

ANNEX II

I

Amendment to the Staff Regulations of the United Nations

Regulation 3.3

Replace the table under assessment in subparagraph (b) (i) by the following tables:

"Assessment
(In percentages)"

Total assessable payments (United States dollars)	Staff assessment rates for purposes of pensionable remuneration and pensions
First \$15 000 per year	4
Next \$10 000 per year	20
Next \$10 000 per year	25
Next \$20 000 per year	29
Next \$20 000 per year	32
Next \$20 000 per year	35
Next \$30 000 per year	37
Remaining assessable payments	39

Total assessable payments (United States dollars)	Staff assessment rates used in conjunction with gross base salaries and the gross amounts of separation payments	Staff member with a dependent spouse or a dependent child	Staff member with neither a dependent spouse nor a dependent child
First \$15 000 per year	13.0	17.5	
Next \$ 5 000 per year	31.0	34.3	
Next \$ 5 000 per year	34.0	38.6	
Next \$ 5 000 per year	37.0	41.9	
Next \$ 5 000 per year	39.0	43.9	
Next \$10 000 per year	41.0	46.0	
Next \$10 000 per year	43.0	48.6	
Next \$10 000 per year	45.0	50.4	
Next \$15 000 per year	46.0	50.6	
Next \$20 000 per year	47.0	54.1	
Remaining assessable payments	48.0	57.0".	

45/242. United Nations pension system

The General Assembly,

Recalling its resolution 44/199 of 21 December 1989,

Having considered the report of the United Nations Joint Staff Pension Board for 1990 to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund,⁴⁴ chapter III of the report of the International Civil Service Commission,⁴⁵ the report of the Secretary-General on the investments of the Fund,⁴⁵ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁴⁶

⁴⁴ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 9 (A/45/9).

⁴⁵ A/C.5/45/7.

⁴⁶ A/45/699.

PENSIONABLE REMUNERATION OF STAFF IN THE PROFESSIONAL AND HIGHER CATEGORIES

Recalling its request in section I, paragraph 6, of its resolution 41/208 of 11 December 1986 to the International Civil Service Commission to undertake, in full co-operation with the United Nations Joint Staff Pension Board, a further comprehensive review of the methodology for the determination of the scale of pensionable remuneration of staff in the Professional and higher categories, for monitoring the level of the scale and for its adjustment between comprehensive reviews, and to submit its recommendations thereon to the General Assembly at its forty-fifth session,

Recalling also its request in section II, paragraph 2, of its resolution 44/199 to the Commission, in full co-operation with the Board, to study the desirability of establishing a margin range between the pensionable remuneration of staff in the Professional and higher categories in the United Nations common system and staff in comparable grades in the comparator civil service,

Noting with satisfaction that the close co-operation between the Commission and the Board has resulted in agreement between the two bodies on the substantive issues involved in the determination of the scale of pensionable remuneration, as reflected in their respective reports,

Taking note of the views of the Commission and the Board on the desirability of a margin range for pensionable remuneration, as set out in paragraphs 33 to 37 of the report of the Commission⁴¹ and paragraphs 50 to 55 of the report of the Board,⁴⁴

Recalling the criteria established by the General Assembly in section I of its resolution 41/208 for the determination of the scale of pensionable remuneration of staff in the Professional and higher categories,

1. Approves the recommendations made by the International Civil Service Commission and the United Nations Joint Staff Pension Board for the determination of the scale of pensionable remuneration of staff in the Professional and higher categories, for monitoring the level of the scale and for its adjustment in between comprehensive reviews, namely:

(a) That income replacement in New York should continue to be used as the basis of the methodology for the determination of pensionable remuneration of staff in the Professional and higher categories, bearing in mind the relationship between pensionable remuneration amounts for United Nations staff in the Professional and higher categories and for their counterparts in the United States federal civil service;

(b) That the methodology used to establish the 1 April 1987 scale of pensionable remuneration on the occasion of the previous comprehensive review should continue to be used;

(c) That the scale of staff assessment shown in annex III to the report of the Commission⁴¹ should be used for the determination of pensionable remuneration of staff in the Professional and higher categories;

(d) That the interim adjustment procedure, as amended by the General Assembly at its forty-fourth session, should be continued;

(e) That the procedure outlined in annex IV to the report of the Commission⁴¹ should be used for the calculation and reporting of the annual pensionable remuneration margin;

(f) That the income replacement ratios applicable over the three-year period ending on 31 December of the margin year should be calculated for both the comparator and the United Nations system and reported to the General Assembly;

(g) That, following the annual review of the pensionable remuneration margin and the income replacement ratios, the Commission and the Board should report and make their respective recommendations, as appropriate, to the General Assembly;

2. *Amends*, with effect from 1 January 1991, article 54 (b) of the Regulations of the United Nations Joint Staff Pension Fund, as set out in the annex to the present resolution;

3. *Requests* the Commission, in full co-operation with the Board, to undertake in 1995 a further comprehensive review of the methodology for the determination of the scale of pensionable remuneration of staff in the Professional and higher categories, for monitoring the level of the scale and for its adjustment between comprehensive reviews, and to submit recommendations thereon to the General Assembly at its fiftieth session;

II

PENSIONABLE REMUNERATION AND PENSIONS OF UNGRADED OFFICIALS

Taking note of the information provided in paragraphs 59 to 67 of the report of the United Nations Joint Staff Pension Board,⁴⁴ and in annex IV thereto, on the pensionable remuneration and net remuneration of ungraded officials, including the executive heads of member organizations of the United Nations Joint Staff Pension Fund, and on the possible amendments to the Regulations of the Fund considered by the Board to cover such officials,

Noting that the International Civil Service Commission, in the light of the advisory opinion it had received from the United Nations Legal Counsel, concluded that it had neither the statutory authority nor the mandate from the General Assembly to address the matter of the pensionable remuneration of ungraded officials,

Believing that a common system approach should be used for the determination of the pensionable remuneration and pensions of all participants in the Fund, including ungraded officials,

1. *Expresses concern* at the divergent practices that have emerged since 1984 in the common system in respect of the pensionable remuneration of ungraded officials;

2. *Requests* the International Civil Service Commission, in full co-operation with the United Nations Joint Staff Pension Board, to review the methodology for the determination of the pensionable remuneration of ungraded officials, including the executive heads of mem-

ber organizations, who are participants in the United Nations Joint Staff Pension Fund, and to submit recommendations thereon to the General Assembly at its forty-sixth session, and requests the Board to recommend consequential changes in the Regulations of the Fund;

3. *Invites* the governing bodies and executive heads of the member organizations of the Fund to co-operate with the Commission and the Board, taking account of the information contained in paragraphs 59 to 67 of the report of the Board,⁴⁴ and in annex IV thereto;

III

PENSIONABLE REMUNERATION OF STAFF IN THE GENERAL SERVICE AND OTHER LOCALLY RECRUITED CATEGORIES

1. *Takes note* of the intention of the International Civil Service Commission to undertake, in 1991, in full co-operation with the United Nations Joint Staff Pension Board, a comprehensive review of the pensionable remuneration and consequent pensions of staff in the General Service and other locally recruited categories and of the arrangements, designed to ensure full co-operation in the conduct of the review, agreed upon by the Commission as set out in paragraphs 55 to 57 of its report⁴¹ and by the Board as set out in paragraphs 72 to 75 of its report;⁴⁴

2. *Requests* the Commission, in full co-operation with the Board, to submit recommendations thereon to the General Assembly at its forty-sixth session;

IV

CHANGES IN THE PENSION ADJUSTMENT SYSTEM

1. *Takes note* of section III.E of the report of the United Nations Joint Staff Pension Board⁴⁴ on the pension adjustment system, in particular of the modifications of that system considered by the Board, including the proposal of the International Telecommunication Union, for the determination of the initial local currency pension in the light of the expiration on 31 December 1990 of the interim measure approved by the General Assembly in its resolution 42/222 of 21 December 1987;

2. *Takes note also* of the arrangements made by the Board to continue, in 1991, its efforts to develop a long-term approach to the determination of the initial local currency pension;

3. *Approves*, with effect from 1 January 1991, the transitional measure recommended by the Board in paragraph 114 of its report,⁴⁴ and the consequential change in the pension adjustment system, as set out in annex X to the report of the Board;

4. *Also approves*, with retroactive effect to 1 July 1990, the change in the pension adjustment system resulting from the introduction of a new salary structure for staff in the Professional and higher categories, as set out in annex X to the report of the Board;⁴⁴

5. *Requests* the Board to give priority to the development of a long-term approach to the determination of initial local currency pensions, taking into account the observations made by the Advisory Committee on Administrative and Budgetary Questions in paragraphs 25 to 27 of its report⁴⁶ and the need to safeguard the

financial health of the United Nations Joint Staff Pension Fund while, at the same time, responding to the problems caused by the declining value of pensions in certain countries resulting from currency exchange rate fluctuations, and to submit recommendations on appropriate changes in the pension adjustment system to the General Assembly at its forty-sixth session;

6. *Invites* the governing bodies of the other member organizations of the Fund to refrain from seeking to establish for their staff, whether by provisions in their staff regulations or by other means, additional pension entitlements, as such action would be detrimental to the common system under which all staff should receive equal treatment, irrespective of their employing organization;

V

ASSISTANCE TO THE INTERNATIONAL LABOUR ORGANISATION IN IMPLEMENTING JUDGEMENT NO. 990 OF ITS ADMINISTRATIVE TRIBUNAL

1. *Takes note* of the information provided in paragraphs 188 and 189 of the report of the United Nations Joint Staff Pension Board⁴⁴ on the International Labour Organisation Administrative Tribunal Judgement No. 990 [*In re Cuvillier* (No. 3)] and the request by the Director-General of the International Labour Organisation for assistance by the Board in implementing that judgement;

2. *Concurs* with the views of the Board, as set out in paragraph 190 of its report,⁴⁴ that the assistance requested should be provided only if the conditions specified in that paragraph are met;

3. *Urges* the Governing Body of the International Labour Organisation, in considering possible amendments to article 3.1.1. of its Staff Regulations, to ensure that the text it eventually adopts corresponds to the provisions in the staff regulations of the other member organizations of the United Nations Joint Staff Pension

Fund which define pensionable remuneration by direct reference to its definition in the Regulations of the Fund, so that pensionable remuneration would be defined uniformly for the staff of all the member organizations of the Fund;

VI

OTHER MATTERS

Takes note of the other matters considered in the report of the United Nations Joint Staff Pension Board;⁴⁴

VII

INVESTMENTS OF THE UNITED NATIONS JOINT STAFF PENSION FUND

1. *Takes note* of the report of the Secretary-General on the investments of the United Nations Joint Staff Pension Fund;⁴⁵

2. *Requests* Member States that do not now grant tax exemptions on investments of the Fund to make all possible efforts to permit such exemptions.

*72nd plenary meeting
21 December 1990*

ANNEX

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

Article 54

PENSIONABLE REMUNERATION

Replace paragraph (b) by the following text:

“(b) In the case of participants in the Professional and higher categories, the pensionable remuneration effective 1 November 1990 shall be that set out in the appendix hereto. Thereafter, the scale of pensionable remuneration for such participants shall be adjusted as from the same date as the net remuneration amounts of officials in the Professional and higher categories in New York are adjusted. Such adjustment shall be by a uniform percentage equal to the variation in the net remuneration amounts, as determined by the International Civil Service Commission.”

APPENDIX
Scale of pensionable remuneration for staff in the Professional and higher categories
(In United States dollars)
(Effective 1 November 1990)

Level	Steps														
	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
USG	137 349														
ASG	127 082														
D-2	106 311	108 863	111 269	113 766	116 320	118 931									
D-1	93 733	95 857	98 025	100 151	102 326	104 483	106 571	108 701	110 873						
P-5	83 208	85 115	86 940	88 801	90 729	92 516	94 421	96 618	98 585	100 430	102 310	104 225	106 175		
P-4	68 407	70 219	72 022	73 739	75 607	77 404	79 231	81 256	83 115	85 087	86 402	88 263	90 164	92 106	94 090
P-3	56 051	57 792	59 474	61 079	62 734	64 369	66 111	68 193	69 559	71 399	72 749	74 354	76 016	77 715	79 453
P-2	45 302	46 750	48 121	49 590	51 058	52 397	53 856	55 567	57 188	58 652	59 788	60 947			
P-1	35 525	36 744	37 824	38 925	40 139	41 228	42 533	44 234	45 669	46 978					