













Economy		2018	2019	2020	2024	% growth
	GDP	1.3	0.8	0.9	1.3	Brexit uncertainty is expected to limit growth in 2019 and 2020, and growth in the longer term remains subdued
Change since December 2018		-0.1	-0.4	-0.1		
	Nominal Earnings	2.6	2.6	2.7	3.2	Nominal earnings growth is higher than in our last forecast, and expected to gradually increase
Change since December 2018		0.6	0.3	0.2		
	Real Earnings	0.2	0.4	0.8	1.2	Real earnings growth is expected to remain low
Change since December 2018		0.5	0.1	0.3		

Tax		2018-19	2019-20	2020-21	2024-25	£ million
	Income Tax	11,486	11,703	12,332	14,613	Our forecast of income tax revenues in 2020-21 has increased by £47 million
	Non-Domestic Rates	2,885	2,803	2,853	3,318	Higher expected losses to appeals reduced the forecast in 2020-21
	LBTT	553	616	655	794	We have revised the LBTT forecast down by £25 million in 2020-21
	Scottish Landfill Tax	143	109	87	15	Revenues fall because of new incineration capacity and the ban on landfilling certain waste from 2021

Social security - Devolved		2018-19	2019-20	2020-21	2024-25	£ million
	Carer's Allowance (inc. Supplement)	186	323	344	444	2019-20 is the first full year of Carer's Allowance being devolved to Scotland
	Discretionary Housing Payments	62	64	66	73	The cost of mitigating the bedroom tax increases over time
	Employability Services	19	16	24	0	Spending peaks in 2020-21, the final year of referrals, as people move into and remain in employment
	Best Start Grant	4	21	16	18	New Early Learning and School Age Payments launch in 2019-20, increasing spending
	Best Start Foods		5	6	4	Spending decreases between 2020-21 and 2024-25 because the number of eligible people falls
	Funeral Support Payment		6	7	8	The payment amount for Funeral Support Payment increases each year, increasing spending

Social security - Illustrative		2020-21	2021-22	2022-23	2024-25	£ million
Illustrative forecast		3,039	3,169	3,310	3,638	Forecast for benefits being devolved in April 2020