

Permanent Secretary
John-Paul Marks



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Jamie Greene, MSP for West Scotland
The Scottish Parliament
Edinburgh
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Dear Mr Greene,

Public Audit Committee - Session on 22 January 2025

In follow up to my recent appearance at the Public Audit Committee, I wanted to provide the further detail you were seeking on Scottish Government employees in relation to income tax.

Based on our most recent published and verified workforce statistics (as at September 2024) and HR payroll information, 97% of Scottish Government employees pay Scottish income tax.

As I indicated at the session, all employees are required to pay income tax according to where they are resident, in line with HMRC rules. All Scottish Government employees regardless of where they are based for work purposes pay income tax applicable to a UK jurisdiction (i.e. Scotland, England and Wales, Northern Ireland).

As requested, the table below provides a breakdown of employees paying income tax applicable to Wales, England and Northern Ireland by Scottish Government Pay Band - as at September 2024.

Pay Band	Headcount
A3	10
A4	8
B1	22
B2	26
B3	44
C1	31

C2	21
C3	3
SCS	7
Fast Stream	1
Legal Trainee	6
Marine Grades	62

A number of the individuals listed in the table above may have been in the process of relocating to Scotland at the snapshot date or may have already done so but the Scottish Government had not yet received an updated tax code from HMRC.

There is an expectation that individuals will relocate to live in Scotland if they are employed by us, however this is not a legal requirement unless there is an occupational reason to reside within a certain travelling distance of the work place. Employees are required to attend their contractual work location in Scotland as required for business need. If they choose to commute a longer distance, that is a personal choice and, importantly, at their own expense.

As I indicated at the session, there are also instances where the Scottish Government work place is not located in Scotland. For example, we have employees who work in our London and overseas offices. We also employ seafaring staff who work on our Marine compliance vessels. It is a feature of the seafarers labour market for individuals to live some distance from the location of their work.

I trust this answers the question you raised during the Committee session.

Best wishes,



JP Marks
Permanent Secretary to the Scottish Government