**Pensionable Remuneration**

1. For the purposes of the United Nations Joint Staff Pension Fund (UNJSPF), special scales, called "Pensionable Remuneration" (PR), are established as the basis for determining the contribution to be paid by the staff member and by UNDP as well as the pension benefits to which the staff member may become entitled.

1. The scale of PR currently in force is available at:

<http://www.un.org/Depts/OHRM/salaries_allowances/salary.htm> or

<http://icsc.un.org/secretariat/sad.asp?include=prs>

1. The way in which Pensionable Remuneration is determined is defined in the Regulations of the Pension Fund. It is considered to be a gross amount, because it is assumed that the pension will be subject to national income tax and thus should be a gross value. (The Convention on Privileges and Immunities of the United Nations, which provides for the non-taxability of UN salaries, does not apply to UN pensions.)

**International Professional and Higher Categories**

1. The scale of PR is adjusted from time to time according to a methodology agreed to by the General Assembly (GA). By this methodology, a certain percentage relationship between net remuneration (at the base of the system, New York) and PR is to be maintained, which is similar to the relationship between net and PR in the United States Federal Civil Service. Thus, typically, when the overall remuneration in New York rises as a result of an increase in post adjustment (or, less frequently, an overall increase in the salary scale), then the scale of PR goes up by the same percentage amount.

**Effect of Change of Category on Pensionable Remuneration**

1. When a staff member is promoted from the General Service (GS) or National Professional Officer (NPO) category to the International Professional category, the level of PR corresponding to the new grade and step is usually higher. If it would be lower than that which the staff member previously had, the previous level of PR is maintained for purposes of computing the staff member's pension benefits until it is eventually exceeded by the PR of the staff member's step and grade in the Professional category.