjusted for purchasing power, resulting in USD PPP. These adjustments to USD PPP allow for government income and expenditure to be compared internationally, excluding the effects of purchasing power and currency valuation.

Figure 12 below compares government income per capita in USD PPP. After adjusting for purchasing power, Jersey has a lower government income per capita than the OECD average (14% lower), between Portugal and Estonia.

**Figure 12 – Government income per capita, accounting for purchasing power in 2021, USD PPP<sup>29</sup>**



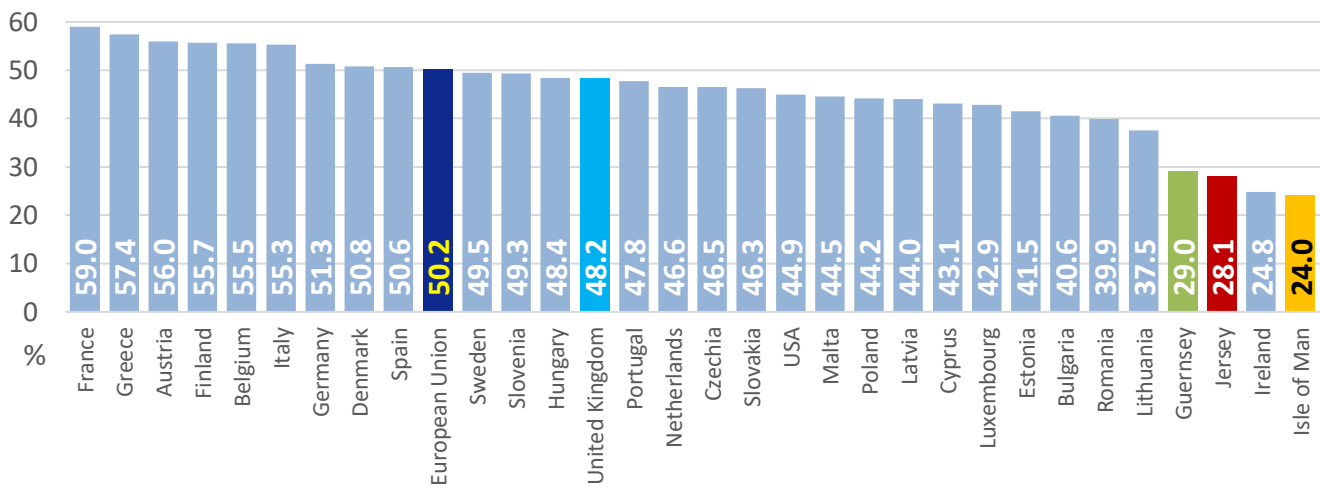
See the following sections for comparisons of [expenditure](#) and [fiscal balance](#) (income minus expenditure).

# Expenditure

## Government expenditure as a proportion of GDP

Figure 13 below shows total government expenditure<sup>30</sup> as a proportion of Gross Domestic Product (GDP) by jurisdiction in 2021, that is, the total spending by government compared with the size of the economy. The proportion for Jersey<sup>28</sup> was among the lowest in the group at 28.1%, just over half the EU proportion of 50.2% and the UK proportion of 48.2%. Jersey, Guernsey, Ireland, and the Isle of Man were the four jurisdictions with the lowest proportion; all these jurisdictions have large finance and professional services sectors that generate a high GDP per capita.

**Figure 13 – Government expenditure as a proportion of GDP in 2021, by jurisdiction<sup>30</sup>**



## Public admin, defence, education, human health, and social work activities contribution to GDP

Government expenditure covers goods and services bought from across the whole economy. In this section we focus instead on service provision, by considering the ‘Public administration, defence, education, human health and social work activities’ sector. As defined previously, this sector includes both the **public and private sectors** to reduce inconsistencies between jurisdictions because of differences in the way these services are provided and funded, and differences in classification.

Figure 14 illustrates the GVA of this sector as a proportion of total GVA by jurisdiction; that is, as a proportion of each jurisdiction’s GDP<sup>31</sup>. (Total GVA for all sectors of an economy at market prices equals GDP.) This shows that in Jersey, Guernsey, and the Isle of Man the public administration, defence, education, human health, and social work activities sector made a similarly low contribution to total GDP (12.2% to 12.5%). All these jurisdictions have large finance and professional services sectors that generate a high GDP per capita. Ireland, which also has a high GDP per capita, has the lowest proportion of the jurisdictions compared at 8.9%. In all these jurisdictions, the public administration, defence, education, human health, and social work activities sectors made a smaller contribution to GDP whilst providing similar levels of service to other advanced economies.

**Figure 14 – Public administration, defence, education, human health, and social work activities contribution to GDP in 2022, by jurisdiction<sup>31</sup>**

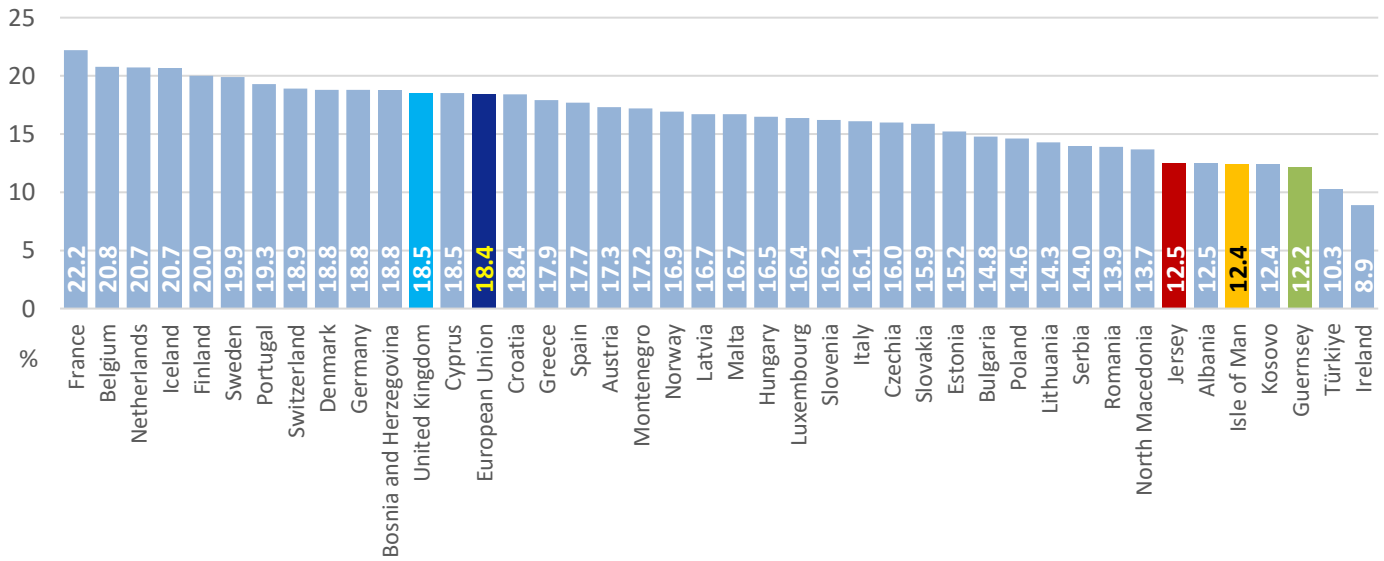
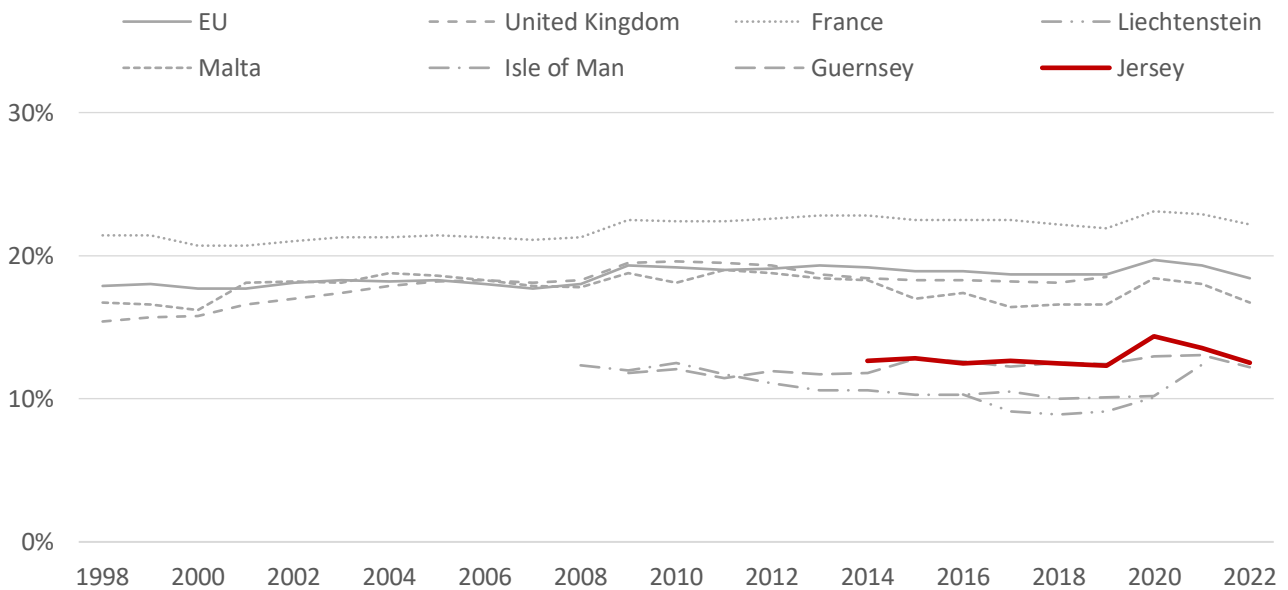


Figure 15 below shows that, as with [employment](#), since 1998 the contribution to GDP by public administration, defence, education, human health, and social work activities<sup>32</sup> (i.e. in both the **public and private sectors**) has remained relatively stable over time within jurisdictions (for those periods where data is available)<sup>33</sup>.

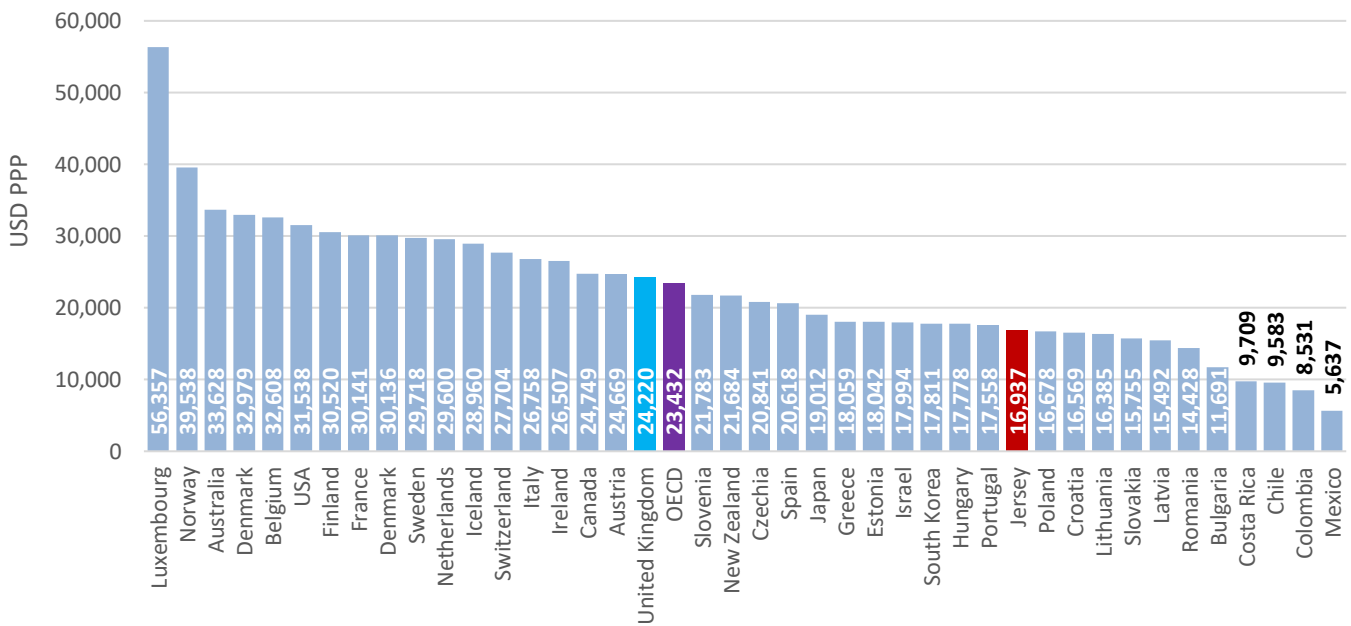
**Figure 15 – Public administration, defence, education, human health, and social work activities contribution to GDP over time, by jurisdiction<sup>32</sup>**



### Government expenditure per capita

The amount of government expenditure per capita (per person) can also be compared. For better international comparisons, expenditure per capita is usually published after making a purchasing power parity (PPP) adjustment to standardise the value of spending in different countries. The adjusted amounts are then normally presented in a single currency (US dollars) to further assist comparability. Government expenditure for 2021 in USD PPP terms is presented in Figure 16 below<sup>30</sup>; Jersey’s expenditure per person was \$16,937, which was 28% lower than the OECD average of \$23,432, and between the PPP values for Portugal and Poland.

**Figure 16 – Government expenditure per capita, accounting for purchasing power in 2021, USD PPP<sup>30</sup>**

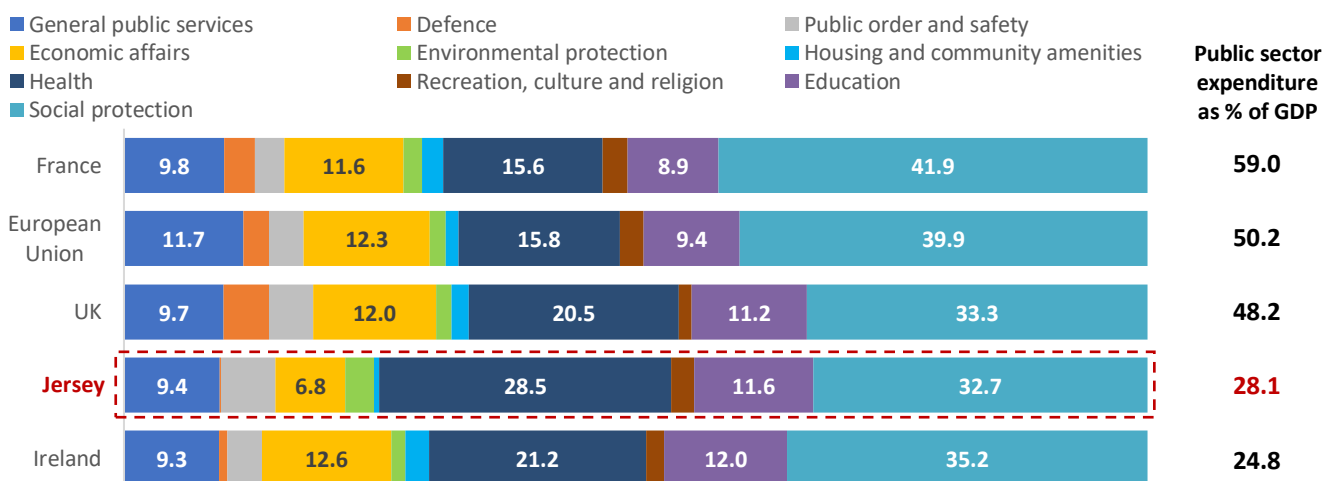


See the following section for comparisons of [fiscal balance](#) (income minus expenditure).

### Government expenditure by function

The Classification of the Functions of Government (COFOG) is an internationally agreed way of splitting government expenditure by function to enable international comparisons on a like-for-like basis which is independent of how governments choose to organise their departments and functions. Figure 17 below shows the split of government expenditures for 2021<sup>34</sup> by the main COFOG categories for Jersey<sup>28</sup>, the UK, Ireland, France, and the EU. For comparisons with a wider range of international jurisdictions, see [Appendix 2](#).

**Figure 17 – Government expenditure by function, as a proportion of total government expenditure in 2021<sup>34</sup>**



Points of interest include:

- Jersey's spend on general public services<sup>35</sup> (9.4% of spend) was marginally above that of Ireland (9.3%), and slightly below that of France (9.8%) and the UK (9.7%), all of which were below the EU average (11.7%).
- Social protection was the largest proportion of spend in all five jurisdictions: 32.7% in Jersey; 33.3% in the UK, 35.2% in Ireland, 41.9% in France, and 39.9% for the EU.
- Defence represented only 0.1% of government expenditure in Jersey, compared with 4.5% in the UK, 0.8% in Ireland, 3.0% in France, and 2.5% in the EU.
  - Note that the UK retains formal responsibility for Jersey's defence.

- Jersey’s spend attributed to housing and community amenities was 0.5%, lower than the proportions in the other jurisdictions considered: 1.7% in the UK, 2.3% in Ireland, 2.1% in France, and 1.2% in the EU.
  - The Jersey COFOG report notes that ‘the COFOG sub-category Housing Development (COFOG 6.1) includes the “... administration of housing development affairs ... and development and regulation of housing standards ...”. It was not practicable to extract financial information from government and parish accounts to split out costs relating to this area, which are reflected in General Government Services (COFOG sub-category 1.3).’
  - The COFOG category housing and community amenities includes housing development, but does not include cash benefits and benefits in kind to help households meet the cost of housing. As social housing is provided at below-market rates, in COFOG this is in the social protection category. As a result, in the Jersey COFOG report Andium Homes is included in social protection, and not housing and community amenities. Andium Homes comprised 3.6% of government spending in 2021, at £51m. 2021 spending includes a one-off property impairment charge – the proportion was 2.6% in 2022, at £38m.
- Jersey had the highest proportional spend of these five jurisdictions on health, which represented 28.5% of government expenditure in Jersey, 20.5% in the UK, 21.2% in Ireland, 15.6% in France, and 15.8% in the EU.
- Jersey had the second-highest proportional spend of these five jurisdictions on education<sup>36</sup>, which represented 11.6% of government expenditure in Jersey, 11.2% in the UK, 12.0% in Ireland, 8.9% in France, and 9.4% in the EU.

Table 2 below shows the full data from the charts above.

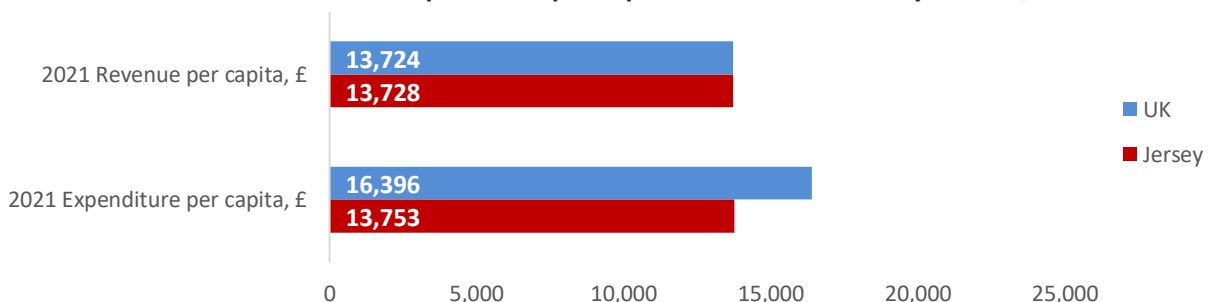
**Table 2 – Government expenditure as a proportion of GDP in 2021 and proportion of government expenditure by function in 2021, by jurisdiction<sup>34</sup>**

Function	European				
	France	Union	UK	Jersey	Ireland
General public services	9.8	11.7	9.7	9.4	9.3
Defence	3.0	2.5	4.5	0.1	0.8
Public order and safety	2.9	3.4	4.3	5.3	3.4
Economic affairs	11.6	12.3	12.0	6.8	12.6
Environmental protection	1.8	1.6	1.5	2.8	1.4
Housing and community amenities	2.1	1.2	1.7	0.5	2.3
Health	15.6	15.8	20.5	28.5	21.2
Recreation, culture and religion	2.4	2.3	1.3	2.2	1.8
Education	8.9	9.4	11.2	11.6	12.0
Social protection	41.9	39.9	33.3	32.7	35.2

For further details for Jersey’s government expenditure by function, see the [classifications of functions of government 2022 report](#). For comparisons with a wider range of international jurisdictions, see [Appendix 2](#).

Figure 18 below shows government expenditure and revenue in the UK and Jersey in 2021. Whilst the revenue earned by both governments was almost equal on a per capita basis, UK government expenditure was £2,800 higher per person than in Jersey.

**Figure 18 – Government revenue and expenditure per capita in the UK and Jersey in 2021, in GBP<sup>28</sup>**



For better international comparisons, government expenditure per capita is usually published after making a purchasing power parity (PPP) adjustment to standardise the value of spending in different countries. The adjusted amounts are then normally presented in a single currency (US dollars) to further assist comparability.

There was a larger difference between Jersey and UK expenditure per capita after adjusting for purchasing power, with the UK spending 43% more per capita than Jersey. Before purchasing power is accounted for, the UK spent 19% more per capita than Jersey; see Figure 19 below.

**Figure 19 – Government expenditure per capita in the UK and Jersey in 2021, in GBP and in USD PPP<sup>28</sup>**

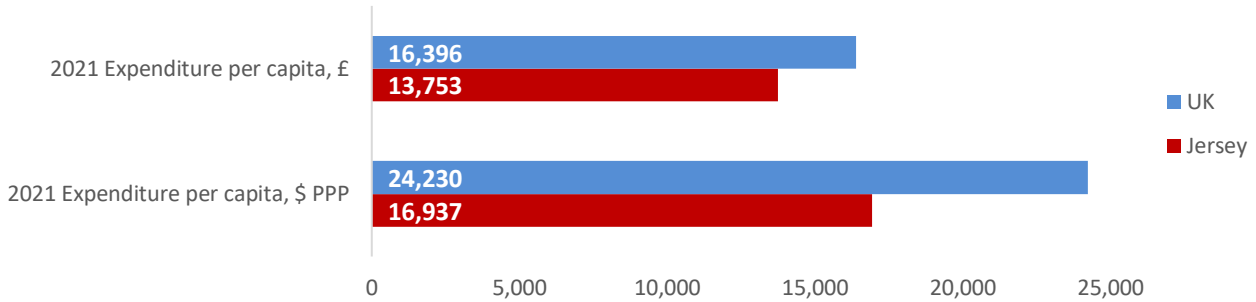
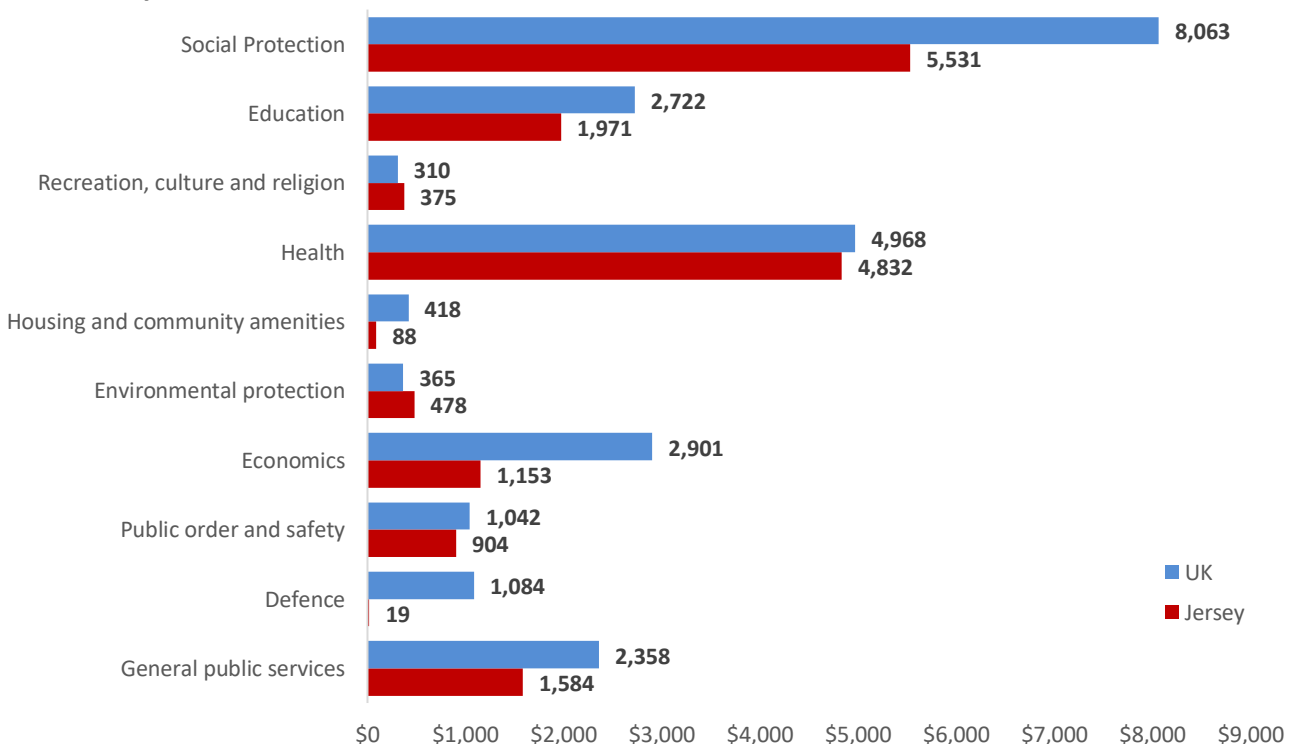


Figure 20 below shows PPP adjusted government expenditure in the UK and Jersey in 2021 for the different functions of government. In both jurisdictions, social protection accounted for the largest proportion of government spending, although after adjusting for purchasing power, the UK spent \$8,063 per person, compared with \$5,531 in Jersey.

Spending on health was the next largest area of spend, with similar per capita spend (\$4,800-\$5,000) in both jurisdictions. After adjusting for PPP, the UK spent more per person than Jersey in most of the COFOG categories; the exceptions were environmental protection and recreation, culture and religion, where Jersey spent more per person than the UK.

**Figure 20 – How government expenditure was divided amongst the different function of government in the UK and Jersey in 2021, USD PPP<sup>28</sup>**

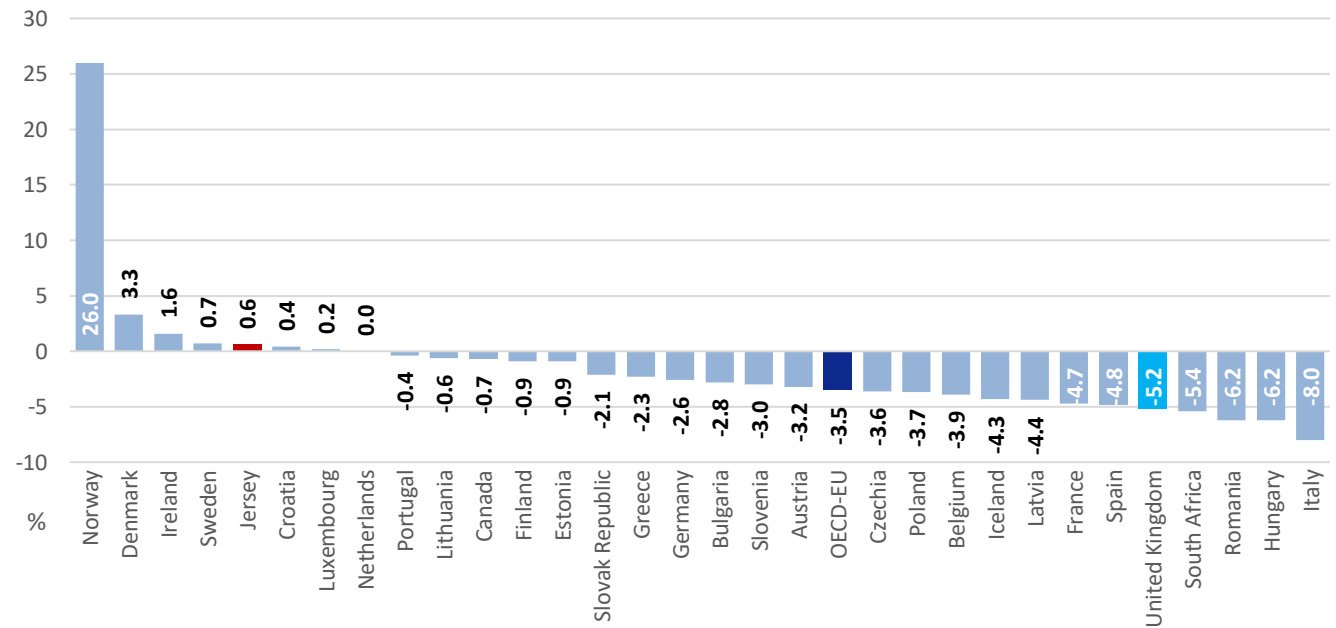


## Balance of income and expenditure

Jersey's government income was 26.1% of GDP in 2022, and government expenditure was 25.5% of GDP; income minus expenditure was 0.6% of GDP<sup>28</sup>, indicating income was higher than expenditure (a surplus). This difference between income and expenditure is referred to as the fiscal balance.

Figure 21 compares the fiscal balance of jurisdictions as a proportion of their GDP in 2022. The Government of Jersey fiscal balance was +0.6% of GDP, making it one of the few jurisdictions with a surplus rather than a deficit. The fiscal balance in Jersey was more positive than in the UK (-5.2%) and the EU average of OECD countries (-3.2%), both of which were negative.

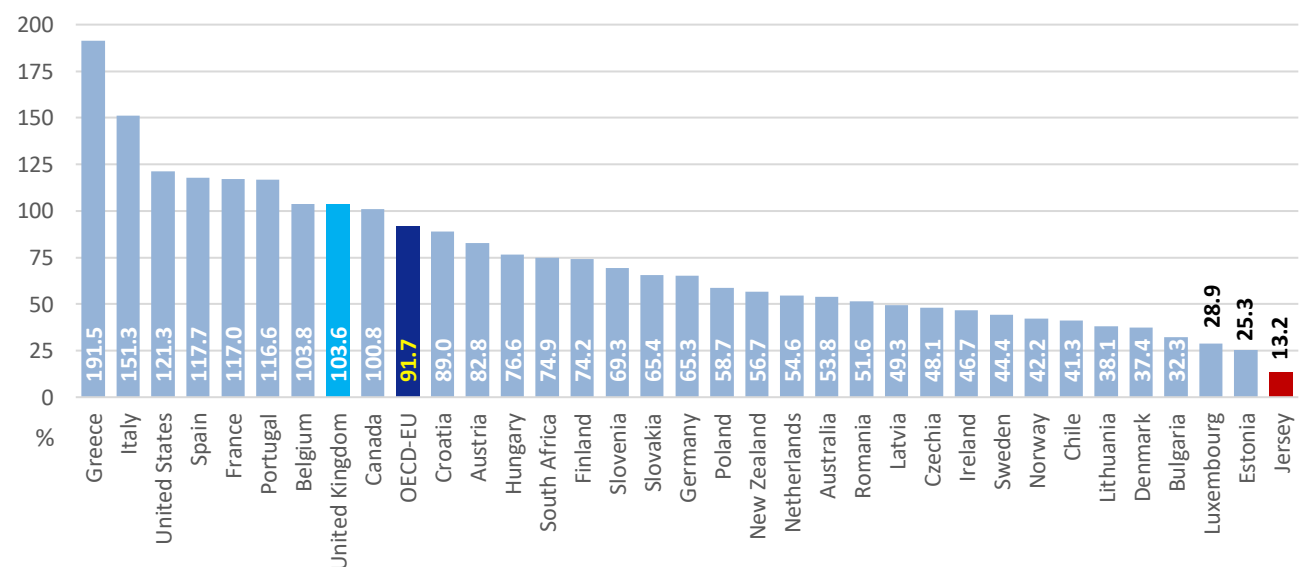
**Figure 21 – General government fiscal balance as a proportion of GDP, 2022<sup>37</sup>**



## Government debt

Figure 22 represents the level of government debt held by a range of jurisdictions in 2022 as a proportion of that year's GDP. Government debt as a proportion of GDP for Jersey was 13.2%<sup>38</sup>, a lower proportion than all OECD countries for which 2022 statistics are available. The proportion for Jersey was much lower than the OECD average of 91.7% and the UK figure of 103.6%.

**Figure 22 – General government gross debt as a proportion of GDP, 2022<sup>37</sup>**



## Notes

### Definitions

#### Labour market statistics: public sector and private sector

For statistics from the labour market report, the “public sector” includes Government of Jersey core jobs (on permanent and fixed-term contracts), Government of Jersey jobs on zero-hours contracts, Government of Jersey Trading Bodies (Jersey Fleet Management and Jersey Car Parks), non-States Workers, the States of Jersey Development Company (JDC), and Parish jobs. The private sector encompasses all other jobs.

Since December 2019, the Maison St Brelade residential care home has been included in the parish of St Brelade workforce and is thus included in the public sector.

Up until June 2013, Government of Jersey trading bodies (Jersey Car Parking and Jersey Fleet Management) were included in Government of Jersey core staff. They have comprised 40-50 jobs for the period where data is available, since June 2010. From December 2013 onwards they have been included in the public sector but not Government of Jersey core staff.

Up until December 2007, Government of Jersey core jobs were not adjusted for individuals working in multiple jobs. From June 2008 onwards individuals working in multiple jobs were only counted once. For years where this figure is available, it was between 10 and 30 jobs.

Between 2014 and 2017, Andium Homes, Visit Jersey, and Jersey Sport were incorporated. They had all been part of the Government of Jersey, so this resulted in c. 100 jobs moving from the public sector to the private sector.

Due to the COVID-19 pandemic<sup>39</sup>, private sector general practice doctors (GPs) were employed by the government from April 2020 through August 2020. All employees who have jobs at multiple undertakings are counted at each undertaking, therefore these 80 GPs were also included in the Government of Jersey core job total for the June 2020 period as well as in the private education, health and other services sector.

#### Classifications of the functions of government

Further details about the classification of functions of government system can be found in the [Eurostat manual](#). The Jersey COFOG report was compiled using this manual. The [report for Jersey in 2022 can be found here](#).

#### Industrial sector classifications

The industrial sectors used in this report are the UK Standard Industrial Classification 2007 (SIC 2007). See the [ONS publications](#) on the UK SIC 2007 system for full details, in particular the introduction to the [structure and explanatory notes](#).

#### Further information

Further information regarding the analysis for this report is available from [Statistics Jersey](#). Statistics Jersey publishes many of the statistics used in this report, including:

- [GVA and GDP \(national accounts\)](#)
- [Labour market](#)
- [Census](#)
- [Population and migration estimates](#)
- Public spending statistics (previously published by Treasury and Exchequer as the [Classification of functions of government report](#))

Enquiries about the Government of Jersey employment numbers should be directed to the [Government of Jersey Human Resources department](#).

Enquiries about government taxation should be directed to [Revenue Jersey](#), which administers and collects tax for the Government of Jersey Treasury and Exchequer department.

Enquiries about government revenue and expenditure should be directed to the [Government of Jersey Treasury and Exchequer department](#).



## Appendix 1 – Workforce jobs

Data tables can be found on the Statistics Jersey website under [labour market statistics](#) and on [OpenData](#).

**Table A1 – Jobs in the economy, and the private and public\* sectors, from 2002 to 2023<sup>3</sup>**

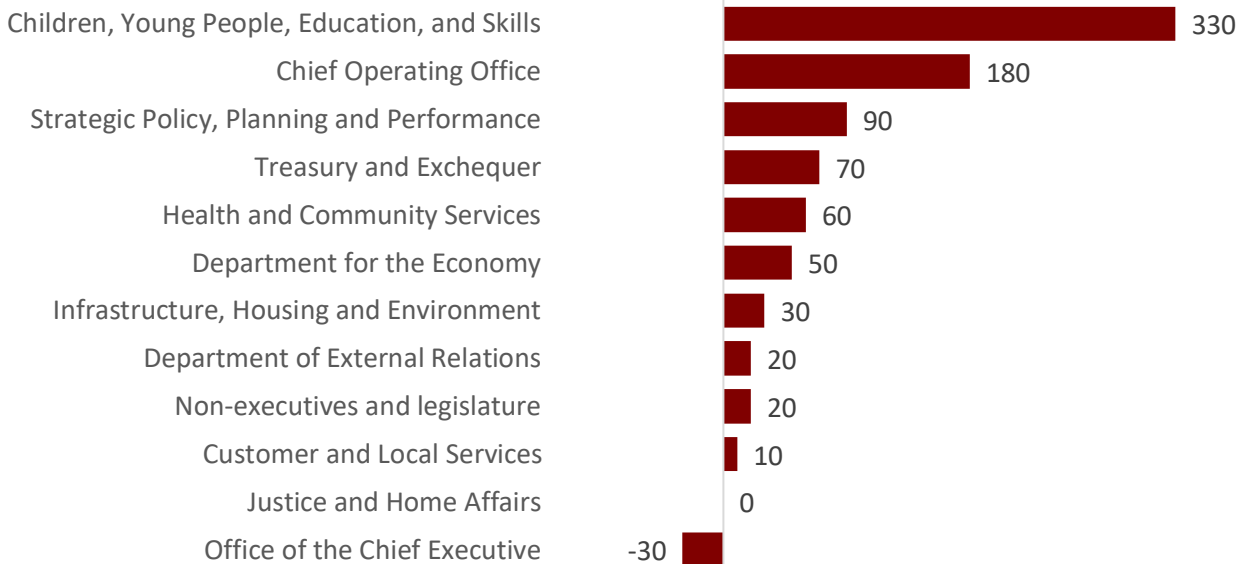
Year	Return	Private	Public*	Total
2002	Jun	47,390	6,250	53,640
	Dec	43,960	6,310	50,270
2003	Jun	46,790	6,440	53,230
	Dec	43,210	6,410	49,620
2004	Jun	45,830	6,590	52,420
	Dec	43,130	6,510	49,640
2005	Jun	46,760	6,530	53,290
	Dec	43,850	6,430	50,280
2006	Jun	47,380	6,540	53,910
	Dec	45,000	6,560	51,570
2007	Jun	48,380	6,730	55,110
	Dec	46,360	6,630	52,980
2008	Jun	49,880	6,730	56,610
	Dec	46,910	6,650	53,560
2009	Jun	49,440	6,750	56,190
	Dec	46,780	6,790	53,570
2010	Jun	49,310	6,840	56,150
	Dec	46,750	6,780	53,530
2011	Jun	50,170	6,740	56,910
	Dec	47,170	6,730	53,900
2012	Jun	49,630	6,770	56,400
	Dec	47,010	6,840	53,850
2013	Jun	49,360	6,920	56,290
	Dec	47,020	8,300 / 7,010	55,320
2014	Jun	50,040	8,400 / 7,110	58,430
	Dec	48,220	8,320 / 7,080	56,540
2015	Jun	50,880	8,190 / 7,020	59,060
	Dec	49,860	7,960 / 6,940	57,820
2016	Jun	52,480	7,840 / 6,770	60,320
	Dec	50,950	7,690 / 6,670	58,640
2017	Jun	53,770	7,840 / 6,690	61,610
	Dec	52,010	7,780 / 6,710	59,790
2018	Jun	54,250	7,700 / 6,720	61,960
	Dec	53,070	7,780 / 6,750	60,850
2019	Jun	54,660	7,820 / 6,750	62,470
	Dec	53,260	8,130 / 6,910	61,380
2020	Jun	51,440	8,340 / 7,230	59,780
	Dec	51,500	8,530 / 7,240	60,020
2021	Jun	53,750	8,790 / 7,520	62,540
	Dec	53,370	8,790 / 7,550	62,160
2022	Jun	54,810	8,840 / 7,650	63,650
	Dec	54,430	9,070 / 7,870	63,500
2023	Jun	55,740	9,270 / 8,070	65,010

\* Public sector jobs are Government of Jersey (GOJ) core jobs for the period up to June 2013. For the period covered by the [CHWL](#), from December 2013, two numbers are shown: overall public sector / GOJ core jobs. See [notes](#) for details.

## Core Government of Jersey jobs by department

Figure A1 illustrates the net change in jobs by department for December 2020 to June 2023; numbers are rounded to the nearest ten.

**Figure A1 – Net change in jobs by department, from December 2020 to June 2023**



These numbers include transfers of jobs between government departments. For example, from December 2020 to June 2023 there were three notable transfers of at least 25 jobs:

- In early 2021 the covid Test and Trace team moved from Infrastructure and Environment to Strategic Policy, Planning and Performance (50 jobs).
- In early 2022 public health functions moved from HCS to SPPP (42 jobs).
- In early 2023 some HR functions including People Hub were transferred from CLS to COO (47 jobs).

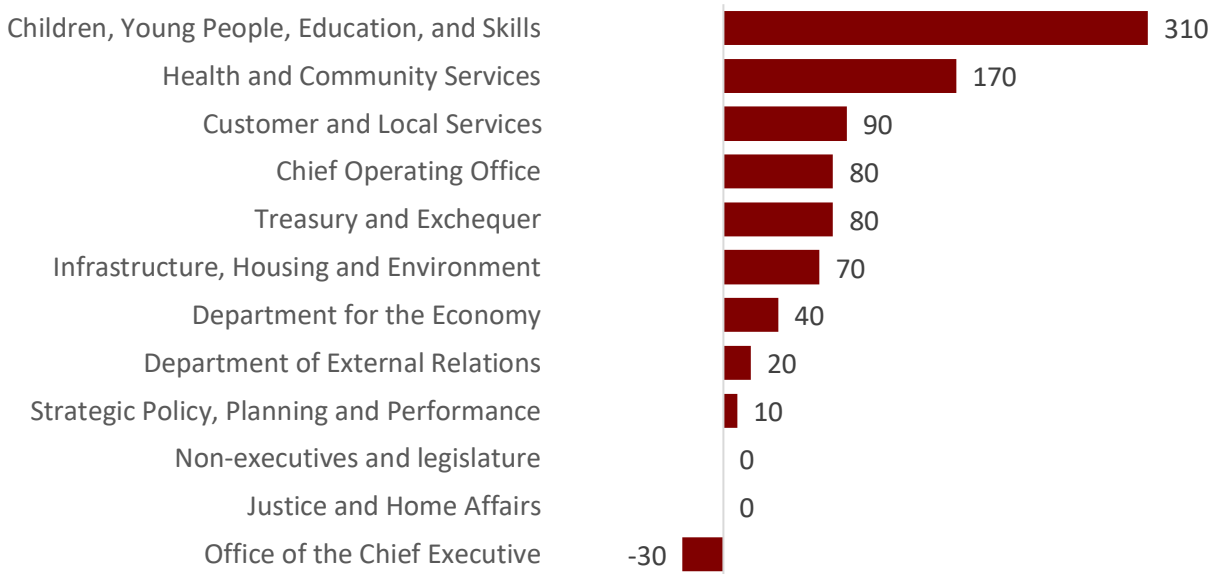
Table A2 presents the net jobs transferred into each department during the period December 2020 to June 2023, rounded to the nearest ten. For example, the result of transfers into SPPP, minus transfers from SPPP to other departments, was a net transfer in of 80 jobs, i.e. there was an increase of 80 jobs in SPPP as a result of transfers.

**Table A2 – Net jobs transferred into each department, December 2020 to June 2023**

Total	COO	CYPES	CLS	DftE	DoER	HCS	IHE	JHA	NEL	OCE	SPPP	T&E
0	100	20	-80	10	0	-110	-40	0	20	0	80	-10

The net change in jobs, minus the net change due to transfers, gives the net natural change in department jobs. This is presented in Figure A2.

**Figure A2 – Net change in jobs by department after accounting for net transfers, from December 2020 to June 2023**



The largest departmental change during this period was the increase of 310 jobs in CYPES. This mostly comprised teaching assistants and teachers; between June 2020 and June 2023, there were increases of 150 teaching assistants and 90 teachers.

The second-largest change was an increase of 170 jobs in HCS. From June 2019 to June 2023, there were increases of 40 doctors and consultants, 20 auxiliary nurses and midwives, and essentially no change in qualified nurses and midwives. (Due to the temporary employment of GPs<sup>39</sup> by HCS in April to August 2020 during covid, comparisons are made with June 2019 to June 2023.)

## Appendix 2 – Classifications of the functions of government

These proportions sum to 100% for each jurisdiction, and jurisdictions have been displayed in the same order as in [Figure 13](#) above – by government expenditure as a proportion of total GDP in 2021. Jersey had the lowest proportional spend on defence, primarily due to the UK having formal responsibility for Jersey’s defence. Jersey also had the lowest proportional spend on housing among these jurisdictions due to Andium Homes being included in the social protection category. Jersey had the highest proportion of government spend on health among these jurisdictions, although this should be taken in the context of Jersey having one of the lowest proportions of total expenditure as a proportion of GDP ([Figure 13](#) and [Table 2](#)); Jersey government expenditure on health as a proportion of total GDP was below that of the EU and close to the average for these jurisdictions.

**Figure A3 – Proportion of government expenditure by function in 2021, by jurisdiction<sup>34</sup>**

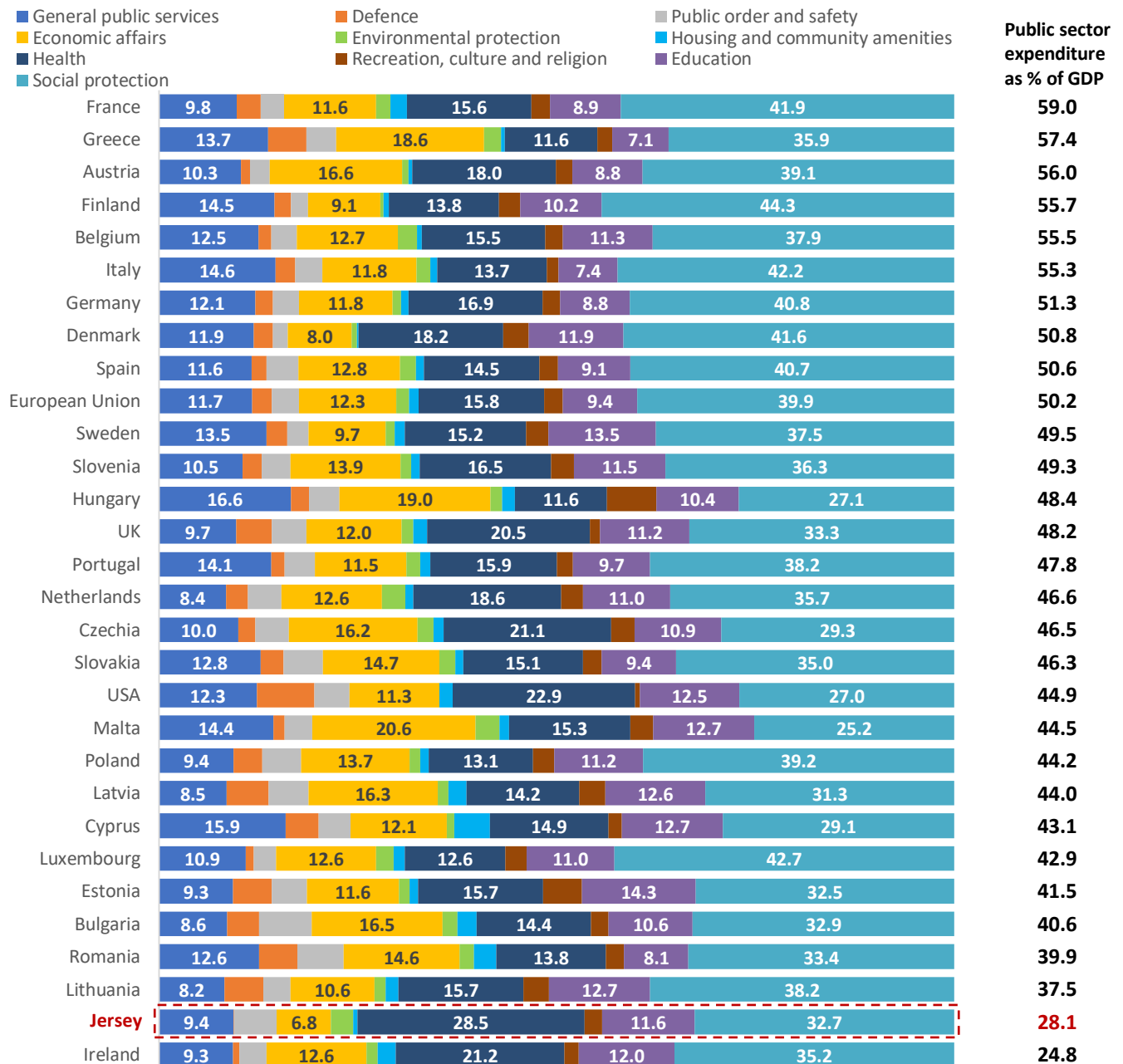


Table A3 below provides all the proportions from the figure above.

**Table A3 – Government expenditure as a proportion of GDP in 2021 and proportion of government expenditure by function in 2021, by jurisdiction<sup>34</sup>**

Jurisdiction	Public sector expenditure as % of GDP	General public services	Defence	Public order and safety	Economic affairs	Environmental protection	Housing and community amenities	Health	Recreation, culture and religion	Education	Social protection
France	<b>59.0</b>	9.8	3.0	2.9	11.6	1.8	2.1	15.6	2.4	8.9	41.9
Greece	<b>57.4</b>	13.7	4.8	3.8	18.6	2.1	0.5	11.6	1.9	7.1	35.9
Austria	<b>56.0</b>	10.3	1.1	2.5	16.6	0.8	0.5	18.0	2.1	8.8	39.1
Finland	<b>55.7</b>	14.5	2.1	2.1	9.1	0.4	0.7	13.8	2.7	10.2	44.3
Belgium	<b>55.5</b>	12.5	1.6	3.2	12.7	2.4	0.6	15.5	2.2	11.3	37.9
Italy	<b>55.3</b>	14.6	2.5	3.4	11.8	1.7	0.9	13.7	1.5	7.4	42.2
Germany	<b>51.3</b>	12.1	2.2	3.3	11.8	1.1	0.9	16.9	2.2	8.8	40.8
Denmark	<b>50.8</b>	11.9	2.4	1.9	8.0	0.7	0.2	18.2	3.2	11.9	41.6
Spain	<b>50.6</b>	11.6	1.9	4.0	12.8	2.0	1.0	14.5	2.3	9.1	40.7
EU	<b>50.2</b>	11.7	2.5	3.4	12.3	1.6	1.2	15.8	2.3	9.4	39.9
Sweden	<b>49.5</b>	13.5	2.6	2.7	9.7	1.1	1.3	15.2	2.8	13.5	37.5
Slovenia	<b>49.3</b>	10.5	2.4	3.6	13.9	1.3	1.1	16.5	2.9	11.5	36.3
Hungary	<b>48.4</b>	16.6	2.3	3.8	19.0	1.5	1.6	11.6	6.2	10.4	27.1
UK	<b>48.2</b>	7.1	4.5	3.9	19.0	1.3	1.4	22.1	1.2	9.7	29.9
Portugal	<b>47.8</b>	14.1	1.7	3.8	11.5	1.7	1.3	15.9	2.0	9.7	38.2
Netherlands	<b>46.6</b>	8.4	2.8	4.2	12.6	3.0	1.0	18.6	2.7	11.0	35.7
Czechia	<b>46.5</b>	10.0	2.1	4.2	16.2	2.0	1.3	21.1	2.9	10.9	29.3
Slovakia	<b>46.3</b>	12.8	2.9	4.9	14.7	2.0	1.0	15.1	2.3	9.4	35.0
USA	<b>44.9</b>	12.3	7.2	4.4	11.3	0.0	1.7	22.9	0.6	12.5	27.0
Malta	<b>44.5</b>	14.4	1.4	3.5	20.6	3.0	1.2	15.3	2.9	12.7	25.2
Poland	<b>44.2</b>	9.4	3.6	4.9	13.7	1.3	1.1	13.1	2.7	11.2	39.2
Latvia	<b>44.0</b>	8.5	5.3	5.0	16.3	1.3	2.3	14.2	3.3	12.6	31.3
Cyprus	<b>43.1</b>	15.9	4.2	4.0	12.1	0.9	4.5	14.9	1.7	12.7	29.1
Luxembourg	<b>42.9</b>	10.9	1.0	2.8	12.6	2.2	1.4	12.6	2.7	11.0	42.7
Estonia	<b>41.5</b>	9.3	4.9	4.4	11.6	1.3	1.1	15.7	4.9	14.3	32.5
Bulgaria	<b>40.6</b>	8.6	4.0	6.6	16.5	1.9	2.4	14.4	2.2	10.6	32.9
Romania	<b>39.9</b>	12.6	4.8	5.8	14.6	1.8	2.8	13.8	2.3	8.1	33.4
Lithuania	<b>37.5</b>	8.2	4.9	3.4	10.6	1.4	1.6	15.7	3.2	12.7	38.2
<b>Jersey</b>	<b>28.1</b>	8.7	0.1	5.1	7.3	3.0	0.1	29.3	1.8	10.7	34.0
Ireland	<b>24.8</b>	9.3	0.8	3.4	12.6	1.4	2.3	21.2	1.8	12.0	35.2

## End notes

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<sup>1</sup> Statistics and Census (Jersey) Law 2018 [www.jerseylaw.je/laws/current/Pages/15.710.aspx](http://www.jerseylaw.je/laws/current/Pages/15.710.aspx)

<sup>2</sup> Figure 1 shows the percentage of people working for the Government of Jersey for 1971-2021 (there is a data gap for the 1989, 1991, and 1996 censuses, where this value is not readily available). Here 'Government of Jersey' includes both those in the Government of Jersey and other staff employed by the States of Jersey. Information on the proportion in the wider public sector (Government of Jersey as well as other public authorities such as the Parishes, excluding trading bodies such as Ports of Jersey) for 2011-2021. For further details, see census reports [www.gov.je/census](http://www.gov.je/census) and labour market reports [www.gov.je/StatisticsPerformance/EmploymentEarnings/Pages/LabourMarket.aspx](http://www.gov.je/StatisticsPerformance/EmploymentEarnings/Pages/LabourMarket.aspx).

<sup>3</sup> Core Government of Jersey jobs includes permanent and contract jobs, and excludes temporary and zero-hours jobs. Source: labour market reports [www.gov.je/StatisticsPerformance/EmploymentEarnings/Pages/LabourMarket.aspx](http://www.gov.je/StatisticsPerformance/EmploymentEarnings/Pages/LabourMarket.aspx)

<sup>4</sup> In most years the proportion is about 2 percentage points lower in June, due to a larger proportion of summer seasonal workers working in the private sector; the series is detailed in [Appendix 1](#).

<sup>5</sup> In the Labour Market statistics, the public sector comprises: Government of Jersey core jobs (on permanent and fixed-term contracts), Government of Jersey jobs on zero-hours contracts, Government of Jersey Fleet Management, Jersey Car Parks, non-States Workers, the States of Jersey Development Company (JDC), and Parish jobs. Data for non-core Government of Jersey jobs was not available before the Control of Housing and Work Law came into effect in 2013. See labour market reports [www.gov.je/StatisticsPerformance/EmploymentEarnings/Pages/LabourMarket.aspx](http://www.gov.je/StatisticsPerformance/EmploymentEarnings/Pages/LabourMarket.aspx) for more details.

<sup>6</sup> Source: FPP 2023 annual report [www.gov.je/SiteCollectionDocuments/Government and administration/R Fiscal Policy Panel 2023 Annual Report.pdf](http://www.gov.je/SiteCollectionDocuments/Government%20and%20administration/R%20Fiscal%20Policy%20Panel%202023%20Annual%20Report.pdf) Data is sourced from CLS vacancies advertised on [www.gov.je/jobs](http://www.gov.je/jobs). Note that public sector vacancies are not available from July 2022 onwards so have not been included; for the years where this sector is available, the annual averages were 78 in 2019, 79 in 2020, 136 in 2021, and 192 for the first half of 2022.

<sup>7</sup> Sources: labour market reports [www.gov.je/StatisticsPerformance/EmploymentEarnings/Pages/LabourMarket.aspx](http://www.gov.je/StatisticsPerformance/EmploymentEarnings/Pages/LabourMarket.aspx), census reports [www.gov.je/census](http://www.gov.je/census) and population estimates [www.gov.je/StatisticsPerformance/Population/Pages/Population.aspx](http://www.gov.je/StatisticsPerformance/Population/Pages/Population.aspx)

<sup>8</sup> This is based on published statistics. Where comparable statistics are not readily available, estimates have been calculated where possible. Primary sources: Eurostat population [ec.europa.eu/eurostat/databrowser/view/DEMO\\_PJANBROAD\\_custom\\_7165733/default/table?lang=en](http://ec.europa.eu/eurostat/databrowser/view/DEMO_PJANBROAD_custom_7165733/default/table?lang=en), Eurostat population by age [ec.europa.eu/eurostat/databrowser/view/DEMO\\_PJAN\\_custom\\_7165739/default/table?lang=en](http://ec.europa.eu/eurostat/databrowser/view/DEMO_PJAN_custom_7165739/default/table?lang=en), Eurostat employment [ec.europa.eu/eurostat/databrowser/view/NAMQ\\_10\\_PE\\_custom\\_7128100/default/table?lang=en](http://ec.europa.eu/eurostat/databrowser/view/NAMQ_10_PE_custom_7128100/default/table?lang=en). Sources for particular jurisdictions are referenced individually.

<sup>9</sup> This includes dependently employed and self-employed individuals.

<sup>10</sup> 56,490,048 in England, 3,107,494 in Wales, 5,479,900 in Scotland (estimate – Scottish census was in 2022) and 1,903,175 in Northern Ireland. Sources: Office for National Statistics [www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/bulletins/populationandhouseholdestimatesenglandandwales/census2021unroundeddata](http://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/bulletins/populationandhouseholdestimatesenglandandwales/census2021unroundeddata), National Records of Scotland [www.scotlandscensus.gov.uk/](http://www.scotlandscensus.gov.uk/) NISRA [www.nisra.gov.uk/statistics/census/2021-census](http://www.nisra.gov.uk/statistics/census/2021-census)

<sup>11</sup> 37,502,985 in England and Wales, 3,507,100 in Scotland, and 1,211,400 in Northern Ireland (15-64). Sources: [Office for National Statistics](#), [National Records of Scotland](#), [NISRA](#).

<sup>12</sup> Public sector total for 2022, adjusted to remove trading bodies owned by States of Guernsey such as Guernsey Dairy; 5,675 including trading bodies. Published electronic census results [www.gov.gg/population](http://www.gov.gg/population) have been adjusted using additional data provided by the States of Guernsey Data and Analysis Service to produce a comparable number.

<sup>13</sup> The public sector includes employees of the government and local authorities. The public administration sub-sector comprised 3,188 employees, 7.3% of all employees; the public administration sub-sector excludes government staff working in health or education, and it excludes publicly owned companies, but it does include local authority staff (equivalent of Parishes). Published census results [www.gov.im/about-the-government/departments/cabinet-office/statistics-isle-of-man/census-and-population/](http://www.gov.im/about-the-government/departments/cabinet-office/statistics-isle-of-man/census-and-population/) have been adjusted using additional data provided by Statistics Isle of Man to produce a comparable number.

<sup>14</sup> Estimated using 2016 working age proportion for 15-64 year olds. Source: [www.gov.bm/sites/default/files/2021-Employment-Survey-Detailed-Tabulation-SetV2.pdf](http://www.gov.bm/sites/default/files/2021-Employment-Survey-Detailed-Tabulation-SetV2.pdf)

- <sup>15</sup> Average of 2020 and 2022 totals. Sources: 2020 labour force survey report and [www.gov.bm/sites/default/files/November 2020 Labour Force Survey Report.pdf](http://www.gov.bm/sites/default/files/November_2020_Labour_Force_Survey_Report.pdf) and 2022 report [www.gov.bm/sites/default/files/November 2022 Labour Force Survey Report.pdf](http://www.gov.bm/sites/default/files/November_2022_Labour_Force_Survey_Report.pdf)
- <sup>16</sup> Employees of the Government of Bermuda were 16.3% of all employees. When including “quangos” and statutory boards, the proportion was 23.4%.
- <sup>17</sup> Estimated from 66% proportion of population of aged 15-64 from the most recent census (2012). Source: 2012 census report [www.gibraltar.gov.gi/new/sites/default/files/HMGoG Documents/Full%20Census%20Report%202012%20FINAL.pdf](http://www.gibraltar.gov.gi/new/sites/default/files/HMGoG_Documents/Full%20Census%20Report%202012%20FINAL.pdf)
- <sup>18</sup> Resident population only; note Gibraltar has a large number of employees resident in Spain who commute to Gibraltar to work, which was approx. 14,700 in 2021, 49% of all employees; source: Gibraltar Department of Employment [www.gibraltar.gov.gi/uploads/statistics/2021/employment/EMP.2.pdf](http://www.gibraltar.gov.gi/uploads/statistics/2021/employment/EMP.2.pdf). The value used in this table was estimated using the proportion of 44% from 2012 census. Source: 2012 census report [www.gibraltar.gov.gi/new/sites/default/files/HMGoG Documents/Full%20Census%20Report%202012%20FINAL.pdf](http://www.gibraltar.gov.gi/new/sites/default/files/HMGoG_Documents/Full%20Census%20Report%202012%20FINAL.pdf)
- <sup>19</sup> Estimated using proportion of resident full-time equivalents working in the public sector in 2012 census. Note that Gibraltar has a large Ministry of Defence presence, and resident employees are only 51% of all employees due to a large number of non-residents working in Gibraltar.
- <sup>20</sup> Total jobs including jobs filled by non-residents was 30,403. The proportion of resident employees (51%) has been used to estimate the number of jobs filled by residents.
- <sup>21</sup> The Organisation for Economic Co-operation and Development (OECD) has 38 member countries and seeks to assess economic performance around the world. Website: [www.oecd.org](http://www.oecd.org)
- <sup>22</sup> The OECD public sector definition used here comprises central, state, and local government, and social security funds, and excludes publicly owned companies [www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/12/1/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book#section-d1e39808-6d59c37d24](http://www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/12/1/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book#section-d1e39808-6d59c37d24). This definition is consistent with Statistics Jersey’s public sector definition.
- <sup>23</sup> Source: OECD Government at a Glance 2023 [www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/12/1/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book](http://www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/12/1/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book)
- <sup>24</sup> UK proportion is for 2019. Guernsey proportion is for jobs rather than employees. Sources: Eurostat [ec.europa.eu/eurostat/databrowser/view/NAMA\\_10\\_A10\\_E\\_custom\\_7143113/default/table?lang=en](http://ec.europa.eu/eurostat/databrowser/view/NAMA_10_A10_E_custom_7143113/default/table?lang=en) and [ec.europa.eu/eurostat/databrowser/view/NAMQ\\_10\\_PE\\_custom\\_7128100/default/table?lang=en](http://ec.europa.eu/eurostat/databrowser/view/NAMQ_10_PE_custom_7128100/default/table?lang=en)
- <sup>25</sup> Guernsey proportions are for jobs rather than employees. Sources: Eurostat sectoral employment [ec.europa.eu/eurostat/databrowser/view/NAMA\\_10\\_A10\\_E\\_custom\\_7143113/default/table?lang=en](http://ec.europa.eu/eurostat/databrowser/view/NAMA_10_A10_E_custom_7143113/default/table?lang=en) and Eurostat total employment [ec.europa.eu/eurostat/databrowser/view/NAMQ\\_10\\_PE\\_custom\\_7128100/default/table?lang=en](http://ec.europa.eu/eurostat/databrowser/view/NAMQ_10_PE_custom_7128100/default/table?lang=en)
- <sup>26</sup> Source: OECD Revenue Statistics 2023: [www.oecd-ilibrary.org/sites/9d0453d5-en/1/3/1/index.html?itemId=/content/publication/9d0453d5-en&csp=78cbe597dec832bd2d3b836b8a91e48c&itemIGO=oecd&itemContentType=book#section-d1e324-94ebac9c3b](http://www.oecd-ilibrary.org/sites/9d0453d5-en/1/3/1/index.html?itemId=/content/publication/9d0453d5-en&csp=78cbe597dec832bd2d3b836b8a91e48c&itemIGO=oecd&itemContentType=book#section-d1e324-94ebac9c3b)
- <sup>27</sup> Source: OECD Revenue Statistics interpretative guide [www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf](http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf)
- <sup>28</sup> Source: Classifications of the Functions of Government report 2022 [statesassembly.gov.je/assemblyreports/2023/r.173-2023.pdf](http://statesassembly.gov.je/assemblyreports/2023/r.173-2023.pdf)
- <sup>29</sup> Source: OECD Government at a Glance 2023 [www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/10/1/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book](http://www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/10/1/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book)
- <sup>30</sup> Jersey government expenditure includes expenditure by the Parishes and Andium Homes, and excludes expenditure by trading bodies. Guernsey government expenditure includes States of Guernsey, States Works, and Guernsey Waste, and excludes expenditure by trading bodies. Source: OECD Government at a Glance 2023 [www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/11/1/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book](http://www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/11/1/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book)
- <sup>31</sup> 2018 value for the United Kingdom and 2021 value for the Isle of Man. Source: Eurostat [ec.europa.eu/eurostat/databrowser/view/NAMA\\_10\\_A10\\_custom\\_7124255/default/table?lang=en](http://ec.europa.eu/eurostat/databrowser/view/NAMA_10_A10_custom_7124255/default/table?lang=en)

<sup>32</sup> Source: Eurostat [ec.europa.eu/eurostat/databrowser/view/NAMA\\_10\\_A10\\_custom\\_7124255/default/table?lang=en](https://ec.europa.eu/eurostat/databrowser/view/NAMA_10_A10_custom_7124255/default/table?lang=en)

<sup>33</sup> The proportions were higher in 2020 and 2021 due to covid-19 decreasing total GDP, while also increasing public sector expenditure on human health and public administration. By 2022 these proportions were at similar levels to 2019.

<sup>34</sup> Sources: OECD Government at a Glance 2023 [www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/11/2/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/11/2/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book) and Classifications of the Functions of Government report 2022 [statesassembly.gov.je/assemblyreports/2023/r.173-2023.pdf](https://statesassembly.gov.je/assemblyreports/2023/r.173-2023.pdf)

<sup>35</sup> The COFOG general public services category includes: Executive and legislative organs, financial and fiscal affairs, external affairs; Foreign economic aid; General services; Basic research; R&D General public services; General public services not elsewhere classified; Public debt transactions; Transfers of a general character between different levels of government.

<sup>36</sup> The COFOG education category includes: Provision of tertiary education; Administration, inspection, operation or support of universities and other institutions providing tertiary education; scholarships, grants, loans and allowances to support students pursuing tertiary education.

<sup>37</sup> Source: OECD Government at a Glance 2023 [www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/11/8/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/11/8/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book)

<sup>38</sup> Note that debt is defined as all liabilities that require payment or payments of interest or principal by the debtor to the creditor at a date or dates in the future. All debt instruments are liabilities but some liabilities, such as shares, equity and financial derivatives, are not debt. Debt is thus the sum of the following liability categories, whenever available/applicable in the financial balance sheet of the general government sector: currency and deposits, debt securities, loans, and other liabilities (i.e. insurance, pension and standardised guarantee schemes, other accounts payable and, in some cases, special drawing rights). Most debt instruments are valued at market prices, when appropriate (although some countries might not apply this valuation, particularly for debt securities). Source: OECD Government at a Glance 2023 [www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/10/4/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book](https://www.oecd-ilibrary.org/sites/3d5c5d31-en/1/3/10/4/index.html?itemId=/content/publication/3d5c5d31-en&csp=6a6aa038f2496de10696e78b24488941&itemIGO=oecd&itemContentType=book) Details on Government of Jersey debt and S&P credit ratings can be found here [disclosure.spglobal.com/ratings/en/regulatory/org-details/sectorCode/SOV/entityId/546029](https://disclosure.spglobal.com/ratings/en/regulatory/org-details/sectorCode/SOV/entityId/546029). Details on Jersey's GDP are available here: [www.gov.je/SiteCollectionDocuments/Government and administration/R GDP and GVA 2022 20231004 SJ.pdf](https://www.gov.je/SiteCollectionDocuments/Government%20and%20administration/R%20GDP%20and%20GVA%202022%2020231004%20SJ.pdf).

<sup>39</sup> Government of Jersey announcement [www.gov.je/news/2020/pages/IntergratedGPSSystem.aspx](https://www.gov.je/news/2020/pages/IntergratedGPSSystem.aspx)