[REDACTED]
by email to [REDACTED]

Our ref: FoI-2025-18
11 November 2025

Dear [REDACTED]

Thank you for your email of 15 October to the Scottish Fiscal Commission requesting under the Freedom of Information (Scotland) Act 2002 in which you asked about the Scottish Fiscal Commission report 'Scotland's Economic and Fiscal forecasts' (revised 22 January 2025), specifically in relation to the median salary of £29,750 quoted at paragraph 69.

For reference, we have published a fact sheet covering Scottish Fiscal Commission estimates of median income here, Scottish median incomes fact sheet: Scottish Fiscal Commission estimates update – November 2025 I Scottish Fiscal Commission, which provides some of the information you have asked for. I have addressed each of your specific queries in turn below.

Is this value calculated based on salaried employees only?

Our calculation includes all Scottish taxpayers with non-saving, non-dividend income above the personal allowance. In addition to employee income, this includes self-employment income, pension income and income from properties.

Can you confirm the methodology used, specifically is this value calculated with reference to a different tax period and then, for example, adjusted for projected wage growth?

We have published a detailed methodology in the fact sheet referenced above. In short, we have data on the distribution of income in 2022-23, which we then project forwards to later years in line with our economy forecasts.

Does this figure factor in a margin of error to account for any variance between similar reports produced in earlier periods and final HMRC data for the period?

In our published fact sheet, we note that, given the use of different data sources and different methodologies, it is not unreasonable that different organisations will have slightly different estimates of the distribution of taxpayers and median incomes. Like all statistics and forecasts, our estimates will be subject to a degree of error. We have only provided a central estimate of median incomes and have not provided a confidence interval around this estimate.

Are these calculations updated following the end of the tax year, in this case 5 April 2025?

We typically publish updated forecasts twice per year. In our December 2023 and December 2024 forecast report, we published forecasts of median income. We have also published updated estimates of median income as part of our fact sheet.

If updated calculations are available, are these published or provided to the Scottish Government?

We have published updated estimates as part of our fact sheet referenced above. For fact checking purposes and in line with our protocol, we shared the fact sheet with the Scottish Government prior to publication.

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