

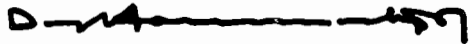
GENERAL
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SECRETARY-GENERAL'S BULLETIN

To: Members of the Staff of the United Nations

Subject: STAFF RULES - Transmittal Letter No. 10

Revised page 16 reflecting a change in paragraph (c) of Staff Regulation 3.4, as amended by resolution 1295 (XIII) of the General Assembly, is transmitted herewith.



Dag HAMMARSKJÖLD
Secretary-General

<u>Total assessable payments</u>	<u>Assessment</u>
Not exceeding \$4,000 per year	15 per cent
Next \$2,000 per year	20 per cent
" \$2,000 " "	25 per cent
" \$2,000 " "	30 per cent
" \$2,000 " "	35 per cent
" \$3,000 " "	40 per cent
Remaining assessable payments.	50 per cent

(c) 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.

(d) 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.

(e) That revenue derived from staff assessment not otherwise disposed of by specific resolution of the General Assembly shall be credited to the Tax Equalization Fund established by General Assembly resolution 973 A (X).

(f) Where a staff member is subject both to staff assessment under this plan and to national income taxation in respect of the salaries and emoluments paid to him by the United Nations, the Secretary-General is authorized to refund to him the amount of staff assessment collected from him provided that:

- (i) The amount of such refund shall in no case exceed the amount of his income taxes paid and payable in respect of his United Nations income;
- (ii) If the amount of such income taxes exceeds the amount of staff assessment, the Secretary-General may also pay to the staff member the amount of such excess;
- (iii) Payments made in accordance with the provisions of this article shall be charged to the Tax Equalization Fund.
- (iv) A payment under the conditions prescribed in the three preceding sub-paragraphs is authorized in respect of dependency benefits and post adjustments, which are not subject to staff assessment, but may be subject to national income taxation.

Dependency Benefits

Regulation 3.4

(a) Under-Secretaries and staff members in the Principal Officer and Director category or in the Professional category shall be entitled to receive dependency allowances as follows:

- (i) At \$200 per annum for a dependent wife or dependent husband and at \$300 per annum for each dependent child; or
- (ii) Where there is no dependent spouse, a single annual allowance of \$200 for either a dependent parent, a dependent brother or a dependent sister.

(b) If both husband and wife are staff members, one may claim, for dependent children, under (i) above, in which case the other may claim only under (ii) above, if otherwise entitled.

(c) With a view to avoiding duplication of benefits and in order to achieve equality between staff members who receive dependency benefits under applicable laws in the form of governmental grants and staff members who do not receive such dependency benefits, the Secretary-General shall prescribe conditions under which the dependency allowance for a child specified in (a) (i) above shall be payable only to the extent that the dependency benefits enjoyed by the staff member or his spouse under applicable laws amount to less than such a dependency allowance.

(d) Staff members whose salary rates are set by the Secretary-General under paragraph 6 or paragraph 7 of Annex I to these regulations shall be entitled to receive dependency allowances at rates and under conditions determined by the Secretary-General, due regard being given to the circumstances in the locality in which the office is located.

(e) Claims for dependency allowances shall be submitted in writing and supported by evidence satisfactory to the Secretary-General. A separate claim for dependency allowances shall be made each year.

Rule 103.18

Deductions and Contributions

(a) There shall be deducted, each pay period, from the total payments due to each staff member:

(i) staff assessment, at the rates and subject to the conditions prescribed in Regulation 3.3;

(ii) contributions to the United Nations Joint Staff Pension Fund, based on the staff member's pensionable remuneration as defined in Rule 103.16.

(b) Deductions from salaries, wages and other emoluments may also be made for the following purposes:-

(i) for contributions, other than to the United Nations Joint Staff Pension Fund, for which provision is made under these rules;

(ii) for indebtedness to the United Nations;

(iii) for indebtedness to third parties when any deduction for this purpose is authorized by the Secretary-General.

Rule 103.19

Children's Allowances

(cancelled)