



[REDACTED]
by email to [REDACTED]

Our ref: Fol/2025/14
11 November 2025

Dear [REDACTED]

Thank you for your email of 17 October to the Scottish Fiscal Commission requesting under the Freedom of Information (Scotland) Act 2002 for information held by the Scottish Fiscal Commission about the number of taxpayers in Scotland with non-savings, non-dividend income between £25,689 and £27,850 in the 2023-24 financial year.

We have published the information you are looking for as part of a fact sheet available here, [Scottish median incomes fact sheet: Scottish Fiscal Commission estimates update – November 2025 | Scottish Fiscal Commission](#). I have also added the relevant table below for ease of reference.

Outturn 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.

[1] Deductions relate mostly to pensions 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.

If you are unhappy with this response to your request under the Freedom of Information (Scotland) Act 2002, you may ask us to carry out an internal review of the response, by writing to: Mr John Ireland, Chief Executive, Scottish Fiscal Commission, email Info@fiscalcommission.scot.

Your review request should explain why you are dissatisfied with this response and should be made within 40 working days from the date when you received this letter. We will complete the review and tell you the result, within 20 working days from the date when we receive your review request.

If you are not satisfied with the result of the review, you then have the right to appeal to the Scottish Information Commissioner. More detailed information on your appeal rights is available on the Commissioner's website at:
www.itspublicknowledge.info/YourRights/Unhappywiththeresponse/AppealingtoCommissioner.aspx.

Yours sincerely

A handwritten signature in black ink, appearing to read "James H White".

James H White
Governance Manager