

Email chain #1

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>

Sent: 04 November 2025 16:42

To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Cc: John Ireland <john.ireland@fiscalcommission.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>

Subject: SFC median income fact-sheet

All,

As you'll be aware we've received a large number of FOI's around estimates of median income. As part of our response we're planning on publishing a fact-sheet with updated estimates of median income, as well as providing some context for these figures. As well as the FOIs, [Redacted S.38(1)(b)] received an email which we'll respond to as well by letter.

For information I'm sharing with you now drafts of the fact-sheet and the letter. Let me know if you have any questions or fact-checking comments about either of these documents. They are still to be QA'd and formally signed off by Commissioners.

We'll also start to work on the individual FOI responses and share these with you as per the protocol in due course.

As standard practice we publish all our FOI responses on our website.

Kind Regards,
[Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>

Sent: 07 November 2025 12:28

To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>

Subject: RE: [Redacted S.30(b)(ii)]

Hi [Redacted S.38(1)(b)],

Of course, attached both.

Thanks,

Tony

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>
Sent: 07 November 2025 11:46
To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>
Subject: [Redacted S.30(b)(ii)]

Thanks for the call both, attached is a data cut as discussed. Would you be able to send me over the latest version of the paper / tables?

Cheers,
[Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>
Sent: 06 November 2025 10:17
To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>
Cc: John Ireland <john.ireland@fiscalcommission.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>
Subject: RE: SFC median income fact-sheet

Hi [Redacted S.38(1)(b)],

Tuesday 11th, alongside the deadline for our first FOI.
[Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>
Sent: 06 November 2025 10:09
To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>
Cc: John Ireland <john.ireland@fiscalcommission.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@fiscalcommission.scot>
Subject: RE: SFC median income fact-sheet

Thanks for sharing [Redacted S.38(1)(b)] – do you have a rough idea of when you will look to publish?
Cheers, [Redacted S.38(1)(b)]

Email chain #2

From: [Redacted S.38(1)(b)]@gov.scot>
Sent: 11 November 2025 14:09
To: [Redacted S.38(1)(b)]@gov.scot; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot>; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot
Cc: [Redacted S.38(1)(b)]@gov.scot
Subject: RE: For policy views asap: various media, Opposition news release on SFC factsheet

Fair points [Redacted S.38(1)(b)], I am happy with that.

[Redacted S.38(1)(b)]
Head of Income Tax and Tax Strategy
Directorate for Tax and Revenues

From: [Redacted S.38(1)(b)]@gov.scot
Sent: 11 November 2025 14:05
To: [Redacted S.38(1)(b)]@gov.scot ; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot
Cc: [Redacted S.38(1)(b)]@gov.scot
Subject: RE: For policy views asap: various media, Opposition news release on SFC factsheet

Thanks all,

[Redacted S.30(b)(ii)]

How about the below

A Scottish Government spokesperson said:

[Redacted S.30(b)(ii)]

From: [Redacted S.38(1)(b)]@gov.scot
Sent: 11 November 2025 14:03
To: [Redacted S.38(1)(b)]@gov.scot; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot

Cc: [Redacted S.38(1)(b)]@gov.scot

Subject: RE: For policy views asap: various media, Opposition news release on SFC factsheet

Thanks [Redacted S.38(1)(b)], that works for me. Aiming to get to SpAds shortly, so grateful for any further comments.

Thanks, [Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)]@gov.scot

Sent: 11 November 2025 14:01

To: [Redacted S.38(1)(b)]@gov.scot; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot

Cc: [Redacted S.38(1)(b)]@gov.scot

Subject: RE: For policy views asap: various media, Opposition news release on SFC factsheet

[Redacted S.30(b)(ii)]

How about we swap around:

LINES

A Scottish Government spokesperson said:

[Redacted S.30(b)(ii)]

Cheers,

[Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]

Head of Income Tax and Tax Strategy

Directorate for Tax and Revenues

From: [Redacted S.38(1)(b)]@gov.scot

Sent: 11 November 2025 13:55

To: [Redacted S.38(1)(b)]@gov.scot; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot

Cc: [Redacted S.38(1)(b)]@gov.scot

Subject: RE: For policy views asap: various media, Opposition news release on SFC factsheet

[Redacted S.38(1)(b)], [Redacted S.38(1)(b)]

[Redacted S.30(b)(ii)]

Thanks

[Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)]@gov.scot

Sent: 11 November 2025 13:51

To: [Redacted S.38(1)(b)]@gov.scot; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot

Cc: [Redacted S.38(1)(b)]@gov.scot

Subject: RE: For policy views asap: various media, Opposition news release on SFC factsheet

Thanks [Redacted S.38(1)(b)], these lines look fine to me.

Cheers,

[Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)]@gov.scot

Sent: 11 November 2025 13:33

To: [Redacted S.38(1)(b)]@gov.scot; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot

Cc: [Redacted S.38(1)(b)]@gov.scot

Subject: For policy views asap: various media, Opposition news release on SFC factsheet

Importance: High

Hi [Redacted S.38(1)(b)] / colleagues,

We've been asked by media to respond to the below news release from the Conservatives on income tax. SpAds will want us to go back pretty strongly – I've suggested a line below and grateful for thoughts.

Thanks,

[Redacted S.38(1)(b)]

LINES

A Scottish Government spokesperson said:

[Redacted S.30(b)(ii)]

RELEASE

Please see our comment on the SFC’s confirmation that in 2023-24 and 2024-25 most Scottish taxpayers earned above the threshold at which they start paying more tax.

Scottish Conservative shadow cabinet secretary for finance and local government Craig Hoy said: “The Scottish Fiscal Commission’s figures confirm that the SNP’s previous claims about income tax are wrong. Under the SNP, for the past two years most Scottish taxpayers have faced higher income tax rates than people elsewhere in the UK.

“John Swinney has been trying to pull the wool over the eyes of 1.5million hard-working Scots who are paying more and getting less.

“He also tried to deny that the SNP had broken their manifesto promise to freeze income tax, even though, as acting finance secretary, he introduced rises himself. Now he has U-turned on his pledge not to follow Rachel Reeves and is threatening to raise taxes yet again.

“Both Labour and the SNP are hammering Scots with higher taxes despite promising that they wouldn’t. Neither of them can be trusted.”

Notes:

The Scottish Fiscal Commission estimates that in the last two years most Scottish taxpayers paid more in income tax than they would have in the rest of the UK. In 2023-24, 1,533,141 taxpayers had gross earnings more than the point at which they start paying more in income tax compared to the rest of the UK, compared to 1,417,990 who earned less than that. In 2024-25, 1,557,437 taxpayers had gross earnings higher than the point of which you start to pay more in income tax in Scotland, compared to 1,490,108 people who earned less than the point at which you start paying less in income tax. (*Scottish Fiscal Commission median income tax fact sheet*, 11 November 2025, [link](#)).

The Scottish Fiscal Commission’s table is below.

Figure 2: Number of Scottish taxpayers by non-savings, non-dividend income, 2023-24

Persons	Gross	Net of deductions [1]
From Personal Allowance to £25,688 [2]	1,267,457	1,271,077
From £25,689 to £27,850 [3]	150,533	185,194
Over £27,850	1,533,141	1,466,320
Total taxpayers	2,951,130	2,922,590

Source: Scottish Fiscal Commission.

Estimates of the number of Scottish taxpayers in 2023-24 are based on outturn.

[1] Deductions relate mostly to pension relief on earned income.

[2] From the Personal Allowance to the intermediate rate threshold.

[3] From the intermediate rate threshold to the point at which Scottish taxpayers pay more tax than they would elsewhere in the UK.

Figure 3: Number of Scottish taxpayers by non-savings, non-dividend income, 2024-25

Persons	Gross	Net of deductions [1]
From Personal Allowance to £26,561 [2]	1,344,590	1,364,675
From £26,562 to £28,867 [3]	145,518	165,433
Over £28,867	1,557,437	1,493,722
Total taxpayers	3,047,545	3,023,829

[Redacted S.38(1)(b)]

News | Media Manager – Finance, Local Government and Corporate

The Scottish Government, St Andrew's House, Edinburgh

[Redacted S.38(1)(b)]

www.gov.scot/news

Email chain #3

From: [Redacted S.38(1)(b)]@gov.scot

Sent: 11 November 2025 16:56

To: [Redacted S.38(1)(b)]@gov.scot; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot

Cc: [Redacted S.38(1)(b)]@gov.scot

Subject: RE: For SpAd views asap: Various media, Opposition news release on SFC factsheet

Thanks [Redacted S.38(1)(b)],

[Redacted S.30(b)(ii)]

[Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)]@gov.scot

Sent: 11 November 2025 16:47

To: [Redacted S.38(1)(b)]@gov.scot; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot

Cc: [Redacted S.38(1)(b)]@gov.scot

Subject: RE: For SpAd views asap: Various media, Opposition news release on SFC factsheet

Hi all,

Follow up from the BBC:

Any response on the figures from 2023-24, which still show more people paid more income tax in Scotland than they would in the rest of the UK, even if you take the net figures as the basis for the calculation?

[Redacted S.30(b)(ii)]

Thanks,

[Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)]@gov.scot

Sent: 11 November 2025 14:38

To: [Redacted S.38(1)(b)]@gov.scot; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot
Cc: [Redacted S.38(1)(b)]@gov.scot
Subject: RE: For SpAd views asap: Various media, Opposition news release on SFC factsheet

Thanks [Redacted S.38(1)(b)], will take back to [Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)]@gov.scot
Sent: 11 November 2025 14:38
To: [Redacted S.38(1)(b)]@gov.scot; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot
Cc: Liam Challenger <Liam.Challenger@gov.scot>; Donna Rafferty <Donna.Rafferty@gov.scot>; Julie Grant <Julie.Grant@gov.scot>
Subject: RE: For SpAd views asap: Various media, Opposition news release on SFC factsheet

[Redacted S.30(b)(ii)]

LINES

Finance Minister Ivan McKee said:

[Redacted S.30(b)(ii)]

[Redacted S.38(1)(b)]
Head of Income Tax and Tax Strategy
Directorate for Tax and Revenues

From: [Redacted S.38(1)(b)]@gov.scot
Sent: 11 November 2025 14:27
To: [Redacted S.38(1)(b)]@gov.scot; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot
Cc: [Redacted S.38(1)(b)]@gov.scot
Subject: RE: For SpAd views asap: Various media, Opposition news release on SFC factsheet

Hi all, Can I check you're happy with the changes?

Thanks,

[Redacted S.38(1)(b)]

From: David Hutchison <David.Hutchison@gov.scot>

Sent: 11 November 2025 14:23

To: [Redacted S.38(1)(b)]@gov.scot; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Sean McGivern

<Sean.McGivern@gov.scot>; Jack Middleton <Jack.Middleton@gov.scot>

Cc: Colin McAllister <Colin.McAllister@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot

Subject: RE: For SpAd views asap: Various media, Opposition news release on SFC factsheet

Amended.

Email chain #4

From: [Redacted S.38(1)(b)]@gov.scot

Sent: 07 November 2025 15:24

To: Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>

Cc: Minister for Public Finance <MinisterPF@gov.scot>; DG Exchequer Strategy and Performance <DGESP@gov.scot>; Director for Tax <DirectorforTax@gov.scot>; Jennie Barugh <Jennie.Barugh@gov.scot>; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Stevenson <David.Stevenson2@gov.scot>; [Redacted S.38(1)(b)]@gov.scot; David Hutchison <David.Hutchison@gov.scot>; [Redacted S.38(1)(b)]@gov.scot

Subject: routine submission - publication of median income factsheet by SFC 11 November

Cabinet Secretary for Finance and Local Government
cc Minister for Public Finance

Please find the attached routine submission on the publication of factsheet by SFC on median income, which they intend to publish on the 11th November. I've also attached a draft of the factsheet itself.

[Redacted S.30(b)(ii)]

Thanks,

[Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]

Income Tax Team Leader
Tax Directorate