

24 April 2014

### Information circular\*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

# Subject: Revised salary scales for staff in the General Service and related categories at Headquarters

1. The current procedure for effecting interim adjustments to the salary scales for staff in the General Service and related categories at Headquarters calls for an adjustment in the net salaries of such staff by 90 per cent of the movement of the consumer price index (CPI) for New York.

2. The CPI for the month of February 2014 reflects a 1.09 per cent movement over the February 2013 index. In application of the above-mentioned procedure, the net salaries of staff in the General Service, Language Teacher, Public Information Assistant, Security Service and Trades and Crafts categories will be adjusted upward by 1.0 per cent, effective 1 March 2014.

3. In view of General Assembly resolution 68/253, the current rates of dependency and language allowances will remain unchanged.

4. The revised salary scales, which are contained in the annex to the present circular, will be implemented in the end of April 2014 payroll.

<sup>\*</sup> The present circular, which cancels and supersedes circular ST/IC/2013/11 dated 4 April 2013, will be in effect until further notice.





#### 2/11 Annex

### Revised salary scales for staff in the General Service and related categories at Headquarters

### A. Salary scale for staff in the General Service category at Headquarters (United States dollars)

	Lifett	ive I March	2014									
	<u> </u>						STEPS					
Leve	l	Ι	II	III	IV	V	VI	VII	VIII	IX	X	XI
7	(Gross) (Gross pension) (Total net) (Net pension) (NPC)	73 935 70 911 56 015 56 015 0	77 030 73 795 58 151 58 151 0	80 126 76 681 60 287 60 287 0	83 222 79 566 62 423 62 423 0	86 317 82 449 64 559 64 559 0	89 413 85 336 66 695 66 695 0	92 509 88 220 68 831 68 831 0	95 604 91 107 70 967 70 967 0	98 700 93 992 73 103 73 103 0	101 796 96 877 75 239 75 239 0	104 891* 99 762* 77 375* 77 375* 0*
6	(Gross) (Gross pension) (Total net) (Net pension) (NPC)	66 248 64 019 50 711 50 711 0	69 042 66 522 52 639 52 639 0	71 836 69 025 54 567 54 567 0	74 630 71 551 56 495 56 495 0	77 425 74 155 58 423 58 423 0	80 219 76 759 60 351 60 351 0	83 013 79 363 62 279 62 279 0	85 807 81 968 64 207 64 207 0	88 601 84 571 66 135 66 135 0	91 396 87 176 68 063 68 063 0	94 190* 89 780* 69 991* 69 991* 0*
5	(Gross) (Gross pension) (Total net) (Net pension) (NPC)	59 303 57 743 45 884 45 884 0	61 778 60 007 47 627 47 627 0	64 304 62 272 49 370 49 370 0	66 830 64 536 51 113 51 113 0	69 357 66 801 52 856 52 856 0	71 883 69 066 54 599 54 599 0	74 409 71 345 56 342 56 342 0	76 935 73 703 58 085 58 085 0	79 461 76 059 59 828 59 828 0	81 987 78 416 61 571 61 571 0	84 513* 80 773* 63 314* 63 314* 0*
4	(Gross) (Gross pension) (Total net) (Net pension) (NPC)	53 416 52 096 41 528 41 528 0	55 550 54 146 43 107 43 107 0	$57\ 684 \\ 56\ 195 \\ 44\ 686 \\ 44\ 686 \\ 0$	59 818 58 245 46 265 46 265 0	62 093 60 294 47 844 47 844 0	64 381 62 343 49 423 49 423 0	66 670 64 393 51 002 51 002 0	68 958 66 442 52 581 52 581 0	$71\ 246\\68\ 493\\54\ 160\\54\ 160\\0$	73 535 70 541 55 739 55 739 0	75 823* 72 657* 57 318* 57 318* 0*
3	(Gross) (Gross pension) (Total net) (Net pension) (NPC)	48 062 46 948 37 566 37 566 0	49 997 48 805 38 998 38 998 0	51 932 50 665 40 430 40 430 0	53 868 52 524 41 862 41 862 0	55 803 54 382 43 294 43 294 0	57 738 56 242 44 726 44 726 0	59 673 58 099 46 158 46 158 0	61 725 59 959 47 590 47 590 0	63 800 61 817 49 022 49 022 0	$\begin{array}{c} 65 & 875 \\ 63 & 676 \\ 50 & 454 \\ 50 & 454 \\ 0 \end{array}$	67 951* 65 534* 51 886* 51 886* 0*
2	(Gross) (Gross pension) (Total net) (Net pension) (NPC)	43 258 42 321 34 011 34 011 0	$\begin{array}{c} 45\ 008\\ 44\ 006\\ 35\ 306\\ 35\ 306\\ 0\end{array}$	46 758 45 688 36 601 36 601 0	48 508 47 372 37 896 37 896 0	50 258 49 055 39 191 39 191 0	$52\ 008\\50\ 738\\40\ 486\\40\ 486\\0$	53 758 52 421 41 781 41 781 0	55 508 54 104 43 076 43 076 0	57 258 55 787 44 371 44 371 0	59 008* 57 469* 45 666* 45 666* 0*	
1	(Gross) (Gross pension) (Total net) (Net pension) (NPC)	38 931 38 132 30 777 30 777 0	40 472 39 654 31 949 31 949 0	42 055 41 175 33 121 33 121 0	43 639 42 696 34 293 34 293 0	45 223 44 217 35 465 35 465 0	46 807 45 739 36 637 36 637 0	48 391 47 260 37 809 37 809 0	49 974 48 782 38 981 38 981 0	51 558* 50 302* 40 153* 40 153* 0*		

#### Effective 1 March 2014

14-30980

Dependency allowances (US\$ net per annum):

Child	$2\ 083^a\ 2\ 217^b$
Except for the first dependent child of a single, widowed or divorced staff member	$2879^a$ $3246^b$
Dependent spouse	3 336 <sup><i>a</i></sup> 3 562 <sup><i>b</i></sup>
Secondary dependant	$1\ 257^a$ $1\ 307^b$ $1\ 318^c$

Language allowances (to be included in pensionable remuneration) (US\$ net per annum):

First language	2 268
Second language	1 1 3 4

<sup>a</sup> This lower amount will apply only with respect to staff members for whom the allowance becomes payable on or after 1 September 2006.

<sup>b</sup> This higher amount will apply only with respect to staff members for whom the allowance becomes payable prior to 1 September 2006.

<sup>c</sup> This higher amount will apply only with respect to staff members for whom the allowance becomes payable prior to 1 June 2004.

Increments: salary increments within the levels shall be awarded annually on the basis of satisfactory service.

\* Long-service step:

Step XI at levels G-3 to G-7, step X at level G-2 and step IX at level G-1 are long-service steps.

The qualifying criteria for in-grade increases to the long-service step are as follows:

- The staff member should have had at least 20 years of service within the United Nations common system and 5 years of service at the top regular step of the current grade
- The staff member's service should have been satisfactory

Gross:	Gross salaries have been derived through the application of staff assessment to total net salaries. Gross salaries are established for purposes of separation payments and as the basis for calculating tax reimbursements whenever United Nations salaries are taxed.
Gross pension:	Gross pensionable salaries have been derived through application of staff assessment to net pensionable salaries. Gross pensionable is the basis for determining Pension Fund contributions under article 25 of the Regulations of the United Nations Joint Staff Pension Fund and for determining pension benefits.
Total net:	Total net remuneration is the sum of the non-pensionable component and the net pensionable salary.
Net pension:	Net pensionable is that part of net salary which is used to derive the gross pensionable salary. Net pensionable salary is the total net salary less the non-pensionable component, i.e., 100 per cent of total net salaries.
NPC:	Non-pensionable component is that part of net salary excluded from application of staff assessment in determination of the gross pensionable salary. The non-pensionable component has been established at 0 per cent.

## 4/11

### **B.** Salary scale for staff in the Language Teacher category at Headquarters

(United States dollars)

			S T E P S											
Level		Ι	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII*	
Language Teacher	(Gross)	80 345	83 180	86 014	88 849	91 684	94 519	97 354	100 188	103 023	105 858	108 693	111 528	
	(Gross pension)	76 867	79 512	82 158	84 804	87 449	90 095	92 740	95 386	98 032	100 677	103 323	105 968	
	(Total net)	60 438	62 394	64 350	66 306	68 262	70 218	72 174	74 130	76 086	78 042	79 998	81 954	
	(Net pension)	60 438	62 394	64 350	66 306	68 262	70 218	72 174	74 130	76 086	78 042	79 998	81 954	
	(NPC)	0	0	0	0	0	0	0	0	0	0	0	0	

#### Effective 1 March 2014

Increments: salary increments within the level shall be awarded annually on the basis of satisfactory service.

Work schedule: the yearly schedule of work consists of three terms of 13 weeks each. There is a summer recess and there are scheduled breaks between terms. Leave taken during the recess and the breaks in excess of the annual leave entitlement provided in the Staff Rules is treated as special leave with pay.

Dependency allowances (US\$ net per annum):

Child	$2 \ 083^a$ $2 \ 217^b$
Except for the first dependent child of a single, widowed or divorced staff member	2 879 <sup><i>a</i></sup> 3 246 <sup><i>b</i></sup>
Dependent spouse	3 336 <sup>a</sup> 3 562 <sup>b</sup>
Secondary dependant	$   \begin{array}{r} 1 \ 257^a \\    1 \ 307^b \\    1 \ 318^c \\   \end{array} $

<sup>&</sup>lt;sup>a</sup> This lower amount will apply only with respect to staff members for whom the allowance becomes payable on or after 1 September 2006.

<sup>&</sup>lt;sup>b</sup> This higher amount will apply only with respect to staff members for whom the allowance becomes payable prior to 1 September 2006.

<sup>&</sup>lt;sup>c</sup> This higher amount will apply only with respect to staff members for whom the allowance becomes payable prior to 1 June 2004.

Language allowances: not entitled.

\* Long-service step:

14-30980

The qualifying criteria for in-grade increases to the long-service step are as follows:

- The staff member should have had at least 20 years of service within the United Nations common system and 5 years of service at the top regular step of the current grade
- The staff member's service should have been satisfactory
- Gross: Gross salaries have been derived through the application of staff assessment to total net salaries. Gross salaries are established for purposes of separation payments and as the basis for calculating tax reimbursements whenever United Nations salaries are taxed.
- Gross pension: Gross pensionable salaries have been derived through application of staff assessment to net pensionable salaries. Gross pensionable is the basis for determining Pension Fund contributions under article 25 of the Regulations of the United Nations Joint Staff Pension Fund and for determining pension benefits.
- Total net: Total net remuneration is the sum of the non-pensionable component and the net pensionable salary.
- Net pension: Net pensionable is that part of net salary which is used to derive the gross pensionable salary. Net pensionable salary is the total net salary less the non-pensionable component, i.e., 100 per cent of total net salaries.
- NPC: Non-pensionable component is that part of net salary excluded from application of staff assessment in determination of the gross pensionable salary. The non-pensionable component has been established at 0 per cent.

# C. Salary scale for staff in the Public Information Assistant category at Headquarters (United States dollars)

		S T E P S								
Level		Ι	II	111	IV	V				
Tour Coordinator/Supervisor and Briefing Assistant <sup>a</sup>	(Gross)	64 754	68 149	71 545	74 941	78 336				
	(Gross pension)	62 676	65 720	68 762	71 840	75 006				
	(Total net)	49 680	52 023	54 366	56 709	59 052				
	(Net pension)	49 680	52 023	54 366	56 709	59 052				
	(NPC)	0	0	0	0	0				
Public Information Assistant II and Tour Coordinator	(Gross)	56 778	59 220	61 783	64 401	67 020				
	(Gross pension)	55 319	57 667	60 013	62 359	64 708				
	(Total net)	44 016	45 823	47 630	49 437	51 244				
	(Net pension)	44 016	45 823	47 630	49 437	51 244				
	(NPC)	0	0	0	0	0				
Public Information Assistant I	(Gross)	52 115	54 345							
	(Gross pension)	50 837	52 982							
	(Total net)	40 565	42 215							
	(Net pension)	40 565	42 215							
	(NPC)	0	0							

#### Effective 1 March 2014

<sup>*a*</sup> Includes Briefing Assistant as at 1 September 1991.

Reserve guides are paid by the day in accordance with the above rates.

Increments: salary increments within the levels shall be effective on the first day of the pay period in which satisfactory service requirements are completed, as follows:

Public Information Assistant I6 monthsPublic Information Assistant II12 months

No increments shall be paid in the case of staff members whose service will cease during the month in which the increment would ordinarily have been due.

Dependency allowances (US\$ net per annum):

Child	$2 \ 083^a \ 2 \ 217^b$
Except for the first dependent child of a single, widowed or divorced staff member	$2 879^a$ 3 246 <sup>b</sup>
Dependent spouse	3 336 <sup><i>a</i></sup> 3 562 <sup><i>b</i></sup>
Secondary dependant	$1 257^a$ 1 307 <sup>b</sup> 1 318 <sup>c</sup>

<sup>&</sup>lt;sup>*a*</sup> This lower amount will apply only with respect to staff members for whom the allowance becomes payable on or after 1 September 2006.

Language allowances: not entitled.

Gross:	Gross salaries have been derived through the application of staff assessment to total net salaries. Gross salaries are established for purposes of separation payments and as the basis for calculating tax reimbursements whenever United Nations salaries are taxed.
Gross pension:	Gross pensionable salaries have been derived through application of staff assessment to net pensionable salaries. Gross pensionable is the basis for determining Pension Fund contributions under article 25 of the Regulations of the United Nations Joint Staff Pension Fund and for determining pension benefits.
Total net:	Total net remuneration is the sum of the non-pensionable component and the net pensionable salary.
Net pension:	Net pensionable is that part of net salary which is used to derive the gross pensionable salary. Net pensionable salary is the total net salary less the non-pensionable component, i.e., 100 per cent of total net salaries.
NPC:	Non-pensionable component is that part of net salary excluded from application of staff assessment in determination of the gross pensionable salary. The non-pensionable component has been established at 0 per cent.

<sup>&</sup>lt;sup>b</sup> This higher amount will apply only with respect to staff members for whom the allowance becomes payable prior to 1 September 2006.

<sup>&</sup>lt;sup>c</sup> This higher amount will apply only with respect to staff members for whom the allowance becomes payable prior to 1 June 2004.

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## **D.** Salary scale for staff in the Security Service category at Headquarters (United States dollars)

### Effective 1 March 2014

								STEPS						
Leve	l	Ι	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII
7	(Gross)	98 020	101 809	105 597	109 386	113 174	116 962	120 751	124 539	128 328*				
	(Gross pension)	93 348	96 883	100 418	103 952	107 564	111 356	115 147		122 728*				
	(Total net)	72 634	75 248	77 862	80 476	83 090	85 704	88 318	90 932	93 546*				
	(Net pension)	72 634	75 248	77 862	80 476	83 090	85 704	88 318	90 932	93 546*				
	(NPC)	0	0	0	0	0	0	0	0	0*				
6	(Gross)	90 826	94 355	97 884	101 413	104 942	108 471	112 000	115 529	119 058*				
	(Gross pension)	86 654	89 944	93 233	96 524	99 814	103 105	106 394	109 921	113 450*				
	(Total net)	67 670	70 105	72 540	74 975	77 410	79 845	82 280	84 715	87 150*				
	(Net pension)	67 670	70 105	72 540	74 975	77 410	79 845	82 280	84 715	87 150*				
	(NPC)	0	0	0	0	0	0	0	0	0*				
5	(Gross)	83 593	86 872	90 152	93 432	96 712	99 991	103 271	106 551	109 830*				
	(Gross pension)	79 907	82 964	86 023	89 082	92 139	95 199	98 257	101 315	104 373*				
	(Total net)	62 679	64 942	67 205	69 468	71 731	73 994	76 257	78 520	80 783*				
	(Net pension)	62 679	64 942	67 205	69 468	71 731	73 994	76 257	78 520	80 783*				
	(NPC)	0	0	0	0	0	0	0	0	0*				
4	(Gross)	76 254	79 261	82 268	85 275	88 283	91 290	94 297	97 304	100 312*				
	(Gross pension)	73 062	75 867	78 671	81 476	84 279	87 085	89 889	92 693	95 498*				
	(Total net)	57 615	59 690	61 765	63 840	65 915	67 990	70 065	72 140	74 215*				
	(Net pension)	57 615	59 690	61 765	63 840	65 915	67 990	70 065	72 140	74 215*				
	(NPC)	0	0	0	0	0	0	0	0	0*				
3	(Gross)	71 172	73 532	75 891	78 251	80 610	82 970	85 329	87 688	90 048	92 407	94 767*		
	(Gross pension)	68 423	70 539	72 724	74 925	77 126	79 327	81 527	83 729	85 930	88 131	90 331*		
	(Total net)	54 109	55 737	57 365	58 993	60 621	62 249	63 877	65 505	67 133	68 761	70 389*		
	(Net pension)	54 109	55 737	57 365	58 993	60 621	62 249	63 877	65 505	67 133	68 761	70 389*		
	(NPC)	0	0	0	0	0	0	0	0	0	0	0*		
2	(Gross)	63 804	65 938	68 071	70 204	72 338	74 471	76 604	78 738	80 871	83 004	85 138	87 271	89 404*
	(Gross pension)	61 832	63 742	65 654	67 565	69 475	71 403	73 391	75 380	77 368	79 356	81 343	83 332	85 319*
	(Total net)	49 025	50 497	51 969	53 441	54 913	56 385	57 857	59 329	60 801	62 273	63 745	65 217	66 689*
	(Net pension)	49 025	50 497	51 969	53 441	54 913	56 385	57 857	59 329	60 801	62 273	63 745	65 217	66 689*
	(NPC)	0	0	0	0	0	0	0	0	0	0	0	0	0*
1	(Gross)	56 685	58 468											
	(Gross pension)	55 227	56 941											
	(Total net)	43 947	45 266											
	(Net pension)	43 947	45 266											
	(NPC)	0	0											

14-30980

Dependency allowances (US\$ net per annum):

Child

Child	$2 \ 083^a \ 2 \ 217^b$
Except for the first dependent child of a single, widowed or divorced staff member	$2 879^a$ $3 246^b$
Dependent spouse	$3 336^a$ $3 562^b$
Secondary dependant	$1 257^a$ 1 307 <sup>b</sup> 1 318 <sup>c</sup>

Language allowances (to be included in pensionable remuneration) (US\$ net per annum):

First language	2 268
Second language	1 1 3 4

<sup>a</sup> This lower amount will apply only with respect to staff members for whom the allowance becomes payable on or after 1 September 2006.

<sup>b</sup> This higher amount will apply only with respect to staff members for whom the allowance becomes payable prior to 1 September 2006.

 $^{c}$  This higher amount will apply only with respect to staff members for whom the allowance becomes payable prior to 1 June 2004.

Increments: salary increments within the levels shall be awarded annually on the basis of satisfactory service.

\* Long-service step:

Step IX at levels S-4 to S-7, step XI at level S-3 and step XIII at level S-2 are long-service steps.

The qualifying criteria for in-grade increases to the long-service step are as follows:

The staff member should have had at least 20 years of service within the United Nations common system and 5 years of service at the top regular step of ٠ the current grade

- The staff member's service should have been satisfactory ٠
- Gross: Gross salaries have been derived through the application of staff assessment to total net salaries. Gross salaries are established for purposes of separation payments and as the basis for calculating tax reimbursements whenever United Nations salaries are taxed.
- Gross pension: Gross pensionable salaries have been derived through application of staff assessment to net pensionable salaries. Gross pensionable is the basis for determining Pension Fund contributions under article 25 of the Regulations of the United Nations Joint Staff Pension Fund and for determining pension benefits.
- Total net: Total net remuneration is the sum of the non-pensionable component and the net pensionable salary.
- Net pension: Net pensionable is that part of net salary which is used to derive the gross pensionable salary. Net pensionable salary is the total net salary less the non-pensionable component, i.e., 100 per cent of total net salaries.
- NPC: Non-pensionable component is that part of net salary excluded from application of staff assessment in determination of the gross pensionable salary. The non-pensionable component has been established at 0 per cent.

## 10/11

### E. Salary scale for staff in the Trades and Crafts category at Headquarters

(United States dollars)

### Effective 1 March 2014

	S T E P S								
Level		Ι	II	III	IV	V	VI	VII*	
TC-8	(Gross)	90 586	93 716	96 846	99 977	103 107	106 238	109 368	
	(Gross pension)	86 429	89 347	92 266	95 184	98 103	101 021	103 940	
	(Total net)	67 504	69 664	71 824	73 984	76 144	78 304	80 464	
	(Net pension)	67 504	69 664	71 824	73 984	76 144	78 304	80 464	
	(NPC)	0	0	0	0	0	0	0	
TC-7	(Gross)	84 939	87 890	90 841	93 791	96 742	99 693	102 643	
	(Gross pension)	81 163	83 914	86 666	89 418	92 171	94 922	97 674	
	(Total net)	63 608	65 644	67 680	69 716	71 752	73 788	75 824	
	(Net pension)	63 608	65 644	67 680	69 716	71 752	73 788	75 824	
	(NPC)	0	0	0	0	0	0	0	
TC-6	(Gross)	79 293	82 064	84 835	87 606	90 377	93 148	95 919	
	(Gross pension)	75 899	78 482	81 066	83 650	86 233	88 816	91 401	
	(Total net)	59 712	61 624	63 536	65 448	67 360	69 272	71 184	
	(Net pension)	59 712	61 624	63 536	65 448	67 360	69 272	71 184	
	(NPC)	0	0	0	0	0	0	0	
TC-5	(Gross)	73 670	76 257	78 843	81 430	84 017	86 604	89 191	
10-5	(Gross pension)	70 664	73 065	75 479	77 893	80 307	82 720	85 134	
	(Total net)	55 832	57 617	59 402	61 187	62 972	64 757	66 542	
	(Net pension)	55 832	57 617	59 402	61 187	62 972	64 757	66 542	
	(NPC)	0	0	0	01 187	02 972	0	00 542	
TC 4	(Caraca)	69.041	70.449	70.055	75 262	77 (70)	80.077	82 484	
TC-4	(Gross)	68 041	70 448	72 855	75 262	77 670	80 077	82 484	
	(Gross pension)	65 622	67 779	69 936	72 141	74 387	76 632	78 878	
	(Total net)	51 948	53 609	55 270	56 931	58 592	60 253	61 914	
	(Net pension)	51 948	53 609	55 270	56 931	58 592	60 253	61 914	
	(NPC)	0	0	0	0	0	0	0	
TC-3	(Gross)	62 400	64 633	66 867	69 100	71 333	73 567	75 800	
	(Gross pension)	60 565	62 566	64 569	66 571	68 572	70 575	72 643	
	(Total net)	48 056	49 597	51 138	52 679	54 220	55 761	57 302	
	(Net pension)	48 056	49 597	51 138	52 679	54 220	55 761	57 302	
	(NPC)	0	0	0	0	0	0	0	
TC-2	(Gross)	57 004	58 912	60 880	62 926	64 972	67 019	69 065	
	(Gross pension)	55 536	57 370	59 205	61 039	62 874	64 708	66 542	
	(Total net)	44 183	45 595	47 007	48 419	49 831	51 243	52 655	
	(Net pension)	44 183	45 595	47 007	48 419	49 831	51 243	52 655	
	(NPC)	0	0	0	0	0	0	0	
TC-1	(Gross)	51 719	53 461	55 203	56 945	58 686	60 459	62 328	
	(Gross pension)	50 459	52 133	53 807	55 481	57 156	58 828	60 503	
	(Total net)	40 272	41 561	42 850	44 139	45 428	46 717	48 006	
	(Net pension)	40 272	41 561	42 850	44 139	45 428	46 717	48 006	
	(NPC)	0	0	0	0	0	0	0	

14-30980

Dependency allowances (US\$ net per annum):

Child

Child	$2 \ 083^a \\ 2 \ 217^b$
Except for the first dependent child of a single, widowed or divorced staff member	$2879^a$ $3246^b$
Dependent spouse	3 336 <sup>a</sup> 3 562 <sup>b</sup>
Secondary dependant	$1 257^a$ 1 307 <sup>b</sup> 1 318 <sup>c</sup>

Language allowances (to be included in pensionable remuneration) (US\$ net per annum):

First language	2 268
Second language	1 1 3 4

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Increments: salary increments within the levels shall be awarded annually on the basis of satisfactory service.

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• The staff member should have had at least 20 years of service within the United Nations common system and 5 years of service at the top regular step of the current grade

- The staff member's service should have been satisfactory ٠
- Gross salaries have been derived through the application of staff assessment to total net salaries. Gross salaries are established for purposes of Gross: separation payments and as the basis for calculating tax reimbursements whenever United Nations salaries are taxed.
- Gross pensionable salaries have been derived through application of staff assessment to net pensionable salaries. Gross pensionable is the Gross pension: basis for determining Pension Fund contributions under article 25 of the Regulations of the United Nations Joint Staff Pension Fund and for determining pension benefits.
- Total net remuneration is the sum of the non-pensionable component and the net pensionable salary. Total net:
- Net pension: Net pensionable is that part of net salary which is used to derive the gross pensionable salary. Net pensionable salary is the total net salary less the non-pensionable component, i.e., 100 per cent of total net salaries.
- NPC: Non-pensionable component is that part of net salary excluded from application of staff assessment in determination of the gross pensionable salary. The non-pensionable component has been established at 0 per cent.