



Ministry  
of Defence

Ministry of Defence  
Main Building  
Whitehall  
London  
SW1A 2HB

Ref: FOI2018/09763

Ally Tibbitt

Reply to: [request-498959-4c7bfa84@whatdotheyknow.com](mailto:request-498959-4c7bfa84@whatdotheyknow.com)

17 August 2018

Dear [REDACTED]

Thank you for your email of 20 July 2018 requesting the following information:

*"For each constituent country of the UK, (Scotland, England, Wales, Northern Ireland) please could you confirm the number of servicemen and women who are paid in the following bands:*

1. £15,210 - £25,999
2. £26,000 - £28,459
3. £28,460 - £30,110
4. £30,111 - £42,999
5. £43,000 - £54,999
6. £55,000 - £61,777
7. £61,778 - £64,999
8. £65,000 - £99,999
9. £100,000 - £199,999
10. £200,000 +

*Additionally, please also supply me with any feasibility reports, assessments, briefing notes, or similar, held by MoD which evaluate the cost, and practicalities, of making compensation payments to servicemen and women based in Scotland."*

I am treating your correspondence as a request for information under the Freedom of Information Act 2000 (FOI Act).

The information requested at part 1 is contained in the spreadsheet entitled '20180815 - FTS by Country and Pay Band' which accompanies this letter.

Regarding the second point of your request, at the beginning of this Tax Year, the MOD ascertained which Service personnel were Scottish taxpayers and looked back to see what their taxable earnings were in the previous Tax Year. This data was assumed to represent the numbers of Service personnel who could be Scottish taxpayers for the whole year and their taxable earnings. The total difference in taxation was derived for this group and assumptions made regarding the amount of grossing up necessary to maintain payment values once tax and national insurance was deducted. In addition, it was also assumed that MOD would pay 13.8% employers' national insurance deductions on all grossed up payments made.

It is not possible to identify the exact numbers who will be affected, their final earnings, and so the exact degree to which they might be affected. This will be unknown until after

the end of the tax year when Scottish taxpayers and their final earnings for the year will be identifiable via the military payroll.

Under Section 16 of the FOI Act I draw your attention to the Written Ministerial Statement and the Gov.uk Press Statement, which provide information relevant to your FOI request.

The Written Ministerial Statement is accessible here:

<https://www.parliament.uk/business/publications/written-questions-answers-statements/written-statement/Commons/2018-07-19/HCWS885/>

and the Gov.uk Press Statement here:

<https://www.gov.uk/government/news/military-personnel-in-scotland-protected-from-tax-hikes>.

If you have any queries regarding the content of this letter, please contact this office in the first instance.

If you wish to complain about the handling of your request, or the content of this response, you can request an independent internal review by contacting the Information Rights Compliance team, Ground Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail [CIO-FOI-IR@mod.gov.uk](mailto:CIO-FOI-IR@mod.gov.uk)). Please note that any request for an internal review should be made within 40 working days of the date of this response.

If you remain dissatisfied following an internal review, you may raise your complaint directly to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not normally investigate your case until the MOD internal review process has been completed. The Information Commissioner can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website at <https://ico.org.uk/>.

Yours sincerely,

Defence People Secretariat FOI