

Lesson 4

Know and do – Spot the difference



- Place the “Know and Do” sheets side by side and read them carefully. Identify the differences between the two and write them on the notes page provided.

Weekend and holiday work

KNOW

1. Social Security Registration card for paying your SS Contributions

You will need to give your registration card to your employer. It confirms you have the right to be employed, and your social security number, so the payments they take from your salary can be correctly credited to your records. (If you attend Beaulieu or De La Salle, you will also need a letter proving your school attendance, to evidence you have lived in the island for at least 10 years and are entitled to work.)

2. Likely tax

You will almost certainly pay no tax for just weekend and holiday work, as you'll be very unlikely to earn more than the personal allowance (in 2025, £20,000 per year of income you can earn without needing to pay tax on it.)

3. Employee ITIS rates

Your ITIS rate includes your name, Tax Identification Number (TIN), Social Security number and the percentage of wages you must pay as tax towards your estimated bill. It's our official confirmation for the employer, of how much tax they should deduct.

4. Requesting an ITIS rate

You still need to request an ITIS rate for holiday and weekend work. This is because your employer needs official confirmation that that you don't have to pay any tax.

5. Beware! ITIS rates expire each December!

ITIS rates need to be updated every January. You'll be sent a rate for the year ahead in October / November. It's really important you give it to your employer, even if you don't pay tax. Otherwise, they are legally obliged to default you to the standard rate which will be 20% tax + 1.5% LTC rounded up to 2%.

6. Checking your payslip

Your employer must give you a payslip, weekly or monthly, confirming your salary, all deductions from it, and showing a running total of what you have paid in tax and social security for the year. Your employer deducts the percentage of tax on your effective rate and your social security contributions and sends it to Revenue Jersey. Your wage slips should show the percentage, and the amounts deducted for the combined tax and long-term care.

Weekend and holiday work

DO

1. Give accurate information when you register for tax

This includes your wages and the number of hours / weeks you'll be working, any benefits in kind such as free or discounted meals, goods or accommodation. We then work out what percentage of your wages you need to pay as tax and long-term care. As mentioned, it is likely you will get a 0%.

2. Give your ITIS effective rate notice to your employer

When your request for an ITIS rate is processed you'll get it in the post. Hand to your employer as soon as you get it so they can update their payroll system.

3. Check the tax and social security on your pay slips

Most likely tax should be 0% and social security contributions 6% of your gross income each time you get paid.

4. Update us if your circumstances change

Your circumstances may change. If you go into full time work, tell us as soon as you know, so we reassess whether you may need to pay tax, and if needed, send you an updated ITIS rate so you start paying a bit from your salary each month towards any tax you'll need to pay.

Working when your studies are finished

KNOW

1. Likely tax

If your salary is above the personal allowance (in 2025, £20,000 through a calendar year, for income you can earn without needing to pay tax on it.), it is very likely you will pay some tax. You can get an idea how much using the tax calculator.

2. Rates are estimates and rounded to the nearest %

We'll send an ITIS rate though to give your employer the closest % point of your salary that will cover your estimated tax, through the monthly salary deductions they make.

3. Requesting an ITIS rate

As with weekend work, tell us all your employment details using the tax enquiry form when you request your ITIS rate. 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 estimate, you might later find you've under or overpaid your tax. This would mean you'd either get a bill to pay for the tax due on the extra wages, or find you've paid too much tax and be due a refund.

4. Beware! ITIS rates expire each December!

ITIS rates need to be updated every January. You'll be sent a rate for the year ahead in October / November. It's really important you give it to your employer, even if you don't pay tax. Otherwise, they are legally obliged to default you to the standard rate which will be 20% tax + 1.5% LTC rounded up to 2%.

5. Checking your payslip

Your employer deducts the percentage of tax on your effective rate and your social security contributions and sends it to Revenue Jersey. Your wage slips should show the percentage and the amounts deducted for the combined tax and long-term care, and social security contributions (6% of your gross income) each time you get paid.

6. Employers pay us for you

Your employer will then pay the money they take from your salary directly to us and it will be credited onto your tax account.

Working when your studies are finished

DO

- 1. Give accurate information when you register for tax**
This includes what your wages and the number of hours / weeks you'll be working, any benefits in kind such as free or discounted meals, goods or accommodation. We then work out what percentage of your wages you need to pay as tax and long-term care.
- 2. Give your ITIS effective rate notice to your employer**
Hand to your employer as soon as you get it so they can update their payroll system.
- 3. Check the tax and social security on your pay slips**
Tax should be as per your IT IS effective rate and social security contributions 6% of your gross income each time you get paid.
- 4. Update us if your circumstances change**
Your circumstances may change. Tell us as soon as you know, so we can reassess whether you may need to pay tax, and if needed, send you an updated ITIS rate so you start paying a bit from your salary each month towards any tax you'll need to pay.
- 5. Tell us if you leave**
Complete the Leaving Jersey form if you plan to leave Jersey (not to go to University) so we have an up to date address to post your tax return to [Leaving Jersey](#).
- 6. Complete your tax return**
You'll need to confirm your income and circumstances in a tax return. You file one for the previous year at the start of the following year. It provides a legal declaration confirming your Jersey income, so we can check you've paid the right amount of tax. If you don't file a return an estimated, 'default' assessment will be issued, and you may get penalties for not filing your return.

