



Accomodation and Related Benefits

Accommodation and related benefits, including hotel accommodation provided to employees during their employment in Singapore, are part of employment income and subject to income tax.

Basis of Computing Accommodation Benefits

Accommodation benefits derived from your employment are part of your income.

IRAS determines the taxable value of accommodation benefits based on the following:

- a. Annual value (AV) of the property or market rent of the property
- b. Level of furniture and fittings, i.e. fully furnished or partially furnished
- c. Number of days accommodation is provided by the employer
- d. Number of employees living / sharing the accommodation
- e. Rent paid by employee (if any)
- f. Type of accommodation (e.g. apartment or hotel)

Taxable Value of Accommodation Benefits From YA 2020

Type of Accommodation Benefit	How It Is Taxed
Residence or Serviced Apartment not within Hotel Building	<p>If the property is rented by the employer, it is the total annual rent (including the rent for furniture and fittings) paid by the employer less total annual rent paid by employee.</p> <p>Otherwise, the taxable value of accommodation benefit is the AV of the property less total annual rent paid by employee.</p> <p>See: Examples 1 to 3</p>
Furniture and Fittings in Residence or Serviced Apartment	<p>If the property is rented by the employer, the rent for furniture and fittings should be included in the total annual rent paid by the employer.</p> <p>Otherwise, furniture and fittings in a residence or serviced apartment are valued as:</p> <ul style="list-style-type: none">• 40% of the AV if the property is partially furnished; or• 50% of the AV if the property is fully furnished. <p>Partially furnished - Only fittings (e.g. lighting, air- conditioners/ceiling fans, water-heater) are provided.</p> <p>Fully furnished - Both fittings and furniture / household appliances are provided.</p>

Type of Accommodation Benefit	How It Is Taxed
Utilities and Housekeeping Costs in Residence or Serviced Apartment	Utilities, telephone and cable bills will be taxed based on the actual amount paid by the employer. Gardening/Upkeep of compound and housekeeping costs will be taxed based on actual wages paid by employer to the gardener and domestic helper.
Hotel Accommodation or Serviced Apartment within Hotel Building	The actual costs incurred by the employer for the hotel stay less the amount paid by employee. See: Example 4
Housing Allowance	Housing allowance is taxed in full. Where the employee signs a rental agreement but the employer pays the rent to the landlord, the actual rental amount paid by the employer will be taxed in full. The rental agreement between the employee and the landlord will not affect the tax treatment.

Taxable Value of Accommodation Benefits From YA 2015 Till YA 2019

Type of Accommodation Benefit	How It Is Taxed
Residence or Serviced Apartment not within Hotel Building	It is the AV of the property less total annual rent paid by employee. Where AV is not available, take the market rent paid by the employer (including the rent paid for the furniture and fittings) minus the rent paid by employee. See: Examples 1 to 3
Furniture and Fittings in Residence or Serviced Apartment	Furniture and fittings in a residence or serviced apartment are valued as: <ul style="list-style-type: none">• 40% of the AV if the property is partially furnished; or• 50% of the AV if the property is fully furnished. Partially furnished - Only fittings (e.g. lighting, air- conditioners/ceiling fans, water-heater) are provided. Fully furnished - Both fittings and furniture / household appliances are provided. See: Examples 1 to 3
Utilities and Housekeeping Costs in Residence or Serviced Apartment	Utilities, telephone and cable bills will be taxed based on the actual amount paid by the employer. Gardening/Upkeep of compound and housekeeping costs will be taxed based on actual wages paid by employer to the gardener and domestic helper.
Hotel Accommodation or Serviced Apartment within Hotel Building	The actual costs incurred by the employer for the hotel stay less the amount paid by employee. See: Example 4

Type of Accommodation Benefit	How It Is Taxed
Housing Allowance	<p>Housing allowance is taxed in full.</p> <p>Where the employee signs a rental agreement but the employer pays the rent to the landlord, the actual rental amount paid by the employer will be taxed in full.</p> <p>The rental agreement between the employee and the landlord will not affect the tax treatment.</p>

Examples

+ EXPAND ALL

- Example 1: Employee Provided with Fully Furnished Accommodation
- Example 2: Two or More Employees Share the Same Accommodation
- Example 3: Fully Furnished Accommodation is Provided by Employer for Less than a Year
- Example 4: Hotel Accommodation Provided to Employee

FAQs

+ EXPAND ALL

- Where can I get information on the AV of the property?
- How are the 40% and 50% arrived at as the basis of computing the value of furnishing for the partially furnished and fully furnished property?
- The landlord has provided lighting fixtures but not an air-conditioner or fan. Is this unit considered unfurnished or partially furnished?
- Can employers use the actual rent paid instead of AV of the property to report the accommodation benefits?

[News & Events](#)

[Useful links](#)



SUBSCRIBE TO OUR eALERTS

[Contact Us](#)

[Feedback](#)



[Report Vulnerability](#) 

[Privacy Policy](#)

[Terms of Use & Browser Compatibility](#)

[Sitemap](#)

© 2021, Government of Singapore
Last updated on 28 October 2021