



UNITED NATIONS COMMON SYSTEM OF SALARIES, ALLOWANCES AND BENEFITS

International Civil Service Commission
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**UNITED NATIONS COMMON SYSTEM
OF SALARIES, ALLOWANCES AND BENEFITS**

Foreword

This booklet, which provides a general description of the United Nations common system of salaries, allowances and benefits, is intended as a source of general reference for Member States, organizations and other users. The basic features of the common system are described in the body of the booklet; specific salary rates and allowances, which change periodically, are provided in annexes which are updated from time to time.

The booklet aims to give succinct information on the main elements of the system. It does not provide a comprehensive account of all conditions of service as specified in the staff rules, regulations and administrative manuals of the respective organizations of the common system. Nor does it cover the terms of service of short-term staff, consultants or conference service staff who are employed under separate arrangements.

As the employment contracts of individual staff are based on the staff rules and regulations of the employing organization, legal and administrative interpretations concerning salaries, allowances and benefits should be made on the basis of those instruments.

Kingston P. Rhodes
Chairman
International Civil Service Commission

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INTRODUCTION

A common system of salaries, allowances and benefits is applied by the United Nations, its affiliated funds and programmes and most of its specialized and related agencies. The World Bank Group and the International Monetary Fund - although specialized agencies of the United Nations - are not part of the common system.

The common system applies to more than 80,000 staff members serving at over 650 locations. Common personnel standards, methods and agreements are designed to avoid serious discrepancies in terms of conditions of employment, avoid competition in recruitment of personnel and facilitate the interchange of personnel.

The International Civil Service Commission (ICSC) was established by the General Assembly of the United Nations in 1974 to regulate and coordinate the conditions of service of the United Nations common system. The Commission is composed of 15 members appointed by the General Assembly in their personal capacity. Members are selected from among individuals with substantial experience of executive responsibility in public administration or related functions, due regard being paid to considerations of geographical distribution. Two members of the Commission are designated Chairman and Vice-Chairman and serve on a full-time basis. The Commission is assisted by a full-time secretariat staff specializing in remuneration, statistical and personnel policy questions.

Many features of the common system apply equally to all staff members. Recruitment criteria and salaries and related allowances, however, differ as between two main groups of staff: the Professional and higher categories (hereinafter generally referred to as Professional staff) and the General Service and other locally recruited categories (hereinafter usually referred to as General Service staff). This booklet considers each of these broad groups of staff separately and refers also to two other relatively small categories, the Field Service and National Professional Officers.

THE PROFESSIONAL AND HIGHER CATEGORIES

I. SALARIES AND RELATED ALLOWANCES

A. Salary system

Staff members in the Professional and higher categories are recruited internationally and are paid on the basis of salary scales applied worldwide and established by the General Assembly of the United Nations on the recommendation of ICSC. A common job classification system developed by ICSC provides the structure for this salary scale. The job classification standard, promulgated in January 2004, consists of the Master Standard which employs a point-factor system, and is accompanied by grade level descriptors.

The salary of staff in the Professional and higher categories is made up of two main elements: a base or floor (minimum) salary and post adjustment, both expressed in United States dollars. Post adjustment is a cost-of-living adjustment designed to preserve equivalent purchasing power for all duty stations. The term "net remuneration" as used in this booklet means net base/floor salary plus the post adjustment applicable for a given location (the term "net based salary" is defined in section B below).

B. Salary scales and increments

The Professional and higher categories comprise five Professional grades (P-1 to P-5), two Director levels (D-1 and D-2) as well as the levels of Assistant Secretary-General and Under-Secretary-General in some organizations and Assistant Director-General and Deputy Director-General in others. The base/floor salary scale for the Professional and higher categories is shown in annex I. The scale, expressed as gross and net base salaries, is applied uniformly, worldwide, by all organizations in the common system. Although salaries are expressed in United States dollars, in most duty stations staff must accept part of their salary in local currency. The base/floor salary is used to calculate the amounts of post adjustment/cost-of-living differential (see section D). For each 1 per cent cost-of-living differential indicated by the post adjustment index, 1 per cent of base/floor salary is added to the base salary. The base/floor salary scale represents the minimum, or floor remuneration payable i.e., no deductions are made from it. The scale is used to calculate certain separation payments (see section IV-C).

Staff assessment: Staff assessment is a form of internal tax administered by the organizations. Base salary scales are expressed as gross and net amounts. By deducting staff assessment from the gross amount, at either the single or the dependent rate (see note in annex I), a net base/floor salary is obtained. What the staff member receives is the net salary shown in the salary schedule (annex I).

Income taxes: Most Member States have granted United Nations staff exemption from national income taxation on their United Nations emoluments. However, a few Member States do tax the emoluments of their nationals. In such cases, the organizations reimburse the income tax to the staff member. Funding arrangements for these tax reimbursements vary from one organization to another.

Salary increments: Within-grade increments are awarded on the basis of satisfactory service. Most increments are granted annually, but there is a two-year qualifying period for the top step of level P-2, above step XIII of level P-3, above step XII of level P-4, above step X of level P-5, above step IV of the D-1 level and for all steps at the D-2 level.

Language incentive: In some organizations, an increment may be granted at an accelerated rate of 10 or 20 months, to staff with an adequate and confirmed knowledge and use of a second official language of the organization.

C. Level of salaries

The level of salaries for Professional staff is determined on the basis of the Noblemaire principle, named after the chairman of a committee of the League of Nations. This principle states that the international civil service should be able to recruit staff from all its Member States, including the highest paid. In application of the Noblemaire principle, the salaries of Professional staff are set by reference to the highest paying national civil service.

The Commission makes a periodic check to identify the national civil service of the Member State which has the highest pay levels and which by its size and structure lends itself to a significant comparison. The federal civil service of the United States of America has to date been taken as the highest paid national civil service.

Periodic equivalency studies are made between the grades of jobs in the United Nations system and those in the comparator civil service. These studies establish equivalencies between each of the grades (P-1 to D-2) of the United Nations with each of the respective grades and categories of the comparator civil service. These grade equivalencies form the basis for comparison of remuneration paid in the two services at their respective bases (New York and Washington, D.C.). Net remuneration on the United Nations side (base salary plus applicable post adjustment) at New York for each grade P-1 to D-2 is compared to the salaries (net of income tax) of equivalently graded jobs in the comparator civil service in Washington, D.C. This comparison is expressed as an average ratio over a 12-month period and is known as the margin. A margin in favour of United Nations salaries is considered necessary to compensate for specific elements relating to expatriate service. An adjustment to account for the difference in cost of living between New York and Washington, D.C. is included in the calculation of the margin. The margin should remain within a range of 110 to 120 (i.e. the United Nations being 10 to 20 per cent ahead of the comparator service), with a desirable midpoint of 115. Procedures are applied by the Commission to ensure that the margin is maintained within this range.

D. Post adjustment

The post adjustment system is designed to ensure that Professional salaries have the same purchasing power at all duty stations. As the cost-of-living varies significantly between duty stations, Professional salaries are set at different levels at each duty station so as to compensate for these observed differences in living costs. Differences in living costs are measured through periodic place-to-place surveys conducted at all duty stations. The surveys measure the cost-of-living of a duty station relative to the cost-of-living at the base of the system (New York). The results are reflected in a post adjustment index for each duty station. Duty stations with higher costs of living

than New York have higher post adjustment indices, and consequently, higher salaries, while those which are less expensive than New York have lower post adjustment indices and lower salaries than New York.

Post adjustment indices for duty stations, as determined by periodic place-to-place surveys conducted once every four or five years, are updated monthly to reflect changes due to inflation (local CPI) and exchange rate fluctuations (local currency vis-à-vis the U.S. dollar). These updated post adjustment indices provide the basis for establishing the post adjustment classifications which directly determine salary levels (base plus post adjustment). Post adjustment classifications specify the number of multiplier points of post adjustment which may be paid in addition to net base salary at any duty station. One multiplier point is equal to 1 per cent of base salary. Consequently, a multiplier of 10.0 results in a post adjustment payment equal to 10 per cent of base salary. The multiplier is expressed with only one digit after the decimal point. This is paid in addition to the net base/floor salary. Arrangements for updating post adjustment classifications differ as between hard and soft-currency duty stations. For hard-currency duty stations, a change in post adjustment to account for inflation is made after either a full 5 per cent movement of the post adjustment index or a 12-month period since the last change, whichever comes first. Exchange rate changes at these duty stations are reflected monthly in post adjustment classifications. For other (soft-currency) duty stations, the post adjustment classification is reviewed every four months for inflation and exchange rate changes.

ICSC reviews annually the level of the base/floor salary scale which represents the minimum salary payable to staff at all duty stations. These reviews usually result in the General Assembly increasing the base/floor salary scale and consolidating a number of multiplier points of post adjustment into the base/floor salary scale. This process ensures that minimum United Nations salaries are updated to take account of changes in the pay level of the comparator civil service. As a result of these increases in base/floor salary scale all post adjustment classifications (multipliers) must be recalculated as the purpose of changes in the base/floor scale is not to give a general salary increase applicable at all duty stations but rather to maintain minimum United Nations salaries. In this connection it should be noted that there is an important distinction to be drawn between the base/floor salary scale and the actual salary paid at the base of the system (New York). New York, as the base of the system, serves as a point of reference for measuring cost-of-living differentials between duty stations but the salary levels payable in New York normally consist of two elements: base/floor salary and a post adjustment element. The level of New York salaries, like other duty stations, is normally adjusted in the light of movements in the cost-of-living at the duty station, while the level of base/floor salaries is adjusted in the light of movements of comparator salaries.

The management of the post adjustment system is the responsibility of ICSC. Consequently, changes in the post adjustment classification of duty stations are approved and promulgated monthly by the Chairman of ICSC. The post adjustment system is more fully described in a booklet issued by ICSC entitled *The post adjustment system, what it is, how it works*.

Examples of the calculation of net remuneration (base salary plus post adjustment) are given in annex II.

E. Rental subsidies and deductions

The rental subsidy/deduction scheme, which is an integral part of the post adjustment system, was designed to ensure equal treatment of staff as regards housing costs.

The post adjustment index of a duty station includes a housing element calculated on the basis of average rents paid by international staff at the location. Experience has shown that newcomers tend to be faced with rents substantially higher than the average. Staff members who have been at the duty station for some time may be placed in the same position for reasons beyond their control if they are forced to change dwelling. On the other hand, staff are sometimes provided with housing by a host government, which can result in a rent considerably below the market average. In the above circumstances, a rental subsidy or a rental deduction are applicable; these are described below.

Rental subsidies: A subsidy may be paid when a staff member's rent exceeds a so-called threshold rental. At field duty stations the subsidy is 80 per cent of the excess of the staff member's actual rent over the rental threshold, in most cases up to a certain limit. The rental thresholds applicable at each duty station are approved and promulgated by the Chairman of ICSC. At headquarters duty stations, the subsidy starts at 80 per cent of the difference for the first four years, and is reduced to 60 per cent, 40 per cent and 20 per cent, respectively, for the next three years, after which it is discontinued. Normally, subsidies do not exceed 40 per cent of the rent; however, in a few field duty stations where commercial rents are excessively high, this limit may be waived.

Rental subsidy applications are reviewed to ensure that the accommodation is of a reasonable standard in relation to established criteria. If the dwelling is larger or of a better quality than the norm for the duty station, the subsidy is calculated using that norm.

Annex III provides an example of the calculation of rental subsidy.

Rental deductions: Staff members are occasionally provided with housing by a government, agency or organization at rents substantially below the average included in the post adjustment. In such cases, a deduction or rental charge may be applicable. Where such housing has been certified by the local head of office to be clearly below standard, the rental deduction may be reduced by one half and, in very exceptional circumstances, the Chairman of ICSC may authorize a full waiver of the deduction.

F. Overtime and night differential

Overtime: Professional staff are not eligible to receive overtime payments. In some organizations, occasional time off may be granted to staff who have been required to work substantial or recurrent periods in excess of the normal working hours.

Night differential: In some organizations, night differential payments may be authorized for Professional staff who regularly work at night.

G. Special post allowance

Staff members who assume for a substantial period of time the full range of duties and responsibilities of a post at a level clearly higher than their own may be granted an allowance which is normally temporary and non-pensionable and is most commonly called a "special post allowance" (SPA). The amount of the allowance is usually the difference between the current pay of the staff member and that which would be applicable on promotion to the higher grade.

H. Dependency benefits

Dependency benefits are provided in the form of higher net salaries and allowances for staff with dependants (dependency or "D" rate) than for those without dependants (single or "S" rate) and by flat-rate allowances for children and secondary dependants. There is no dependent spouse allowance for Professional staff.

A lower rate of staff assessment is applied to the gross salary of a staff member with a dependent spouse or child, resulting in a net base salary higher than that of a single staff member. Higher amounts of post adjustment (see section D above) and higher mobility and hardship allowances (see section II-B) and assignment grant (see section II-D) are also payable in such cases. Single/dependency rates also apply to separation payments (see section IV).

Children's allowances in the form of a flat amount per child are available to all eligible staff as a social benefit. Based on a new methodology, effective 1 January 2009, the allowance is established as a global flat amount calculated as the average of the United States dollar amounts of child benefits at the eight headquarters duty stations weighted by the number of staff at those locations. At hard-currency (Group I) location, the United States dollar amount of the allowance, currently \$2,686, is converted to local currency using the official United Nations exchange rate as at the month of promulgation. As a transitional measure, where at the time of implementation, the revised flat rate allowance is lower than the one in effect, the allowance payable to currently eligible staff is be equal to the higher rate, reduced by 25 per cent of the difference between the two rates. If during the next biennial review of the allowance that rate remains above the newly revised flat rate, a further reduction equal to 50 per cent of the difference would be applied. The transitional measures will be effective 1 January 2009 through 31 December 2012. The flat amount will be recalculated on the same basis at the time of every subsequent review.

To qualify as a dependant, a child must be under the age of 18, or, if in full-time attendance at a school or university, be under 21 years of age. Professional staff who have dependent children but no dependent spouse, qualify for the dependency rate of salary and allowances in respect of the first dependent child. In that case, the children's allowance is not paid for the first dependent child.

Where there is no recognized primary dependant, a secondary dependant's allowance may be payable for a dependent parent, brother or sister if evidence of support, based on established criteria, is provided. A staff member may not concurrently receive more than one secondary dependent's allowance. Based on the new methodology, the revised secondary dependent's allowance is set at 35 per cent of the children's allowance, currently US\$940, and will be adjusted on the same basis as the children's allowance during the next biennial review of the allowance. The same transitional measures in effect for the children's allowance are

applicable to the secondary dependant allowance and for the same period, 1 January 2009 through 31 December 2012.

Annex IV provides the new rates of the children's and secondary dependant's allowances. These rates effective 1 January 2009, will remain unchanged until the next biennial review.

I. Education grant

An education grant is available to internationally recruited staff members serving outside their home country to cover a part of the cost of educating children in full-time attendance at an educational institution. The grant is payable up to the end of the fourth year of post-secondary studies; students are subject to a maximum age limit of 25 years. The amount of the grant is equivalent to 75 per cent of allowable costs, subject to the maximum amounts indicated in annex V.

At designated locations where educational facilities are inadequate, boarding costs for children at the primary or secondary level may be reimbursed at a rate of 100 per cent, up to a specified maximum amount, in addition to the standard maximum amount of education grant.

A staff member is entitled to travel expenses for the child for one return journey each academic year between the educational institution and the duty station, (provided that the educational institution is outside the country of the duty station). At designated duty stations where educational facilities are unavailable, an additional round trip travel is permitted in the non-home leave year. The reimbursement of education grant travel expenses is limited to the cost of round-trip travel between the duty station and the staff member's recognized place of home leave.

If staff are reassigned to their home country after having been eligible for education grant, they may, to ease the transition, continue to receive the grant for the balance of the school year.

J. Disabled dependants

Special assistance is available to staff with disabled dependants. The children's allowance for a disabled child is twice the usual amount as shown in annex IV. The education grant for disabled children is based on 100 per cent of allowable costs, subject to the overall maximum amount as given in annex V. There are also provisions, applicable at the discretion of the executive head of each organization, in respect of medical and travel expenses.

II. ENTITLEMENTS RELATED TO TRAVEL, RELOCATION AND MOBILITY OF STAFF

A. Travel expenses

The employing organization normally pays the travel expenses of a staff member on initial appointment, on change of duty station, on separation from service, for travel on official business, for home leave travel, and on travel to visit family members. The specific provisions are described in the relevant sections of this booklet.

The travel expenses of a staff member's spouse and/or dependent children are normally payable on the initial appointment or reassignment of a staff member for one year or more; on separation from service; on education grant travel and on home leave.

Travel expenses include payment of daily subsistence allowance (DSA) at rates established and promulgated by the Chairman of ICSC. DSA for eligible family members is half the rate for the staff member. It is not paid in connection with education grant travel, home leave or family-visit travel, except for stopovers made under specific conditions. Transfer expenses at points of departure and arrival are covered through additional payments.

In special circumstances requiring evacuation of staff members and their families for medical or security reasons, the organizations also cover certain defined travel and travel-related costs.

United Nations officials other than staff who are at a rank equivalent to Assistant Secretary-General or above, and the Director's level shall be paid the DSA at the rates promulgated by the Chairman of ICSC, plus an additional 40 per cent and 15 per cent respectively. Those additional amounts shall not apply to rates payable after *60 days* in any one location.

B. Mobility and hardship

1. Hardship allowance

Purpose of hardship allowance

Most of the United Nations organizations' work is done in the field and often in countries where living and working conditions are difficult. The hardship allowance aims to compensate staff for difficult living conditions at these duty stations.

Hardship categories

Hardship categorization assesses the overall quality of life at a duty station. In determining the degree of hardship, consideration is given to local conditions of safety and security, health care, education, housing, climate, isolation and the availability of the basic amenities of life. Duty stations are categorized on a scale of difficulty from A to E with A being the least difficult (see annex VI, table 1 for amounts of hardship allowance).

2. Mobility allowance

Mobility in the United Nations common system

The concept of mobility in the United Nations common system includes movement within and across organizations in the United Nations common system, occupations and geographic locations. For the purposes of the mobility and hardship scheme, mobility is the geographic reassignment of a staff member for a period of one year or more from one duty station to another.

Eligibility

Internationally recruited staff on an assignment of one year or more who have had five consecutive years of service in the United Nations system may qualify for the mobility allowance.

The allowance is not payable to short-term staff, staff who either receive DSA or who are assigned to peacekeeping activities and are on mission subsistence allowance (MSA), United Nations Volunteers, consultants, holders of Special Service Agreements (SSAs) or those working under similar contractual arrangements.

Payment of the mobility allowance

The mobility allowance is paid as of the second assignment at A to E duty stations and is increased for each move up to the seventh assignment after which it continues to be paid at the rate of the seventh assignment.

In order to qualify for payment at H locations, staff must have had at least two previous assignments at A to E locations. Furthermore, the mobility allowance will only be paid from the fourth assignment, and reaches a maximum on the seventh and subsequent assignments (see annex VI, tables 2 to 7 for amounts of mobility allowance).

After five consecutive years at the same duty station, the mobility allowance is discontinued.

C. Non-removal allowance

The non-removal allowance is paid to staff who upon appointment or reassignment are granted shipment of personal effects only. The non-removal element aims to compensate for the non-payment of the removal of household goods.

Eligibility

Internationally recruited staff on an assignment of one year or more who did not receive an entitlement to allow for full removal of their household goods may qualify for the mobility allowance.

The payment of the non-removal element is made in a lump sum at the beginning of the assignment, up to a maximum of five years. Entitlement and payment modalities depend on the length of the staff member's contract and assignment. The amounts vary according to the staff member's grade and dependency status (see annex VI, table 8 for amounts of non-removal allowance).

The amounts for the hardship, mobility and non-removal allowances are reviewed every three years by reference to (a) the average movement of the net base salary plus post adjustment at the eight headquarters duty stations of the United Nations; (b) the movement of the out-of-area index for the post adjustment based on inflation factors in 21 countries; and (c) the movement of the base/floor salary scale.

D. Assignment grant

An assignment grant is paid when a staff member travels at the organization's expense on recruitment or transfer/reassignment for a period of service expected to be of at least one year.

The grant is intended to cover additional costs of taking up residence at the duty station and any pre-departure expenses incurred as a result of the relocation.

The grant comprises DSA and a lump-sum portion. The DSA portion of the grant consists of 30 days' DSA for the staff member and half that amount for each eligible family member for whom travel expenses to the duty station have been paid by the organization. The lump-sum portion consists, depending on circumstances, of one or two months' net remuneration at the duty station of assignment. The actual amount of the lump sum payable depends on the duration of the staff member's assignment, on whether or not the staff member is entitled to full household removal, and on whether the assignment is to a field (A-E) or headquarters (H) duty station. The structure of the assignment grant is summarized in annex VII, together with some examples of the calculation of the grant.

E. Removal and shipment costs

Expenses incurred for the full removal of household goods or a smaller shipment of personal effects are normally covered by the employing organization. The organizations determine which arrangement should pertain in a particular situation, on the basis of their operational requirements (including expected length of assignment). Maximum weight and volume limits for removal shipments have been established (as shown in annex VIII) and the costs of packing, crating and insurance are covered. Compensatory adjustments are made in the assignment grant based on whether the staff member has the full removal or the smaller shipment entitlement.

Storage costs may be authorized in the case of a staff member with a full removal entitlement who is temporarily transferred without the entitlement but is expected to return to the original duty station.

F. Home leave

Staff members posted outside their home country are normally entitled to paid travel every two years to their home country for themselves, their spouse and their dependent children. Home leave is intended to permit staff members and their families to renew their ties with the home country. A staff member traveling on home leave must spend a minimum period of annual leave (in most organizations of the common system, seven days) in his/her home country. No additional annual leave is granted for this purpose, but reasonable time off is given to cover the duration of travel between the duty station and the place of home leave. Home leave may be granted every 12 months at particularly difficult locations (see also section XIV below).

G. Family-visit travel

If none of the staff member's eligible family members has travelled to the duty station at the organization's expense during the preceding 12 months (apart from children on education grant travel) an organization may pay for the travel of a staff member to visit the family.

Family-visit travel may normally be taken every other year, provided it takes place in the non-home leave year (see also section XIV below). Travel may be paid to the place of home leave, the place of recruitment or the previous duty station.

H. Transportation of a privately owned automobile

At designated duty stations outside Europe or North America, part of the cost of transporting a staff member's privately owned automobile to the duty station may be reimbursed up to an established maximum amount. A duty station may be designated for this purpose if automobiles for private use are unavailable or in short supply in the locality, and if privately owned automobiles cannot be resold or have a low resale value.

III. LEAVE

A. Annual leave

Staff members accrue annual leave while in full pay status at the rate of two and one-half working days per month. Annual leave may be accumulated, but no more than 60 days of leave may be carried forward beyond a cut-off date established by the organization.

B. Sick leave

Staff members unable to work due to illness or injury may be granted sick leave. The limits on sick leave entitlements vary according to the organization and the appointment status of the staff member.

C. Maternity leave

Provision is made for maternity leave with full pay, normally commencing six weeks prior to the anticipated date of delivery and extending for a total period of 16 weeks. Annual leave accrues during maternity leave provided the staff member returns to work for at least six months thereafter. Sick leave is not granted for maternity cases except where serious complications occur.

D. Paternity leave

Special leave with full pay may be granted by the executive head to a male staff member for the birth of a child. The leave is granted for a period of up to four weeks or, in the case of internationally recruited staff members serving at a non-family duty station, up to eight weeks. Such leave may be taken continuously or in separate periods during the year following the birth of the child.

E. Adoption leave

Special leave may be granted with full pay for the adoption of a child under conditions and for the period established by the executive head of the organization.

F. Special leave

Special leave, with full or partial pay or without pay, may be granted for advanced study or research in the interest of the organization, in exceptional cases of extended illness, in the event of adoption of a child by a staff member or for other important reasons. The duration of the special leave is decided by the executive head of the organization based on the merits of each case.

G. Official holidays

Official holidays, normally up to ten a year, are designated for each duty station. These are not charged to annual leave and their timing varies according to local conditions and customs.

IV. SEPARATION PAYMENTS

A. Commutation of accrued annual leave

If upon separation from service staff members have annual leave which they have been unable to use up for reasons of service, this leave may be converted into a cash amount, calculated on the basis of the net remuneration payable at the duty station where the staff member served prior to separation. The maximum amount of leave which may be commuted in this way is 60 days.

B. Repatriation grant

A repatriation grant is payable on separation to internationally recruited staff in respect of periods of service outside the home country. Evidence of relocation away from the country of the last duty station must normally be provided, although repatriation to the home country is not a requirement. The amount of the grant is calculated by reference to the base/floor salary scale and varies according to family status and length of service outside the home country up to the maxima shown in annex IX. The grant is not paid to staff members who are summarily dismissed.

C. Termination indemnity

A termination indemnity may be payable to a staff member whose appointment is terminated by the employing organization for any of the following reasons: abolition of post or reduction of staff; poor health or incapacitation for further service; unsatisfactory service; agreed termination.

A staff member whose appointment is terminated for unsatisfactory service or who is dismissed for misconduct (other than summary dismissal for serious misconduct) may be paid an indemnity of up to half of the full amount (see annex X).

Termination indemnity is not payable in other circumstances of separation (resignation, expiration of fixed-term contract, summary dismissal; abandonment of post; retirement as per Pension Fund regulations).

The amount of the termination indemnity paid due to ill health or incapacity is reduced by any disability payments received from the Pension Fund.

D. Death grant

A death grant is paid to the surviving spouse and/or dependent children of a staff member who dies in service when he/she held an appointment for one year or had completed one year of service. The payment is calculated according to the following schedule:

<i>Completed years of service</i>	<i>Months of base/floor salary</i>
3 or less	3
4	4
5	5
6	6
7	7
8	8
9 or more	9

V. SOCIAL SECURITY

A. Health and life insurance

The organizations make group health insurance schemes available to staff members and their dependants and subsidize the premiums. In some instances the health insurance scheme complements locally available public health insurance.

Group life or accident insurance schemes are also available. As participation is voluntary, the costs of these schemes are borne in full by the staff member.

B. Compensation for service-incurred death, injury or illness

The organizations have established schemes to provide compensation to staff members or their recognized dependants in the event of death, injury or illness attributable to the performance of official duties.

C. Pensions

The United Nations Joint Staff Pension Fund (UNJSPF) provides retirement, disability and survivors' benefits for the staff of organizations that are members of the Fund. A full description of

these schemes can be found in the UNJSPF Regulations and Rules and at the Fund's website: <http://www.unjspf.org>. The website also provides contact information, interactive guides, a benefit estimator, access to forms and booklets on specific topics relating to the Fund.

Staff who have an appointment of six months or more or who complete six months of service without an interruption of more than 30 days become participants in the Fund. A worldwide scale of pensionable remuneration, used for determining contributions to the Fund and for calculating pension benefits, is applicable to all Professional staff. The current scale is shown in annex XI. The current staff assessment rates for pensionable remuneration are shown in annex XII.

The current rate of contribution to the Fund is 23.7 per cent of pensionable remuneration, with two-thirds paid by the organization and one-third by the staff member.

The actual amount a beneficiary receives depends on a number of factors, such as the length of contributory service, age at separation, benefit accumulation rate and Final Average Remuneration (FAR). The FAR is defined as the average of pensionable remuneration for the highest 36 months of the last five years of service. Benefit accumulation rates, which may vary according to the date on which the staff member joined the Fund, are described in detail in UNJSPF Regulations and Rules. Under conditions prescribed in UNJSPF Regulations and Rules, a child's benefit may be payable concurrently with a participant's pension, and survivor's benefits may be payable to a spouse, child or secondary dependant. The Pension Fund does not reimburse national taxes on pensions.

THE GENERAL SERVICE AND OTHER LOCALLY RECRUITED CATEGORIES

VI. SALARIES AND RELATED ALLOWANCES

A. Salary system

General Service staff are recruited and paid on a local basis. The General Service covers such functions as messengers, clerks, typists, secretaries and administrative support staff. A number of other specialized and technical personnel, such as those engaged in printing, building maintenance, security or laboratory work may be included in the General Service category; in some duty stations, there are one or more separate locally recruited categories for such staff. The term General Service category as used in this booklet normally includes all of the above groups of staff as their salaries and benefits are determined in a similar manner.

A global job classification standard is being developed for the General Service and related categories. Different standards exist for each headquarters duty station in the form of a common standard applied by all organizations with staff in the locality. Such standards also provide a framework for salary comparisons with the external market. A global standard applies to the classification of General Service posts at non-headquarters locations.

Although it is the policy of organizations to recruit General Service personnel locally, there may be certain skills (e.g., linguistic) that can be found only outside the local area. A staff member

recruited from outside the area of the duty station who is a national of another country may be granted non-local status and thereby become eligible for appropriate international benefits (see section J below).

B. Level of salaries

For the most part, General Service staff serve at the same duty station throughout their career. An underlying concept of the common system is that these staff should be compensated in accordance with the best prevailing conditions of service in the locality; consequently, they are paid not on the basis of a single global salary scale, but according to local salary scales established on the basis of salary surveys. ICSC has developed a methodology for conducting salary surveys which encompasses a wide range of employment conditions. At headquarters duty stations, ICSC recommends General Service salary scales for final approval by the organizations concerned. At non-headquarters duty stations, salary scales for General Service staff are established by the organizations according to agreed arrangements.

C. Salary scales and increments

There is normally only one General Service salary scale per country. General Service salary scales are expressed in local currency per grade and step. While the number of grade levels and steps per level may vary from one duty station to another, there is, system-wide, a move towards a seven-grade level structure. Longevity steps may be included in the salary scales where local conditions so justify. At other locations, provision is made for one long-service step in addition to the regular steps for each grade. To qualify, staff must have been at the top of their grade for five years and have a minimum of 20 years' service.

Increments within each salary level are normally awarded annually on the basis of satisfactory service. General Service salary scales are reviewed periodically on the basis of comprehensive surveys of the best prevailing conditions of employment in the locality. Procedures have been established for adjusting salary scales between surveys.

Salaries are determined by comparing the net salaries of United Nations staff with the after-tax salaries of comparable staff employed by selected employers in the locality. United Nations gross salaries are then derived from net by the application in reverse of a staff assessment scale based on income tax rates at the eight headquarters locations and certain other major duty stations. The current common scale of staff assessment is given in annex XII.

The provisions for reimbursement of income taxes described above for Professional staff apply equally to General Service staff. The gross salary scales of the General Service staff also serve to establish levels of pensionable remuneration and separation benefits.

D. Language allowance

A language allowance is normally payable to General Service staff who are proficient in two official languages and who have passed a language proficiency examination in one such official language other than the language in which they are required to be proficient by the time of their appointment. Official languages may vary somewhat according to organization, but normally include most of the following: Arabic, Chinese, English, French, Russian and Spanish.

A second language allowance is payable to a staff member who is proficient in a second additional official language.

The language allowance is pensionable and is established at a flat rate for each duty station. The second language allowance, also pensionable, is half that amount.

E. Non-pensionable component of salary

If, in the course of a salary survey, it is determined that benefits and allowances treated as non-pensionable by outside comparators account for a significant part of the remuneration package, the establishment of a non-pensionable component separate from salary may be considered as the best means of approximating the local situation. The need for a non-pensionable component is reviewed periodically in conjunction with comprehensive salary surveys.

F. Overtime and night differential

Overtime compensation: General Service staff required to work overtime may receive compensatory time off or additional non-pensionable payments according to conditions established by the organizations. The amount of overtime compensation is based largely on prevailing local practice.

Night differential: Non-pensionable night differential payments may be authorized on the basis of prevailing outside practice for General Service staff who are assigned to work at night.

G. Special post allowance

The conditions for payment of a special post allowance to General Service staff are as described above for Professional staff (see section I-G above). General Service staff may qualify for a special post allowance in respect of a Professional post.

H. Dependency benefits

Dependency benefits are provided in the form of non-pensionable flat allowances payable as a social benefit at all duty stations. For the children's allowance a minimum amount has been set at the equivalent of 2.5 per cent of the local salary scale midpoint. A higher amount is payable where warranted by local practice. The number of children for whom the allowance is payable is restricted to six. The benefit for a disabled child is twice the normal amount.

A dependent spouse allowance is established where this is justified by local practice.

A secondary dependant's allowance may be payable in respect of not more than one dependent parent, brother or sister where justified by local practice. This allowance is not paid concurrently with an allowance for a dependent spouse.

I. Disabled dependants

The special measures for staff with disabled dependants (see section I-J above) are applicable to General Service staff.

J. Allowances for General Service staff recruited on a non-local basis

General Service staff members serving at designated duty stations who have been recruited from outside the country in which the duty station is located or in respect of whom the United Nations assumes an obligation to repatriate shall receive a non-pensionable, non-resident allowance under conditions determined by the Secretary-General. The annual amount of the allowance along with a list of the duty stations at which it is paid is shown in annex XIII.

With the entitlement of General Service staff to the mobility and hardship allowance, the non-resident allowance is being phased out with the exception of two residual situations as follows:

(a) Staff who as of 31 August 1990 were in receipt of a non-resident allowance but did not qualify for the payment of any elements of the mobility and hardship: hardship, mobility and non-removal. Those staff members, while eligible, will continue to receive such allowance at the rate and in accordance with the provisions in effect before 1 September 1983. For those staff members with an entry on duty before 1 September 1983 and in receipt of a non-residence allowance, the allowance remains in force, until separation from service or retirement;

(b) Staff appointed after 1 July 1990 who, at the time of a new appointment or reassignment, become entitled to a mobility and hardship allowance. A comparison would then be made between the amount of the non-resident allowance and that of the mobility and hardship allowance applicable at the new duty station and a decision adopted whether to pay an amount equivalent to the non-resident's allowance, or mobility and hardship allowance (plus a transitional allowance, if any).

In addition to the non-resident allowance, non-local General Service staff are also entitled to the education grant and related travel expenses for their children (see section II above). Rental subsidy is also paid to that category of staff.

VII. TRAVEL AND REMOVAL ENTITLEMENTS

A daily subsistence allowance (DSA) is paid to General Service staff who are required to travel on duty. For General Service staff in Africa, Asia and Latin America, special rates based on local practice may be paid for travel within the country of the duty station. For international travel, General Service staff members are paid the standard DSA rates for Professional staff.

The mobility allowance, hardship allowance, assignment grant, travel expenses and costs of removal of household effects are normally payable in respect of non-local General Service

staff on the same basis as for Professional staff. The corresponding amounts are shown in annexes VI to VIII.

Home leave, family-visit travel and unaccompanied shipments in conjunction with home leave may also be provided to non-locally recruited General Service staff.

VIII. LEAVE

The provisions on annual leave, sick leave, maternity leave, paternity leave, adoption leave, special leave and official holidays described in section III above apply equally to General Service staff.

IX. SEPARATION PAYMENTS

A. Salary for purposes of separation payments

Separation payments for General Service staff may include commutation of accrued annual leave, death grant, termination indemnities and, for staff recruited on a non-local basis, repatriation grant.

B. Commutation of accrued annual leave

The provisions on commutation of accrued annual leave described in section IV.A above apply to General Service staff on the same basis as for Professional staff.

C. Repatriation grant

The repatriation grant is paid to non-locally recruited General Service staff on the same basis as for the Professional category (see section IV.B above). The amount of the grant depends on family status and length of service as shown in annex IX.

D. Termination indemnity

A termination indemnity is also paid to General Service staff under the same conditions as for Professional staff (see section IV-C above). The applicable amounts, which vary with length of service and contractual status, are shown in annex X.

E. End-of-service grant

An end-of-service allowance is paid to General Service staff at two duty stations (Rome and Vienna) to reflect local practice in this regard.

F. Death grant

A death grant is payable to the survivors of a General Service staff member under the same conditions as for Professional staff. The amount depends on length of service and other criteria as shown in section IV.D above.

X. SOCIAL SECURITY

A. Health and life insurance

Generally, group health insurance schemes are made available by the organizations to locally recruited staff and their dependants. Some organizations offer locally recruited staff a health insurance scheme identical to that applicable to the Professional category, although often with a larger subsidy. In some duty stations, health insurance schemes have been developed locally taking into account available services and the needs of the staff. Life insurance is made available on the same basis as for Professional staff (see section V.A).

B. Compensation for service-incurred death, injury or illness

Compensation for death, injury or illness attributable to service is provided in respect of General Service staff on the same basis as for Professional staff (see section V.B above), by reference to the applicable salary levels.

C. Pensions

General Service staff members are participants in the Pension Fund, on the same conditions and subject to the same regulations as the Professional staff (see section V.C above). The pensionable remuneration of General Service staff members is equal to their gross salary plus any pensionable allowances (such as language allowance). The gross salary is established in local currency, but pensionable remuneration and benefits are fixed in United States dollars.

OTHER CATEGORIES

XI. THE FIELD SERVICE CATEGORY

A Field Service category has been developed by the United Nations for staff employed in peacekeeping missions and in the operation of the United Nations telecommunications systems. Certain other organizations in the common system also use this category for the employment of specialized staff at field offices.

Staff in this category are mainly radio operators, transport personnel, security officers and office support personnel. They are internationally recruited and entitled to a range of international benefits. They often serve under difficult and dangerous circumstances and are subject to reassignment at short notice.

The salary structure of the Field Service category is similar to that of Professional staff with a single salary scale applicable worldwide. Salary rates for the seven grades in this

category are likewise established by comparison with similar jobs in the United States federal civil service. Subsequent to a comprehensive review in 1990, a new base Field Service salary scale was established which also serves as the basis for the calculation of post adjustment index points, which are added to base salary, where appropriate, as cost-of-living differentials. The post adjustment system operates in a manner similar to that for Professional staff (see section I.D above). In addition, the mobility and hardship allowances for Professional staff (see section II.B above) are also applicable to Field Service staff.

Most other allowances and benefits are applied in the same manner as for the Professional category, although the absolute amounts may differ. However, Field Service staff are normally not entitled to full removal of household goods. The lower grades of the Field Service are entitled to overtime payments and language allowance.

XII. THE NATIONAL PROFESSIONAL OFFICER CATEGORY

National Professional Officers (NPOs) are employed by some organizations to perform professional duties that require knowledge and experience at the national level and so cannot be carried out as effectively by internationally recruited staff. The functions involved are normally in the areas of development assistance and public information. NPOs are recruited locally. The job classification standards used for this group of staff are, broadly, those applicable to Professional level work (see section I-A above).

Salary scales for the NPO category are established on a local basis by comparison with best prevailing conditions of service in the duty station. Pending the finalization of a separate salary-setting methodology for this category, pay rates for this group of staff are determined using by and large the same procedures as for the General Service staff (see sections VI to X above). NPOs are entitled to the same allowances and benefits as General Service staff, except for the language allowance and overtime compensation.

CLASSIFICATION OF DUTY STATIONS ACCORDING TO CONDITIONS OF LIFE AND WORK

XIII. INSTITUTIONAL AND PROCEDURAL FRAMEWORK

A number of additional benefits are provided for internationally recruited staff serving at designated duty stations with difficult conditions of life and work. The review and designation of qualifying duty stations is made by ICSC after consultation with management and staff representatives of the common system organizations. Data on health, climate, isolation, security, housing, other local conditions and education are collected periodically by means of a questionnaire established by ICSC which is completed at the duty station and certified by the designated official. The information in the questionnaire is supplemented by reports from officials familiar with conditions in the locality under review and by published material. Changes in the classification of duty stations are approved and promulgated by the Chairman of ICSC.

XIV. ADDITIONAL BENEFITS PROVIDED AT DESIGNATED DUTY STATIONS

The additional benefits provided vary according to the particular circumstances in the locality and the assessed degree of difficulty. The mobility and hardship scheme is designed in part to compensate for particularly unfavourable living and working conditions (see section II-B). Home leave may be granted every 12 months depending on the degree of difficulty at a particular location. While travel must be to the home country in alternate years, in the other year, the entitlement may be used for travel to another country. Family visit travel may be authorized for staff serving at 12-month home leave duty stations, provided a minimum prescribed period has elapsed since the last home leave.

Where the educational facilities at the duty station are such that international staff have no option but to send their children outside the country of the duty station for schooling, travel of the child between the duty station and the place of schooling may be paid twice in one year, provided the staff member does not travel on home leave in that year. Additional reimbursement of boarding costs is also provided.

Other non-cash benefits which may be provided include entitlement to additional one-way baggage or freight consignments on return to the duty station from home leave, and entitlement to reimbursement up to a set maximum of the cost of medical check-ups for eligible family members accompanying the staff member to certain duty stations.

Exceptional measures may be taken with regard to duty stations with very hazardous conditions. These might include the provision of additional entitlements such as life/accident insurance coverage and, under certain circumstances, financial payments up to specified limits.

Annex I

Salary scale for the Professional and higher categories

Annual gross salaries and net equivalents after application of staff assessment *

(United States dollars – effective 1 January 2009)

Level		Steps														
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
USG	Gross	194 820														
	Net D	139 633														
	Net S	125 663														
ASG	Gross	177 032														
	Net D	128 071														
	Net S	115 973														
D-2	Gross	145 112	148 187	151 322	154 540	157 757	160 974									
	Net D	107 176	109 267	111 359	113 451	115 542	117 633									
	Net S	98 461	100 226	101 985	103 737	105 486	107 225									
D-1	Gross	132 609	135 310	138 006	140 707	143 409	146 107	148 809	151 578	154 402						
	Net D	98 674	100 511	102 344	104 181	106 018	107 853	109 690	111 526	113 361						
	Net S	91 206	92 802	94 394	95 982	97 568	99 150	100 725	102 300	103 870						
P-5	Gross	109 690	111 987	114 285	116 581	118 879	121 175	123 474	125 771	128 068	130 365	132 662	134 959	137 257		
	Net D	83 089	84 651	86 214	87 775	89 338	90 899	92 462	94 024	95 586	97 148	98 710	100 272	101 835		
	Net S	77 190	78 578	79 962	81 345	82 726	84 102	85 478	86 851	88 222	89 590	90 956	92 318	93 680		
P-4	Gross	89 982	92 075	94 168	96 261	98 356	100 475	102 694	104 909	107 126	109 340	111 559	113 774	115 991	118 209	120 426
	Net D	69 287	70 794	72 301	73 808	75 316	76 823	78 332	79 838	81 346	82 851	84 360	85 866	87 374	88 882	90 390
	Net S	64 521	65 894	67 266	68 634	70 002	71 369	72 735	74 098	75 460	76 822	78 181	79 540	80 898	82 254	83 609
P-3	Gross	73 546	75 483	77 424	79 358	81 299	83 235	85 172	87 113	89 050	90 988	92 928	94 863	96 803	98 739	100 716
	Net D	57 453	58 848	60 245	61 638	63 035	64 429	65 824	67 221	68 616	70 011	71 408	72 801	74 198	75 592	76 987
	Net S	53 629	54 912	56 198	57 480	58 765	60 046	61 328	62 614	63 895	65 178	66 457	67 737	69 014	70 294	71 573
P-2	Gross	59 908	61 643	63 375	65 110	66 843	68 575	70 310	72 039	73 775	75 510	77 242	78 978			
	Net D	47 634	48 883	50 130	51 379	52 627	53 874	55 123	56 368	57 618	58 867	60 114	61 364			
	Net S	44 679	45 812	46 941	48 073	49 202	50 334	51 484	52 630	53 782	54 930	56 076	57 227			
P-1	Gross	46 553	48 036	49 514	51 122	52 785	54 450	56 118	57 785	59 447	61 114					
	Net D	37 708	38 909	40 106	41 308	42 505	43 704	44 905	46 105	47 302	48 502					
	Net S	35 570	36 675	37 781	38 886	39 991	41 095	42 201	43 293	44 379	45 466					

Note: D = Rate applicable to staff members with a dependent spouse or child.
S = Rate applicable to staff members with no dependent spouse or child.

* Staff assessment rates used in conjunction with gross base salaries (see A and B below)

Annex I (continued)

**A. Staff assessment rates for Professional and higher categories
(with dependants)**

Assessable income (United States dollars)	Assessment rate (percentage)
First 50,000	19
Next 50,000	28
Next 50,000	32
Remaining assessable amounts	35

**B. Staff assessment rates for Professional and higher categories
(without dependants)**

Staff assessment amounts for those with neither a dependent spouse nor a dependent child would be equal to the difference between the gross salaries at different grades and steps and the corresponding net salaries at the single rate.

Annex II

How to calculate annual net remuneration (net base salary plus post adjustment)

For a staff member at the P-4, step VI, level, dependent rate
(all figures in United States dollars)

Method	Duty station A	Duty station B	Duty station C ^{1/}
(a) Base/floor salary	76 823	76 823	76 823
(b) Post adjustment multiplier	68.5	26	0
(c) Post adjustment = (a) x (b) / 100	55 620	19 974	0
(d) Net remuneration = (a) + (c)	129 447	96 797	76 823

^{1/} Duty station with post adjustment multiplier of zero.

Annex III

Example of rental subsidy calculation

A. Parameters

- Percentage threshold for duty station = 16
- 80 per cent reimbursement level (i.e. staff member is in the field, or, if at HQ location on first four years of assignment)
- Monthly rent paid by staff member = \$2,164
- Maximum subsidy (= 40 per cent of monthly rent) = \$866

B. Determination of whether subsidy is payable

1. Determine threshold rent = salary x threshold percentage
(monthly salary, P4,VI) = \$6,402 x 16 per cent
= \$1,024.32

2. Compare monthly rent to threshold rent --> \$2,164: \$1,024

If monthly rent is lower than threshold rent --> no subsidy

If it is higher --> use difference to calculate subsidy, i.e. \$1,140

C. Calculation of subsidy

1. Determine amount of rent in excess of threshold: \$1,140
2. Apply the applicable percentage difference to the excess:

$$\$1,140 \times 80 \text{ per cent} = \$912$$

3. Compare this amount with the maximum subsidy payable:

$$\$912 \text{ vs. } \$866$$

4. Subsidy = lower of the two amounts, i.e. \$866 per month

Annex IV

Amounts of children's and secondary dependant's allowances for Professional and higher categories

Effective 1 January 2009

<i>Country</i>	<i>Currency</i>	<i>Children's allowance applicable to staff who became eligible</i>			<i>Secondary dependant's allowance applicable to staff who became eligible</i>		
		<i>Before 1 Jan. 2007</i>	<i>Between 1 Jan. 2007 and 31 Dec. 2008</i>	<i>On or after 1 Jan. 2009</i>	<i>Before 1 Jan. 2007</i>	<i>Between 1 Jan. 2007 and 31 Dec. 2008</i>	<i>On or after 1 Jan. 2009</i>
Australia	Australian Dollar	4 013	4 013	4 013	1 404	1 404	1 404
Austria	Euro	2 231	2 092	2 031	814	763	711
Belgium	Euro	2 031	2 031	2 031	711	711	711
Bulgaria	Lev	3 973	3 973	3 973	1 390	1 390	1 390
Canada	Canadian Dollar	3 274	3 274	3 274	1 146	1 146	1 146
Cyprus	Euro	2 031	2 031	2 031	711	711	711
Czech Republic	Czech Koruna	53 989	53 989	53 989	18 896	18 896	18 896
Denmark	Danish Krone	15 125	15 125	15 125	5 293	5 293	5 293
Finland	Euro	2 031	2 031	2 031	711	711	711
France	Euro	2 031	2 031	2 031	711	711	711
French Guiana	Euro	2 031	2 031	2 031	711	711	711
Germany	Euro	2 248	2 108	2 031	802	751	711
Greece	Euro	2 031	2 031	2 031	711	711	711
China, Hong Kong	Hong Kong Dollar	20 822	20 822	20 822	7 286	7 286	7 286
Hungary	Forint	558 688	558 688	558 688	195 541	195 541	195 541
Iceland	Icelandic Krona	373 354	373 354	373 354	130 660	130 660	130 660
Ireland	Euro	2 031	2 031	2 031	711	711	711

<i>Country</i>	<i>Currency</i>	<i>Children's allowance applicable to staff who became eligible</i>			<i>Secondary dependant's allowance applicable to staff who became eligible</i>		
		<i>Before 1 Jan. 2007</i>	<i>Between 1 Jan. 2007 and 31 Dec. 2008</i>	<i>On or after 1 Jan. 2009</i>	<i>Before 1 Jan. 2007</i>	<i>Between 1 Jan. 2007 and 31 Dec. 2008</i>	<i>On or after 1 Jan. 2009</i>
Italy	Euro	2 031	2 031	2 031	711	711	711
Japan	Yen	395 216	368 282	242 546	173 216	160 981	84 882
Luxembourg	Euro	2 031	2 031	2 031	711	711	711
Malta	Euro	2 031	2 031	2 031	711	711	711
Monaco	Euro	2 031	2 031	2 031	711	711	711
Netherlands	Euro	2 211	2 074	2 031	757	711	711
Norway	Norwegian Krone	18 665	18 665	18 665	6 532	6 532	6 532
Poland	Zloty	8 353	8 353	8 353	2 924	2 924	2 924
Portugal	Euro	2 031	2 031	2 031	711	711	711
Romania	Leu	8 541	8 541	8 541	2 990	2 990	2 990
Slovak Republic	Euro	2 031	2 031	2 031	711	711	711
Slovenia	Euro	2 031	2 031	2 031	711	711	711
Spain	Euro	2 031	2 031	2 031	711	711	711
Sweden	Swedish Krona	22 106	22 106	22 106	7 736	7 736	7 736
Switzerland	Swiss Franc	3 576	3 349	3 014	1 521	1 420	1 055
United Kingdom	Pound Sterling	1 837	1 837	1 837	643	643	643
United States	United States Dollar	2 686	2 686	2 686	940	940	940

Annex V
Education grant entitlement
as of 1 January 2009

<i>Country/zone</i>	<i>Currency</i>	<i>Maximum admissible educational expenses/maximum grant for disabled children</i>	<i>Maximum education grant</i>	<i>Flat sum for boarding expenses when not provided</i>	<i>For staff members at duty stations where adequate primary and secondary educational facilities do not exist: flat sum/ceiling for boarding expenses</i>
Austria	Euro	16 719	12 539	3 709	5 564
Belgium	Euro	15 458	11 593	3 452	5 178
Denmark	Danish krone	108 147	81 110	26 219	39 329
France ^{a/}	Euro ^{a/}	10 263	7 697	2 995	4 493
Germany	Euro	18 993	14 245	4 179	6 269
Ireland	Euro	17 045	12 784	3 112	4 668
Italy	Euro	18 936	14 202	3 128	4 692
Japan	Yen	2 324 131	1 743 098	607 703	911 555
Netherlands	Euro	16 521	12 391	3 844	5 766
Spain	Euro	15 139	11 354	3 153	4 730
Sweden	Swedish krona	157 950	118 462	24 653	36 980
Switzerland	Swiss franc	28 749	21 562	5 458	8 187
United Kingdom	Pound Sterling	22 674	17 005	3 488	5 232
US\$ in the United States	United States dollar	39 096	29 322	5 777	8 666
US\$ outside the United States) ^{b/}	United States dollar	19 311	14 484	3 655	5 483

^{a/} Except for the following schools where the US\$ in the United States levels will be applied: American School of Paris; American University of Paris; British School of Paris; European Management School of Lyon; International School of Paris, Marymount School of Paris, The Ecole active Bilingue Victor Hugo and Ecole active bilingue Jeanine Manuel.

^{b/} Includes Finland, which will no longer be tracked as a separate zone.

Annex VI

Amounts of hardship, mobility and non-removal allowance

Table 1

<i>HARDSHIP ALLOWANCE</i> <i>(Annual amounts in United States dollars)</i>						
Group 1 (P-1 to P-3)			Group 2 (P-4 to P-5)		Group 3 (D-1 and above)	
Duty station	Dependency status	Single status	Dependency Status	Single status	Dependency status	Single status
H	-	-	-	-	-	-
A	-	-	-	-	-	-
B	5 670	4 250	6 800	5 100	7 940	5 950
C	10 210	7 650	12 470	9 360	14 740	11 060
D	13 610	10 210	15 880	11 910	18 140	13 610
E	17 010	12 760	20 410	15 310	22 680	17 010

Table 2

<i>MOBILITY ALLOWANCE</i> <i>(Annual amounts in United States dollars)</i> <i>Group 1 (P-1 to P-3) dependency status</i>				
Duty station category	Number of Assignments			
	1	2 – 3	4 - 5- 6	7 +
H	-	-	2 630	3 290
A	-	6 960	9 400	12 690
B	-	6 960	9 400	12 690
C	-	6 960	9 400	12 690
D	-	6 960	9 400	12 690
E	-	6 960	9 400	12 690

Table 3

MOBILITY ALLOWANCE <i>(Annual amounts in United States dollars)</i> Group 1 (P-1to P-3) single status				
Duty station category	Number of Assignments			
	1	2 – 3	4 - 5 - 6	7 +
H	-	-	1 970	2 460
A	-	5 220	7 060	9 520
B	-	5 220	7 060	9 520
C	-	5 220	7 060	9 520
D	-	5 220	7 060	9 520
E	-	5 220	7 060	9 520

Table 4

MOBILITY ALLOWANCE <i>(Annual amounts in United States dollars)</i> Group 2 (P-4 and P-5) dependency status				
Duty station category	Number of Assignments			
	1	2 – 3	4 - 5 - 6	7 +
H	-	-	2 990	3 740
A	-	8 000	10 800	14 580
B	-	8 000	10 800	14 580
C	-	8 000	10 800	14 580
D	-	8 000	10 800	14 580
E	-	8 000	10 800	14 580

Table 5

MOBILITY ALLOWANCE <i>(Annual amounts in United States dollars)</i> Group 2 (P-4 and P-5) single status				
Duty station category	Number of Assignments			
	1	2 – 3	4 - 5 - 6	7 +
H	-	-	2 250	2 800
A	-	6 010	8 110	10 940
B	-	6 010	8 110	10 940
C	-	6 010	8 110	10 940
D	-	6 010	8 110	10 940
E	-	6 010	8 110	10 940

Table 6

MOBILITY ALLOWANCE <i>(Annual amounts in United States dollars)</i> Group 3 (D-1 and above) dependency status				
Duty station category	Number of Assignments			
	1	2 – 3	4 - 5 - 6	7 +
H	-	-	3 360	4 200
A	-	9 040	12 210	16 490
B	-	9 040	12 210	16 490
C	-	9 040	12 210	16 490
D	-	9 040	12 210	16 490
E	-	9 040	12 210	16 490

Table 7

MOBILITY ALLOWANCE <i>(Annual amounts in United States dollars)</i> <i>Group 3 (D-1 and above) single status</i>				
Duty station category	Number of Assignments			
	1	2 – 3	4 -5 -6	7 +
H	-	-	2 520	3 150
A	-	6 780	9 160	12 360
B	-	6 780	9 160	12 360
C	-	6 780	9 160	12 360
D	-	6 780	9 160	12 360
E	-	6 780	9 160	12 360

Table 8

NON-REMOVAL ALLOWANCE <i>(Annual amounts in United States dollars)</i>						
Group 1 (P-1 to P-3)			Group 2 (P-4 to P-5)		Group 3 (D-1 and above)	
Duty station	Dependency status	Single status	Dependency Status	Single status	Dependency status	Single status
H	2 100	1 580	2 630	1 970	3 150	2 360
A	2 100	1 580	2 630	1 970	3 150	2 360
B	2 100	1 580	2 630	1 970	3 150	2 360
C	2 100	1 580	2 630	1 970	3 150	2 360
D	2 100	1 580	2 630	1 970	3 150	2 360
E	2 100	1 580	2 630	1 970	3 150	2 360

Annex VII

Structure of the assignment grant

DAILY SUBSISTENCE ALLOWANCE (DSA) PORTION		
	FIELD DUTY STATIONS (A - E)	HQ DUTY STATIONS (H)
FOR BOTH REMOVAL AND NON-REMOVAL CASES	30 DAYS DSA plus 30 days at half the applicable DSA rate for each eligible family member for whom travel has been paid by the organization	30 DAYS DSA plus 30 days at half the applicable DSA rate for each eligible family member for whom travel has been paid by the organization
PLUS		
LUMP-SUM PORTION		
	FIELD DUTY STATIONS (A - E)	HQ DUTY STATIONS (H)
FOR NON-REMOVAL CASES	For assignments of one year or more, but less than three years, one month's lump sum is payable	One month's lump sum
	For assignments which are expected to be of a duration of three years or more, two months' lump sum is payable	
	If an assignment of less than three years' duration is subsequently extended to three years or more, a second one month's lump sum is payable at the beginning of the third year	
FOR FULL REMOVAL CASES	One month's lump sum	No lump sum is payable

Annex VII (continued)

Examples of the calculation of assignment grant

(for a staff member at P-4, step VI with
two recognized accompanying dependants)

Example A

Parameters: Staff member assigned to an "H" duty station with full removal entitlement, for a period of two years

Level of DSA: \$120 per day

DSA portion:	30 x \$120 for staff member	=		\$ 3,600
	30 x \$60 for each dependant	=	\$1,800 x 2	\$ 3,600
	Total	=		\$ 7,200

Lump-sum portion: No lump-sum payable

Example B

Parameters: Staff member is assigned to a field duty station (A - E) for a period of two years with limited shipment of personal effects

Level of DSA: \$100 per day

DSA portion:	30 x \$100 for staff member	=		\$ 3,000
	30 x \$50 for each dependant	=	\$1,500 x 2	\$ 3,000
	Total	=		\$ 6,000

Lump-sum portion: One month of net remuneration at dependency rate at the duty station. In the case of net remuneration of \$72,000 per year, one month (\$72,000)/12) = \$ 6,000

Total assignment grant payable =

DSA portion	\$ 6,000		
	+		
Lump sum	\$ 6,000		\$12,000

If the assignment is extended to three years or more, a second one-month lump sum is payable at the beginning of the third year. (The amount of this will differ slightly from the original lump-sum payment, as it will reflect any intervening changes in the staff member's grade, step or dependency status.)

Annex VIII

Removal and shipment entitlements

Personal effects (including weight or volume of packing but excluding crating and lift vans) transported by the most economical means when there is no full removal entitlement:

- (a) Staff member - 1,000 kg (220 cu ft);
- (b) First family member - 500 kg (110 cu ft);
- (c) Each additional family member - 300 kg (66 cu ft).

Staff in some cases may opt for shipment by air on the basis of 50 per cent of full weight or volume.

Household goods and personal effects (inclusive of packing and lift vans) transported by most economical means when there is an entitlement to full removal:

- (a) Staff members without dependants - 4,890 kg (1,080 cu ft);
- (b) Staff member with dependants - 8,150 kg (1,800 cu ft).

Staff may be granted a small advance shipment, usually by air, within their overall entitlement also on the basis of 1 kg by air being equivalent to 2 kg by the most economical means.

Home leave, family-visit or education grant travel (personal baggage)

- (a) Per person for each journey - 50 kg by surface or 25 kg by air freight. If the full entitlement is not utilized for any one section of the travel, the unused portion may be used to supplement the normal entitlement for the other section of the travel;
- (b) Per child, in conjunction with education grant travel on first outward journey to, or the final return journey from an educational institution - 200 kg by surface.

Annex IX

Repatriation grant

The amount of the grant is proportional to the length of service with the organization, as follows: ^{1/}

<i>Years of continuous service away from home country</i>	<i>Staff member with a spouse or dependent child at time of separation</i> ^{2/ 3/}	<i>Staff member with neither a spouse nor a dependent child at time of separation</i>	
		<i>Professional and higher categories</i> ^{2/}	<i>General Service</i> ^{3/}
1	4	3	2
2	8	5	4
3	10	6	5
4	12	7	6
5	14	8	7
6	16	9	8
7	18	10	9
8	20	11	10
9	22	13	11
10	24	14	12
11	26	15	13
12 or more	28	16	14

^{1/} There may be slight variations among organizations of the common system; the scale shown above is that of the United Nations.

^{2/} For Professional and Field Service staff: weeks of gross salary less staff assessment

^{3/} For General Service staff: weeks of pensionable remuneration less staff assessment

Annex X

Termination indemnity

The basic schedule of termination indemnity is as follows: ^{1/}

<i>Months of gross salary less staff assessment where applicable ^{2/} or months of pensionable remuneration less staff assessment where applicable ^{3/}</i>			
<i>Completed years of service</i>	<i>Career appointments</i>	<i>Temporary appointments which are not for a fixed term</i>	<i>Appointments for a fixed-term exceeding six months</i>
Less than 1	Not applicable	Nil	One week for each month of uncompleted service subject to a minimum of six weeks and a maximum of three months indemnity pay
1	Not applicable	1	
2	3	1	
3	3	2	
4	4	3	
5	5	4	
6	6	5	
7	7	6	5
8	8	7	7
9	9	9	9
10	9.5	9.5	9.5
11	10	10	10
12	10.5	10.5	10.5
13	11	11	11
14	11.5	11.5	11.5
15 or more	12	12	12

^{1/} There may be variations among common system organizations; the scale shown above is that of the United Nations.

^{2/} For Professional and Field Service staff.

^{3/} For General Service staff

Annex XI

Pensionable remuneration for staff in the Professional and higher categories

(in United States dollars - effective 1 August 2008)

Level	S T E P S														
	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
USG	287 872														
ASG	266 074														
D-2	221 246	226 277	231 304	236 327	241 354	246 380									
D-1	201 097	205 222	209 346	213 461	217 585	221 913	226 333	230 751	235 162						
P-5	167 337	170 844	174 349	177 860	181 366	184 873	188 377	191 889	195 394	198 901	202 410	205 925	209 684		
P-4	136 592	139 973	143 346	146 721	150 104	153 476	156 853	160 234	163 608	166 982	170 356	173 745	177 116	180 493	183 872
P-3	112 262	115 131	117 995	120 856	123 726	126 590	129 455	132 324	135 323	138 458	141 590	144 720	147 855	150 986	154 119
P-2	92 100	94 669	97 227	99 791	102 354	104 916	107 478	110 038	112 604	115 167	117 727	120 292			
P-1	71 718	74 186	76 648	79 109	81 574	84 034	86 502	88 961	91 425	93 887					

Annex XII

Common scale of staff assessment used in conjunction with pensionable remuneration

Effective 1 January 1997

Total assessable payment per year <i>(Untied States dollars)</i>	Staff assessment rates used in conjunction with pensionable remuneration (percentage)	
	Dependency staff assessment rates for application to Professional and higher categories	Single staff assessment rates for application to General Service and related categories
Up to \$20 000	11	19
\$20 001 to \$40 000	18	23
\$40 001 to \$60 000	25	26
\$60 001 and above	30	31

Annex XIII

**Non-resident's allowance for General Service staff
in receipt of the allowance prior to September 1983**

	Amount <i>(per year in United States dollars)</i>
Single staff member	2 400
Staff member with dependants	3 000

Duty stations where the non-resident's allowance may be paid:

Abu Dhabi	Brazzaville	Lusaka
Accra	Cotonou	Manila
Addis Ababa	Dhaka	Maseru
Alexandria	Kabul	Mogadiscio
Baghdad	Kathmandu	Nairobi
Bamako	Kinshasa	Ouagadougou
Beijing	Lagos	Port Moresby
		Yaounde