

Appendix O

End-of-service allowance

(a) Staff members in the General Service category at Headquarters, who entered on duty before 1 January 2013 on an appointment under the 100 Series Staff Rules shall be eligible for an end-of-service allowance as set out in subparagraphs (i) to (v) below:

- (i) An eligible staff member shall be entitled for the payment of an end-of-service allowance on one of the following conditions:
 - (A) *Upon expiration of a fixed-term appointment*, after 3 years or more of continuous service with the Organization;
 - (B) *Upon retirement, including early retirement*, after 10 years or more of continuous service with one or more of the United Nations common system organizations at Vienna provided that such payment has not been made by another of these organizations;
 - (C) *Upon death*, after 3 years or more of continuous service with the Organization. Either the death grant provided in staff rule 110.10(a)(vi) or half of the end-of-service allowance, whichever is greater, shall be paid to a surviving spouse, or, in the absence thereof, to dependent children;
 - (D) *Upon resignation after childbirth*, after 5 years or more of continuous service with the Organization. In this case, half of the allowance, up to a maximum of 3 months' salary, will be paid;
 - (E) *Upon resignation*, after 3 years or more of continuous service with the Organization to join another organization participating in the United Nations common system without a break in service;
 - (F) *Upon termination of appointment*, including termination for health reasons, after 3 years or more of continuous service with the Organization. In this case, either the termination indemnity or the end-of-service allowance, whichever is greater, will be paid;
 - (G) *Upon conversion from the General Service to the Professional category*, provided that the staff member had at least 3 years of continuous service with the Organization.
- (ii) The end-of-service allowance shall not be payable in cases of summary dismissal, abandonment of post, or resignation, except for the reasons specified in subparagraphs (D) and (E) of paragraph (i) above.
- (iii) The end-of-service allowance shall be calculated on the basis of gross salary less

staff assessment (plus language allowance and non-resident's allowance, if applicable), according to the following scale:

Completed years of continuous service	Amount of allowance in terms of months
3	2
5	3
10	4
15	6
20	9
25 or more	12

In the case of part-time employment or a combination of full-time and part-time employment, the calculation of the allowance will be based on the staff member's net base salary during the last month of service.

- (iv) In calculating the amount of the allowance to be paid, the entire service of the staff member shall be taken into account, subject to an appropriate reduction of the service credit for the period from 1 January 1972 up to 30 September 1987 in the case of staff in the General Service category and up to 28 February 1987 in the case of staff in the Manual Worker or Language Teacher category, during which periods the element of severance pay was taken into account in their respective salary scales.

The end-of-service allowance shall be computed according to the following steps:

- (A) The allowance that would have been due for the staff member's total completed years of service had the scheme been in effect from the date of entry on duty shall be calculated as a percentage of final annual salary;
- (B) The payment made through the salary scales for service performed between 1 January 1972 and 31 March 1981 (2.85 per cent per annum) and between 1 April 1981 and either 28 February 1987 or 30 September 1987 (3 per cent per annum) will be calculated as a percentage of annual salary; the calculation for the recovery amount, i.e. the appropriate percentage for service during the period of January 1972 to September or February 1987, respectively, shall be based on step 06 of the actual grade(s) held by a staff member using the salary scale in force at the time of separation. Amounts for language(s) allowance(s) and/or non-resident's allowance are disregarded;
- (C) The percentage obtained under (B) shall be subtracted from the percentage obtained under (A);
- (D) The percentage obtained under (C) shall be multiplied by the staff member's annual salary upon separation to arrive at the amount payable;

- (E) The payable amount is compared with the entitlement to EOSA counting a staff member's service as of 1 October 1987, where no deduction is necessary. Should this result in a greater amount, the greater amount shall be payable;
- (v) Staff members shall not accrue service credit towards the end-of-service allowance during full months of special leave with partial pay or without pay. Periods of less than 30 days of such leave shall not affect the ordinary rates of accrual.
- (b) Staff members in the General Service category at Headquarters, who entered on duty on or after 1 January 2013 under an appointment under the 100- and 300-Series Staff Rules shall be eligible for an end-of-service allowance as set out in subparagraphs (i) to (iii) below:
- (i) An eligible staff member who separates from service with the Organization shall be entitled for the payment of an end-of-service allowance on one of the following conditions:
- (A) *Upon separation from service, including resignation and retirement:* However, at the time of separation, payment of the end-of-service allowance may be deferred upon the staff member's request for a maximum period of six months. During this period, the amount of end-of-service allowance payable shall be held by the Organization in abeyance and no interest shall accrue on the amount. At the end of that six-month period, if the former staff member has not commenced a further appointment with the Organization that provides an entitlement to an end-of-service allowance, the end-of-service allowance held in abeyance by the Organization shall be paid to the former staff member. However, if at any time during that six-month period the former staff member were to commence a new appointment with the Organization that provides an entitlement to an end-of-service allowance, the sum held in abeyance by the Organization will continue to be held and the calculation of the staff member's end-of-service allowance upon final separation, or separation that lasts longer than six months, shall be based on the total period of qualifying service at the Organization, less the period of any break(s) of six months or less;
- (B) *Upon death in service.* Either the death grant or half of the end-of-service allowance, whichever is higher in amount, shall be paid to a surviving spouse or, in the absence thereof, to a surviving dependent child or children;
- (C) *Upon transfer to another duty station.* The end-of-service allowance shall be paid at the time of transfer. If the staff member returns to Headquarters, the calculation of his/her end-of-service allowance upon final separation will be based on the total period of qualifying service. However any amount paid on transfer will be deducted from the final entitlement;

(D) *Upon termination of contract*, including agreed termination and termination for health reasons, to the extent that the end-of-service allowance exceeds the amount of the termination indemnity;

(E) *Upon promotion from the General Service to the Professional category*. The end-of-service allowance shall be paid at the time of promotion,

(ii) The end-of-service allowance shall be paid in the form of a lump sum equal to 2% of the final monthly net base salary (plus language allowance and non-resident's allowance, if applicable) multiplied by the total number of months of completed service starting from the second month of service.

(iii) Staff members shall not accrue service credit towards end-of-service allowance during full months of special leave with partial pay or without pay. Periods of less than 30 days of such leave will not affect the ordinary rates of accrual.

(c) Staff members who are eligible for an end-of-service allowance under paragraph (a), i.e. who entered on duty before 1 January 2013 may freeze their entitlement under the current system at a certain agreed date and switch prospectively to the new end-of-service allowance system set out in paragraph (b) above. In this case, the entitlement under paragraph (a) above shall continue to be governed by the provisions specified in paragraph (a) above, the amount of which would be calculated based on the period of service up to the agreed date of the switching, but based on the net base salary during the last month of service. Such staff members may exercise this one-time option by 31 December 2013; the actual agreed date of the switching may be any date up to 31 December 2017. The total amount of the end-of-service allowance payable to such staff members shall in no case exceed 12 months of net base salary in the last month of service (plus language allowance and non-resident's allowance, as applicable).