

# Self Assessment Success 2019/20

## Employment: Accommodation

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Sarah is provided with a house by her employer (non job related). The house has an annual value of £8,000 and was bought by her employer in June 2018 for £160,000.

Her employer pays for her gas and electricity at a cost of £1,000 for the year. They also bought furniture for her when she moved in totalling £6,000.

Sarah makes a contribution of £200 per month.

What is the taxable benefit for the 2019/20 tax year?

Higher of:

Annual Rate	8,000	
Rent Paid by Employer	nil	
	<hr/>	8,000
Expensive Accommodation (£160,000 - £75,000) x 2.5%		2,125
Furniture (£6,000 x 20%)	1,200	
Gas & Electricity	1,000	
	<hr/>	<hr/> 2,200
Total Accommodation Benefit		12,325
Less: Employee Contribution		(2,400)
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<b>Total Taxable Benefit</b>		<b>£9,925</b>