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Deputy Ian Gorst, Minister for Treasury and Resources

BY EMAIL

13<sup>th</sup> April 2023

Dear Deputy Gorst,

## Work Permit Holder Welfare Review Panel

You will be aware that the above Panel is currently collecting evidence and information in relation to its review of the welfare of work permit holders living and working in Jersey. As part of this evidence, the Panel would be grateful for information on the following areas which fall under your remit as Minister for Treasury and Resources.

Information has been given to the Panel which indicates that work permit holders receive a tax rate on arrival in Jersey despite having no previous year tax liability and often being paid at a level which would not qualify them to pay income tax. Please detail:

- How the tax rate applied to work permit holders is calculated.
- The information which is provided to work permit holders on arrival and to their employers about their tax liability and how to reclaim any tax overpaid.
- The information provided to work permit holders prior to their arrival in relation to allowances and exemptions for which they may qualify.
- If exemptions are available from the Income Tax Instalment Scheme (ITIS) for the various work permits available to those working in Jersey for a limited time.
- The process for informing work permit holders who have paid ITIS but do not qualify to pay income tax that they have overpaid and for reimbursing them.
- Whether long term care payments are included as a component of the payments made by work permit holders.

Yours sincerely

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Deputy Beatriz Porée Chair Work Permit Holder Welfare Review Panel