

E28 **EMPLOYEE WITH "SPLIT" EMPLOYMENT AND WHERE A SPOUSE ALSO HAS EMOLUMENTS (section 8)**

- (a) An employee may receive all or the majority of his emoluments from one employer and an accommodation benefit from another employer. In such circumstances, in determining the amount of the benefit the emoluments from all sources are to be taken into account.

- (b) It is appreciated that in some cases employers may not be aware that an employee has another employment or, even if they are aware, they will probably have no knowledge of the amount of the emoluments from that employment. In these circumstances the employer is simply required to calculate the benefit on the basis of the information which he could reasonably be expected to have. If any further recalculation of the benefit is required, this will be dealt with by the Revenue Service.

- (c) From 1 January 2023, where a husband and wife are both employees of the same employer and a benefit is provided which is enjoyed by them both then, for the purposes of calculating the amount of any benefit, they will each be treated as an employee and assessed on the relevant benefit, based on the extent of their own private use.

Where they have accommodation provided, the benefit will be calculated according to Regulation 3 of the [Income Tax \(Guernsey\) \(Valuation of Benefits in Kind\) Regulations](#), and each party will be subject to the 15% or 17½%, of their respective emoluments, as applicable.

Provided that should the Open Market rental value of the property be less than the calculated benefit, the employee may elect, within 2 years after the end of the year of charge to which the benefit relates, to be assessed on the lower figure.

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