STATES OF JERSEY

PROPOSED BUDGET 2027-2030 (P.73/2026): SECOND AMENDMENT (P.73/2026 AMD.(2)) – AMENDMENT

ABOLISH THE UPPER EARNINGS LIMIT

Lodged au Greffe on 18th November 2026
by Deputy C.S. Alves of St. Helier Central

STATES GREFFE

PROPOSED BUDGET 2027-2030 (P.73/2026): SECOND AMENDMENT (P.73/2026 AMD.(2)) – AMENDMENT

1 PAGE 2, PARAGRAPH 1 –

For the word "2027" substitute the word "2028".

DEPUTY C.S. ALVES OF ST. HELIER CENTRAL

Note: After this amendment, the proposition would read as follows –

1 PAGE 2, NEW PARAGRAPH (l) –

After paragraph (k), insert a new paragraph (l) –

"(l) to agree that the Upper Earnings Limit, as defined within the Social Security (Jersey) Law 1974, should be removed on 1st January 2028, abolishing the upper earnings limit caps on Social Security and Long Term Care Contributions; and".

and re-designate the existing paragraph (l) as paragraph (m).

Note: After this amendment, the proposition would read as follows –

THE STATES are asked to decide whether they are of opinion –

to receive the Budget 2027 – 2030 specified in Article 9(1) of the Public Finances (Jersey) Law 2019 (the Law) and specifically –

(a) to approve the estimate of total States income to be paid into the General Revenue Fund in 2027 as set out in Appendix 2 – Summary Table 1 to the Report, which is inclusive of the proposed taxation and impôts duties changes outlined in the Budget, in line with Article 9(2)(a) of the Law;

(b) to approve the estimate of total States income to be paid into the Jersey Capital Investment Fund in 2027 as set out in Appendix 2 – Summary Table 2 to the Report, which is inclusive of the proposed taxation and impôts duties changes outlined in the Budget, in line with Article 9(2)(b) of the Law;

(c) to approve the proposed amount to be appropriated from the General Revenue Fund for 2027, for each head of expenditure, being gross expenditure less estimated income (if any), in line with Articles 9(2)(c), 10(1) and 10(2) of the Law, and set out in Appendix 2 – Summary Tables 3 of the Report;

(d) to approve the proposed amount to be appropriated from the Jersey Capital Investment Fund for 2027, for each head of expenditure, being gross expenditure less estimated income (if any), in line with Articles 9(2)(d), 10(1) and 10(2) of the Law, and set out in Appendix 2 – Summary Tables 4 and 5 of the Report;

(e) to approve the transfers from one States fund to another for 2027 of up to and including the amounts set in Appendix 2 – Summary Table 6 in line with Article 9(2)(e) of the Law;

(f) to approve the proposed Changes to Approval for financing/borrowing for 2027, as shown in Appendix 2 – Summary Table 7 to the Report, which may be obtained by the Minister for Treasury and Resources, as and when required, in line with Article 9 (2)(f) of the Law, of up to those revised approval amounts;

(g) to approve for each project that is to be started in 2027 and that has not previously been set out in an approved Budget, the total cost of each such project, in line with Article 9(2)(g), and (h) of the Law and as set out in Appendix 2 – Summary Table 8 to the Report;

(h) to approve any amendments to the proposed total cost for each project that has previously been approved in a Budget, in line with Article 9(2)(i) of the Law and as set out in Appendix 2 – Summary Table 8 to the Report;

(i) to approve the estimated income, being estimated gross income less expenditure, that each States trading operation will pay into its trading fund in 2027 in line with Article 9(2)(j) of the Law and set out in Appendix 2 – Summary Table 9 to the Report;

(j) to approve the proposed amount to be appropriated from each States trading operation's trading fund for 2027 for each head of expenditure in line with Article 9(2)(k) of the Law and set out in Appendix 2 – Summary Table 10 to the Report;

(k) to approve the estimated income and expenditure proposals for the Climate Emergency Fund for 2027, in line with the terms of reference for the Fund in Government Plan 2020 - 2023 as set out in Appendix 2 – Summary Table 11 to the Report;

(l) to agree that the Upper Earnings Limit, as defined within the Social Security (Jersey) Law 1974, should be removed on 1st January 2028, abolishing the upper earnings limit caps on Social Security and Long Term Care Contributions; and

(m) to approve, in accordance with Article 9(1) of the Law, the Budget 2027-2030, as set out in the Appendix to the accompanying Report.

REPORT

Given the short amount of time, less than one month, between the Budget debate date and the intended implementation of the second amendment: *Abolish the Upper Earnings Limit*, I have lodged this amendment to delay the implementation by 1 year.

This delay is to allow businesses and employers time to prepare for any increases, update payroll and government systems, and enable a well-planned and executed communication campaign to be delivered on these changes.

Financial and staffing implications

There are no additional financial and staffing implications of this amendment beyond those identified in the amendment it is amending.

Children's Rights Impact Assessment

I consider that this amendment has no direct or indirect impact on children and that the duty to have due regard to the UN Convention on the Rights of the Child does not arise. Accordingly, a Children's Rights Impact Assessment is not required under the Children (Convention Rights) (Jersey) Law 2022.