

Treasury and Exchequer

Revenue Jersey

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06 December 2019

Notice to Employers

ITIS Effective Rates for 2020

ITIS Effective Rate for 2020

Effective rates for the year ahead are currently being sent to all employees. We aim to have issued all of the 50,000 notices by mid-December.

These rates will be valid for 2020.

Default Rate ITIS Effective Rate for 2020

We understand that some HR functions are advising their staff to contact us for updated rates or risk being put onto the default rate (*which from 1 January 2020 is 22%*)

- **For the time being we are suspending the requirement for employers to apply the default effective rate for 2020.**
- **If an employee does not provide you with a valid 2020 effective rate, their current effective rate should continue to be used until such time as the employee provides you with a new one (or 1 January 2021 when normal rules will again apply).**

We are issuing this direction as there is some risk, as a result of our delays, that an employee may not have received their rate in time for the January payroll updates. We wish to ensure that no one experiences a budgeting crisis as a result of these delays.

[Our website](#) explains how we calculate the effective rates for customers who have not yet had their 2018 assessment. You may find this helpful in answering any employee enquiries.

For the avoidance of doubt;

- a) This direction does not apply to new employees who join your firm in 2020. If a new employee does not provide you with a valid 2020 effective rate, the default rate should be applied; and
- b) If an employee does provide you with a new effective rate for 2020, that rate should be used.

Information on our [2018 tax assessment delay advice](#) page will continue to be updated.

pp. *allaumes*

Richard Summersgill CBE
Comptroller of Taxes