



5 December 2000

(Consolidated Text)

Information circular*

To: Members of the staff
From: The Assistant Secretary-General for Human Resources Management
Subject: **Rental subsidies and deductions**

Consolidated text of ST/IC/2000/90, as corrected by ST/IC/2000/90/Corr.1, an Addendum of 12 December 2006 on Annex I and an Amendment of 12 April 2007 on Annex VI

1. The purpose of the present circular is to inform staff members of the procedures required for the implementation of administrative instruction [ST/AI/2000/16](#), entitled "Rental subsidies and deductions" ("the instruction") when applying for a rental subsidy or when reporting on and certifying housing information for the purpose of rental deductions. Staff members should familiarize themselves thoroughly with the provisions of that instruction, which is available in the Intranet, where it can be accessed under "Reference materials". The circular also provides other information that staff members may find useful in exercising their entitlement to a rental subsidy or complying with their obligations concerning rental deductions.

2. Annex I to the present circular lists the countries in Europe and North America where rental subsidies and deductions are governed by parts I and II of the instruction.

Procedures for rental subsidy applications**3. (a) First-time application for a rental subsidy:**

(i) **At duty stations in Europe and North America.** Staff members in the newcomer category, as defined in section 9 (a) of the instruction, should apply after arrival at the duty station and following the signing of a rental lease. They may submit their application at any time following the signing of a rental lease that falls within the seven-year period of eligibility set out in section 10.1 (a). Staff members in the force majeure category, as defined in section 9 (b) of the instruction, should submit their application after signing a new lease following a force majeure move. Staff members under either category should preferably submit their applications no later than three months after the beginning of the lease;

(ii) **At duty stations outside Europe and North America.** Staff members may submit an application for a rental subsidy at any time, but preferably not later than three months after the beginning of the lease;

(b) **Reapplication for a rental subsidy.** Under section 4.2 of the instruction, staff members are required:

(i) To reapply every 12 months for a rental subsidy, indicating any changes that may affect their individual situation and the amount of the rental subsidy or to certify that the information previously provided is still applicable;

(ii) To submit a revised reapplication before the end of the 12-month period to report changes in dwelling, in the rent for the same dwelling and in family size as soon as such changes occur;

(c) **Subsidy request in respect of an agent's fee.** This one-time request under section 2.4 of the instruction should be included as part of the application or reapplication for a rental subsidy to which the payment of such fee relates;

(d) **Application forms:**

(i) For staff members at duty stations in Europe and North America:

– Form P.297, entitled “Rental subsidy application form (long form)/Rental deduction information form”. This form is reproduced in annex II;* Form P.297 is to be used for application as a newcomer, in force majeure cases, and when there has been a change in dwelling;

– Form P.297/A, entitled “Rental subsidy application form (short form)/Rental deduction information form”. This form is reproduced in annex III;* Form P.297/A is to be used for annual reapplication when there is no change in dwelling or to report changes in rent for the same dwelling or changes in family size;

(ii) For staff members at duty stations outside Europe and North America:

– Form P.297/B, entitled “Rental information form the purpose of rental subsidy or rental deduction”. This form is reproduced in annex IV;* Form P.297/B is to be used for all applications and to report any changes in dwelling, rent or family size.

4. In submitting their applications, staff members should bear in mind the provisions of staff rules 103.15 [**currently [sr 3.16](#)**], 212.5 [**abolished**] and [303.3](#) on retroactivity of payments.

5. Documentation requirements:

(a) **At all duty stations.** For all staff, the documentation required with a first-time application or a revised reapplication is a copy of the signed lease agreement and a copy of either the first month's rent receipt or the cancelled rent payment cheque. If the one-time subsidy for payment of an agent's fee is requested, the contract or agreement with the agent and a copy of a receipt for the fee or the cancelled cheque for payment of the fee should be submitted;

* The form is also available from the Intranet, Quicklink “Forms”.

(b) Additional requirements at duty stations in Europe and North America:

(i) When the staff member is responsible for paying electric bills separately from the rent, a copy of a recent electric bill should be submitted, so that an amount for electricity will not be deducted from the rent amount for the purpose of the subsidy calculation in accordance with section 11.5 of the instruction;

(ii) Staff members applying under the force majeure category should submit appropriate documentary evidence attesting to the reason for the change in dwelling, a copy of the former lease and a recent receipt or cancelled cheque relating to such lease. Additional information may be requested from the staff member to determine his/her eligibility for force majeure rental subsidy.

6. Applications for rental subsidy are submitted for processing and verification of the required information:

(a) At Headquarters, to the human resources officer responsible for the staff member's department or office;

(b) At other duty stations, to the personnel office responsible for administering the staff member's entitlements.

7. If the request for a subsidy is approved, the staff member will be provided with a computation sheet showing how the subsidy amount was calculated. If the staff member is not eligible to receive a subsidy, he or she will be so notified.

Procedure for rental deductions

8. In accordance with section 7.4 of the instruction, staff members are required to report and certify at the time of recruitment whether they receive housing assistance or free accommodation from the Organization, a Government or a related institution in form P.1, entitled "Personnel Induction Questionnaire".* Staff members have an obligation under staff rule 104.4 (b) [**currently [sr 1.5](#)**] to report any change from the situation reported at the time of recruitment which could affect their status or entitlements.

9. Staff members who report that they receive housing assistance or free accommodation from the Organization, a Government or a related institution will then be required to submit additional detailed information on form P.297,* for staff members serving at duty stations in Europe and North America, and on form P.297/B,* for staff members serving at duty stations outside Europe and North America.

10. When it is determined that a staff member is subject to a rental deduction, he or she should submit a rental deduction form on an annual basis to report what changes, if any, have occurred in his or her housing arrangements or to certify that the information previously submitted is still applicable. However, during the intervening period between the annual reports, the staff member shall be responsible for reporting any changes in dwelling, rent for the same dwelling or housing assistance. Staff members serving at duty stations in Europe and North America may use form P.297/A* for these purposes, except when there has been a change in dwelling, in which case form P.297* should be used. Staff members serving at duty stations outside Europe and North America should use form P.297/B.*

Computation of rental subsidies and deductions

11. The general regime governing computation of rental subsidies is set out in section 3 of the instruction.

* The form is available from the Intranet, Quicklink "Forms".

12. A prerequisite for an entitlement to a rental subsidy to arise is that the amount of rent paid by the staff member exceed the “individual threshold amount”, that is, the amount up to which the staff member is expected to bear the rental costs without any subsidy. This amount is calculated in accordance with section 3.2 of the instruction by applying to the staff member’s income, i.e., the net base salary, including special post allowance, if any, and post adjustment, the rental subsidy threshold percentage at the single or dependency rate, as appropriate, established for the duty station concerned by the International Civil Service Commission. The threshold percentage rates for New York are set out in annex V to the present circular. Local circulars are issued at other duty stations setting out the threshold percentage rates applicable at the duty station concerned.

13. The special provisions applicable to the computation of a rental subsidy at duty stations in Europe and North America are set out in section 11 of the instruction. For such duty stations reasonable maximum rent levels are set by the Secretary-General based on the family size of the staff member and a survey of rent levels in the local market. Levels of reasonable maximum rent for New York are set out in annex VI. Local circulars are issued at other duty stations setting out the reasonable maximum rent levels applicable at the duty station concerned.

14. Sample calculations of rental subsidies and a sample calculation of rental deduction for New York are set out in annex VII. Sample calculations for rental subsidies and deductions at duty stations outside Europe and North America are set out in annex VIII.

15. The present circular supersedes information circulars ST/IC/1996/43 of 19 July 1996 and ST/IC/2000/83 of 31 October 2000.

Annex I**Duty stations in Europe and North America where a rental subsidy may be paid**

Duty stations in the countries listed below are considered under Europe and North America for the purposes of the rental subsidy scheme.

Europe

Austria	Lithuania
Belgium	Luxembourg
Cyprus	Malta
Czech Republic	Monaco
Denmark	Netherlands
Estonia	Norway
Finland	Poland
France	Portugal
Germany	Slovakia
Greece	Slovenia
Hungary	Spain
Iceland	Sweden
Ireland	Switzerland
Italy	United Kingdom of Great Britain and
Latvia	Northern Ireland

North America

Canada	United States of America
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[Annex I, as amended by ST/IC/2000/90/Add.1, effective 1 January 2007]

Annex II

Form P.297


UNITED NATIONS NATIONS UNIES
RENTAL SUBSIDY APPLICATION FORM (LONG FORM)/
RENTAL DEDUCTION INFORMATION FORM
(for duty stations in Europe and North America)

For official use

Date received: _____ By: _____ IMIS application _____
 Date processed: _____ By: _____

Instructions

1. Use this **long form** for first time submission of subsidy application or rental deduction information and for changes of dwelling. Use short form (P.297/A) for changes in rent (same dwelling), family size or housing assistance (same dwelling) and for annual resubmission of subsidy application or rental deduction information when there is no change of dwelling.
2. Fill out application as soon as possible after signing of rental lease (preferably within three months after signing of lease).
3. Ensure that necessary supporting documentation is attached (see items 16, 20, 22, 23, 24).
4. Submit to Human Resources Officer responsible for your department/office at Headquarters or to local personnel office at duty stations away from Headquarters.

I. General information

1. Name _____
2. Index No.: _____
3. Department/Organization _____
4. Duty _____
5. Date of arrival at duty station _____
6. Nature of application (check as appropriate):
 - (a) First application as newcomer
 - (b) Within 7-year newcomer period, but reapplying due to change of dwelling
 - (c) Indicate if change of dwelling due to force majeure Yes No
 (In case of force majeure, as indicated under 6 (c) above, also complete items 22 and 23).

II. Composition of family residing with staff member at duty station

7. (a) Spouse: Yes No
- (b) Check here if spouse is a staff member employed by system in the Professional category
8. Children: Number of dependent children residing with staff member at duty _____
 Names/Ages
 : _____
9. Dependent children studying away from duty station: Yes No Number: _____
 Names/Ages
 : _____

(over)

P.297 (12-00)

III. Income information

10. Grade/Step _____ Date of next within grade _____
11. Do you receive post adjustment? Yes No
12. Do you receive a special post allowance? Yes No

IV. Housing information

13. Nature of dwelling (check one): Apartment House Other (specify): _____
14. Accommodation is (check one):
 (a) Leased commercially
 (b) Provided by Organization, Government or related institution
 (c) Some other leasing arrangement If so, specify: _____
15. Address: _____
16. Period of lease: from _____ to _____ **(copy of lease and evidence of rent payment must be attached)**
17. Total monthly _____ (clearly indicate currency)
18. Is any subsidy paid for this dwelling?
 (a) By the Organization: Yes No (b) Amount: _____
 (c) By another source: Yes No (d) Amount: _____
19. If you share the dwelling with anyone besides the family members specified in items 7 to 9 above, and if any portion of total rent is also shared, indicate amount _____
20. Electricity costs are (check one): Included in rental Paid separately
 (in latter case, attach a copy of the most recent bill or evidence of payment)
21. Number of bedrooms in _____

V. Force majeure (to be completed if answer to item 6 (c) above was yes).

22. Explain reason for force majeure move:

 (Documentary evidence attesting to the reason for changing dwelling must be attached).
23. Total monthly rent of former _____ (copy of former lease must be attached)

VI. Agent's fee

24. Did you pay a fee to a licensed agent or broker to obtain the accommodation? Yes No
 Amount: _____
 (copy of agent's contract/agreement (including license number and fee paid) and evidence of payment must be attached).

I certify that the above information is correct and up to date.

 Date

 Signature of staff member

Annex III Form P.297/A

UNITED NATIONS



NATIONS UNIES

**RENTAL SUBSIDY APPLICATION FORM (SHORT FORM)/
RENTAL DEDUCTION INFORMATION FORM
(for duty stations in Europe and North America)**

For official use

Date received: _____ By: _____ IMIS application No.: _____

Date processed: _____ By: _____

Instructions

1. Use this **short form** for annual resubmission of subsidy application or rental deduction information when there is no change of dwelling, and for changes in rent (same dwelling), family size and housing assistance (same dwelling). Use long form (P.297) for first time submission of subsidy application or rental deduction information and for changes of dwelling.
2. Fill out application as soon as possible to avoid a break in subsidy payment.
3. Ensure that necessary supporting documentation is attached (see item 7).
4. Submit to Human Resources Officer responsible for your department/office at Headquarters or to local personnel office at duty stations away from Headquarters.

I. General information

1. Name: _____ 2. Index No.: _____
3. Department/Organization: _____ 4. Duty station: _____
5. Reason for submission (check as appropriate):
 - (a) Annual resubmission of subsidy application or rental deduction information:

Indicate any changes in the information in previous submission other than those in (b), (c), and (d) below:

Nature of change: _____ Date of change: _____

 - (b) Change in rent (same dwelling)
 - (c) Change in family size

Indicate members of family currently residing with staff member at duty station (check as appropriate):

Spouse: Yes No

Dependent children: Number: _____ Names/Ages: _____

 - (d) In cases of rental deduction, change in housing assistance (same dwelling):
 - Indicate nature of change: _____ Date of change _____

II. Income and rent information

6. Income information: Current grade/step: _____
7. Rent information:
 - (a) Total monthly rent (clearly indicate currency): _____
 - (b) Period of current lease: from _____ to _____

(copy of lease/lease extension and evidence of recent rent payment must be attached).

I certify that the above information is correct and up to date and that the information in my previous submission is also correct except for the changes indicated above.

Date

Signature of staff member

Annex IV

Form P.297/B



UNITED NATIONS **NATIONS UNIES**
RENTAL INFORMATION FORM FOR THE PURPOSE OF
RENTAL SUBSIDY OR RENTAL DEDUCTION
(for duty stations outside Europe and North America)

Department/Organization: _____

Duty station
(city/country): _____**I. To be completed by staff member**

1. _____ 2. _____
 Name (last name, first name, initial) Date of arrival at duty station
3. _____ 4. _____ 5. _____
 Grade/step Marital status Number of dependent children
6. Type of occupancy of your residence: (check one)
- | | | |
|---|---|-----------------------|
| (a) Renter <input type="checkbox"/> | (c) Provided free of charge by Organization, Government or related institution <input type="checkbox"/> | |
| (b) Home owner <input type="checkbox"/> | (d) Other arrangement <input type="checkbox"/> | If so, specify: _____ |
7. If you are a renter:
- (a) Date you moved to your present dwelling: _____
- (b) Address: _____
- (c) Period of _____
8. If you are a renter, are you renting from:
- | | | | |
|---|------------------------------|-----------------------------|--|
| (a) Commercial market | Yes <input type="checkbox"/> | No <input type="checkbox"/> | |
| (b) Organization | Yes <input type="checkbox"/> | No <input type="checkbox"/> | |
| (c) Government or a related institution | Yes <input type="checkbox"/> | No <input type="checkbox"/> | |
9. Rent:
- (a) Net monthly rent:
- (i) Currency of payment: _____
- (ii) Rent, excluding utilities and _____
- (b) Do you receive any subsidy for this rent:
- (i) From the Organization Yes No
- If yes, amount: _____
- (ii) From another source Yes No
- If yes, amount: _____ Source: _____
10. I certify that the above information is correct and up to date.

Date_____
Signature of staff member

(over)

P.297/B (12/00)

II. To be completed by senior certifying official

Certification (check appropriate box)

11. I certify that the dwelling occupied by the staff member is appropriate to the circumstances and family status of the staff member and that the rent is:

(a) Reasonable given the local market conditions

(b) Substantially lower than the local market conditions

(c) Subsidized

(i) By the Organization

(ii) By the Government or a related institution

(d) Provided free of charge

(i) By the Organization

(ii) By the Government or a related institution

12. In view of the staff member's family status and/or the conditions prevailing in the local housing market, the rent shown under 9 (a) above is inappropriately high.

It is therefore recommended that a rental amount of _____ be used for the calculation of rental subsidy.

13. I certify that the dwelling provided to the staff member is of substandard quality and that the calculated deduction be reduced by one half.

Name and title of certifying official

Date

Signature of certifying official

Annex V

Threshold percentages for New York for the purpose of calculating rental subsidies

Effective 1 May 1996, the threshold percentage figures for New York approved by the International Civil Service Commission are as follows:

	<i>Threshold</i>
Staff paid at the single rate	26
Staff paid at the dependency rate	23

Annex VI**Reasonable maximum rent levels for New York**

Effective 1 April 2007, the revised reasonable maximum rent levels for New York are as follows:

<i>Family size</i>	<i>Number of bedrooms</i>	<i>Rent (United States dollars)</i>
Staff member alone	1	2 900
Staff member with spouse	2	4 727
Staff member with 1 child	2	4 727
Staff member with 2 children	3	6 500
Staff member with 3 or more children	4	7 200

[Annex VI, as amended by ST/IC/2000/90/Amend.1, effective 1 April 2007]

ANNEX VII

SAMPLE CALCULATIONS

(New York)

Example 1. Staff member is P-3/V (single), newcomer, renting a one-bedroom apartment for US\$2500 per month, including electricity cost. Date of arrival at New York is 16 October 2000. First day of current lease is 1 November 2000.

Rental subsidy calculation:			Multiplier	48.4
1. Total income	US\$		5. Reasonable maximum rent level	2900.00
(a) Monthly net base salary (gross less staff assessment)		4035.17	6. Rent for purpose of subsidy calculation (smaller of line 4 or 5)	2475.00
(b) Post adjustment		1953.02	7. Excess of rent over threshold (Line 6 less line 3)	918.07
(c) Special post allowance		0.00	8. Percentage reimbursement	% 80.00
(d) Total		5998.19	9. Reimbursement amount (line 7 x line 8)/100	734.46
2. Threshold percentage	%	26.00	10. 40% of rent for purpose of subsidy calculation (0.4 x line 6)	990.00
3. Individual threshold amount (line (Line 1(d) x line 2)/100		1556.93	11. Subsidy (smaller of line 9 or 10)	734.46
4. Monthly rent (less electricity cost)		2475.00	12. Subsidy in local currency	734.46
Exch. Rate		Rent, US\$ 2475.00		

If line 3 is greater than line 4, STOP. No subsidy payable.

COMMENTS: (1) In this example, payment of rental subsidy commences only as of 15 November 2000, the first day following the end of the period of payment of the DSA portion of the assignment grant, not on the first day of the current lease. (2) A flat amount of US\$25 was deducted from the monthly rent to account for the cost of electricity included in it.

Example 2. Staff member is P-4/VI (dependency), newcomer, residing with spouse in a two-bedroom apartment at a monthly rent of US\$4000, excluding electricity cost. Date of arrival at New York is 22 September 2000. First day of current lease is 1 November 2000.

Rental subsidy calculation:			Multiplier	48.4
1. Total income	US\$		5. Reasonable maximum rent level	3850.00
(a) Monthly net base salary (gross less staff assessment)		5208.33	6. Rent for purpose of subsidy calculation (smaller of line 4 or 5)	3850.00
(b) Post adjustment		2520.00	7. Excess of rent over threshold (Line 6 less line 3)	2072.29
(c) Special post allowance		0.00	8. Percentage reimbursement	% 80.00
(d) Total		7729.16	9. Reimbursement amount (line 7 x line 8)/100	1657.83
2. Threshold percentage	%	23.00	10. 40% of rent for purpose of subsidy calculation (0.4 x line 6)	1540.00
3. Individual threshold amount (line (Line 1(d) x line 2)/100		1777.71	11. Subsidy (smaller of line 9 or 10)	1540.00
4. Monthly rent (less electricity cost)		4000.00	12. Subsidy in local currency	1540.00
Exch. Rate		Rent, US\$ 4000.00		

If line 3 is greater than line 4, STOP. No subsidy payable.

COMMENTS: (1) Although the staff member's period of eligibility for subsidy commences on 22 October 2000, subsidy is payable only as of 1 November 2000, the first day of the current lease. (2) The actual rent exceeds the reasonable maximum rent level; thus, the latter is used for the purpose of calculation. (3) The amount of subsidy payable is based on 40 per cent of the reasonable maximum rent level.

Example 3. Rental deduction. Staff member is at the ASG (single) level and receiving free housing from a Government.				
Rental deduction calculation:			Multiplier	48.4
1. Total income	US\$			
(a) Monthly net base salary (gross less staff assessment)	7 491.58		5. Individual rental deduction threshold amount (64% of line 3)	1 849.95
(b) Post adjustment	3 625.93		6. Excess of individual rental deduction threshold amount over rent (line 5 less line 4)	1 849.95
(c) Special post allowance	0.00		7. Percentage deduction	80.00
(d) Total	11 117.51		8. Rental deduction (line 7 x line 8/100)	1 479.96
2. Threshold percentage	26.00		COMMENTS: A rental deduction is levied on the staff member because his or her housing cost (virtually zero due to the free housing received from a Government) is substantially below the average rent used in calculating the post adjustment index for the duty station.	
3. Individual threshold amount (line 1(d) x line 2/100)	2 890.55			
4. Monthly rent (less electricity cost)	0.00			
Exchange rate		Rent, US\$		

[Example 3 as corrected by [ST/IC/2000/90/Corr.1](#)]

Annex VIII

Sample calculations: rental subsidy

(Duty stations outside Europe and North America)

Example 1. Staff member is P-2/VIII (dependency). Date of arrival at duty station X is 10 August 2000. First day of current lease is 1 October 2000. Rent paid is US\$1300 exclusive of electricity cost.

Rental subsidy calculation:		Duty station: X	Multiplier	39.9
1. Total income	US\$	5. Rent level certified as reasonable?		Yes.
(a) Monthly net base salary (gross less staff assessment)	3870.75	6. Rent for purpose of subsidy calculation		1300.00
(b) Post adjustment	1544.43	7. Excess of rent over threshold (Line 6 less line 3)		108.66
(c) Special post allowance	0.00	8. Percentage reimbursement		80.00
(d) Total	5415.18	9. Reimbursement amount (line 7 x line 8)/100		86.93
2. Threshold percentage	22.00	10. 40 per cent of rent for purpose of subsidy calculation (0.4 x line 6)		520.00
3. Individual threshold amount (Line 1(d) x line 2/100)	1191.34	11. Subsidy (smaller of line 9 or 10)		86.93
4. Monthly rent (less electricity cost)	1300.00	12. Subsidy in local currency		86.93
Exchange rate				
Rent, US\$	1300.00			

If line 3 is greater than line 4, STOP. No subsidy payable.

COMMENTS: Although the staff member's period of eligibility for rental subsidy commences on 9 September 2000, i.e., the first day following the end of the period of payment of the DSA portion of the assignment grant, the subsidy is payable only as of 1 October 2000, the first day of the current lease.

Example 2. Staff member is FS-5/III (dependency), residing with spouse and two dependent children in a house with a monthly rent of US\$1500, exclusive of electricity cost. The authorized official at duty station Y certified that the rent is inappropriately high and recommended a rental amount of US\$1000 to be used for the purpose of rental subsidy calculation.

Rental subsidy calculation:		Duty station: Y	Multiplier	16.8
1. Total income	US\$	5. Rent level certified as reasonable?		No.
(a) Monthly net base salary (gross less staff assessment)	3615.08	6. Rent for purpose of subsidy calculation		1000.00
(b) Post adjustment	607.33	7. Excess of rent over threshold (Line 6 less line 3)		239.97
(c) Special post allowance	0.00	8. Percentage reimbursement		80.00
(d) Total	4222.41	9. Reimbursement amount (line 7 x line 8)/100		191.98
2. Threshold percentage	18.00	10. 40 per cent of rent for purpose of subsidy calculation (0.4 x line 6)		400.00
3. Individual threshold amount (Line 1(d) x line 2/100)	760.03	11. Subsidy (smaller of line 9 or 10)		191.98
4. Monthly rent (less electricity cost)	1500.00	12. Subsidy in local currency		191.98
Exchange rate				
Rent, US\$	1500.00			

If line 3 is greater than line 4, STOP. No subsidy payable.

COMMENTS: The rental subsidy was calculated based on the amount of reasonable rent recommended by the authorized official in light of the staff member's family status and/or the conditions prevailing in the local housing market.

Example 3. Rental deduction. Staff member is P-2/VIII (dependency) and is receipt of a housing assistance from the Government in the form of subsidized rent. Rent paid by the staff member is US\$250 per month exclusive of electricity cost.

Rental deduction calculation:				Duty station: X	Multiplier	39.9
1. Total income	US\$					
(a) Monthly net base salary (gross less staff assessment)	3870.75			5. Individual rental deduction threshold amount (64 per cent of line 3)		762.46
(b) Post adjustment	1544.43			6. Excess of individual rental deduction threshold amount over rent (line 5 less line 4)		512.46
(c) Special post allowance	0.00			7. Percentage deduction		80.00
(d) Total	5415.18			8. Rental deduction (line 7 x line 8)/100		409.97
2. Threshold percentage	22.00			COMMENTS: A rental deduction is levied on the staff member on account of the fact that the monthly rent is substantially lower than the average rent used in calculating the post adjustment index for the duty station. The authorized official at the duty station has certified the dwelling to be of quality standard.		
3. Individual threshold amount (Line 1(d) x line 2/100)	1191.34					
4. Monthly rent (less electricity cost)	250.00					
Exchange rate		Rent, US\$	250.00			

Example 4. Rental deduction. Staff member is D-I/III (dependency) and receives free housing from the Government.

Rental deduction calculation:				Duty station: Y	Multiplier	16.8
1. Total income	US\$					
(a) Monthly net base salary (gross less staff assessment)	6442.33			5. Individual rental deduction threshold amount (64 per cent of line 3)		866.84
(b) Post adjustment	1082.31			6. Excess of individual rental deduction threshold amount over rent (line 5 less line 4)		866.84
(c) Special post allowance	0.00			7. Percentage deduction	%	80.00
(d) Total	7524.64			8. Rental deduction (line 7 x line 8)/100		693.47
2. Threshold percentage	%			COMMENTS: A rental deduction is charged to the staff member in view of the fact that he is receiving free housing from the Government. The authorized official at the duty station has certified the dwelling to be of quality standard.		
3. Individual threshold amount (line (Line 1(d) x line 2)/100)	1354.44					
4. Monthly rent (less electricity cost)	0.00					
Exchange rate		Rent, US\$	0.00			