



**Response to a Question Pursuant to Rule 14
of the Rules of Procedure of the States of Deliberation and their Committees**

Subject: Tax Reform 2026
States' Member: Deputy Rob Curgenvén
Date received 12th June 2026
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Question 1 — Composition and basis of the consumption tax revenue estimate

Paragraph 1.4 states that the consumption tax measures will raise £55m. Figure A7.1 attributes £41m to GST on local households, £5m to GST on visitors, and £11m to ISE scheme fees, with adjustments to income support and the Essential Costs Relief Payment.

- a) Would the President reconcile the £55m figure at paragraph 1.4 with the components at Figure A7.1, identifying each item and amount netted off in arriving at £55m; and, if the figure is a rounded or presentational simplification, state the precise underlying figure?

The £55m quoted at para 1.4 is comprised of the following components of Figure A7.1:

• GST local households	+£41m
• GST visitors	+£5m
• GST ISE scheme	+£11m
• Reduction in income support due to higher net incomes	+£1m
• Real increase in income support and provision for new claims	-£1m
• Essential Cost Relief scheme	-£1m
• Freeze on TRP for retail and hospitality	-£1m

- b) Would the President state the estimated value, in £, of the taxable consumption base underlying the £41m household estimate, and identify by name and year of collection (as distinct from the year of any subsequent adjustment or uprating) (i) the household income data and (ii) the household expenditure data used to model consumption patterns?

Total annual household expenditure subject to GST is estimated at £1,358 million. This has been estimated based on:

- household income data from both 2017 and 2022 (the most recently published), adjusted to be in 2026 terms.
 - Note that both data sets have been run in parallel as an added validation for the update to 2022 baseline data and to quality check methodological changes to the construction of the 2022 data set. Computations of 2026 income tax and social security contributions revenues from these data sets are used for baseline validation and fall within 1% of forecast outruns.
- the Household Expenditure Survey undertaken in 2018/19.
- Other data taken from the Rolling Electronic Census to provide additional household information such as tenure, household composition and other details which may impact the income and expenditure profile of a household.

c) What percentage compliance rate is assumed in the £41m estimate, and what allowance, in £ or percentage terms, is made for leakage, including evasion, bad debt and administrative losses? If no such allowance is made, would the President confirm that?

This is captured within a generally cautious set of assumptions around total revenue from GST.

For example:

- *No provision has been made for the additional GST which would be generated on the additional net income received by households as a result of the changes to the income tax and social security structures.*
- *No adjustment has been made for the likely under provision in the expenditure mapping of exceptionally high value purchases (such as substantive construction works by local households or the purchase of luxury items such as very high value vehicles).*
- *No provision is included for the GST paid by businesses providing exempt services on their input costs.*

d) Would the President state the estimated annual visitor expenditure base, in £, and its source, underlying the £5m visitor estimate?

Visitors are estimated to have contributed around £151 million to the island's economy in 2025¹. Applying 3% GST to this expenditure, and allowing for some inflation on the 2025 estimate, suggests potential revenue from visitors of £5 million a year.

¹ <https://trade.visitguernsey.com/data-research/tourism-statistics/>

Question 2 — Consequences of the settled GST design

- a) How many businesses are expected to exceed the registration threshold and be required to register, and how many trading businesses are expected to fall below it? On what basis did the estimate apportion taxable supply between registered and unregistered businesses?**

Approximately 1,700 businesses are expected to exceed the threshold and be required to register for GST (that would not be expected to register as an ISE). These account for over 97% of aggregate business turnover.

Some businesses will make exempt supplies and will therefore not make “taxable supplies” nor need to register for a GST.

These estimates are derived from a combination of Revenue Service data on registered companies and the data obtained from the Business Support scheme operating during the Covid-19 pandemic, which captured unincorporated businesses and self-employed people not well covered by the primary data set.

The current structure of the data means that an accurate count of unincorporated micro-entities that will fall below the compulsory registration threshold is not available, but it is believed to be several thousand. Because the percentage of aggregate turnover captured by these businesses is small, and they will pay GST on their input costs without facility to reclaim (becoming the final consumer for the purpose of the tax), the revenue implication of this is small. The exact number of unregistered entities will not materially impact on the total revenues.

A large number of businesses are also expected to register as an International Services Entity (ISE) (see answer to 6(a)). The ISE scheme will allow finance businesses with international clients to pay a fee in order to get an End User Relief Certificate that they can provide to their own suppliers, so they are not charged GST on their inputs. The intent of this scheme is to minimize the administration to both businesses and the States in relation to activity that would generate very little net revenue if applied in the traditional way (as these entities would be making zero-rated taxable supplies so if filed GST returns would be in a repayment position each quarter).

- b) Has any assessment been made of the incentive for businesses trading near the threshold to restrain or restructure turnover so as to remain below it, or of the competitive effect as between registered and unregistered businesses supplying the same markets? If yes, what were its conclusions? If no, would the President confirm that?**

Unregistered businesses are treated as a final consumer and bear GST on their input costs without the facility to reclaim. This becomes part of the cost base of the business, limiting the potential competitive gap between registered and unregistered businesses.

Experience in other jurisdictions (and Jersey specifically) suggests that businesses approaching the compulsory registration threshold often choose to voluntarily register, since this offers businesses the option to reclaim the GST incurred on their input costs and this can be more beneficial than remaining unregistered. Any decision on voluntary registration is business specific, and it will depend on the type of business, and the types of costs incurred, as to whether voluntarily registering would be of benefit to them.

Discussion with administrators in Jersey does not suggest that there is evidence of significant indications of businesses engaging in behaviours which keep them below the compulsory registration threshold.

Question 3 — Demand response, business viability and continuity of supply to the islands

Paragraph A8.9 states that the GST "may reduce the marginal propensity to consume, particularly on high value, non-essential goods and services", with the greatest impact on retail.

- a) Is the £41m household estimate stated gross or net of an assumed reduction in the volume of consumption following introduction of the GST? What percentage reduction in volumes is assumed, in aggregate and for the retail and hospitality sectors respectively?**

The lower rate of GST presented in the proposals is also expected to result in less behavioural change than the previous proposals. No explicit allowance has been made for either a reduction or an increase in consumption following the introduction of a GST at 3%, but as outlined in question 1 estimates are cautious. Specifically there is no provision for additional take-home pay to be spent on taxable goods and services, meaning a lower proportion of net after tax income is spent on GST.

It is anticipated that there will be a temporary shift in spending decisions on high value items around the time of the implementation, with households bringing forward major purchases to complete before the implementation of GST with a corresponding dip in consumption of these items in the month following implementation. This impact is expected to be temporary. Engagement with pan-island businesses confirms that this was the experience in Jersey.

On an ongoing basis, consumption of high value, non-essential goods and services may see a marginal reduction. However, this type of expenditure is typically undertaken by high income households who are less price sensitive and less likely to be deterred in response to GST at 3%. As noted in question 1, the calculation of GST revenues does not include provision for the GST which may be due on exceptionally high value purchases which may not be adequately reflected in the expenditure mapping.

There may be an increase in consumption of lower value goods and services because many households will have more disposable income than they currently have, because of their reduced income tax and social security contributions.

- b) Has any quantified assessment been made of the number of businesses — in particular smaller retail and hospitality businesses — expected to cease trading as a result of the combined effect of GST compliance obligations, the increase in employer social security contributions and the recent increases in employment costs acknowledged at paragraph A2.5, or of the consequent effect on employment? If yes, what were its conclusions? If no, would the President confirm that, and state the basis on which the £1.1m business support provision and the TRP commitment for the retail and hospitality sectors were sized?**

One of the key changes presented in the current policy letter compared to the measures agreed by the former Assembly in November 2024 is the reduction in the target contribution rate to be applied to employers from 8.0% to 7.6%, specifically to address the concerns raised by businesses about the combined impact that various recent policy changes have had on the cost of employment.

In developing the proposals, the Committee has engaged and sought feedback from representatives of a wide range of industry bodies, including the Guernsey Retail Group, and the various groups representing the hospitality and tourism sectors. While a small number of small entities have expressed concern about the ongoing viability of their business in the context of this policy, the engagement process did not indicate the potential for a significant loss of businesses.

Given the current very low unemployment and current shortage of workers within the labour market, it is anticipated that any loss of employment within individual businesses can be absorbed by the employment market as a whole without significant impact on the overall size of the workforce.

The business support provision of £1.1m included within the implementation costs is

based on the need for targeted support and training for those small to medium sized businesses likely to find implementation more challenging. There is an ongoing process of engagement with businesses to determine how best to focus this support.

There will be an ongoing filing requirement for businesses in relation to the GST, but with a simple, broad-based GST with a high degree of automated processing, the administrative requirement need not be large. PWC provide an analysis of the global administration and compliance requirements of various taxes here: [PWC – Paying Taxes 2020: The changing landscape of tax policy and administration across 190 economies](#)).

The estimated cost of freezing TRP for the retail and hospitality sectors and specified freight haulers from 2027 until 2029 of £1m has been estimated as the loss of revenue against an assumption that these rates would otherwise have been increased by inflation each year.

- c) Would the President state the rate of registration among overseas suppliers assumed in arriving at the expectation at paragraph 13.5 that around 90% of goods will be processed through supplier registration arrangements, and the evidential basis for that assumption, including any data drawn from Jersey's experience of equivalent offshore retailer registration? If the 90% figure is a planning expectation rather than a modelled estimate, would the President confirm that? Would the President also state how goods above the de minimis threshold consigned by unregistered overseas suppliers will be processed at the border, and the assumed cost and processing time per consignment? What proportion of off-island retailers are expected to withdraw offerings to the island as a result of the changes?**

Paragraph 13.5 refers to the fact that around 90% of goods at the border are expected to be processed through supplier registration arrangements for GST. The 90% figure (which relates to personal imports) is based on information obtained from Jersey and statistics from interrogating GCIS systems to specifically identify consignments within sample periods consigned from off island businesses that are expected to register with the Revenue Service.

Goods imported above the de minimis threshold from an unregistered overseas supplier destined for a consumer will require the importer (or their appointed customs agent) to submit a customs declaration to GCIS. This simple declaration will be able to be submitted via the GCIS declaration system known as GEMS, which is an online facility that can be accessed via various devices. The relevant GST must be paid before those goods can be released. Importers will be able to declare and pay the relevant amount online, either before or after the goods have arrived in the island.

Where goods are destined for a GST registered business, the application of GST on these goods will be addressed via the quarterly return to the Revenue Service, and goods will be released for delivery with no additional friction.

The current GCIS Approved Trader scheme will be extended to provide for GST collection. A Guernsey/Alderney unregistered business may choose to register with GCIS for this facility, which would mean that the consignments they import would not be stopped at the border for GST collection. Instead, the business would be required to declare these imports to GCIS within defined time periods and would be invoiced monthly for the relevant GST due.

The time and cost associated with processing each consignment is extremely difficult to predict and is likely to vary significantly. The customs system will automatically determine which consignments are liable for GST and assign them for customs declaration; thereafter, the complexity of the customs declaration is largely dependent on the nature of the goods imported and the importer's declaration on the customs system. For example, a straightforward declaration by the importer, paid with no issues, would require little or no customs officer intervention. A declaration for which a relief or other customs procedure is claimed, or where the importer requires assistance in submitting the declaration, will require varying levels of officer input.

The larger online retailers routinely operate across multiple jurisdictions and apply various different tax rates depending on the location of their customers. Based on experience in Jersey, it is not expected that there will be many off-island retailers that withdraw offerings to the islands because of the changes.

Question 4 — Year-by-year net revenue position

- a) For the year of implementation and each of the following four financial years, would the President state, separately and in £: (i) gross GST receipts, including visitor receipts; (ii) ISE scheme fee income; (iii) ongoing administration, compliance and enforcement costs; (iv) the cost of benefit increases and the Essential Costs Relief Payment; and (v) the resulting net revenue — specifying whether the figures are at 2026 prices or nominal? If forecasts on an annual basis have not been prepared, would the President confirm that?**

Please refer to Figure A7.1 (and the answer to question 1a) which shows each of (i)-(iv) as at 2026 prices, with (v) being the net of these at £55m. This is the expected net revenue from these items for future years in current (2026) terms. In addition, in the year of implementation, initial set-up costs of between £7m and £10.6m are envisaged as set out in Figure 19. Note that this includes the costs associated with the

implementation of corporate and transport tax changes which are not specified in the question.

Figure 18 illustrates the range of potential outcomes following the introduction of the 2026 Tax Reform Package, which uses the modelling assumptions set out in Appendix 10.

b) Footnote 1 confirms that the £39m net figure is stated after ongoing administration costs of £2.5m. Would the President confirm:

i. whether the Committee intends that public sector pay awards will increase in line with the increase in the price level caused by the introduction of the GST or, if not, what measures the Committee is taking to secure a real-terms pay cut for public sector workers;

Pay awards are subject to negotiation with recognised unions each year. Negotiations have not yet taken place around public sector pay awards for 2028 onwards when the proposed GST would apply. These discussions are not likely to commence until mid-2027.

While negotiations with unions around pay typically use RPIX as a benchmark, the States as an employer is not obliged to offer pay increases matched in full to inflation. Pay awards often vary from RPIX in both directions, with a range of other factors affecting negotiations. In particular, the Committee notes that many States of Guernsey employees, like other residents, would be compensated for the introduction of GST by the income tax and social security changes included in the overall package and this will be a consideration in negotiations.

ii. what consideration (if any) has been given to the appropriateness and potential adverse economic impacts of the States of Guernsey, as a model employer and the island's largest employer, imposing real-terms pay cuts on its workforce;

As noted above, negotiations have not yet taken place around public sector pay awards for 2028 onwards when the proposed GST would apply. These discussions are not likely to commence until mid-2027.

States employees will benefit from the reductions in their direct tax liability like any other employee. For many, including most of those on lower pay grades, they are likely to see a real terms increase in their take-home pay as a result of these proposals which will outweigh the additional cost of GST they might incur.

- iii. **given the statement at paragraph A8.17 that the Public Sector Pension Scheme is modelled over a horizon of at least fifty years, what is the total additional Scheme outgoings over the fifty years from 2028 arising from a price level 1.9% higher at the start of that period (all else remaining the same);**

In 2025, total benefits paid from the Public Servants' Pension Scheme were £87.1m. An increase of 1.9% would increase this by £1.7m a year in 2026 terms (all else being equal).

Note that an increase in the expenditure of the scheme does not necessarily mean that it will be necessary to change the level of employer or employee contributions to the scheme, noting that there are other (in some cases more significant) factors which underpin the actuarial assessment of the scheme. These include, but are not limited to, the performance of the investments underlying the scheme, the long-term assumption for future inflation, the discount rate applied to future income to and expenditure from the scheme, the change in the number of people currently contributing to the scheme and the projected demographic and mortality of the members. The scheme is subject to regular actuarial reviews to assess these factors.

- iv. **whether the cost of uprating the States Pension ahead of implementation has been deducted in arriving at (separately) the £55m figure at paragraph 1.4 and the £39m figure at paragraph 1.24 and, where deducted, the amount — and, if not deducted, the Committee's estimate of its annual amount or confirmation that no estimate exists; and**

There will be a transitional “out of policy” cost of an estimated £2.5m from the early application of an inflation-linked increase to coincide with the implementation of the GST. This will apply from the point the GST goes live until the point of the next standard uprating. At the following uprating (Jan 2029) rates will be restored to align with normal policy and the transitional real terms cost will fall away and is therefore not included in the ongoing real terms cost.

Note that accommodation of variances in inflation forms part of standard uprating policy for the States Pension (regardless of the cause of that inflation). The mandatory five-yearly actuarial assessment of the Guernsey Insurance Fund (the next of which is due for publication later in 2026) includes an assessment of inflation risk.

- v. **whether GST borne on the States' own procurement of goods and services has been deducted in arriving at (separately) those figures and, where deducted, the amount — and, if not deducted, the Committee's estimate of its annual amount or confirmation that no estimate exists?**

No estimate has been made for the amount of GST that would be paid on goods and services procured by the States of Guernsey, and neither is any allowance made for any revenue as a result of GST levied on goods and services provided to the States as a final consumer. The net position is zero.

Question 5 — Public sector pay and pension scheme costs

Paragraph A8.13 states that the impact of the GST on public sector pay, the Public Sector Pension Scheme and the States Pension "is less than has been stated by commentators". Paragraphs A8.17 to A8.18 address the sensitivity of contribution rates over a fifty-year horizon.

- a) **Would the President state, for each year from 2016 to 2025: (i) the agreed public sector pay award; and (ii) RPIX for the corresponding reference period?**

These are set out for each of the 17 pay groups as an appendix to this response, noting that pay awards can be different for different groups of employees. Further note that pay awards often vary from RPIX in both directions, with a range of other factors affecting negotiations.

- b) **Would the President state the annual pay assumption embedded in the medium-term projections for each of 2027 to 2030, and confirm whether the inflation measure underlying the real pay growth assumption at Appendix 10 (key assumption 18) is intended to include or exclude the estimated 1.9 percentage point effect of the GST on RPIX in 2028?**

The funding gap projections in Appendix 10 show the position if no action is taken (and no GST is introduced) so do not include the assumed additional 1.9% inflation if GST is implemented at 3%.

- c) **By how much would the annual public sector pay bill (recorded at £415.4m in 2025) increase for each percentage point of pay award; and what would be the recurring annual cost if the 2028 award were to reflect RPIX including the estimated 1.9 percentage point GST effect?**

As answers to other questions explain, it is very unlikely that the public sector pay bill would simply reflect RPIX, but hypothetically for the purpose of answering this question, each 1% increase would increase public sector pay by around £4.3 million a year in 2026 terms. A 1.9% increase would increase public sector pay by around £8.2 million a year in nominal terms. However, the response to question 4b)i) in particular explains the other factors taken into consideration in pay negotiations.

- d) Do the net revenue projections assume that pay negotiations following implementation will be conducted by reference to a measure excluding the tax effect, such as RPI CT or RPI Y, as contemplated at paragraph A8.16? If so, what provision has been made should that assumption not hold, including the consequential effect on employer pension and social security contributions? If no provision has been made, would the President confirm that?**

The revenue calculations are presented in 2026 terms and future pay agreements will be subject to negotiation. No assumptions are made about the outcome of that process.

- e) In relation to the Public Sector Pension Scheme, would the President state, separately and in £: (i) the additional annual cost of uprating pensions in payment by GST-inclusive inflation in 2028, including the operation of the 6% cap referred to at paragraph A8.19; (ii) the increase in accrued liabilities arising from revaluation of career average benefits at the higher rate of inflation in that year; and (iii) the increase in liabilities in respect of members whose benefits remain linked to final salary, if pay awards reflect the GST effect? If any of these has not been quantified, would the President confirm which, and state whether the Scheme actuary has been asked to advise on the effects arising in the year of implementation and, if so, the substance of that advice?**

This expenditure is borne by the scheme and is not directly funded by General Revenue. This will only impact on General Revenue costs if, following the next actuarial review, it is necessary to increase the employer contribution to the scheme. Given the combined pool was assessed as more than 99% funded as at December 2023 against an agreed funding boundary of 90% to 120%, it is not anticipated that a modest elevation in inflation for a single year, in isolation, would necessitate this (noting that there are multiple other factors which can impact the assessment of the scheme).

As noted in question 4b)iii), a 1.9% increase on pensions is expected to result in an annual increase in expenditure from the scheme of £1.7 million in current terms.

Of relevance, the last actuarial review of the Public Sector Pension Scheme which includes impact analysis of the period of high inflation experienced between 2022 and

2024 as a result of the energy price shock experienced following the invasion of Ukraine, noting that the impact that this had on inflation was substantially larger, and more prolonged than that anticipated from the implementation of a 3% GST. During this period inflation peaked at 8.5% - more than 5% above its long-term average - and remaining above 4.5% for almost 3 years. This compares to an anticipated impact from these proposals of 1.9% in addition to the underlying inflation for a single year. This is available here: [CHttpHandler.ashx](#). The next assessment is due to take place in December 2026.

- f) Would the President identify any quantified analysis underlying the statement at paragraph A8.13, beyond the fifty-year contribution-rate sensitivity at paragraph A8.18? If none exists, would the President confirm that the statement was made without quantified assessment of the costs arising in the year of implementation?**

Variation in inflation is a normal part of the actuarial assessment. A GST at 3%, on its own, would not push inflation in Guernsey substantially beyond the normal range.

As described in question 5e) the position presented reflects the experience of the Combined Pool of the States of Guernsey Superannuation Fund at the last actuarial valuation which followed a period of high inflation larger and more prolonged than is expected to result from the proposals under consideration – with inflation peaking at 8.5% more than 5% above its long-term average and remaining above 4.5% for almost 3 years.

The findings of this review show that:

- The combined pool was considered more than 99% funded in December 2023 compared to a funding envelope of 90% to 120%
- That sustained high inflation did have a negative impact on the funding position relative to past service; however, this was less significant than both the negative impact of poor investment return during this period, and the positive impact of a methodological change in the application of long-term discount rates.
- Despite both high inflation and poor investment performance the revaluation did allow for a reduction in the future service contribution rate made by the States as an employer from 10.3% to 7.5%.

The impact of an upward pressure on inflation for a single year of 1.9% can reasonably be expected to be significantly less than the impact of inflation experienced during the last revaluation. The next actuarial evaluation is scheduled for December 2026.

Question 6 — International Services Entity scheme

Footnote 24 and Figure A7.1 indicate the ISE scheme is expected to generate £10–12m per annum in fixed fees, mirroring the Jersey arrangements.

- a) **Would the President state the number of entities, by category, expected to take up End User Relief Certificates in each of the first three years, and the fee levels assumed for each category? If entity numbers by category have not been estimated, would the President confirm that?**

The estimates (set out below) of entities which may register are drawn from the current data held on the GFSC and AGCC websites for 2026. Note that the data below incorporates only Guernsey regulated entities. There may be entities regulated in other jurisdictions, or who are not required to register with the GFSC, who may also be entitled to access this scheme but for whom limited detail is available. The registration is assumed to stay constant over the three years.

	Est entities	Assumed Fee structure	Est Revenue
Banking Business	21	78,300	1,644,300
Lead trust	145	13,100	1,899,500
Trust vehicle	477	300	143,100
Collective investments	1,552	4,700	7,294,400
International insurers	179	4,700	841,300
Captives, cells and SPVs	370	300	111,000
E gaming	22	4,700	103,400
E-gaming managed entities	122	300	36,600
Estimated total			12,073,600
Provision for voluntary non-registration			-2,000,000
Adjusted total			10,073,600

- b) Would the President state the Jersey ISE fee receipts and certificated entity numbers used by the Committee for benchmarking purposes, identifying the year to which they relate, and the adjustments made to reflect differences between the two islands in the size and composition of their finance sectors? If no such adjustment was made, would the President confirm that?**

The States of Jersey received £13.4 million in International Services Entity fees in 2025, with fees ranging from £300 to £78,300 depending on the type of entity.

As reflected above, initial estimates derived from a pro-rata treatment of Jersey's revenues have been validated with reference to the current numbers of regulated entities believed to be eligible for the ISE scheme.

- c) Is the £10–12m estimate stated gross or net of GST revenue forgone through the relief conferred by the certificates? Would the President state the estimated annual amount of GST so forgone or, if it has not been estimated, confirm that?**

The ISE scheme is available to businesses that make zero-rated taxable supplies, as they export services to their international clients. This means that those businesses would charge 0% GST on their supplies, and be able to reclaim any input GST incurred, so if filed GST returns would be in a repayment position each quarter. There is therefore no GST revenue forgone through the relief conferred by the certificates, as the businesses would have been able to reclaim any input GST. The intent of this scheme is to minimize the administration to both businesses and the States, in a manner which ensures a further contribution from the finance sector.

- d) What is the estimated annual revenue under a low-participation scenario? If no such scenario has been modelled, would the President confirm that?**

The range of estimates presented would cover approximately 15% of entities electing not to participate.

The validation of initial estimates using data from the GFSC and AGCC cover an adjustment for a differing profile of businesses in Guernsey's finance sector as set out in the response to question 6.a) and incorporates the inclusion of the international insurance and e-gaming sectors not included in Jersey's scheme.

APPENDIX 1 – Tables of pay awards and RPIX for different pay groups for the years 2016 to 2026 ref question 5(a)

If a table is showing n/a, this means that the 2026 pay deal is not yet settled.

Agenda for Change pay group	Nurses, Medical Professionals	
Year	Agreed pay award %	RPIX % (previous June)
2016	1.0 (Jan.) & 1.0 (Oct.)	1.5
2017	-	0.6
2018	4.25	2.8
2019	5.0	2.4
2020	5.0	1.9
2021	5.0	2.4
2022	4.25	2.3
2023	5.0 (+£500 consolid.)	7.0
2024	5.8	6.8
2025	5.0	4.5
2026	3.7	3.7

Civil Servants	Established staff	
Year	Agreed pay award	RPIX % (previous June)
2016	0.0	1.5
2017	1.0	0.6
2018	2.0	2.8
2019	2.4	2.4
2020	2.0	1.9
2021	0.0	2.4
2022	5.0 (+£500 consolid.)	2.3
2023	7.0	7.0
2024	5.8	6.8
2025	5.0	4.5
2026	3.7	3.7

Teachers & Lecturers	Includes Educational Psychologists	
Year	Agreed pay award %	RPIX % (previous June)
2016	0.0	1.5
2017	1.2	0.6
2018	2.2	2.8
2019	2.4	2.4
2020	0.8	1.9
2021	0.0	2.4
2022	5.0 (+£500 consolid.)	2.3
2023	7.0	7.0
2024	5.8	6.8
2025	5.0 (Jan-Aug)	4.5
2025 (Sept)	4.0 (1 Sept. award new review date changed from Jan)	3.7

Learning Support Assistants		
Year	Agreed pay award	RPIX % (previous June)
2016	0.0	1.5
2017	£400 pa	0.6
2018	2.0	2.8
2019	2.4	2.4
2020	0.8	1.9
2021	0.0	2.4
2022	5.0 (+£500 consolid.)	2.3
2023	7.0	7.0
2024	5.8	6.8
2025	5.0	4.5
2026	3.7	3.7

PSE pay group	Public Service Employees	
Year	Agreed pay award % or value	RPIX % (previous June)
2016	0.70	1.5
2017	£400pa/7.70pw	0.6
2018	2	2.8
2019	2.6	2.4
2020	£659pa/12.68pw	1.9
2021	2.4	2.4
2022	5% + 7.90 pw	2.3
2023	7.0	7.0
2024	5.8	6.8
2025	5.0	4.5
2026	n/a	3.7

Police pay group		
Year	Agreed pay award %	RPIX % (previous June)
2016	0.0	1.5
2017	1.9	0.6
2018	n/a	2.8
2019	2.6	2.4
2020	2.4	1.9
2021	0.0	2.4
2022	5.0 (+£500 consolid.)	2.3
2023	7.0	7.0
2024	5.0	6.8
2025	5.0	4.5
2026	3.7	3.7

GC&IS (was GBA) pay group		
Year	Agreed pay award %	RPIX % (previous June)
2016	0.0	1.5
2017	1.0	0.6
2018	2.0	2.8
2019	2.4	2.4
2020	2.0	1.9
2021	0.0	2.4
2022	5.0 (+£500 consolid.)	2.3
2023	7.0	7.0
2024	5.8	6.8
2025	5.0	4.5
2026	3.7	3.7

Prison Officers pay group		
Year	Agreed pay award %	RPIX % (previous June)
2016	1.1	1.5
2017	+£300 p.a. consolid. (Paid 1st Apr-Dec)	0.6
2018	2.0	2.8
2019	2.6	2.4
2020	2.3	1.9
2021	0.0	2.4
2022	5.0 (+£500 consolid.)	2.3
2023	7.0	7.0
2024	5.8	6.8
2025	5.0	4.5
2026	n/a	3.7

Fire & Rescue Service pay group	Based Town Arsenal	
Year	Agreed pay award %	RPIX % (previous June)
2016	0.7	1.5
2017	£400 pa	0.6
2018	2.0	2.8
2019	2.6	2.4
2020	2.3	1.9
2021	0.0	2.4
2022	5.0 (+£500 consolid.)	2.3
2023	7.0	7.0
2024	5.8 (Jan)+2.0 (Feb)	6.8
2025	5.0	4.5
2026	3.7	3.7

JESCC pay group	Joint Emergency Control Centre	
Year	Agreed pay award %	RPIX % (previous June)
2016	0.0	1.5
2017	£400 pa	0.6
2018	2.0	2.8
2019	2.4	2.4
2020	0.6	1.9
2021	0.0	2.4
2022	5.0 (+£500 consolid.)	2.3
2023	7.0	7.0
2024	5.8	6.8
2025	5.0	4.5
2026	3.7	3.7

Airport Fire & Rescue Service pay group	Guernsey & Alderney Airports	
Year	Agreed pay award %	RPIX % (previous June)
2016	0.7	1.5
2017	£400 pa	0.6
2018	2.0	2.8
2019	2.6	2.4
2020	2.3	1.9
2021	0.0	2.4
2022	5.0 (+£500 consolid.)	2.3
2023	7.0	7.0
2024	5.8	6.8
2025	5.0	4.5
2026	3.7	3.7

ATCOs pay group	Air Traffic Control Officers	
Year	Agreed pay award %	RPIX % (previous June)
2016	0.0	1.5
2017	1.0	0.6
2018	2.0	2.8
2019	2.4	2.4
2020	2.0	1.9
2021	0.0	2.4
2022	5.0 (+£500 consolid.)	2.3
2023	7.0	7.0
2024	5.8	6.8
2025	5.0	4.5
2026	3.7	3.7

Home Support Staff pay group	Suport for warranted Officers	
Year	Agreed pay award %	RPIX % (previous June)
2016	0.0	1.5
2017	1.9	0.6
2018	0.0	2.8
2019	2.6	2.4
2020	2.1	1.9
2021	0.0	2.4
2022	5.0 (+£500 consolid.)	2.3
2023	7.0	7.0
2024	5.8	6.8
2025	5.0	4.5
2026	3.7	3.7

Consultants pay group	Including Associate Specialists	
Year	Agreed pay award %	RPIX % (previous June)
2016	1.0%	1.5
2017	£400 pa	0.6
2018	2.4	2.8
2019	2.3	2.4
2020	2.2	1.9
2021	0.0	2.4
2022	5.0 (+£500 consolid.)	2.3
2023	7.0	7.0
2024	5.8	6.8
2025	5.0	4.5
2026	n/a	3.7

Magistrates pay group		
Year	Agreed pay award %	RPIX % (previous June)
2016	0.0	1.5
2017	1.0	0.6
2018	2.0	2.8
2019	2.4	2.4
2020	2.0	1.9
2021	0.0	2.4
2022	5.0 (+£500 consolid.)	2.3
2023	7.0	7.0
2024	n/a	6.8
2025	n/a	4.5
2026	n/a	3.7

Crown Officers pay group		
Year	Agreed pay award %	RPIX % (previous June)
2016	2.0	1.5
2017	1.0	0.6
2018	0.0	2.8
2019	0.0	2.4
2020	Various rises 3% upwards some following Jsy. others not	1.9
2021	0.0	2.4
2022	3.8	2.3
2023	7.9	7.0
2024	n/a	6.8
2025	n/a	4.5
2026	n/a	3.7