

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 current version was prepared upon the completion of the comprehensive review of the compensation package for the Professional and higher categories in 2015. The ICSC is reviewing the packages for other categories of staff. Therefore, some changes may be introduced to those elements applicable to the latter categories. Any revision will be reflected in a next version of the booklet.

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 regulations, rules 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 regulations and rules 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 almost 100,000 staff members serving at over 800 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 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 base 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 net base/floor salary is used to calculate the amounts of post adjustment/cost-of-living multiplier (see section I.D). For each 1 per cent cost-of-living differential indicated by the post adjustment multiplier, 1 per cent of net base/floor salary is added to the base salary. The net 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).

Staff assessment: Staff assessment is a form of internal tax administered by the organizations in order to provide the required amount of funds for the payment of taxes on United Nations salaries. United Nations salaries are set in reference to the net salary of the comparator. Gross salaries are then derived from net, by the application in reverse of a staff assessment scale. Therefore, the rate of staff assessment and gross salary may fluctuate depending on the funds available in the Tax Equalization Fund, without impacting the staff member's net salary. The net salary is 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. For grades P1-P5 increments are granted annually up to step VII, and biennially thereafter. For the D-1 level, increments are granted annually up to Step IV and every other year thereafter. At the D-2 level, all steps are granted biennially.

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 conducts a periodic study to identify the Member State which has the highest pay levels for their national civil service, and also lends itself to comparison with the United Nations given its size and structure. The federal civil service of the United States of America has to date served as the comparator, i.e. Member State with 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.).

The United Nations net remuneration (net base salary plus applicable post adjustment) for each grade P-1 to D-2 in New York, 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 attract and retain staff from all countries including the comparator, and to compensate for specific elements relating to expatriate service including limited stability of employment and promotion prospects. An adjustment to account for the difference in the 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 remains close to the desirable midpoint. Action by the Commission is taken through the operation of the post adjustment system when the trigger levels of 113 or 117 are breached.

D. Post adjustment

The post adjustment system is designed to ensure that remuneration levels of Professional staff have the same purchasing power at all duty stations. As the cost of living varies significantly across duty stations, net remuneration for staff in the professional and higher categories are set at different levels at each duty station so as to compensate for these 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 in 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 net remuneration levels, while those which are less expensive than New York have lower post adjustment indices and lower net remuneration levels 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 regularly to reflect changes due to inflation (local consumer price index (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 (multipliers) which directly determine net remuneration levels (base/floor salary 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 a duty station. One multiplier point is equal to 1 per cent of net base/floor salary. Consequently, a multiplier of 10.0 results in a post adjustment payment equal to 10 per cent of net base/floor salary. The multiplier is expressed with only one digit after the decimal point. The approved methodology for updating post adjustment classifications differ between hard and soft-currency duty stations. For hard-currency duty stations, referred to as Group I 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 the post adjustment classifications. For other (soft-currency) duty stations, referred to as Group II duty stations, the post adjustment classifications are 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 the 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. Furthermore, there is an important distinction to be drawn between the base/floor salary scale and the actual net remuneration 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 remuneration levels payable in New York normally consist of two elements: base/floor salary and a post adjustment element. The level of New York remuneration, like other duty stations, is normally adjusted to account for movements in the cost-of-living at the duty station, provided it remains within the established range of the margin, while the level of base/floor salaries is adjusted to account for movements in the comparator civil service 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 described in greater detail, in a booklet issued by ICSC entitled *THE POST ADJUSTMENT SYSTEM. Methodology for Compilation of the Post Adjustment Index and Operational Rules for Determination of the Post Adjustment Multiplier*. [Post Adjustment Booklet](#)

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 incurred when serving in various duty stations.

The post adjustment index of a duty station includes a housing element calculated on the basis of average rents paid by international staff serving 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 if, for reasons beyond their control, 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, either a rental subsidy or a rental deduction is applicable; these are described below.

Rental subsidies: A subsidy may be paid when a staff member's rent exceeds a so-called rental threshold (percentage of his/her net remuneration). 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. 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 residential rents are excessively high, this limit may be waived.

Rental subsidy applications submitted by the staff member 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 the norm.

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

Rental deductions: Staff members are occasionally provided with housing by a host government, agency or organization at rents substantially below the average included in the calculation of 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 paid for a specific, temporary period and is non-pensionable. 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 a dependent spouse allowance, a single parent allowance, a children's allowance or a secondary dependant's allowance.

The dependent spouse allowance is payable at a rate of six per cent of net remuneration, i.e. net base/floor salary plus post adjustment, to eligible staff members whose spouse's annual earnings does not exceed an established limit. Staff members who are single parents, and who provide main and continuous support for their dependent children, are paid an allowance in respect of the first dependent child. This allowance is also set at the level of six per cent of net remuneration and is provided in lieu of the children's allowance normally payable in respect of the first dependent child.

Children's allowances in the form of a flat amount per child are available to all eligible staff as a social benefit. Effective 1 January 2011, 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 \$2,929, is converted to local currency using the official United Nations exchange rate as at the month of promulgation.

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.

Where there is no recognized dependent spouse, 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 dependant's allowance. Based on the existing methodology, the revised secondary dependant's allowance is set at 35 per cent of the children's allowance, and currently amounts to a flat amount of US\$1,025.

Annex IV provides the current rates of the children's and secondary dependant's allowances.

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 their dependent children in full-time attendance at an educational institution. The grant is payable up to the end of the school year in which the child completes four years of post-secondary studies or attains a first post-secondary

degree, whichever comes first, subject to the upper age limit of 25 years.

As of the school year in effect on 1 January 2018, the amount of the grant is calculated according to a global sliding scale of reimbursement of admissible expenses, which comprise tuition (including mother tongue tuition) and enrolment-related fees. The grant may also include assistance with boarding expenses at the primary and secondary level. Annex V provides the amount brackets and reimbursement rates as well as an example of the calculation of a grant amount.

For staff serving in A to E duty stations¹ whose children are in a boarding school at the primary or secondary level outside the duty station, financial assistance for boarding costs may be provided in the flat amount of \$5,000, payable in addition to the reimbursement of the expenses mentioned above. In exceptional cases, financial assistance for boarding may also be granted to staff serving at category H duty stations, at the discretion of the executive head of each common system member organization.

Staff eligible for financial assistance for boarding, are also entitled to travel expenses for the child for one return journey each academic year between the educational institution and the duty station. 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 an education grant, they may, to ease the transition, continue to receive the grant for the balance of the school year.

J. Children with disabilities

Special assistance is available to staff who have dependent children with disabilities. The children's allowance is twice the usual amount as shown in annex IV. The amount of the special education grant is subject to the overall maximum amount set as the upper limit of the top bracket of the applicable global scale, shown in annex V. For staff who are eligible for boarding assistance, the maximum amount of the grant is increased to the upper limit plus the flat amount equivalent to the financial assistance for boarding under the regular education grant. The special education grant provides reimbursement at a rate of 100 percent of all admissible expenses including boarding, up to the established maximum amount. There are also provisions, applicable at the discretion of the executive head of each organization, in respect of medical and travel expenses.

II. TRAVEL, MOBILITY AND RELOCATION 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

¹ All duty stations are categorized into one of six categories. H locations are either at headquarters and other similarly designated locations where the United Nations has no development/humanitarian assistance programmes, or in member countries of the European Union. Other duty stations are rated on a scale, from A to E, reflecting the difficulty of working and living conditions, with A being the least and E the most difficult. (Additional information on duty station categorization is found in *A Guide to the Mobility and Hardship Scheme and Related Arrangements* [M & H Guide](#))

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.

In some organizations, United Nations officials other than staff who are at a rank equivalent to Assistant Secretary-General or above, and the Director's level may 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

Most of the United Nations organizations' work is done in the field and often in countries where living and working conditions are difficult. The mobility, hardship and related arrangements are intended to encourage geographic mobility and to compensate for hardship incurred in difficult duty stations.

1. Hardship allowance

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 the hardship allowance).

The hardship allowance aims to compensate staff for difficult living conditions at these duty stations. The allowance is payable to internationally recruited staff serving at duty stations B, C, D and E category duty stations as from their first assignment. It is not payable to locally recruited staff, internationally recruited staff serving in H or A duty stations, staff on official business travel and in receipt of DSA, United Nations Volunteers, consultants, or contractors under Special Service Agreements (SSA).

2. Mobility incentive

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.

The mobility incentive aims to encourage movement of internationally recruited staff and is payable as of the second assignment of one year or more in the Professional and higher categories at A to E duty stations, provided the staff member has served for five consecutive years in the United Nations system. The mobility incentive is increased by 25 per cent upon the fourth assignment, and by a further 25 per cent upon the seventh assignment, after which it continues to be paid at the rate of the seventh assignment (see annex VI, table 2 for amounts of the mobility incentive). After five consecutive years at the same duty station, the mobility incentive is discontinued.

The incentive is not payable to locally recruited staff, internationally recruited staff serving in H duty stations, 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.

3. Non-family service allowance

The non-family service allowance is provided as an incentive for staff to undertake assignments at non-family locations and to recognize the increased level of financial and psychological hardship incurred by involuntary separation from their families, including additional service related costs. The non-family service allowance is paid in addition to the hardship allowance.

The allowance is payable to internationally recruited staff serving at duty stations designated by ICSC as non-family, as from their first assignment. It is not payable to locally recruited staff, internationally recruited staff serving in duty stations not designated as non-family, staff on official business travel and in receipt of DSA, United Nations Volunteers, consultants, or contractors under Special Service Agreements (SSA).

The Chairman of ICSC has the delegated authority to designate a duty station as non-family. The amount of the allowance varies according to the staff member's family status (see annex VI, table 3 for amounts of the non-family service allowance).

C. Danger pay

Danger pay is a special allowance payable to internationally and locally recruited staff who are required to work in locations where very dangerous conditions prevail. The allowance may be paid under the following conditions:

- At duty stations where United Nations staff, by virtue of their association with or employment by an organization of the United Nations common system are clearly, persistently and directly targeted, or where United Nations premises are clearly, persistently and directly targeted, thus presenting an imminent and constant threat to staff and activities;
- At duty stations where United Nations staff or premises are at high risk of becoming

collateral damage in a war or active armed conflict;

- In non-protected environments where medical staff are specifically at risk to their lives when deployed to deal with public health emergencies as declared by the World Health Organization.

Danger pay is normally approved for periods of up to three consecutive months at a time and discontinued when dangerous conditions are deemed to have abated. (See annex VI, table 4 for amounts of danger pay)

D. Settling-in grant

A settling-in 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 accompanying eligible family member for whom travel expenses to the duty station have been paid by the organization. The lump-sum portion consists of one month's net remuneration at the duty station of assignment. The structure of the settling-in grant is summarized in annex VII, together with an example of the calculation of the grant.

E. Removal and shipment costs

Expenses incurred for the removal of household goods or a smaller shipment of personal effects is normally provided by the employing organization as either:

1. Full removal of household goods managed by the organization up to a standard 20-foot container for single staff and a 40-foot container for staff with eligible family members, regardless of the weight of household goods, via the most cost-effective route and mode of transportation;
2. Full removal of household goods managed by the staff member up to the established entitlement, the cost of which is reimbursed by the organization upon presentation of an invoice; or
3. Partial removal of household goods and personal effects within an appropriate entitlement according to circumstances, including for appointments of less than two years, reassignments within the same country or mission area, and moves between non-family duty stations.

In lieu of full or partial removal, a lump-sum option may be established by organizations based on a percentage of the actual cost of shipments. The lump-sum amount should not exceed \$18,000 in the case of full removal for staff with eligible family members.

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.

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.

As a transitional measure, only staff who moved before the implementation date of the new compensation package and were in receipt of the non-removal allowance will continue to receive payment of the allowance for up to five years at the same duty station or until he/she moves to another duty station whichever comes first.

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, and their spouse and dependent children when installed at the duty station. 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 may be 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 category D and E duty stations that do not fall under the rest and recuperation framework.

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 a minimum period of time has elapsed since return from home leave (see also section XIV below). Travel expenses may be paid for travel 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 appointed for one year or longer, 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

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

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, a staff member has annual leave which he/she has been unable to use 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 for staff members with appointments of one year or longer.

B. Repatriation grant

A repatriation grant is an earned service benefit available to internationally recruited staff members and payable on separation 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. Eligibility to the grant is restricted to staff with a minimum of five years of expatriate service and 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. 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).

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 for amounts payable).

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 for the General Service and related categories was promulgated in 2010. The introduction of this standard provides a consistent framework for comparisons with the external market by allowing for the establishment of standard benchmark job descriptions.

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 and traveled by the organization 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 VI.J below).

B. Level of salaries

General Service staff are recruited to serve at the same duty station and are not subject to geographic mobility. 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 a move towards a seven-grade level structure system-wide. 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 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. While official languages may vary somewhat by organization, they 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 equivalent to 2.5 per cent of the local salary scale midpoint is payable. A higher amount is payable where warranted by local practice. The number of children for whom the allowance is payable is restricted to a maximum of six. The allowance for a child with disabilities 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. Children with disabilities

The special education grant is also available to locally recruited staff who have dependent children with disabilities.

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 incentive 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 scheme: 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-resident 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 non-local General Service staff.

VII. TRAVEL AND RELOCATION

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 incentive, hardship allowance, settling-in grant, travel expenses and costs of removal of household or personal 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. 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.

B. 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.

C. 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.

D. End-of-service grant

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

E. 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 operations and special political missions. Certain other organizations in the common system also use this category for the employment of specialized staff at field offices.

Staff in this category perform administrative, technical, logistics, supply, security and other support functions. They are internationally recruited and entitled to a range of international benefits. They often serve under difficult and dangerous circumstances.

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 incentive, hardship and non-family service 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. 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 incentive and hardship allowance are 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 when rest and recuperation breaks are not provided. 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.

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 2018)

| Level | | I | II | III | IV | V | VI | VII | VIII | IX | X | XI | XII | XIII |
|------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| USG | Gross | 194,329 | | | | | | | | | | | | |
| | Net | 143,757 | | | | | | | | | | | | |
| ASG | Gross | 176,292 | | | | | | | | | | | | |
| | Net | 131,853 | | | | | | | | | | | | |
| D-2 | Gross | 140,984 | 144,059 | 147,133 | 150,223 | 153,488 | 156,750 | 160,011 | 163,273 | 166,535 | 169,795 | | | |
| | Net | 108,189 | 110,341 | 112,493 | 114,647 | 116,802 | 118,955 | 121,107 | 123,260 | 125,413 | 127,565 | | | |
| D-1 | Gross | 126,150 | 128,851 | 131,554 | 134,257 | 136,951 | 139,654 | 142,356 | 145,053 | 147,757 | 150,483 | 153,347 | 156,209 | 159,074 |
| | Net | 97,805 | 99,696 | 101,588 | 103,480 | 105,366 | 107,258 | 109,149 | 111,037 | 112,930 | 114,819 | 116,709 | 118,598 | 120,489 |
| P-5 | Gross | 108,633 | 110,930 | 113,230 | 115,524 | 117,824 | 120,119 | 122,420 | 124,716 | 127,013 | 129,310 | 131,609 | 133,903 | 136,203 |
| | Net | 85,543 | 87,151 | 88,761 | 90,367 | 91,977 | 93,583 | 95,194 | 96,801 | 98,409 | 100,017 | 101,626 | 103,232 | 104,842 |
| P-4 | Gross | 89,253 | 91,295 | 93,337 | 95,379 | 97,421 | 99,462 | 101,636 | 103,853 | 106,069 | 108,284 | 110,506 | 112,717 | 114,936 |
| | Net | 71,332 | 72,884 | 74,436 | 75,988 | 77,540 | 79,091 | 80,645 | 82,197 | 83,748 | 85,299 | 86,854 | 88,402 | 89,955 |
| P-3 | Gross | 73,225 | 75,114 | 77,005 | 78,893 | 80,784 | 82,674 | 84,563 | 86,457 | 88,345 | 90,234 | 92,128 | 94,016 | 95,908 |
| | Net | 59,151 | 60,587 | 62,024 | 63,459 | 64,896 | 66,332 | 67,768 | 69,207 | 70,642 | 72,078 | 73,517 | 74,952 | 76,390 |
| P-2 | Gross | 56,542 | 58,233 | 59,922 | 61,612 | 63,304 | 64,996 | 66,688 | 68,375 | 70,067 | 71,757 | 73,446 | 75,139 | 76,828 |
| | Net | 46,472 | 47,757 | 49,041 | 50,325 | 51,611 | 52,897 | 54,183 | 55,465 | 56,751 | 58,035 | 59,319 | 60,606 | 61,889 |
| P-1 | Gross | 43,792 | 45,106 | 46,419 | 47,734 | 49,046 | 50,395 | 51,829 | 53,264 | 54,699 | 56,134 | 57,568 | 59,001 | 60,437 |
| | Net | 36,347 | 37,438 | 38,528 | 39,619 | 40,708 | 41,800 | 42,890 | 43,981 | 45,071 | 46,162 | 47,252 | 48,341 | 49,432 |

Abbreviations: USG, Under-Secretary-General; ASG, Assistant Secretary-General.

Note: Shaded steps will be granted biennially.

Annex I (continued)

Staff assessment rates for Professional and higher categories

| Assessable income <i>(United States dollars)</i> | Assessment rate <i>(percentage)</i> |
|---|--|
| First 50,000 | 17 |
| Next 50,000 | 24 |
| Next 50,000 | 30 |
| Remaining assessable amounts | 34 |

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
(all figures in United States dollars)

| Method | Duty station A | Duty station B | Duty station C ^{1/} |
|--|-----------------------|-----------------------|-------------------------------------|
| (a) Net base/floor salary | 78,331 | 78,331 | 78,331 |
| (b) Post adjustment multiplier | 63.2 | 26 | 0 |
| (c) Post adjustment = (a) x (b) / 100 | 49,505 | 20,366 | 0 |
| (d) Net remuneration = (a) + (c) | 127,836 | 98,697 | 78,331 |

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

Annex III

Example of rental subsidy calculation

A. Parameters

- Percentage threshold for duty station = 30
- 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 = \$3,500
- Maximum subsidy (= 40 per cent of monthly rent) = \$1,400

B. Determination of whether subsidy is payable

1. Determine threshold rent (monthly net remuneration) = salary x threshold percentage
= \$10,842 x 30 per cent
= \$3,253

2. Compare monthly rent to threshold rent --> \$3,500: \$3,253

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

If it is higher --> use difference to calculate subsidy, i.e. \$247

C. Calculation of subsidy

1. Determine amount of rent in excess of threshold: \$247

2. Apply the applicable percentage difference to the excess:

$$\$247 \times 80 \text{ per cent} = \$198$$

3. Compare this amount with the maximum subsidy payable:

$$\$198 \text{ vs. } \$1,400$$

4. Subsidy = lower of the two amounts, i.e. \$198 per month

* In the above example, rental subsidy is calculated for a P-4, step VI staff member without dependants, based in New York, as of November 2017, for which the post adjustment multiplier (PAM) is equal to 66.1.

Annex IV

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

Effective 1 January 2011

| <i>Country</i> | <i>Currency</i> | <i>Children's allowance</i> | <i>Secondary dependant's allowance</i> |
|------------------|----------------------|-----------------------------|--|
| Australia | Australian Dollar | 2 888 | 1 011 |
| Austria | Euro | 2 229 | 780 |
| Belgium | Euro | 2 229 | 780 |
| Bulgaria | Lev | 4 358 | 1 525 |
| Canada | Canadian Dollar | 2 929 | 1 025 |
| Cyprus | Euro | 2 229 | 780 |
| Czech Republic | Czech Koruna | 56 559 | 19 793 |
| Denmark | Danish Krone | 16 622 | 5 817 |
| Finland | Euro | 2 229 | 780 |
| France | Euro | 2 229 | 780 |
| French Guiana | Euro | 2 229 | 780 |
| Germany | Euro | 2 229 | 780 |
| Greece | Euro | 2 229 | 780 |
| China, Hong Kong | Hong Kong Dollar | 22 723 | 7 952 |
| Hungary | Forint | 623 584 | 218 223 |
| Iceland | Icelandic Krona | 339 764 | 118 900 |
| Ireland | Euro | 2 229 | 780 |
| Italy | Euro | 2 229 | 780 |
| Japan | Yen | 240 178 | 84 050 |
| Luxembourg | Euro | 2 229 | 780 |
| Malta | Euro | 2 229 | 780 |
| Monaco | Euro | 2 229 | 780 |
| Netherlands | Euro | 2 229 | 780 |
| Norway | Norwegian Krone | 17 445 | 6 105 |
| Poland | Zloty | 8 846 | 3 096 |
| Portugal | Euro | 2 229 | 780 |
| Romania | Leu | 9 549 | 3 342 |
| Slovak Republic | Euro | 2 229 | 780 |
| Slovenia | Euro | 2 229 | 780 |
| Spain | Euro | 2 229 | 780 |
| Sweden | Swedish Krona | 20 070 | 7 023 |
| Switzerland | Swiss Franc | 2 785 | 975 |
| United Kingdom | Pound Sterling | 1 898 | 664 |
| United States | United States Dollar | 2 929 | 1 025 |

* For certain locations, grandfathered amounts are in effect for staff hired before 1 January 2011.

Annex V

Education grant global sliding scale

| <i>Claim amount bracket (United States dollars)</i> | <i>Reimbursement rate (percentage)</i> |
|---|--|
| 0-11,600 | 86 |
| 11,601-17,400 | 81 |
| 17,401-23,200 | 76 |
| 23,201-29,000 | 71 |
| 29,001-34,800 | 66 |
| 34,801-40,600 | 61 |
| 40,601 and above | - |

Example of education grant calculation

If the admissible expenses amount to: \$41,000

| | |
|---|---------|
| The first \$11,600 would be reimbursed at 86% | \$9,976 |
| The next \$5,800 (beyond \$11,600) would be reimbursed at 81% | \$4,698 |
| The next \$5,800 (beyond \$17,400) would be reimbursed at 76% | \$4,408 |
| The next \$5,800 (beyond \$23,200) would be reimbursed at 71% | \$4,118 |
| The next \$5,800 (beyond \$29,000) would be reimbursed at 66% | \$3,828 |
| The next \$5,800 (beyond \$34,800) would be reimbursed at 61% | \$3,538 |
| The final balance of \$400 (beyond \$40,600) will not be reimbursed | |

The total reimbursed amount: \$30,566 (\$9,976 + \$4,698 + \$4,408 + \$4,118 + \$3,828 + \$3,538)

If the staff is also eligible for financial assistance for boarding costs for the child, he/she received an additional \$5,000.

Annex VI

Amounts of hardship allowance, mobility incentive, non-family service allowance and danger pay

Table 1

| <i>HARDSHIP ALLOWANCE</i> | | | |
|--|-----------------------------|-----------------------------|--------------------------------|
| <i>(Annual amounts in United States dollars)</i> | | | |
| Hardship category of duty station | Group 1 (P-1 to P-3) | Group 2 (P-4 to P-5) | Group 3 (D-1 and above) |
| H | - | - | - |
| A | - | - | - |
| B | 5 810 | 6 970 | 8 140 |
| C | 10 470 | 12 780 | 15 110 |
| D | 13 950 | 16 280 | 18 590 |
| E | 17 440 | 20 920 | 23 250 |

Table 2

| <i>MOBILITY INCENTIVE</i> | | | | |
|--|----------|--------------|-----------------|------------|
| <i>(Annual amounts in United States dollars)</i> | | | | |
| <i>(A to E duty stations)</i> | | | | |
| <i>Number of Assignments</i> | | | | |
| Grade | 1 | 2 – 3 | 4 - 5- 6 | 7 + |
| P-1 to P-3 | - | 6 500 | 8 125 | 9 750 |
| P-4 and P-5 | - | 8 125 | 10 156 | 12 188 |
| D-1 and above | - | 9 750 | 12 188 | 14 625 |

Annex VI (continued)

Table 3

| <i>NON FAMILY SERVICE ALLOWANCE</i> <i>(Annual amounts in United States dollars)</i> | |
|--|---------------|
| Family status | Amount |
| Staff with eligible dependents | 19 800 |
| Staff with no dependents | 7 500 |

Table 4

| <i>DANGER PAY</i> <i>(Monthly amounts)</i> | |
|--|--|
| Staff | Amount |
| Internationally recruited staff | USD 1 600 |
| Locally recruited staff | 30 per cent of the net mid-point of the applicable 2012 General Service local salary scale, divided by 12 |

Annex VII

Structure of the settling-in grant

| | |
|---|--|
| DAILY SUBSISTENCE ALLOWANCE (DSA) PORTION | |
| | ALL DUTY STATIONS (H, A - E) |
| FOR BOTH REMOVAL AND PARTIAL 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 |
| PLUS | |
| LUMP-SUM PORTION | |
| | ALL DUTY STATIONS (H, A - E) |
| FOR BOTH REMOVAL AND PARTIAL REMOVAL CASES | One month's net base salary plus post adjustment at the duty station of assignment |

Annex VII (continued)

Example of the calculation of settling-in grant

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

Example A

Parameters: Staff member assigned to a duty station 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: One month of net remuneration at the assigned 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 | \$ 7,200 | |
| + | | |
| Lump sum | \$ 6,000 | \$13,200 |

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 – a standard 20 foot container;
- (b) Staff member with dependants – a standard 40 foot container.

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> | <i>Staff member with neither a spouse nor a dependent child at time of separation</i> | |
|---|--|---|------------------------|
| | | <i>Professional and higher categories</i> | <i>General Service</i> |
| Weeks of gross salary less staff assessment, where applicable | | | |
| 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.

Annex X

Termination indemnity

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

| <i>Completed years of service</i> | <i>Months of gross salary, less staff assessment, where applicable</i> | | | |
|-----------------------------------|--|--|--------------------------------|------|
| | <i>Temporary appointments exceeding six months</i> | <i>Fixed-term appointments</i> | <i>Continuing appointments</i> | |
| Less than 1 | One week for each month of uncompleted service subject to a minimum of six weeks' and a maximum of three months' indemnity pay | One week for each month of uncompleted service subject to a minimum of six weeks' and a maximum of three months' indemnity pay | Not applicable | |
| 1 | | | Not applicable | |
| 2 | | | 3 | |
| 3 | | | 3 | |
| 4 | | | 4 | |
| 5 | | | 5 | |
| 6 | | | 3 | 6 |
| 7 | | | 5 | 7 |
| 8 | | | 7 | 8 |
| 9 | | | Not applicable | 9 |
| 10 | | | 9.5 | 9.5 |
| 11 | | | 10 | 10 |
| 12 | | | 10.5 | 10.5 |
| 13 | | | 11 | 11 |
| 14 | 11.5 | 11.5 | | |
| 15 or more | 12 | 12 | | |

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

Annex XI

Pensionable remuneration for staff in the Professional and higher categories (in United States dollars - effective 1 February 2018)

| Level | STEPS | | | | | | | | | | | | |
|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | I | II | III | IV | V | VI | VII | VIII | IX | X | XI | XII | XIII |
| USG | 311,276 | | | | | | | | | | | | |
| ASG | 287,705 | | | | | | | | | | | | |
| D-2 | 233,802 | 239,233 | 244,671 | 250,109 | 255,540 | 260,976 | 266,410 | 271,845 | 277,278 | 282,711 | | | |
| D-1 | 207,980 | 212,583 | 217,446 | 221,906 | 226,365 | 230,815 | 235,274 | 239,953 | 244,733 | 249,511 | 254,281 | 258,586 | 263,184 |
| P-5 | 180,942 | 184,732 | 188,523 | 192,321 | 196,110 | 199,903 | 203,692 | 207,489 | 211,279 | 215,072 | 218,864 | 222,666 | 226,731 |
| P-4 | 147,697 | 151,352 | 154,999 | 158,648 | 162,307 | 165,953 | 169,606 | 173,261 | 176,909 | 180,557 | 184,206 | 187,870 | 191,515 |
| P-3 | 121,389 | 124,491 | 127,589 | 130,682 | 133,785 | 136,880 | 139,979 | 143,081 | 146,324 | 149,714 | 153,101 | 156,486 | 159,875 |
| P-2 | 94,047 | 96,819 | 99,587 | 102,365 | 105,131 | 107,904 | 110,675 | 113,445 | 116,216 | 118,985 | 121,759 | 124,531 | 127,298 |
| P-1 | 72,214 | 74,566 | 76,919 | 79,270 | 81,623 | 83,975 | 86,327 | 88,679 | 91,031 | 93,384 | 95,735 | 98,087 | 100,439 |

Annex XII

**Common scale of staff assessment used in conjunction
with pensionable remuneration**

Effective 1 January 1997

| Total assessable payment per year <i>(United States dollars)</i> | Staff assessment rates used in conjunction with pensionable remuneration (percentage) | |
|--|--|---|
| | Staff assessment rates for application to Professional and higher categories | 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 |