This paper is a tentative attempt to address two gaps in the literature. On the one hand, although recent research has contributed to a better understanding of the distributional impact of social benefits in cash, this is less true in the case of social benefits in kind. On the other hand, the unit of analysis of most of the studies concerned is the national level, which overlooks local variation. Our paper focuses on social housing in seven European countries (Austria, Belgium, Finland, France, Hungary, Italy, and the UK). We analyse EU-SILC data at the level of NUTS 1 regions. We measure the implicit imputed rent enjoyed by tenants in social accommodation using the opportunity cost approach. We estimate the value of the in-kind housing benefit as the difference between implicit imputed rent and actual (subsidised) rent. We compare the distribution of the in-kind housing benefit with the income distribution. We compare the distributional impact of social housing with that of other housing policies (such as housing allowances).