

- (iv) The scheme to avoid excessive variations of individual rates of assessment between successive scales;
- (b) As a means further to improve the current methodology:
- (i) To examine fully the use of other factors, including the situation of countries having the economic characteristics outlined in resolution 43/223 B, paragraph 3;
- (ii) To continue its work on the price-adjusted rates of exchange methodology;
- (c) To continue, in conformity with the mandate set out in resolution 43/223 B, paragraph 2 (e), its consideration of *ad hoc* adjustments to the machine scale, which should be uniformly applied, based on broad, objective, rational and transparent criteria, including those mentioned in paragraph 38 of the report of the Committee on Contributions, and which should be limited in scope and made on a voluntary and multilateral basis;

4. *Also requests* the Committee on Contributions to submit to the General Assembly, at its forty-fifth session, recommendations on adjustments, if necessary and where appropriate, to the elements and factors referred to in paragraph 3 of the present resolution;

5. *Invites* the Committee on Contributions, in conducting the work mentioned in paragraph 3 of the present resolution, to continue to examine the interrelationship of each of the elements and factors as a part of the overall methodology;

6. *Requests* the Committee on Contributions to proceed with the further exploration of alternative income concepts and to report thereon to the General Assembly at its forty-fifth session;

7. *Also requests* the Committee on Contributions to consider excluding the allocation of any additional points, as a result of the application of the scheme of limits, to those Member States having a very low per capita income, and to report thereon to the General Assembly at its forty-fifth session;

8. *Further requests* the Committee on Contributions to include in its report to the General Assembly at its forty-fifth session illustrative examples, consistent with the statistical annexes to its report to the Assembly at its forty-fourth session, of the implications of using the elements and factors mentioned in the present resolution, including different alternatives for ceiling and floor amounts.

*84th plenary meeting  
21 December 1989*

## B

*The General Assembly*

*Endorses* the proposal contained in paragraphs 50 to 52 of the report of the Committee on Contributions<sup>86</sup> concerning the revised assessment procedures for non-member States.

*84th plenary meeting  
21 December 1989*

## C

*The General Assembly,*

*Recalling* rule 160 of the rules of procedure of the General Assembly,

1. *Requests* the Committee on Contributions to examine the question of providing access of Member States to information on how the Committee, being an expert body, arrives at its decisions on the scale of assessments, and to submit specific recommendations to the General Assembly at its forty-fifth session on how to establish an effective mechanism of communication between Member States and the Committee, in particular by holding information meetings at its regular sessions before the preparation of a new scale and during the consideration of *ad hoc* adjustments, to enable interested Member States to convey their views and request the Committee to take those views into account in the preparation of the new scale;

2. *Decides* to continue at its forty-fifth session its consideration of the functioning of the Committee on Contributions on the basis of the views to be expressed by that Committee in its report.

*84th plenary meeting  
21 December 1989*

## 44/198. United Nations common system: report of the International Civil Service Commission

*The General Assembly,*

*Having considered* the fifteenth annual report of the International Civil Service Commission<sup>88</sup> and other related reports,<sup>89</sup>

## I

### COMPREHENSIVE REVIEW OF THE CONDITIONS OF SERVICE OF THE STAFF IN THE PROFESSIONAL AND HIGHER CATEGORIES

*Recalling* that, in section III of its resolution 42/221 of 21 December 1987, it requested the International Civil Service Commission to undertake a comprehensive review of the conditions of service of the staff in the Professional and higher categories,

*Recalling also* the guidance it provided on this comprehensive review in section III of its resolution 42/221 and in section I of its resolution 43/226 of 21 December 1988,

*Recalling further*, in respect of the request contained in section I, paragraph 4 (c), of resolution 43/226, that the overall costs of all the elements of the solutions proposed in the comprehensive review should, as far as possible, be comparable to the costs of the current remuneration system,

*Noting* that only upon completion of the comprehensive review in all its aspects can the decisions covered in section I of the present resolution be considered final,

1. *Requests* the Secretary-General to make all necessary efforts to absorb in 1991 and subsequent years a significant portion of the additional costs arising in respect of the regular budget of the United Nations as a result of the adoption of the present resolution;

2. *Also requests* the Secretary-General, in his capacity as Chairman of the Administrative Committee on Coordination, to emphasize to the executive heads of the specialized agencies the importance of assisting the respective

<sup>88</sup> *Ibid.*, Forty-fourth Session, Supplement No. 30 (A/44/30), vols. I and II.

<sup>89</sup> *Ibid.*, Supplement No. 9 (A/44/9); and A/C.5/44/14, A/C.5/44/16, A/C.5/44/18 and A/C.5/44/20.

governing bodies in taking parallel measures to the same effect;

#### A. Remuneration structure

*Noting with concern* that it has not been possible for the Commission to recommend the introduction of a revised remuneration structure,

1. *Takes note* of the views of the Commission with regard to the proposal that housing should be treated separately from the rest of the remuneration package and of the decision of the Commission, relating to undertaking further work on remuneration structures, contained in paragraph 196 of volume II of its report;<sup>88</sup>

2. *Urges* the Commission to complete its consideration of all issues related to the introduction of a revised remuneration structure for the United Nations common system, including its impact on margin consideration and on the housing needs of staff in hardship duty stations, and to submit its final and complete conclusions to the General Assembly at its forty-fifth session;

#### B. Comparator

1. *Reaffirms* that the Noblemaire principle should continue to serve as the basis of comparison between United Nations emoluments and those of the highest-paying civil service—currently the United States federal civil service—which, by its size and structure, lends itself to such comparison;

2. *Endorses* the recommendation of the Commission to conduct periodic checks, every five years, to determine which is the highest-paying civil service, and consequently requests the Commission to propose to the General Assembly at its forty-sixth session a methodology for carrying out such checks;

#### C. Margin considerations

*Recalling* that, in section I, paragraph 2, of its resolution 40/244 of 18 December 1985, it approved a range of 110 to 120 with a desirable mid-point of 115, for the margin between the net remuneration of officials in the Professional and higher categories of the United Nations in New York and that of officials in comparable positions in the United States federal civil service, on the understanding that the margin would be maintained at a level around the desirable mid-point of 115 over a period of time,

1. *Confirms* that the current concept of the margin should continue to apply;

2. *Also confirms* that the current margin range of 110 to 120 should continue to apply;

3. *Endorses* the methodological approach, as outlined in paragraph 173 (d) of volume II of the report of the Commission,<sup>88</sup> for the calculation of the net remuneration margin;

4. *Requests* the Commission to continue to report the net remuneration margin on an annual basis;

5. *Also requests* the Commission to monitor the annual net remuneration margin over the five-year period beginning in the calendar year 1990 with a view to ensuring, to the extent possible, that by the end of that period the average of the successive annual margins is around the desirable mid-point of 115, and to report to the General Assembly at its forty-ninth session on the experience gained and, in the mean time, to submit to the Assembly at its forty-seventh session an interim report on the net remuneration margin for the period 1990-1991;

#### D. Post adjustment

1. *Requests* the Commission to reconsider the decision contained in paragraph 250 (a) of volume II of its report<sup>88</sup> relating to the granting of post adjustment increases due to cost of living;

2. *Takes note* of all other decisions taken by the Commission in respect of the operation of the post adjustment system as reflected in chapter VI of volume II of its report;

3. *Endorses*, with effect from 1 July 1990, the recommendations contained in paragraph 261 of volume II of the report of the Commission regarding the removal of regressivity from the post adjustment system and the inclusion of pension contributions as a separate item in the post adjustment index, on the understanding that, as indicated in paragraph 262, the current remuneration correction factor and floor protection measures will be discontinued;

4. *Instructs* the Commission to complete as soon as possible, and preferably by the end of 1991, a round of place-to-place surveys using the methodology outlined in chapter VI of volume II of its report, on the understanding that the surveys at the seven headquarters duty stations and at other duty stations with more than 150 Professional staff members will be finalized by the end of 1990 and that, at duty stations with small numbers of staff members, every effort will be made to utilize to the maximum the external data sources as outlined in paragraph 235 of volume II of the report of the Commission;

5. *Requests* the executive heads and the staff to cooperate with the Commission during the place-to-place survey process;

6. *Requests* the Commission to devise appropriate measures to deal with those duty stations where, upon implementation of a place-to-place survey, there exists a significant difference between the post adjustment index and the actual multiplier;

7. *Confirms* that, following the introduction of the revised salary scale referred to in section I.H, paragraph 3, of the present resolution and pending the outcome of the respective place-to-place surveys in those locations where the index reflected in the post adjustment multipliers exceeds the post adjustment index, net remuneration will continue to be adjusted only to reflect currency fluctuations until the post adjustment index surpasses the index reflected by the post adjustment multipliers;

#### E. Mobility and hardship

1. *Approves*, with effect from 1 July 1990, the introduction of a mobility and hardship allowance as outlined in paragraphs 313 to 322 and 328 of volume II of the report of the Commission,<sup>88</sup> an assignment grant as outlined in paragraphs 323 to 327 and the provisions relating to the reimbursement of boarding costs contained in paragraph 329, on the understanding that the amounts indicated in the matrix for staff serving at Headquarters or in North American and European duty stations and similar designated locations will be payable from their fourth assignment only if they have served in at least two field duty stations;

2. *Requests* the Commission to report to the General Assembly at its forty-seventh session on the operation of the mobility and hardship allowance and the assignment grant;

#### F. Motivation and productivity

1. *Endorses*, with effect from 1 July 1990, the recommendations contained in paragraph 356 of volume II of

the report of the Commission<sup>88</sup> concerning structural improvements to the salary scale, which should be appropriately reflected in the scale of pensionable remuneration, and also endorses the recommendation contained in paragraph 357 (a) relating to the modification of promotion policy;

2. *Invites* the organizations of the United Nations common system to take appropriate steps to introduce the Commission's recommendations as outlined in paragraphs 357 (d) and (e) in respect of non-monetary awards and environmental motivators;

3. *Invites* the Commission again to review performance evaluation systems in all organizations of the United Nations common system with a view to:

(a) Ensuring that such systems are objective and transparent;

(b) Tying within-grade step increments and promotions to merit, as indicated in the performance evaluation reports, rather than primarily to longevity;

#### G. Allowances

1. *Endorses*, with effect from 1 July 1990, the recommendations contained in chapter IX of volume II of the report of the Commission<sup>88</sup> and the consequential amendment to the Staff Regulations of the United Nations, with respect to:

(a) The children's allowance in respect of disabled children, as outlined in paragraph 429 (e);

(b) The calculation of the commutation of unused annual leave, as outlined in paragraph 453 (d);

(c) The scale of separation payments, as outlined in paragraph 453 (g);

2. *Takes note* of the conclusions of the Commission reflected in paragraphs 406 and 453 (a), (e) and (f) and confirms, with respect to paragraph 453 (b) and (c), that the terms and conditions of payment of the repatriation grant should remain unchanged in all respects;

3. *Requests* the Commission to collect the necessary information on the practices of the organizations of the United Nations common system regarding the granting of expatriate entitlements to staff members living in their home countries while stationed at duty stations located in another country in order to assess the feasibility of harmonizing practices among organizations, and to report thereon to the General Assembly at its forty-fifth session;

4. *Also requests* the Commission to reconsider the methodology for the determination of dependency allowances in the light of the tax practices of the comparator and to report thereon to the General Assembly at its forty-fifth session;

5. *Further requests* the Commission to provide an overview of the package of common system allowances, including the level, rationale and procedure for review of each allowance, *inter alia*, by reference to the package of allowances provided by the comparator, and to report thereon to the General Assembly at its forty-fifth session;

#### H. Base salary scale

1. *Approves*, with effect from 1 July 1990, the establishment of a floor net salary level for staff in the Professional and higher categories by reference to the corresponding base net salary levels of officials in comparable positions serving at the base city of the comparator civil service;

2. *Also approves*, with effect from 1 July 1990, revised rates of staff assessment for staff members with neither a

dependent spouse nor a dependent child, to be used in conjunction with gross base salaries and gross amounts of separation payments and, consequently, approves as at the same date an amendment to the Staff Regulations of the United Nations as set forth in annex I to the present resolution, to replace, for staff in the Professional and higher categories, the present scale of staff assessment for staff with neither a dependent spouse nor a dependent child;

3. *Further approves*, with effect from 1 July 1990, the revised scale of gross and net salaries for staff in the Professional and higher categories contained in annex II to the present resolution, and the consequential amendment to the Staff Regulations of the United Nations, together with the procedures for its construction and implementation that are reflected in annex III to the present resolution;

## II

### FUNCTIONING OF THE INTERNATIONAL CIVIL SERVICE COMMISSION

*Recalling* that, in section VIII of its resolution 42/221, it requested the International Civil Service Commission to undertake a study of its functioning with a view to enhancing its work,

*Recalling also* its request to the Commission in section II of its resolution 43/226 to expand the review of its functioning in consultation with the organizations of the United Nations common system and staff representatives and to submit proposals thereon to the General Assembly at its forty-fifth session,

*Noting* that the action of the Commission has been limited so far to considering the format of its annual report and to agreeing to practical arrangements for the conduct of its work during its sessions,

1. *Requests* the Secretary-General, together with his colleagues in the Administrative Committee on Coordination and after consultations with the representatives of staff participating in the International Civil Service Commission, to review the functioning of the Commission and to submit to the General Assembly at its forty-sixth session a report on the matter together with the views of the Commission thereon and, in the mean time, requests the Commission to maintain, in connection with matters related to comprehensive reviews of conditions of service of staff, the arrangements established in response to the invitation expressed by the Assembly in section I, paragraph 2, of its resolution 43/226;

2. *Requests* the Commission to continue to seek improvements in the presentation of its report;

## III

### OTHER QUESTIONS

#### A

*Recognizing* the changing demographic pattern of the work-force of the United Nations common system, as well as the increasing trend in some Member States towards extending the length of service of its work-force, and noting that in a number of Member States the normal retirement age and the corresponding mandatory age of separation are higher than they are at present in the United Nations common system.

*Commends* to the attention of the governing bodies of the organizations of the United Nations common system the recommendation of the International Civil Service Commission to increase the mandatory age of separation to 62 for staff members entering into service on or after 1 January 1990;

### B

*Recalling* its request made in section III.C of its resolution 43/226 that the Commission report to the General Assembly at its forty-fifth session on progress made by the organizations of the United Nations common system in connection with the introduction of special measures for the recruitment of women,

*Urges* the organizations of the United Nations common system to provide the fullest information to the Commission on the introduction of special measures for the recruitment of women so as to enable the Commission to analyse appropriately the progress achieved and to report thereon to the General Assembly at its forty-fifth session;

### C

*Recalling* section II of its resolution 37/126 of 17 December 1982 and section VII of its resolution 42/221 concerning the practice of some Member States of making supplementary payments or deductions with respect to their nationals,

*Recalling also* its request made in section III.C of its resolution 43/226 that the Commission report on these practices to the General Assembly at its forty-fourth session,

*Noting* the limited response to the inquiries of the Commission on the matter,

*Taking note* of the decisions of the Commission contained in paragraph 90 of volume I of its report,<sup>88</sup> including its decision to report further to the General Assembly at its forty-fifth session on this matter,

1. *Requests* the Secretary-General to contact those Member States that have not so far provided information

on supplementary payments and deductions to seek their co-operation in providing such information forthwith in order for the Commission to complete its study, which should also include a review of the impact of the introduction of the revised remuneration package on practices currently in effect;

2. *Requests* the Secretary-General and the executive heads of the specialized agencies to take appropriate steps to bring an end to these practices.

84th plenary meeting  
21 December 1989

### ANNEX I

#### Amendment to the Staff Regulations of the United Nations

##### Regulation 3.3

Replace the last column of the table under assessment in paragraph (b)(i) by the following:

"Assessment  
(In percentages)

<i>Total assessable payments (United States dollars)</i>	<i>Staff assessment rates used in con- junction with gross base salaries and the gross amounts of separation payments</i>
	<i>Staff member with neither a dependent spouse nor a de- pendent child</i>
First \$15 000 per year . . . . .	17.7
Next \$5 000 per year . . . . .	34.3
Next \$5 000 per year . . . . .	38.6
Next \$5 000 per year . . . . .	41.9
Next \$5 000 per year . . . . .	43.9
Next \$10 000 per year . . . . .	46.3
Next \$10 000 per year . . . . .	48.4
Next \$10 000 per year . . . . .	50.4
Next \$15 000 per year . . . . .	51.3
Next \$20 000 per year . . . . .	54.1
Remaining assessable payments . . . . .	59.0 "

ANNEX II

SALARY SCALE FOR THE PROFESSIONAL AND HIGHER CATEGORIES  
showing annual gross salaries and net equivalents after application of staff assessment

(In United States dollars)  
(Effective 1 July 1990)

Level	Steps														
	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
<b>Under-Secretary-General</b>															
USG Gross	121 635														
Net D	73 050														
Net S	65 255														
<b>Assistant Secretary-General</b>															
ASG Gross	110 000														
Net D	67 000														
Net S	60 485														
<b>Director</b>															
D-2 Gross	89 189	91 251	93 313	95 375	97 438	99 500									
Net D	56 070	57 163	58 256	59 349	60 442	61 535									
Net S	51 423	52 369	53 316	54 262	55 209	56 156									
<b>Principal Officer</b>															
P-1 Gross	78 333	80 068	81 804	83 540	85 276	87 012	88 748	90 484	92 220						
Net D	50 300	51 236	52 172	53 108	54 044	54 980	55 916	56 852	57 788						
Net S	46 393	47 236	48 079	48 922	49 765	50 608	51 451	52 294	53 137						
<b>Senior Officer</b>															
P-5 Gross	68 611	70 180	71 748	73 317	74 885	76 454	78 022	79 591	81 160	82 729	84 297	85 866	87 434		
Net D	45 050	45 897	46 744	47 591	48 438	49 285	50 132	50 979	51 826	52 673	53 520	54 367	55 214		
Net S	41 659	42 423	43 186	43 950	44 714	45 478	46 242	47 006	47 770	48 534	49 298	50 062	50 826		
<b>First Officer</b>															
P-4 Gross	55 818	57 320	58 822	60 324	61 825	63 327	64 829	66 331	67 832	69 334	70 835	72 337	73 838	75 339	76 841
Net D	38 050	38 876	39 702	40 528	41 354	42 180	43 006	43 832	44 658	45 484	46 310	47 136	47 962	48 788	49 614
Net S	35 346	36 091	36 836	37 581	38 325	39 070	39 815	40 560	41 305	42 050	42 795	43 540	44 285	45 030	45 775
<b>Second Officer</b>															
P-3 Gross	45 088	46 449	47 811	49 172	50 533	51 895	53 256	54 618	56 015	57 425	58 836	60 247	61 658	63 069	64 480
Net D	31 950	32 726	33 502	34 278	35 054	35 830	36 606	37 382	38 158	38 934	39 710	40 486	41 262	42 038	42 814
Net S	29 825	30 528	31 230	31 933	32 635	33 338	34 040	34 743	35 443	36 143	36 843	37 543	38 242	38 942	39 642
<b>Associate Officer</b>															
P-2 Gross	35 831	37 007	38 183	39 359	40 536	41 712	42 888	44 064	45 249	46 467	47 684	48 902	50 119	51 337	52 554
Net D	26 490	27 184	27 878	28 572	29 266	29 960	30 654	31 348	32 042	32 736	33 430	34 124	34 818	35 512	36 206
Net S	24 856	25 488	26 119	26 751	27 383	28 014	28 646	29 277	29 908	30 537	31 165	31 793	32 421	33 049	33 677
<b>Assistant Officer</b>															
P-1 Gross	26 857	27 916	28 975	30 034	31 128	32 221	33 315	34 408	35 519	36 649	37 788	38 927	40 066	41 205	42 344
Net D	20 970	21 637	22 304	22 971	23 638	24 305	24 972	25 639	26 306	26 973	27 640	28 307	28 974	29 641	30 308
Net S	19 779	20 394	21 009	21 624	22 238	22 851	23 465	24 078	24 689	25 296	25 903	26 510	27 117	27 724	28 331

D = Rate applicable to staff members with a dependent spouse or child  
S = Rate applicable to staff members with no dependent spouse or child

## ANNEX III

## I

## A. CONSTRUCTION OF THE SALARY SCALE

The salary scale in annex II to the present resolution has been derived from the current net base salary scale applicable to staff with a dependent spouse or child through a combination of the following:

- (a) Consolidation of 12 multiplier points of post adjustment on a no gain/ no loss basis on the basis of the existing methodology for such consolidation;
- (b) Elimination of regressivity in accordance with section I.D, paragraph 3, of the present resolution;
- (c) Introduction of structural changes in accordance with section I.F, paragraph 1, of the present resolution;
- (d) Inclusion, on an overall average basis, of the remuneration adjustment recommended by the International Civil Service Commission in paragraph 125 of volume II of its report;<sup>88</sup>
- (e) Determination of gross salary through reverse application of the current staff assessment rates for staff with a dependent spouse or child;
- (f) Determination of net salary for staff with neither a dependent spouse nor a dependent child through the application of the revised staff assessment rates contained in annex I to the present resolution.

## B. IMPLEMENTATION MEASURES

1. Upon implementation, on 1 July 1990, of the salary scale contained in annex II to the present resolution, a revised post adjustment multiplier and a revised post adjustment index will be established at each duty station.
2. At the base of the system, New York, the revised post adjustment multiplier applicable on 1 July 1990 will be determined, using if necessary partial classes of post adjustment, so as to arrive at total net emoluments,<sup>90</sup> which, when compared with the corresponding net emoluments that would have been applicable on 1 July 1990 on the basis of the current system, on an overall average basis, represent the percentage adjustment recommended by the Commission in paragraph 125 of volume II of its report.<sup>91</sup>
3. At all other duty stations, the revised post adjustment multipliers applicable on 1 July 1990 will be determined, using if necessary partial classes of post adjustment, so as to arrive at total net emoluments,<sup>90</sup> which, when compared to the net emoluments that would have been applicable on 1 July 1990 at that duty station on the basis of the current system, represent an adjustment equivalent in amount<sup>91</sup> to that applicable at the base of the system.
4. After 1 July 1990, at each duty station, the first change in the post adjustment classification resulting from cost-of-living movement will take place when the post adjustment index applicable prior to the introduction of the new salary scale reaches the level that would have triggered the next full class of post adjustment under the operation of the post adjustment system. Thereafter, changes will be effected on the basis of the movement of the revised post adjustment index.

**44/199. United Nations pension system**

*The General Assembly,*

*Recalling* its resolution 43/227 of 21 December 1988,

*Having considered* the report of the United Nations Joint Staff Pension Board for 1989 to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund,<sup>92</sup> chapter III of volume I of the report of the International Civil Service Commission,<sup>93</sup> the report of the Secretary-General on the investments of the Fund<sup>94</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>95</sup>

<sup>90</sup> Revised net base salary plus revised post adjustment.

<sup>91</sup> Using as a reference point United States dollar net emoluments at the P-4, step VI, level.

<sup>92</sup> *Official Records of the General Assembly, Forty-fourth Session, Supplement No. 9 (A/44/9).*

<sup>93</sup> *Ibid.*, Supplement No. 30 (A/44/30).

<sup>94</sup> A/C.5/44/6.

<sup>95</sup> A/44/682.

**MEASURES TO RESTORE THE ACTUARIAL BALANCE OF THE UNITED NATIONS JOINT STAFF PENSION FUND**

*Recalling* section I, paragraph 2, of its resolution 42/222 of 21 December 1987 and section I, paragraph 2, of its resolution 43/227, in which the United Nations Joint Staff Pension Board was requested to complete the study of all possible measures to restore the actuarial balance of the United Nations Joint Staff Pension Fund over the long term for presentation to the General Assembly at its forty-fourth session, together with the results of the twentieth actuarial valuation of the Fund as at 31 December 1988,

*Recalling also* its resolutions 37/131 of 17 December 1982, 38/233 of 20 December 1983 and 39/246 of 18 December 1984, in which 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 Fund,

*Noting* the continuing actuarial imbalance of the Fund as revealed by the valuation as at 31 December 1988,

*Taking note* of the proposals made by the Board to restore the actuarial balance of the Fund over the long term,

*Approves*, without retroactive effect, the following measures, including the necessary amendments to articles 1, 25 and 29 of the Regulations of the United Nations Joint Staff Pension Fund, and changes in the pension adjustment system, as set out in annexes I and II to the present resolution:

- (a) For participants who enter or re-enter the Fund on or after 1 January 1990, the normal retirement age shall be 62;
- (b) For participants who enter or re-enter the Fund on or after 1 January 1990, and who take early retirement before reaching age 57, the reduction factors applicable for ages 55 and 56 shall be 6 per cent for each year;
- (c) For participants who separate from service on or after 31 December 1989 and who elect a deferred retirement benefit, adjustments of the benefit, in accordance with the pension adjustment system, shall commence only when the separated participant reaches age 55;
- (d) The rate of contribution shall be increased, with effect from 1 January 1990, from 22.5 to 23.7 per cent of pensionable remuneration, of which the employing member organization shall pay 15.8 per cent and the participant 7.9 per cent;

## II

**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 that the International Civil Service Commission 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 in between comprehensive reviews, and submit its recommendations thereon to the General Assembly at its forty-fifth session,

*Recalling also* that in section I, paragraph 2, of its resolution 41/208 the General Assembly approved the proce-