

Summary of Questions

1. Why is accommodation provided to employees and how have changes in working practice affected this provision?
 2. Is accommodation provided to people who are no longer employees (because they have retired, have left the employment but by agreement can stay in the accommodation for a period of time etc) and why?
 3. Is the accommodation provided always a reflection of what is needed for the employee to undertake the role, or is it based on what is available or the status of the employee within the company?
 4. Do the current categories of accommodation cover the circumstances of employers and employees today? Are there arrangements which don't fit these categories? How often are employees provided with 'other' accommodation?
 5. Are there other circumstances when employers provide accommodation to employees – for example, do they ever share the purchase of a property?
 6. In your business/profession/sector, how many (or what proportion of) employees receive accommodation? Are there any roles which always have accommodation provided, or particular types of employment, or roles within a sector which always provide accommodation?
 7. When accommodation is provided to employees, is it usually owned or rented by the employer? Does this vary across different types of employment?
 8. How easy is it for employers or tax advisors to calculate the taxable value of accommodation provided to employees? How often are values sought from the District Valuer? How easy is that to do?
 9. What proportion of employees provided with accommodation pay rent for their accommodation? How much rent do they pay (proportionate to the value of the benefit)? How is the value paid as rent calculated (do employers reference the market value for example?)
 10. Do you agree that using market rental value would provide a simplification to the tax rules on provided living accommodation? How could such a system work and what would be the impacts on both employers and employees?
 11. Are there other ways to simplify how the taxable value of living accommodation is calculated?
 12. Are there situations where employees, despite having very similar roles are treated differently for tax purposes because of the way that the rules currently work?
 13. What circumstances exist today where accommodation is needed in order to do a job? Why is the accommodation needed? For example, is it purely about the job itself (the duties), or, to comply with legal requirements, or because of the location of the job?
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14. Is it appropriate that certain accommodation is completely exempt from tax? How can we create a balance between the need for accommodation to be provided to enable a job to be performed and the advantage gained by that provision?
15. Are there any 'representative occupiers' who would not fit within the current statutory exemptions? If yes, please provide details of the employment and job role; and
16. To what extent do employees/sectors rely on the current rules and exemptions? Where employees live in accommodation which is currently exempt, what is the value of the exemption to them?

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