

STATES OF JERSEY



Jersey

DRAFT SOCIAL SECURITY (AMENDMENT OF LAW No. 11) (JERSEY) REGULATIONS 201- (P.110/2019): THIRD AMENDMENT

**Lodged au Greffe on 18th November 2019
by Senator S.Y. Mézec**

STATES GREFFE

DRAFT SOCIAL SECURITY (AMENDMENT OF LAW No. 11) (JERSEY)
REGULATIONS 201- (P.110/2019): THIRD AMENDMENT

1 PAGE 8, REGULATION 5 –

For Regulation 5 substitute –

“5 Schedule 1C (long-term care factors and contribution rates) amended

In Schedule 1C –

(a) paragraph 2 is deleted;

(b) for paragraph 3(4) substitute –

“(4) Option B is that, subject to sub-paragraph (5), the person’s LTC contribution for a year is the LTC percentage of the person’s gross income for that year.”.”.

2 PAGE 8, REGULATION 6 –

For sub-paragraph 6(a) substitute –

“(a) for paragraph 2A(2) there is substituted –

“(2) subject to sub-paragraph (6), Schedule 1C shall apply as if references in it to the person’s gross income, taxable income, or the person’s entitlement to a reduction under Article 92C of the 1961 Law, were references to that income or entitlement –

(a) for the purposes described in sub-paragraph (3) – for the year preceding the payment year;

(b) for the purposes described in sub-paragraph (4) – for the year that is 2 years before the payment year;

(c) for the purposes described in sub-paragraph (5) – for the payment year; and”.”.

3 PAGE 8, REGULATIONS 6 –

After Regulation 6 insert –

“7 Consequential amendment to the Income Tax (Jersey) Law 1961

Paragraphs (2A), (2B) and (2C) of Article 41E of the Income Tax (Jersey) Law 1961 (as modified by Article 49B(5)(c) of that Law) are deleted.”,

and renumber Regulation 7 as Regulation 8.

SENATOR S.Y. MÉZEC

REPORT

This amendment makes the necessary changes to the Draft Social Security (Amendment of Law No. 11) (Jersey) Regulations 201- ([P.110/2019](#)) to give effect to the changes proposed in the [twenty-first amendment](#) to the Government Plan 2020–2023 ([P.71/2019](#)) to abolish the upper earnings cap for the Long-Term Care Charge.

Financial and manpower implications

The financial and manpower implications are as described in the report within the [twenty-first amendment](#) to the Government Plan 2020–2023.