



Seasonal & Temporary Workers Guide

Tax and Social Security Contributions
in Jersey

Government wage deductions at a glance

Social security contributions (SSC)

People in Jersey pay social security contributions. These are payments into a general insurance fund that pays for things like short term incapacity allowance, carer's allowance and old age pensions.

If you're working in Jersey and pay the required contribution amounts for 6 months you may be entitled to these benefits. You usually pay 6% of your wages as contributions. Your employer also pays around 6.5% for you.

Personal income tax

People living in Jersey, pay tax on their income. The maximum personal tax rate on your income is 20%, but most people are entitled to allowances that reduce the tax they pay below 20%.

Tax is used to fund the services Government provides from road maintenance, emergency services, rubbish collection, schools, to our subsidised bus service and medical treatment.

Long-term care contributions (LTC)

You also make payments into another fund used specifically to provide care to Jersey residents needing substantial help with basic daily activities. Payments are usually 1.5% of your wages.

All these payments are taken directly from your wages by your employer and paid to Government. Revenue Jersey is the part of Government that assesses and collects these payments.

The % of tax and long-term care deducted from your wages will depend on how much you earn and your personal circumstances. Generally, the more you earn, the more you pay.

Calculating your tax

What affects how much you pay?

Everyone gets a **basic tax allowance**, an amount of income you're allowed before you need to pay tax. If you have **dependent children**, you also get a child allowance. You pay tax on any income over your allowance/s, and on any '**benefits in kind**' you receive, such as free accommodation.

It's important to understand we estimate the allowances you'll get and tax you'll need to pay, based on **how many nights you are in Jersey**. (You get 1/365th of the allowance/s for each night you are in Jersey.)

As a seasonal worker you pay tax to Revenue Jersey, just on your Jersey income.

We estimate the allowances you'll get and tax you'll need to pay, based on how many nights you are in Jersey.

An indication of what tax you may pay



Examples with a personal allowance only, no benefits in kind:

Salary range (per week)	% Effective rate notice (2023)*	Tax and LTC deduction	Social Security deduction (6%)	Take home pay
Less than £356	0%	£0	Up to £21.36	£334.64
£356 to £435	1% to 5%	£3.56 to £21.75	£21.36 to £26.10	£331.08 to £387.15
£436 to £555	6% to 10%	£26.16 to £55.50	£26.16 to £33.30	£383.68 to £466.20
£556 to £769	11% to 15%	£61.16 to £115.35	£33.36 to £46.14	£461.48 to £607.51
£770 to £1,254	16% to 20%	£123.20 to £250.80	£46.20 to £75.24	£600.60 to £927.96

* Rates are rounded up to the next whole %



Examples with 1 child allowance, personal allowance,
no benefits in kind:

Salary range (per week)	% Effective rate notice (2023)*	Tax and LTC deduction	Social Security deduction (6%)	Take home pay
Less than £425	0%	£0	Up to £25.50	£399.50
£426 to £515	1% to 5%	£4.26 to £25.75	£25.56 to £30.90	£396.18 to £458.35
£516 to £659	6% to 10%	£30.96 to £65.90	£30.96 to £39.54	£454.08 to £553.56
£660 to £910	11% to 15%	£72.60 to £136.50	£39.60 to £54.60	£547.80 to £718.90
£911 to £1,485	16% to 20%	£145.76 to £297.00	£54.66 to £89.10	£710.58 to £1,098.90

If you underpay your tax on your wages, for weeks or months, your rate may later need to be increased, so you can ‘catch up’ on what you owe.

6 key tax tasks you need to do

1. Give accurate information when you register for tax

When you first arrive and apply for your Jersey registration card, you must tell us:

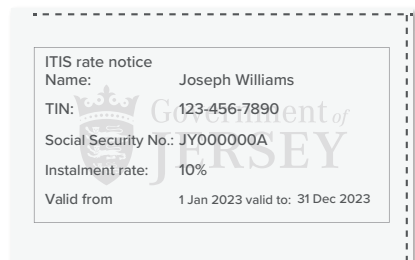
- what your **wages** will be
- some details about **your circumstances**, such as whether you have **dependent children**. Revenue Jersey will need to see birth certificates to confirm you can claim child allowance.
- Any **benefits in kind** - anything that is not money but is provided free or below the normal cost, **such as free or discounted accommodation**. The value of these is taxable. (Your employer should provide you with confirmation of the taxable value of any benefit you get.)


We then work out what percentage of your wages you need to pay as tax.

2. Give your Effective Rate notice to your employer

Once you've given us your wage amount and circumstances information, as a part of registering to work, Revenue Jersey send you an **'effective rate notice' to hand to your employer**.


It includes your name, Tax Identification Number (TIN), social security number and your % of wages to pay as tax. It's our official confirmation for the employer, of how much tax they should deduct.






It's important you estimate what your wages will be accurately, including extra hours you think you may do: If you're not accurate with your estimated wages, you might later find you've under or overpaid your tax.

This would mean you'd either **get a bill** for the tax due on your extra wages, or find you've paid too much tax and **be due a refund**.



3. Check your tax on your pay slips

Your employer simply deducts the % of tax on your effective rate and sends it to Revenue Jersey for you. Your wage slips should confirm the % and exact amount deducted, for tax and long term care contributions each time you get paid. You should **check how your wages compare to the estimated amount you gave us** regularly, to pick up any changes to what you'd told us.



4. Update us if your circumstances change

We understand circumstances may change. Just make sure that you or your employer **tell us as soon as you know**, so we can adjust the tax payments you're making as soon as possible. You can do this easily online using the tax enquiry form at gov.je/TaxHelp. The odd extra hour won't make much difference, but if it's anything more you should tell us.

5. Tell us when you leave

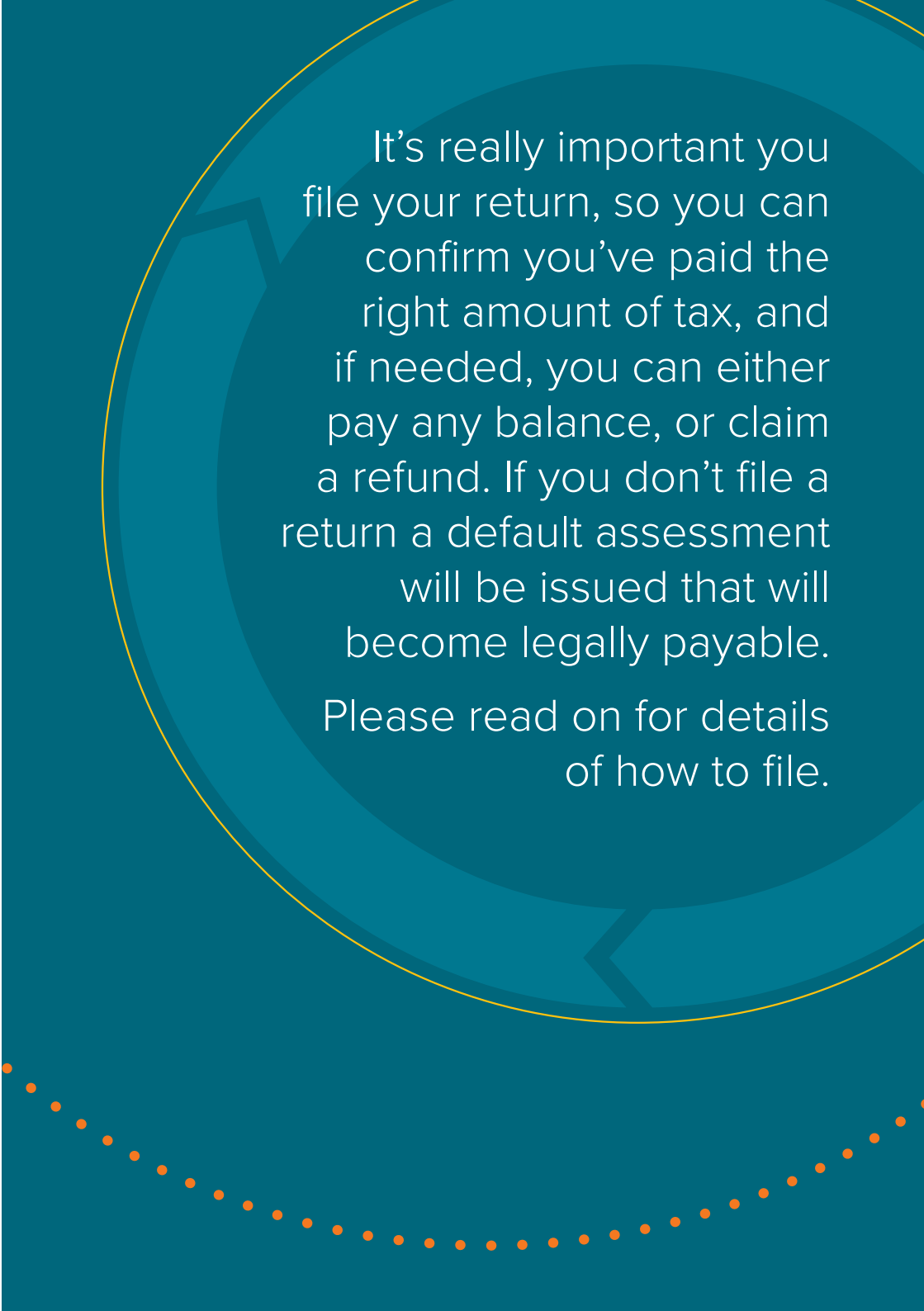
You'll need to **be sure you've completed the 'leaving Jersey' form correctly** when you finish working here so that we have an up to date address to post your tax return to.

6. Confirm your income – complete your tax return

Everyone with Jersey income needs to confirm their annual income and circumstances in a tax return. You fill one out at the start of the year, confirming all your income and other information for the previous year.

Even if you've left Jersey, you'll still need to complete one to provide a legal declaration confirming your Jersey income and circumstances, so we can check you've paid the right amount of tax.



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It's really important you file your return, so you can confirm you've paid the right amount of tax, and if needed, you can either pay any balance, or claim a refund. If you don't file a return a default assessment will be issued that will become legally payable.

Please read on for details of how to file.

Filing online

The easiest way to complete your tax return, particularly for seasonal workers who may have gone back home is by filing online. You just need to set up a Government 'onegov' account.

Activating your Government online onegov account

You'll need a digital ID, to activate your onegov account. There are two choices in Jersey:



YOTI, which is a smartphone app with online support



JerseyMe which you can set up on a computer or tablet and has on island face to face help available.

You just need your passport to hand and access to your own email account when you go through the set up process to set up a digital ID.

Once you have your digital ID you can create and log into your onegov account to securely access Jersey online services including return filing.

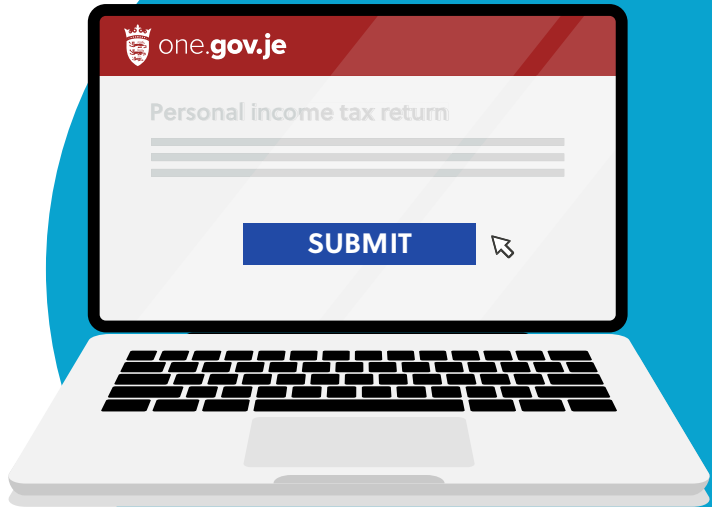
For help with activating a onegov account visit gov.je/TemporaryWorkersGuide

For both options it's important to make sure you've given an up to date home address for us to send you your return, which includes instructions for filing online.

Filing paper

If you can't set up a digital ID then there is a paper filing option. We'll send you a paper return when it's time to file.

You can get tax filing help at gov.je/MyTaxReturn.



gov.je/TemporaryWorkersGuide