

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY M.B. ANDREWS OF ST. HELIER NORTH
QUESTION SUBMITTED ON MONDAY 14th NOVEMBER 2022
ANSWER TO BE TABLED ON MONDAY 21st NOVEMBER 2022**

Question

“Will the Minister advise the total amount of personal income tax paid by the top 5% of taxpayers as part of the overall government revenue for each year since 2017?”

Answer

The personal income tax estimated below has been calculated from the 5% of highest-earning taxpayers and may include tax paid at a partnership level or through company distributions which will have already been taxed at 20%. Accordingly, the estimate of tax paid is likely to be understated.

	2017	2018	2019	2020
Personal tax from top 5% £ million	137	135	138	139
Overall Revenue £ million	1,189	1,244	1,305	1,290
Personal tax as % of Overall Revenue	12%	11%	11%	11%
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Total Personal Tax Revenue £ million	428	453	475	463
Tax from top 5% as % of Personal Tax Revenue	32%	30%	29%	30%

Notes

1. As High-Value Residents (as defined in the Income Tax (Jersey) Law 1961) are subject to different taxation arrangements, they have been excluded from these figures. For these purposes, a taxpayer will include married couples and people in civil partnerships.
2. A taxpayer may be in the highest income bracket but pay a relatively low amount of personal income tax if all or part of their income has already been subjected to taxation. For example, a taxpayer who received a distribution of £300,000 from a 20% tax paying company, would see £60,000 of tax relating to that income being paid at the company, and would therefore not be included in these personal tax totals.
3. Overall revenue has been interpreted to mean total income of the States in the Consolidated Accounts, before gains/losses on financial assets, as reported in the Annual Report and Accounts (ARA).
4. Total personal tax revenue has been taken from [Government of Jersey tax receipts](#) on Gov.je.
5. A change in accounting policy in 2019¹ means that, for 2017 and 2018, the prior year basis personal income tax for a year of assessment was recognised after the year the taxable earnings were earned. In subsequent years the taxation revenue from all personal income tax is recognised in the period in which the event generating the revenue occurs. Taxpayers in the top 5% may

¹ Annual Report and Accounts Page 200 - [R Government of Jersey Annual Report and Accounts 2019.pdf](#)

have been prior year basis or current year basis taxpayers, and therefore personal tax has simply been taken from the year of assessment and compared against the same year in the ARA.