

ANNEX

Amendments to the Staff Regulations of the United Nations

Regulation 3.2

In the first paragraph, replace the third sentence by the following text:

"The amount of the grant per scholastic year for each child shall be 75 per cent of the first \$6,000 of admissible educational expenses, up to a maximum grant of \$4,500."

In the third paragraph, replace the second sentence by the following text:

"The amount of this grant per year for each disabled child shall be equal to 100 per cent of the educational expenses actually incurred, up to a maximum of \$6,000."

39/246. Report of the United Nations Joint Staff Pension Board

The General Assembly,

Recalling its resolution 38/233 of 20 December 1983,

Having considered the report of the United Nations Joint Staff Pension Board for 1984 to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund,¹⁰¹ chapter II of the report of the International Civil Service Commission¹⁰² and the related report of the Advisory Committee on Administrative and Budgetary Questions,¹⁰³

I

ACTUARIAL SITUATION OF THE UNITED NATIONS JOINT STAFF PENSION FUND

Recalling that in resolution 38/233 it indicated that a co-operative effort by member organizations, participants and beneficiaries is required if the actuarial imbalance is to be reduced or eliminated, thereby securing an adequate level of benefits under the United Nations Joint Staff Pension Fund,

Noting the proposals made by the United Nations Joint Staff Pension Board in response to the request addressed to it in section II of General Assembly resolution 38/233,

1. Approves the following measures which will result in an improvement of the actuarial balance of the United Nations Joint Staff Pension Fund:

(a) For participants taking early retirement between the ages of 55 and 60 after 25 years or more but less than 30 years of contributory service, the reduction factor shall be increased from 2 per cent for every year below age 60 to 3 per cent for service performed as from 1 January 1985;

(b) The periodicity of adjustment of benefits in payment for changes in the cost of living shall be reduced from twice a year to once a year, subject to the modalities set out in annex X to the report of the United Nations Joint Staff Pension Board;

(c) On the first occasion after 1 January 1985 when a benefit in payment is to be adjusted for a change in the cost of living, the adjustment shall be reduced by 1.5 percentage points, except as specified in paragraph 4 of the present section;

(d) In the case of participants to whom the two-track adjustment system is applicable, the adjusted amount of the United States dollar benefit, when converted into local currency, shall be limited to 120 per cent of the adjusted local currency benefit, subject to the transitional measures described in annex X to the report of the Pension Board;

(e) The periodic benefits of participants who separate from service on or after 31 December 1984 shall be paid at the end of the month to which they relate;

(f) Organizations' monthly contributions to the Fund should be remitted during the first two working days of the month following the month to which they relate;

(g) The interest rate used for the purpose of lump-sum commutation shall be raised from 4.5 to 6.5 per cent as stated in paragraph 20 of the report of the Pension Board;

2. Defers action on the question of changing the statutory age of separation;

3. Amends, with effect from 1 January 1985 and without retroactive effect, article 29 (b) (ii) of the Regulations of the United Nations Joint Staff Pension Fund, as set out in the annex to the present resolution;

4. Approves, with effect from 1 January 1985 and without retroactive effect, the changes in the system of adjusting benefits in payment, set out in annex X to the report of the United Nations Joint Staff Pension Board, except that the one-time reduction of the cost-of-living adjustment by 1.5 percentage points shall not apply to the minimum benefits under the Regulations of the Fund and the benefits under sections E and F of the pension adjustment system;

5. Requests the United Nations Joint Staff Pension Board, with the assistance of the Committee of Actuaries, to review the method of calculating the lump-sum commutation of benefits using a uniform discount rate and to make recommendations thereon to the General Assembly at its fortieth session;

6. Requests the Pension Board to keep under review the question of the determination of the lump sum in net equivalent terms;

7. Further requests the Pension Board to re-examine the question of the imposition of a ceiling on the highest levels of pensions and to make recommendations thereon, and also on the imposition of a ceiling on the amount that may be paid to a participant by way of lump-sum commutation of part of his periodic benefit, to the General Assembly at its fortieth session;

8. Requests the Pension Board to re-examine the operation of the two-track pension adjustment system in countries where the adjusted United States dollar amount, when converted into local currency, yields a larger benefit in local currency units than the adjusted local currency amount and to report to the General Assembly at its fortieth session on further limiting the resultant excess benefits;

9. Requests the Pension Board, in the light of the results of the actuarial valuation of the Fund as at 31 December 1984, to consider additional measures, with a view to avoiding, if possible, further increases in the rate of contribution of member organizations and participants to the Fund, and to report thereon to the General Assembly at its fortieth session;

10. Requests the Pension Board to consider measures for the fair and equitable treatment of all participants, whatever their dates of entry into contributory service or of separation, and to submit such consequential amendments to the Regulations of the Fund and to the pension adjustment system as may be required;

II

PENSIONABLE REMUNERATION FOR THE PROFESSIONAL AND HIGHER CATEGORIES

Recalling section III of its resolution 38/233,

Having considered chapter II, section B, of the report of the International Civil Service Commission¹⁰² and section

¹⁰¹ Official Records of the General Assembly, Thirty-ninth Session, Supplement No. 9 (A/39/9 and Corr.1).

¹⁰² *Ibid.*, Supplement No. 30 (A/39/30 and Corr.1 and 2).

¹⁰³ A/39/608.

III.B of the report of the United Nations Joint Staff Pension Board,¹⁰¹

1. *Decides* that the upward adjustment by 5.4 per cent of the scale of pensionable remuneration for the Professional and higher categories, which became due as of 1 October 1984 on the basis of article 54 (b) of the Regulations of the United Nations Joint Staff Pension Fund but the implementation of which had been deferred in accordance with section III, paragraph 4, of resolution 38/233, shall be implemented and shall be applicable during the three-month period from 1 October to 31 December 1984;

2. *Approves*, for implementation with effect from 1 January 1985 for all staff members in the Professional and higher categories in the member organizations of the Fund, the scale of pensionable remuneration which was recommended by the International Civil Service Commission and which is reproduced in the appendix to the annex to the present resolution, and amends the first sentence of article 54 (b) of the Regulations of the Fund, as set forth in the said annex;

3. *Requests* the United Nations Joint Staff Pension Board to consider, taking into account, *inter alia*, the legal aspects of the question, any compensatory or interim measures regarding participants whose pensionable remuneration has been higher than it will be as of 1 January 1985, and to make appropriate recommendations to the General Assembly at its fortieth session, it being understood that such recommendations will also address the question of the equality of treatment of participants retiring on different dates, and that such measures as will be approved by the Assembly would, if necessary, be applicable with effect from 1 January 1985;

4. *Notes* from paragraph 53 of the report of the International Civil Service Commission¹⁰² that no interim adjustment of the scale is contemplated in 1985;

5. *Requests* the International Civil Service Commission, in co-operation with the United Nations Joint Staff Pension Board, to re-examine the procedure for adjustment of pensionable remuneration in between comprehensive reviews, taking into account the views expressed in the Fifth Committee,¹⁰⁴ and to report thereon to the General Assembly at its fortieth session, and in the meantime suspends the operation of the adjustment procedure in article 54 (b) of the Regulations of the United Nations Joint Staff Pension Fund and defers until its fortieth session further consideration of the recommendation of the Pension Board regarding amendment of the said article;

6. *Requests* the International Civil Service Commission, in co-operation with the United Nations Joint Staff Pension Board, taking into account the views expressed in the Fifth Committee,¹⁰⁴ to review the methodology for the determination of pensionable remuneration for the Professional and higher categories and for monitoring the level of pensionable remuneration, and to submit a report thereon to the General Assembly at its fortieth session, so that the Assembly could consider whether it would be appropriate to request the Commission to propose a new scale of pensionable remuneration to its forty-first session;

7. *Invites* all member organizations of the United Nations Joint Staff Pension Fund to take the necessary measures to implement the provisions of paragraphs 1, 2 and 5 above;

¹⁰⁴ See *Official Records of the General Assembly, Thirty-ninth Session, Fifth Committee, 19th, 23rd, 25th, 27th-30th, 32nd and 51st meetings; and ibid., Fifth Committee, Sessional Fascicle, corrigendum.*

III

NON-RESIDENT'S ALLOWANCE

Recalling section IV, paragraph 2, of its resolution 38/232 of 20 December 1983,

Amends, with effect from 1 January 1985 and without retroactive effect, article 54 (a) of the Regulations of the United Nations Joint Staff Pension Fund, as set forth in the annex to the present resolution;

IV

EXCLUSION FROM PARTICIPATION UNDER ARTICLE 21 (a) OF THE REGULATIONS OF THE UNITED NATIONS JOINT STAFF PENSION FUND

Recalling section VI of its resolution 37/131 of 17 December 1982,

Notes that junior professional officers and associate experts who are participants in a national pension scheme may be excluded under the terms of their appointment from participation in the United Nations Joint Staff Pension Fund in accordance with the provisions of article 21 (a) of the Regulations of the Fund;

V

SPECIAL INDEX FOR PENSIONERS

Decides that the procedures applicable to existing pensioners as set out in section C, paragraph (d), of annex X to the report of the United Nations Joint Staff Pension Board to the General Assembly at its thirty-seventh session¹⁰⁵ shall be amended so that no retroactive adjustment will be made for the period between the date entitlement began and 31 December 1984, but the reduced local currency amount will become effective from 1 January 1985;

VI

EMERGENCY FUND

Authorizes the United Nations Joint Staff Pension Board to supplement the voluntary contributions to the Emergency Fund, for a further period of one year, by an amount not exceeding \$100,000;

VII

ADMINISTRATIVE EXPENSES

Approves expenses, chargeable directly to the United Nations Joint Staff Pension Fund, totalling \$7,440,800 (net) for 1985 and additional expenses of \$6,500 (net) for 1984 for the administration of the Fund;

VIII

BIENNIAL BUDGET

1. *Decides* that the estimates of administrative expenses of the United Nations Joint Staff Pension Fund shall be prepared on a biennial basis beginning with the biennium 1986-1987;

2. *Amends* article 15 (b) of the Regulations of the United Nations Joint Staff Pension Fund, without retroactive effect, as set forth in the annex to the present resolution;

¹⁰⁵ *Ibid.*, Thirty-seventh Session, Supplement No. 9 (A/37/9 and Corr.1-4).

IX

COMPOSITION OF THE UNITED NATIONS JOINT STAFF PENSION BOARD

Requests the United Nations Joint Staff Pension Board, taking into account the views expressed in the Fifth Committee, to review its composition and to submit recommendations thereon to the General Assembly at its fortieth session.

*105th plenary meeting
18 December 1984*

ANNEX

Amendments to the Regulations of the United Nations Joint Staff Pension Fund

Article 15

ADMINISTRATIVE EXPENSES

- (a) Expenses incurred by the Board in the administration of these Regulations shall be met by the Fund.
- (b) Biennial estimates of the expenses to be incurred under (a) above shall be submitted to the General Assembly for approval during the year immediately preceding the biennium to which the said estimates relate. Supplementary estimates may similarly be submitted in the first and/or the second year of the biennium to which the budget relates.
- (c) Expenses incurred in the administration of these Regulations by a member organization shall be met by that organization.

Article 29

EARLY RETIREMENT BENEFIT

- (a) An early retirement benefit shall be payable to a participant whose age on separation is at least 55 but less than 60 and whose contributory service was five years or longer.

¹⁰⁶ This sentence replaces the first sentence of the existing article 54 (b). The operation of the remaining provisions of that article is suspended pursuant to paragraph 5 of section II of the present resolution.

(b) The benefit shall be payable at the standard annual rate for a retirement benefit, reduced for each year or part thereof by which the age of the participant on separation was less than 60, at the rate of:

- (i) if the contributory service of the participant was 30 years or longer, 1 per cent a year, or
- (ii) if the contributory service of the participant was 25 years or longer but less than 30 years, 2 per cent a year in respect of the period of contributory service performed before 1 January 1985, and 3 per cent a year in respect of the period of such service performed as from 1 January 1985, or
- (iii) if the contributory service of the participant was less than 25 years, 6 per cent a year.
- (c) The benefit may be commuted by the participant into a lump sum to the extent specified in article 28 (f) for a retirement benefit.

Article 54

PENSIONABLE REMUNERATION

- (a) In the case of participants in the General Service and other locally-recruited categories, pensionable remuneration shall be the equivalent in dollars of the sum of:
- (i) The participant's gross salary,
- (ii) Any language allowance payable to him, and
- (iii) In the case of a participant who became entitled to a pensionable non-resident's allowance prior to 1 September 1983, and for as long as he continues to be entitled thereto, the amount of such allowance.
- (b) In the case of participants in the Professional and higher categories, the pensionable remuneration effective 1 January 1985 shall be that set out in the appendix hereto.¹⁰⁶

APPENDIX
Scale of pensionable remuneration for the Professional and higher categories
(United States dollars)

Grade	Steps												
	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII
Under-Secretary-General													
USG	115,700												
Assistant Secretary-General													
ASG	103,900												
Director													
D-2	84,800	87,300	89,900	92,400									
Principal Officer													
D-1	74,500	76,700	79,000	81,200	83,400	85,700	87,900						
Senior Officer													
P-5	66,100	68,100	70,100	72,000	74,000	76,000	78,000	80,000	82,000	83,900			
First Officer													
P-4	53,300	54,900	56,500	58,100	59,700	61,300	62,900	64,500	66,100	67,700	69,300	70,900	
Second Officer													
P-3	43,800	45,300	46,900	48,400	49,900	51,500	53,000	54,500	56,100	57,600	59,100	60,700	62,200
Associate Officer													
P-2	35,500	36,700	38,000	39,200	40,500	41,700	43,000	44,200	45,400	46,700	47,900		
Assistant Officer													
P-1	27,500	28,600	29,700	30,000	31,900	33,000	34,100	35,200	36,300	37,400			