



GENERAL ASSEMBLY

Fourth session

Item 39 of the agenda

TAX EQUALIZATION - STAFF ASSESSMENT PLAN

Resolution adopted by the General Assembly at
its 276th plenary meeting on 10 December 1949

(adopted on the report of the Fifth Committee (A/1232))

The General Assembly

Resolves that articles 1 to 7 of resolution 239 (III) A be and hereby are cancelled and superseded by the following articles:

Article 1

That for each calendar year beginning after 31 December 1948, all salaries, wages, overtime and night differential payments, cost-of-living adjustments (or differentials) and the allowance for dependent children, to whomsoever paid by the United Nations, shall be subject to an assessment on the recipient at the rates and under the terms specified in the following articles.

Notwithstanding the provisions of the preceding paragraph, the Secretary-General may, where, in special circumstances he deems it necessary and expedient, exempt from the assessment the salaries and other emoluments of staff engaged at locality rates, such as those serving missions of the United Nations or its smaller field offices.

Article 2

That all amounts payable by the United Nations in accordance with arrangements in force at 1 January 1949, other than those assessable under article 1, shall be exempt from this assessment.

Article 3

(a) That the assessment shall be calculated according to the following rates:

On assessable payments not exceeding	
4,000 dollars.	15 per cent
On the next 2,000 dollars of	
assessable payments.	20 per cent

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On the next 2,000 dollars of
assessable payments. 25 per cent

On the next 2,000 dollars of
assessable payments. 30 per cent

On the next 2,000 dollars of
assessable payments. 35 per cent

On the next 3,000 dollars of
assessable payments. 40 per cent

On all remaining assessable income. . 50 per cent

(b) In the case of a person who is not employed by the United Nations for the whole of a calendar year or in cases where there is a change in the annual rate of payments made to a staff member, the rate of assessment shall be governed by the annual rate of each such payment made to him.

Article 4

(a) That the following credits shall be deductible from the assessment computed under article 3 if claimed in writing and supported by evidence satisfactory to the Secretary-General:

(i) Two hundred dollars for a wife or a dependent husband, or 200 dollars for the dependent children of a staff member who is not entitled to credit for a wife or a dependent husband;

(ii) One hundred dollars for dependent relatives, i.e. a dependent parent, or brother or sister, or a mentally or physically incapacitated child over 16 years of age.

(b) The maximum credit under paragraph (a) (i) shall be 200 dollars, and the maximum credit under paragraph (a) (ii) shall be 100 dollars. A credit shall not be granted under both paragraph (a) (i) and paragraph (a) (ii).

(c) A separate claim for the above-mentioned credits shall be made for each year. In the year in which the circumstances giving rise to the claim first occur, the credit shall be limited to the appropriate portion of that year.

(d) Where both husband and wife are on the staff of the United Nations, a credit under paragraph (a) (ii) shall not be granted to both of them.

(e) The Secretary-General may reduce the credits provided by this article in such cases where salaries are paid at locality rates which diverge widely from the Headquarters salary scales.

Article 5

That notwithstanding article 1, relief shall be given in respect of dependent children by way of exemption from assessable income. The amount of exemption to be granted shall be the amount of the children's allowance actually paid and included under article 1 as assessable income.

Article 6

That the assessment computed under the foregoing articles shall be collected by the United Nations by withholding it from payments. No part of the assessment so collected shall be refunded because of cessation of employment during the calendar year.

Article 7

That revenue derived from the assessment shall be applied as an appropriation-in-aid of the budget.
