



[REDACTED]
by email to [REDACTED]

Our ref: Fol-2025-19
11 November 2025

Dear [REDACTED]

Thank you for your email of 22 October to the Scottish Fiscal Commission requesting under the Freedom of Information (Scotland) Act 2002 in which you asked for the most up to date estimates the Scottish Fiscal Commission has of median non-savings non-dividend (NSND) income in Scotland in the financial years 2023-24, and 2024-25.

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.

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

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