

## Annex I, page 1

## AMENDMENTS TO THE STAFF REGULATIONS

Salary Scales for the Professional and higher categories – (Regulation 3.1)  
Catégorie professionnelle / Professional Category

Barème en vigueur à partir du 1er mars 1999 / Scale in force as from March 1, 1999

(montants annuels en dollars EU / annual amounts in US dollars)

Grade	ECH. 1 STEP 1	ECH. 2 STEP 2	ECH. 3 STEP 3	ECH. 4 STEP 4	ECH. 5 STEP 5	ECH. 6 STEP 6	ECH. 7 STEP 7	ECH. 8 STEP 8	ECH. 9 STEP 9	ECH. 10 STEP 10	ECH. 11 STEP 11	ECH. 12 STEP 12	ECH. 13 STEP 13	ECH. 14 STEP 14	ECH. 15 STEP 15
P.1	P 48508	50178	51842	53508	55174	56838	58507	60171	61836	63503					
	G 36422	37791	39157	40525	41891	43258	44627	46018	47418	48820					
	D 30044	31001	31956	32912	33867	34822	35779	36734	37689	38645					
	S 28341	29222	30102	30983	31863	32743	33625	34494	35359	36226					
P.2	P 62294	64031	65763	67497	69229	70963	72696	74427	76164	77896	79628	81363			
	G 47805	49265	50721	52180	53636	55098	56594	58087	59585	61080	62573	64071			
	D 37953	38949	39942	40937	41930	42925	43920	44913	45909	46903	47896	48892			
	S 35598	36501	37401	38302	39202	40105	41021	41934	42851	43766	44680	45596			
P.3	P 75932	77871	79810	81745	83685	85622	87559	89500	91529	93649	95767	97886	100004	102122	104243
	G 59386	61057	62731	64400	66088	67782	69477	71174	72867	74564	76275	77994	79711	81430	83148
	D 45777	46888	48001	49111	50224	51335	52447	53560	54671	55784	56895	58007	59118	60230	61342
	S 42730	43752	44776	45798	46821	47843	48865	49888	50909	51932	52951	53970	54989	56008	57027
P.4	P 91233	93491	95744	97998	100256	102510	104766	107022	109277	111531	113785	116046	118299	120554	122811
	G 72631	74438	76257	78085	79917	81743	83573	85403	87232	89060	90898	92756	94606	96459	98311
	D 54516	55701	56883	58066	59251	60433	61617	62801	63984	65167	66349	67536	68718	69902	71086
	S 50767	51856	52940	54024	55111	56194	57279	58364	59448	60533	61594	62636	63674	64713	65753
P.5	P 110348	112661	114974	117287	119601	121911	124225	126539	128849	131163	133476	135795	138274		
	G 88099	89975	91875	93775	95674	97571	101371	103269	105169	107067	108966	110878			
	D 64545	65759	66973	68187	69401	70613	71827	73041	74254	75468	76681	77894	79108		
	S 59963	61075	62142	63208	64273	65337	66403	67469	68534	69600	70665	71730	72773		

P = Rémunération considérée aux fins de la pension (art. 3.15), en vigueur à partir du 1er novembre 1998 /  
Pensionable remuneration (Reg. 3.15), in force as from November 1, 1998

G = Traitements bruts : base de l'imposition interne (art. 3.16bis) / Gross salaries: basis for internal taxation (Reg. 3.16bis)

D = Traitements nets : fonctionnaires avec conjoint et/ou enfant(s) à charge / Net salaries: staff members with dependent spouse and/or dependent child

S = Traitements nets : fonctionnaires sans conjoint ni enfant à charge / Net salaries: staff members without dependent spouse and without dependent child

Catégories supérieures / Higher Categories

Barème en vigueur à partir du 1er mars 1999 / Scale in force as from March 1, 1999

(montants annuels en dollars EU / annual amounts in US dollars)

Grade	ECH. 1 STEP 1	ECH. 2 STEP 2	ECH. 3 STEP 3	ECH. 4 STEP 4	ECH. 5 STEP 5	ECH. 6 STEP 6	ECH. 7 STEP 7	ECH. 8 STEP 8	ECH. 9 STEP 9	ECH. 10 STEP 10	ECH. 11 STEP 11	ECH. 12 STEP 12	ECH. 13 STEP 13	ECH. 14 STEP 14	ECH. 15 STEP 15
D.1	P 124684 G 99848 D 72068 S 66615	127241 101948 73410 67793	129797 104047 74751 68970	132349 106142 76090 70146	134906 108243 77432 71324	137590 110346 78773 72493	140329 112476 80115 73617	143069 114605 81456 74741	145804 116732 82796 75864						
D.2	P 140777 G 112824 D 80334 S 73801	143976 115311 81901 75114	147175 117797 83467 76427	150371 120283 85033 77739	153570 122768 86599 79052	156769 125256 88166 80365									
ADG	P 169298 G 137683 D 95995 S 86926														
DDG	P 183168 G 151440 D 104662 S 94190														

P = Rémunération considérée aux fins de la pension (art. 3.15), en vigueur à partir du 1er novembre 1998 /  
 Pensionable remuneration (Reg. 3.15), in force as from November 1, 1998

G = Traitements bruts : base de l'imposition interne (art. 3.16bis) / Gross salaries: basis for internal taxation (Reg. 3.16bis)

D = Traitements nets : fonctionnaires avec conjoint et/ou enfant(s) à charge / Net salaries: staff members with dependent spouse and/or dependent child

S = Traitements nets : fonctionnaires sans conjoint ni enfant à charge / Net salaries: staff members without dependent spouse and without dependent child  
 catégories supérieures, et les conditions de sa rémunération seront communiquées séparément.

Catégories supérieures / Higher Categories

Barème en vigueur à partir du 1er mars 1999 / Scale in force as from March 1, 1999

(montants annuels en dollars EU / annual amounts in US dollars)

Grade		
DG	P	218097
	G	186094
	D	126494
	S	112487

P = Rémunération considérée aux fins de la pension (art. 3.15), en vigueur à partir du 1er novembre 1998 /  
 Pensionable remuneration (Reg. 3.15), in force as from November 1, 1998

G = Traitements bruts : base de l'imposition interne (art. 3.16bis) / Gross salaries: basis for internal taxation (Reg. 3.16bis)

D = Traitements nets : fonctionnaires avec conjoint et/ou enfant(s) à charge / Net salaries: staff members with dependent spouse and/or dependent child

S = Traitements nets : fonctionnaires sans conjoint ni enfant à charge / Net salaries: staff members without dependent spouse and without dependent child

## AMENDMENTS TO THE STAFF REGULATIONS

Internal taxation – Regulation 3.16bis(a)FORMER TEXTInternal Taxation

Each staff member shall be subject to internal taxation at the following rates:

(a) For staff members in the Professional category and above:

(1) Tax rates used in conjunction with gross salaries

<u>Assessable amounts</u> (in US dollars)	<u>(per cent)</u>	
	"Dependency rates"	"Single rates"
first \$15,000 per year . . . . .	9.0	11.8
next \$ 5,000 per year . . . . .	18.1	24.6
next \$ 5,000 per year . . . . .	21.5	27.1
next \$ 5,000 per year . . . . .	24.9	31.7
next \$ 5,000 per year . . . . .	27.5	33.4
next \$10,000 per year . . . . .	30.1	35.8
next \$10,000 per year . . . . .	31.8	38.2
next \$10,000 per year . . . . .	33.5	38.8
next \$10,000 per year . . . . .	34.4	40.0
next \$15,000 per year . . . . .	35.3	41.3
next \$20,000 per year . . . . .	36.1	44.5
remaining assessable amounts. .	37.0	47.6

The "dependency rates" shall apply to any staff member to whom the dependency rate of post adjustment applies under Regulation 3.5, and the "single rates" shall apply to any staff member to whom the single rate of post adjustment applies under the said Regulation.

(continues)

PRESENT TEXTInternal Taxation

Each staff member shall be subject to internal taxation at the following rates:

(a) For staff members in the Professional category and above:

(1) Tax rates used in conjunction with gross salaries

<u>Assessable amounts</u> (in US dollars)	<u>(per cent)</u>	
	"Dependency rates"	"Single rates"
first \$15,000 per year . . . . .	9.0	11.8
next \$ 5,000 per year . . . . .	18.1	24.4
next \$ 5,000 per year . . . . .	21.5	26.9
next \$ 5,000 per year . . . . .	24.9	31.4
next \$ 5,000 per year . . . . .	27.5	33.4
next \$10,000 per year . . . . .	30.1	35.6
next \$10,000 per year . . . . .	31.8	38.2
next \$10,000 per year . . . . .	33.5	38.8
next \$10,000 per year . . . . .	34.4	39.7
next \$15,000 per year . . . . .	35.3	40.7
next \$20,000 per year . . . . .	36.1	43.9
remaining assessable amounts. .	37.0	47.2

The "dependency rates" shall apply to any staff member to whom the dependency rate of post adjustment applies under Regulation 3.5, and the "single rates" shall apply to any staff member to whom the single rate of post adjustment applies under the said Regulation.

(continues)

(continued)

(2) Tax rates for purposes of pensionable remuneration and pensions

<u>Assessable amounts</u> (in US dollars)	<u>(per cent)</u>
up to \$20,000 per year .....	11.0
\$20,001 to \$40,000 per year.....	18.0
\$40,001 to \$60,000 per year.....	25.0
\$60,001 and above per year .....	30.0

(continued)

(2) Tax rates for purposes of pensionable remuneration and pensions

[No change]

[Annex III follows]

## Annex III

## AMENDMENTS TO THE STAFF REGULATIONS

Dependency Allowances for the Professional and higher categories – Regulation 3.12(A)FORMER TEXT(A) Staff Members in the Professional and Higher Categories

Staff members in the Professional and higher categories shall be entitled to the following non-pensionable allowances under the conditions set forth below:

- (a) 2,935 Swiss francs per annum in respect of each dependent child, except that the allowance shall not be paid in respect of the first dependent child if the staff member has no dependent spouse.
- (b) In addition to any amount payable pursuant to paragraph (a) above, 2,935 Swiss francs per annum in respect of a child who is determined to be physically or mentally disabled either permanently or for a period expected to be of long duration.
- (c) The allowance provided for under paragraph (a) above, increased, where applicable, by the amount of the allowance provided for under paragraph (b) above, shall be reduced by the amount of any other dependency allowance received in respect of the same child, from the International Bureau or a source other than the International Bureau, by the staff member or the staff member's spouse.
- (d) Where there is no dependent spouse, 1,308 Swiss francs per annum in respect of one of the following persons: a dependent parent, a dependent brother or a dependent sister.

PRESENT TEXT(A) Staff Members in the Professional and Higher Categories

Staff members in the Professional and higher categories shall be entitled to the following non-pensionable allowances under the conditions set forth below:

- (a) 3,364 Swiss francs per annum in respect of each dependent child, except that the allowance shall not be paid in respect of the first dependent child if the staff member has no dependent spouse.
- (b) In addition to any amount payable pursuant to paragraph (a) above, 3,364 Swiss francs per annum in respect of a child who is determined to be physically or mentally disabled either permanently or for a period expected to be of long duration.
- (c) [No change]
- (d) Where there is no dependent spouse, 1,499 Swiss francs per annum in respect of one of the following persons: a dependent parent, a dependent brother or a dependent sister.

[Annex IV follows]