



Pre-retirement Seminar Separation

**Human Resources Management Service
UNOG**

23 October 2017



Content

- ❖ Administrative procedures
- ❖ Form P35/E-clearance
- ❖ International entitlements
- ❖ Income tax in USA
- ❖ Medical examination (optional)
- ❖ List of related provisions & rules
- ❖ Q & A



Administrative Procedures

HRMS sends confirmation letter/e-mail including:

- ❖ official retirement date
- ❖ entitlements upon separation
- ❖ administrative formalities to be completed

Retirement Age - last day of the month in which staff member reaches:

- 60 years of age or 62 years of age for those staff members appointed on or after **1 January 1990**
- 65 years for those who appointed on or after **1 January 2014.**



Separation e-clearance

Prior to separation the staff member will be required to complete an e-clearance/P.35 form to ensure that all UN property has been returned and clearance obtained with respect to:

- **Status Report/P.84**
- ***Carte de légitimation***
- **Medical Insurance Card**
- **Laissez-passer**
- **Office equipment**
- **Car Sticker, ID Card**
- **Car plates / Customs**
- **Petrol card**
- **Library material**
- **Archives / files**
- **Electronic equipment**
- **All office keys**
- **ePerformance completion**



Oustanding obligations

Settle any outstanding obligations related to:

- Salary advances
- Education grant advances
- Travel expense reports
- Tax advances
- Telephone bills
- Loans

You should settle any amounts by your separation date or these amounts will be deducted from your final emoluments.



Oustanding claims

You should make any claims for unpaid entitlements or benefits prior to separation related to:

- Travel expense reports claim(s)
- Education grant claim(s)
- Rental subsidy claims(s)
- Dependency allowance claim(s)*

*Any NEW dependents should be entered in Umoja ESS.

Contact:

Your HR Partner

See Staff Rule 3.17 concerning retroactivity of payments.



Designation of Beneficiary

You should determine if you have the correct beneficiary for your salary, allowances and commutation of leave. If not, you need to update the form(s) to designate your beneficiary.

Contact:

Your HR Partner



ePerformance document

Complete your final ePerformance document on Inspira.

If you are a supervisor, you must complete an ePerformance evaluation for all supervised staff. Failure to do so in a timely manner will result in delays in the processing of your final payment and pension benefits.

See: ePerformance User Guide in [inspira](#)



Annual Leave (1/2)

The balance of annual leave will be paid to the staff member with the final separation payment. Review the accuracy of your time record in Umoja ESS and report any discrepancies to your HR Partner or Senior Time Administrator.

The maximum number of days of paid annual leave is 60 for a staff member working full time. Any accrued leave beyond this amount must be taken before retirement or it will be forfeited.

The P35 Form/e-clearance should be completed and signed.

Address and telephone number where staff member can be reached have to be indicated on the form.



Annual Leave (2/2)

Payment is calculated as follows:

- ❖ for Professional staff (calculated based on net base salary and post adjustment)
- ❖ for General Service staff (calculated based on gross salary, including language/non-residence allowance, less staff assessment)

Important: Adjustments to payments will be made if staff was separated and re-appointed within one year of a prior separation. For detailed information please contact HRMS.



International Entitlements

Home Leave

Staff members are not entitled to home leave if the date of return from such leave falls within a period of six months preceding retirement.



International Entitlements

Travel & Shipment

For staff members entitled to return travel and shipment of personal effects and household goods request should be submitted to HRMS for:

- ❖ authorization for travel (ticket issued only, no lump-sum option)
- ❖ authorization for shipment (can be organized and paid by the UN or payment of relocation grant (lump sum))
- ❖ payment of travel time (upon separation)

To allow timely issuance of the necessary authorizations the staff member needs to inform the responsible HR officer of the travel/removal plans at least 21 days in advance.

Submission of Expense Report (Travel Claim) is required.



International Entitlements

Repatriation Grant (1/2)

Payment is subject to submission of documentary evidence of relocation. Evidence is deemed satisfactory upon submission of an original sworn statement made before:

- ❖ Notary Public
- ❖ Commissioner of Oaths
- ❖ Similar official (e.g. the *Mairie* in France)

Content of the document: statement that the former staff member has relocated to a country other than that of the last duty station; that the relocation is not temporary in nature; include date and place of relocation, as well as address and telephone.



International Entitlements

Repatriation Grant (2/2)

Payment is calculated ...

... based on weeks of gross salary (less staff assessment) for qualifying service, outside of country of nationality – in accordance with Annex IV to the Staff Regulations

Important: Adjustments to payments will be made if staff was separated and re-appointed within one year of a prior separation. For detailed information please contact HRMS.



Loss of Entitlements

Entitlement to travel, shipment and repatriation grant will cease if a staff member has not used the entitlement or did not submit a proof of relocation within **two years** after the date of separation.

Exception may be approved by HRMS when there is a compelling reason and the request is made within the two-year time limit.



Timeline for Payments

- ❖ The final payment will normally be released within one month after separation.
- ❖ Final payments and separation personnel action cannot be approved until all clearances have been obtained (P.35/E-clearance)
- ❖ Repatriation grant will be paid upon receipt of a documentary proof of relocation.



Income Tax in the US

For United States citizens or foreigners residing in the United States (holders of a green card) who are required to submit a tax return in the United States the following applies:

- ❖ Staff members should contact Income Tax Unit at **tax@un.org** in advance before leaving the United Nations in order to clarify their tax situation. This is particularly important if they are required to pay income tax on the UN salary and intend to have it reimbursed by the United Nations.
- ❖ If advance payments on taxes remain in abeyance on the date of separation, special arrangements must be made for the submission of the tax return. Copies of the tax return must be submitted to the United Nations.



Exchange Rate

The dollar amount of the payments due to the staff members in the Professional category on separation will be converted at the United Nations operational exchange rate in effect at the time of payment.



Medical Examination upon Separation

- ❖ Medical clearance on separation is not required.
- ❖ If the SM wishes, he/she may contact the Secretariat of the Medical Services Section (tel. 022 917 2520) for a medical examination. An appointment should be made at least one month before the last working day.



Employment of Retirees

Strict conditions apply: ST/AI/2003/8 and ST/AI/2013/4

- ❖ Reemployment: three months break/one for consultants/individual contractors
- ❖ No re-employment at a level higher than that at which staff member separated
- ❖ Level of remuneration depends on the nature of assignment
- ❖ If in receipt of a pension benefit from UNJSPF the following limitations apply:
 - Max US\$22,000 or 6 months cumulative per calendar year
 - language staff: max 125 days actually worked per calendar year



Provisions and Rules governing Separation at Time of Retirement (1/2)

Item	Applicable Rule
Accrued Annual Leave	Rule 9.9 of the Staff Rules
Certification of Service	Rule 9.12 of the Staff Rules
Last Day for Pay Purposes	Rule 9.11 of the Staff Rules
Repatriation Grant	Rule 3.19 of the Staff Rules Annex IV to the Staff Regulations ST/AI/2016/2



Provisions and Rules Governing Separation at Time of Retirement (1/2)

Item	Applicable Rule
Removal/non-removal of personal effects and household goods	Rule 7.16 / 7.17 of the Staff Rules ST/AI/2016/4
Relocation Grant	Section 11 of ST/AI/2016/4 ST/IC/2006/60
Travel on Separation	Rule 7.1 / 7.2 of the Staff Rules
Restitution of advance Annual Leave	Rule 9.10 of the Staff Rules
Retirement	Article 9.2 of the Staff Regulations Rule 9.5 of the Staff Rules

Questions?



<https://preretirement.un.org>