

[REDACTED]
by email to [REDACTED]

Our ref: Fol/2025/16
11 November 2025

Dear [REDACTED]

Thank you for your email of 16 October to the Scottish Fiscal Commission requesting under the Freedom of Information (Scotland) Act 2002 in which you asked:

Is the estimate of median Non-Savings Non-Dividend (NSND) income in Scotland the median across the entire distribution of NSND income (as implied by paragraph 69 of *Scotland's Economic and Fiscal Forecasts*, first published in December 2024 and revised in January 2025) or is it an estimate of the median excluding non-taxpayers (ie the median of the distribution of NSND income above the personal allowance, as implied by paragraph 4.53)?

The second piece of information you requested is whether the Scottish Fiscal Commission has, in light of newly available data, made any further estimates of median NSND income in Scotland in 2025-26 since this document was published? If so, please provide the details of those subsequent estimates.

Finally, if any subsequent estimates of median NSND income in Scotland in 2025-26 have been made by the Scottish Fiscal Commission, have those new estimates been shared with the Scottish Government? If so, please provide the dates on which those new estimates were communicated to the Scottish Government.

We have published some of 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 added the relevant information below for ease of reference.

Our estimates of median NSND income are for Scottish Income Tax taxpayers only, excluding individuals with NSND income below the Personal Allowance.

We have published revised estimates of median NSND income in 2025-26 in our fact sheet. For ease of reference, I have included the table below.



Estimates of median Scottish non-savings, non-dividend income

Median (£)	Gross (published Budget forecast) [1]	Gross (latest) [2]	Net of deductions [2][3]
2023-24	Not published	28,730	27,919
2024-25 [4]	28,200	29,455	28,637
2025-26 [5]	29,750	30,096	29,310

Source: Scottish Fiscal Commission

[1] These figures were rounded to the nearest 50.

[2] For 2023-24, this is an estimate based on outturn. For 2024-25 and 2025-26, these are forecasts.

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

[4] Our Budget setting forecast for 2024-25 was published in December 2023.

[5] Our Budget setting forecast for 2025-26 was published in December 2024

You also asked when any subsequent estimates of median NSND income were shared with the Scottish Government. This information was not covered in our published fact sheet. I have completed a search of our information. We shared the updated estimates of median NSND income, published as part of our fact sheet and included above, with the Scottish Government on Tuesday 4 November. We have no other records of sharing updated estimates of median NSND income with the Scottish Government.

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

James H White
Governance Manager