

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY SENATOR S.Y. MÉZEC
QUESTION SUBMITTED ON MONDAY 22nd FEBRUARY 2021
ANSWER TO BE TABLED ON MONDAY 1st MARCH 2021**

Question

Further to the answer to Written Question 40/2021, will the Minister provide an update on the information that was provided in the response to the Freedom of Information request entitled 'Income tax assessed in different bands 2003, 2006, 2009 and 2012' in the same format, but for each of the last ten years?

Answer

The total income figures provided are for total income assessable for tax based on data held in February 2021. This is because where the income assessed differs from income declared on an individual tax return, the actual income declared will not be recorded on the Revenue Jersey legacy system.

In respect of the total income tax assessed, Revenue Jersey has provided details of the tax liability.

(Taxpayers rounded to nearest 10, Total Income and Tax Liability rounded to £100k. Columns may not sum due to rounding.)

2009			
Income Range £	Taxpayers	Total Income £'m	Tax Liability £'m
less than 50K	44380	989.2	90.4
50K to 99K	9620	658.3	95.2
100K to 199K	2910	384.5	62.6
200K to 299K	510	123.1	19.2
300K to 399K	190	64.8	9.8
400K to 499K	80	38.0	5.8
500K to 999K	150	103.3	13.2
>=£1m	60	128.4	9.2
Total Including TAS	57900	2,489.6	305.4
Tax deducted as source (TAS)			13.6
Total Including TAS			319.1

2010			
Income Range £	Taxpayers	Total Income £'m	Tax Liability £'m
less than 50K	44020	987.4	93.0
50K to 99K	9720	665.3	99.4
100K to 199K	3050	404.7	69.4
200K to 299K	530	126.3	21.6
300K to 399K	190	66.1	10.2
400K to 499K	110	48.1	7.3
500K to 999K	140	95.4	13.7
>=£1m	70	129.6	14.6
Total Including TAS	57830	2,522.9	329.2
Tax deducted as source (TAS)			9.0
Total Including TAS			338.2

2011			
Income Range £	Taxpayers	Total Income £'m	Tax Liability £'m
less than 50K	44200	988.1	93.1
50K to 99K	10100	692.0	105.6
100K to 199K	3220	427.7	75.2
200K to 299K	580	139.7	24.0
300K to 399K	200	67.4	11.1
400K to 499K	110	49.2	7.5
500K to 999K	190	130.4	20.5
>=£1m	70	144.6	11.7
Total Including TAS	58660	2,639.0	348.7
Tax deducted as source (TAS)			7.0
Total Including TAS			355.7

2012			
Income Range £	Taxpayers	Total Income £'m	Tax Liability £'m
less than 50K	43450	976.2	87.2
50K to 99K	10260	706.2	106.3
100K to 199K	3390	450.1	79.0
200K to 299K	610	147.4	25.6
300K to 399K	200	69.1	11.5
400K to 499K	120	51.4	8.0
500K to 999K	170	116.4	17.4
>=£1m	60	115.0	15.0
Total Including TAS	58260	2,631.9	350.0
Tax deducted as source (TAS)			5.6
Total Including TAS			355.6

2013			
Income Range £	Taxpayers	Total Income £'m	Tax Liability £'m
less than 50K	42320	975.8	84.7
50K to 99K	10470	720.4	108.1
100K to 199K	3520	466.9	82.1
200K to 299K	610	147.0	26.4
300K to 399K	200	65.6	11.7
400K to 499K	90	40.5	6.4
500K to 999K	190	129.3	21.1
>=£1m	50	167.2	8.2
Total Including TAS	57440	2,712.7	348.7
Tax deducted as source (TAS)			14.3
Total Including TAS			363.0

2014			
Income Range £	Taxpayers	Total Income £'m	Tax Liability £'m
less than 50K	41910	979.7	82.5
50K to 99K	10750	742.4	107.2
100K to 199K	3750	499.2	86.8
200K to 299K	650	156.2	27.8
300K to 399K	220	74.3	12.8
400K to 499K	100	44.3	7.2
500K to 999K	190	126.0	19.3
>=£1m	70	159.8	13.6
Total Including TAS	57650	2,781.9	357.3
Tax deducted as source (TAS)			4.4
Total Including TAS			361.7

2015			
Income Range £	Taxpayers	Total Income £'m	Tax Liability £'m
less than 50K	43030	1,005.7	85.4
50K to 99K	11120	768.3	111.4
100K to 199K	3970	529.5	92.3
200K to 299K	730	175.6	31.4
300K to 399K	220	75.6	13.0
400K to 499K	110	48.0	7.7
500K to 999K	210	140.3	23.0
>=£1m	80	152.3	14.4
Total Including TAS	59470	2,895.3	378.5
Tax deducted as source (TAS)			4.6
Total Including TAS			383.1

2016			
Income Range £	Taxpayers	Total Income £'m	Tax Liability £'m
less than 50K	43730	1,024.5	88.8
50K to 99K	11220	774.6	113.4
100K to 199K	4250	566.8	99.2
200K to 299K	790	188.9	34.4
300K to 399K	230	79.2	13.8
400K to 499K	120	53.7	9.1
500K to 999K	260	168.8	27.4
>=£1m	100	194.1	18.8
Total Including TAS	60690	3,050.6	404.9
Tax deducted as source (TAS)			4.4
Total Including TAS			409.3

2017			
Income Range £	Taxpayers	Total Income £'m	Tax Liability £'m
less than 50K	43660	1,032.2	90.2
50K to 99K	11720	810.3	118.6
100K to 199K	4480	602.7	105.8
200K to 299K	800	190.4	34.9
300K to 399K	290	100.0	17.1
400K to 499K	110	50.3	9.0
500K to 999K	250	170.6	28.5
>=£1m	90	229.6	17.5
Total Including TAS	61410	3,186.2	421.7
Tax deducted as source (TAS)			5.0
Total Including TAS			426.7

2018			
Income Range £	Taxpayers	Total Income £'m	Tax Liability £'m
less than 50K	43430	1,016.8	90.7
50K to 99K	12150	838.5	123.2
100K to 199K	4960	666.5	116.2
200K to 299K	900	214.3	39.4
300K to 399K	290	100.5	17.9
400K to 499K	130	59.2	10.5
500K to 999K	270	182.1	32.1
>=£1m	100	216.1	18.4
Total Including TAS	62230	3,294.0	448.3
Tax deducted as source (TAS)			12.7
Total Including TAS			461.0

Notes:

Since the FOI “Income tax assessed in different bands 2003, 2006, 2009 and 2012 (FOI)” produced 8th April 2015, a number of assessments will have been revised and taxpayer entities may have changed circumstances. The legacy computer system did not have the functionality to store this information and therefore this data is presented as of the position on 25/02/2021.

Some income suffers tax deducted at source (TAS) and paid by another entity (for example, a dividend), the amount relating to this tax has been shown on a separate line.

A ‘Taxpayer’ may be defined as:

- Single individuals
- Married couples / civil partnerships that have not opted for separate assessments (counted as one Individual Taxpayer or one Individual Non- Taxpayer)
- Married couples / civil partners that have opted for separate assessments (counted as two Individual Taxpayers or two Individual Non-Taxpayers).

This data includes the income and tax relating to High Value Residents (HVRs)