

**THE STATES OF DELIBERATION**  
**of the**  
**ISLAND OF GUERNSEY**

**17<sup>th</sup> October 2023**

**Proposition No. P.2023/103**

**Committee for Employment & Social Security**

**Contribution Benefits and Contribution Rates for 2024**

**AMENDMENT**

Proposed by: Deputy Heidi JR Soulsby  
Seconded by: Deputy Marc P Leadbeater

To amend proposition 2 a) as follows:

After 'Letter' to insert:

“

and consideration of the following;

1. a reduced employer contribution rate for employees over the retirement age to encourage longer working lives; and
2. a reduction in any allowance given to match that of the income tax allowance for higher earners; and
3. intergenerational fairness so that the employees of today do not pay disproportionately for the benefits of others due to demographic trends.”

**Rule 4(1) Information**

- a. The proposition contributes to the States' objectives and policy plans by aligning with the priority set out in the Government Work Plan to sustain government finances.
- b. In preparing the propositions, there has been consultation with the Committee for Employment & Social Security.

- c. The proposition has been submitted to His Majesty's Procureur for advice on any legal or constitutional implications.
- d. There are no funding consequences at this stage. The net impact, were these considerations to be enacted would be an increase in States' revenues.

#### **Explanatory Note**

The purpose of this amendment is to ask ESS to consider other factors in their review of Social Security Contributions that it is believed will enhance the final package.

This has been slightly changed following feedback from the Committee who will now support it.