

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY M.B. ANDREWS OF ST. HELIER NORTH  
QUESTION SUBMITTED ON MONDAY 17th APRIL 2023  
ANSWER TO BE TABLED ON MONDAY 24th APRIL 2023**

**Question**

“Will the Minister state the number of people who are in receipt of their States of Jersey pension and who are liable for personal income tax?”

**Answer**

Personal income tax is charged on taxpayers. A ‘taxpayer’ may be:

- An individual
- A married couple or civil partnership
- The separately assessed individuals of a married couple or civil partnership.

For the year of assessment 2021, there were c.9,330 taxpayers who declared an amount of Jersey Social Security Old Age Pension / Survivors Pension and had a positive income tax liability.

The income tax exemption thresholds exceed the current full rate of the Social Security pension. Those receiving the full rate of Social Security pension who have a positive tax liability will most likely have another source of income such as a private pension, an occupational pension or investment income.