



**Ministry
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Date: **16/08/2018**

Thank you for your email received by the Ministry Of Defence on 19/07/2018 requesting the following information:

“I would appreciate if you could provide a breakdown of armed forces personnel employed by each of the Royal Navy, Royal Marines, Royal Air Force and the Army who reside in Scotland for income tax purposes; broken down by current annual salary according to the bands below:

Under £20,000

£20,000.00	-	£20,999.00
£21,000.00	-	£21,999.00
£22,000.00	-	£22,999.00
£23,000.00	-	£23,999.00
£24,000.00	-	£24,999.00
£25,000.00	-	£25,999.00
£26,000.00	-	£26,999.00
£27,000.00	-	£27,999.00
£28,000.00	-	£28,999.00
£29,000.00	-	£29,999.00
£30,000.00	-	£30,999.00
£31,000.00	-	£31,999.00
£32,000.00	-	£32,999.00
£33,000.00	-	£33,999.00
£34,000.00	-	£34,999.00
£35,000.00	-	£35,999.00
£36,000.00	-	£36,999.00
£37,000.00	-	£37,999.00
£38,000.00	-	£38,999.00
£39,000.00	-	£39,999.00

Over £40,000”

We are treating your correspondence as a request for information under the Freedom of Information Act 2000 (FOIA).

We have now completed a search for the information you requested and I can confirm that all information in scope of your request is held. The table in the Microsoft Excel document attached provides the data

requested. The table shows all Full Time Personnel with a Scottish Tax Code broken down by Pay Band and Assign Type.

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.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/>.

Would you like to be added to our contact list, so that we can inform you about updates to our statistical publications covering **Military Personnel** and consult you if we are thinking of making changes? You can subscribe to updates by emailing DefStrat-Stat-Tri-Enquiries@mod.uk

Yours sincerely,

Defence Statistics (Tri-Service)

Full Time Service Personnel^{1, 2} with a Scottish Tax Code³ by Pay Band⁴ as at 1 April 2018

	Regular	Gurkha	FTRS	Total
£40,000+	2,110	10	200	2,320
£39,000-£39,999.99	240	~	50	300
£38,000-£38,999.99	280	~	10	300
£37,000-£37,999.99	370	~	10	390
£36,000-£36,999.99	250	10	30	280
£35,000-£35,999.99	320	10	40	370
£34,000-£34,999.99	210	10	30	250
£33,000-£33,999.99	300	10	20	330
£32,000-£32,999.99	420	20	20	460
£31,000-£31,999.99	590	10	10	610
£30,000-£30,999.99	410	10	10	430
£29,000-£29,999.99	310	10	10	320
£28,000-£28,999.99	260	10	10	270
£27,000-£27,999.99	450	~	~	460
£26,000-£26,999.99	420	10	~	430
£25,000-£25,999.99	140	10	~	150
£24,000-£24,999.99	160	-	-	160
£23,000-£23,999.99	130	-	~	130
£22,000-£22,999.99	360	~	-	360
£21,000-£21,999.99	420	20	-	440
£20,000-£20,999.99	-	-	~	~
<£20,000	2,900	200	10	3,100
Total	11,040	340	460	11,840

Source: Defence Statistics (Tri-Service)

1. Full Time Service personnel includes Regulars, Gurkhas and FTRS from all three services.
2. The new tax mitigation policy is regarding Regulars and Gurkhas only.
3. The figures are based on Service personnel's tax code.
4. Includes basic salary and X Factor, excludes allowances and other retention-type payments, some of which are taxable.
5. Figures have been rounded as they are estimates. They have been rounded to the nearest 10, numbers ending in "5" have been rounded to the nearest 20 to prevent systematic bias.

"-" - 0

"~" - <5