

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

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

**Proposition No. 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 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. consideration of 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 factor in additional principles in their review of Social Security Contributions that it is believed will enhance the final package.