



Ref: AB/LM
19 December 2024
abradley@eis.org.uk

James Murray
Exchequer Secretary to the Treasury

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by email only

Dear Mr Murray,

I write on behalf of The Educational Institute of Scotland, the largest teaching trade union in Scotland, representing almost 65,000 teachers and lecturers, across all sectors and at all career levels, of Scottish Education.

I write with regard to the classification of backpay owed to thousands of our members in respect of the tax year 2022/23, which was not paid on time but was paid in the following tax year by payroll systems across a large number of Scottish local authorities. This was following a protracted dispute over pay, where resolution was only reached through EIS members taking extensive industrial action, which ended with a settlement being reached in early March 2023.

From April 2023, thousands of EIS members, across 16 local authorities, have suffered significant financial disadvantage as a result of the delay in receiving backpay through no fault of their own – as the backpay paid in in the tax year 2023/24 fell to be taxed at the Scottish higher rate of 42%, rather than typically being taxed at 21% if it had been paid in the preceding year, as it was for teachers in Scotland's other 16 local authorities.

Since first being made aware of the issue in April 2023, the EIS has repeatedly attempted to seek a resolution. Thus far, however, neither HMRC nor the 16 local authorities in question seem willing to rectify what are scandalous detriments to thousands of Scottish teachers, the EIS believing the total amount that Scottish teachers are owed, to run to tens of millions of pounds.

Appended to this letter is an information sheet, including a timeline of the actions already taken by the EIS in pursuit of this issue. As these actions have been unsuccessful, the EIS Salaries Committee has resolved that we write to you and request that you undertake the appropriate intervention towards resolving this matter for the thousands of Scottish teachers who have been negatively impacted.

We trust that you will agree that continuation of this situation is neither fair nor acceptable, and that HMRC, COSLA (Convention of Scottish Local Authorities) and the 16 local authorities in which teachers have been underpaid, ought no longer to avoid doing what is right and what is required to bring about a just resolution. We respectfully request that you raise this matter with the relevant HMRC colleagues as an important next step towards the realisation of pay justice for the tens of thousands of Scottish teachers who continue to suffer this detriment.

Thank you in anticipation of your consideration of the matter.

Yours sincerely

Andrea Bradley
EIS General Secretary