**Taxation**

1. United Nations salaries are normally not taxable by governments. Certain governments, however, that have not acceded to the Convention on Privileges and Immunities of the United Nations require the payment of income tax on UNDP earnings. Since this is in addition to the staff assessment levied by UNDP, the Organization refunds to the staff member the amount of income tax that he/she has paid. Such refunds take into account any tax levied on elements of remuneration not subject to staff assessment.

1. A [UN Information Circular](https://www.un.org/Depts/oppba/accounts/tax/pubs/sticlatest.pdf) is issued annually to staff members concerned. It explains the entire procedure and includes a "Most Frequently Asked Questions" section.

1. Staff members who need detailed tax advice and/or tax forms should refer to the [www.un.org/tax we](http://www.un.org/tax)bsite, which includes quick links to the Internet sites for the IRS and State help services.