



Big Co Ltd

31 December 2025	Payroll ref: 1001	J Smith	Month No: 12
Tax Rate: 10%	Social Security No: JY987654A		

Payments	Value	Deductions	Value
Basic Pay	2,500.00	Tax Paid	250.00
		Social Security	150.00
		Big Co Pension Plan	125.00
Total Payments	2,500.00	Total Deductions	525.00
		Net Pay	1,975.00

		Totals	Value
		Total Gross	31,250.00
		Taxable Gross	31,250.00
		Tax Paid	3,125.00
		Employees Soc. Sec.	1,875.00
		Employers Soc. Sec.	2,031.25
		Employee Pension	1,250.00
		Benefit in Kind	
		N/A	0.00

This information may be required for your tax return and assessment.

Personal income tax return

Reference: TE-RJ-PITR-807917419

Your details

Personal information

First name	Jane
Surname	Smith
Email	j.smith@email.je
Social Security number	JY987654A
Tax Identification Number (TIN)	874-250-4927

Taxpayer confirmation

Return year	2025
Were you married or in a civil partnership?	No

Personalise your tax return

Were you employed?	Yes
Did you work for yourself?	No
Did you receive any pension income including social security pensions, or any withdrawals from approved drawdown contracts?	No
Did you have a mortgage to buy or extend your Jersey home?	No
Did you receive any income from renting a room in your home?	No
Did you receive any income from renting property in Jersey or elsewhere?	No
Did you have any dependent children or pay maintenance under a legal agreement?	No
Did you receive any interest, dividends, investment income or trust income from Jersey?	No
Did you receive any interest, dividends, investment income or trust income from outside Jersey?	No
Were you in a business partnership of any type?	No
Did you receive any distributions from Jersey companies?	No
Did you borrow or repay any shareholder loans from Jersey companies?	No

Did you receive any attributable earnings from an Intermediary Service Vehicle (ISV) company (also known as a personal service company)?	No
Did you have a loan to acquire a trade, partnership share or a controlling interest in a trading company?	No

Residency and married exemption threshold

Residency

Were you resident in Jersey for the full year?	Yes
--	-----

Employment

Employment income

Enter employment income

Employer's name	Big Co Ltd
Income	£31250
Did you receive any tips?	No

Benefits in kind

Did you receive any benefits in kind?	No
---------------------------------------	----

Employment expenses

Did you have any employment expenses?	No
---------------------------------------	----

Payments into approved Jersey employer pension schemes

Did you make any payments into a Jersey workplace pension plan?	No
---	----

Any other income or deductions

Taxable Social Security Benefits or Foster Care payments

Did you receive any Home Carer's Allowance or taxable Insolvency Benefit or level 2 to 4 Foster Care payments?	No
--	----

Any other income

Casual or weekend work

Did you receive any income from casual / weekend work?	No
--	----

Other income

Did you receive any other income which you need to declare?	No
---	----

Private pension details

Did you make payments into your own Jersey private pension plan?	No
--	----

Giving to Jersey Charities

Did you make any payments to Jersey charities?	No
--	----

Declaration

Declaration	I declare that to the best of my knowledge and belief, this return contains all of the particulars required and is true, complete and correct.
-------------	--

Treasury and Exchequer

Revenue Jersey

PO Box 56 | St Helier | Jersey | JE4 8PF
+44 (0)1534 440300 | jerseytax@gov.je | www.gov.je



Jane Smith
The House
The Lane
Grouville
Jersey
JE1 1JE

TIN: 874-250-4927

16 April 2026

2025 Income Tax and LTC Notice of Assessment

Jane Smith

Date of notice: 16/04/2026

Year	Description	Amount
2025	Income Tax and Long-Term Care	£2,795.00

The calculation overleaf shows you how your income tax and LTC contribution has been worked out.

What you need to pay

Year	Description	Must be paid by	Amount
2025	Balance of Tax and Long-Term Care	30/11/2026	£0.00

Your 2025 Income Tax and Long-Term Care calculation

Details	Return Values
Earnings	£31,250.00
Minus: Employment expenses	£0.00
Total income	£31,250.00
Number of days resident in Jersey If less than 365, your allowances and reliefs will have been restricted to the number of days you were resident in Jersey.	365
Standard rate calculation	
Taxable income (standard rate)	£31,250.00
Tax payable at 20%	£6,250.00
Marginal rate calculation	
Minus: Exemption threshold	£20,700.00
Taxable income (marginal rate)	£10,550.00
Tax payable at 26%	£2,743.00
This is the amount of marginal relief you've received	£3,507.00
You always pay the lower of the two calculations	£2,743.00
Tax due or (repayable)	£2,743.00
Long-Term Care (LTC) calculation	
LTC (maximum)	£468.75
LTC (standard rate)	£468.75
LTC (marginal rate)	£205.72
LTC due	£205.72