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INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

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TO: Human Resources Directors of Participating Organizations
Representatives of Staff Federations

FROM: Mr. Roberto Pagan,
Chief, Cost-of-Living Division

SUBJECT: Impact on the post adjustment classification of duty stations of the adjustment
of the base/floor salary scale for staff in the Professional and higher categories,
effective *1 January 2026*

1. Pursuant to General Assembly resolution **A/RES/80/263**, the base/floor salary scale for staff in the Professional and higher categories is increased by 1.60 per cent, with effect from *1 January 2026*. The purpose of this memorandum is to explain the procedure used to implement this decision and its impact on post adjustment classifications of all duty stations. It would be appreciated if the information provided in this memorandum could be brought to the attention of all staff in the Professional and higher categories in your organization.

2. In accordance with established practice, the revised base/floor salary scale is implemented on a “no loss, no gain” basis. Consequently, in tandem with the increase in the base/floor salary scale on 1 January 2026, the applicable post adjustment multipliers for all duty stations, and Personal Transitional Allowance (PTA) where applicable, are commensurately reduced. Thus, while the base salary portion of net remuneration increases by 1.60 per cent, the pay index (i.e. post adjustment multiplier + 100) is reduced by the same percentage. The total net remuneration amount (the sum of the net base salary, post adjustment, and, where applicable, the spouse/single parent allowance) therefore remains unchanged, except for minor differences due to rounding.

3. For all duty stations, the post adjustment multipliers for January 2026 are first determined using the normal updating processes, and then they are reduced using the procedure outlined in the attached annex. Sections A and B of the annex exemplify the calculations performed for the consolidation of post adjustment in the case of group II duty stations, or for the United States, where the stability of the net take-home pay (NTP) is expected in US dollars. Section C of the annex provides numerical examples of the impact of the consolidation based on a group I duty station whose currency appreciated between December 2025 and January 2026 (Sweden) and another whose currency depreciated (Paris, France). It should be noted that the pay index that is consolidated is not that of December 2025 but that which would have been due in January 2026, due to exchange rate movement only and without consolidation. Therefore, the process ensures no impact on the net take-home pay (NTP) received entirely in local currency, except for some differences due to rounding.

4. It should be noted that the base/floor salary scale is also used to calculate some of the separation payments and that the adjustment of the base/floor salary scale is not linked to that of the pensionable remuneration scale for the Professional and higher categories of staff.

Annex

A. DETERMINATION OF POST-CONSOLIDATION POST ADJUSTMENT INDICES

(i)	Post adjustment index prior to the introduction of the revised base/floor salary scale (pre-consolidation):	189.4
(ii)	Post adjustment index following the introduction of the revised salary (189.4 /1.0160) (post-consolidation):	186.4

B. DETERMINATION OF POST-CONSOLIDATION POST ADJUSTMENT MULTIPLIERS

- **WHEN THE EXISTING MULTIPLIER IS GREATER THAN 1.60**

(i)	Post adjustment multiplier prior to the introduction of the revised base/floor salary scale:	75.5
(ii)	Therefore, the corresponding pay index (multiplier + 100):	175.5
(iii)	Revised pay index (175.5/1.0160):	172.7
(iv)	Hence, the post adjustment multiplier following the introduction of the revised salary scale (172.7 -100):	72.7

- **WHEN THE EXISTING MULTIPLIER IS LESS THAN 1.6¹**

(i)	Post adjustment multiplier prior to the introduction of the revised base/floor salary scale:	1.2
(ii)	Hence, corresponding pay index (multiplier + 100):	101.2
(iii)	Revised pay index (101.2/1.0160):	99.6
(v)	Normally the resulting post adjustment multiplier following the introduction of the revised salary scale would have been (99.6 - 100) or - 0.4. However, since no negative post adjustment multipliers can be applied, a multiplier of zero will be implemented:	0.0

¹ There is currently no duty station with a multiplier less than 1.60 prior to the implementation to the new base/floor salary scale, so this example is for illustrative purposes only.

C. COMPARISON OF REMUNERATION AND NET TAKE-HOME PAY AMOUNTS FOR P-4, STEP VI WITH SPOUSE OR SINGLE PARENT ALLOWANCE IN A GROUP I DUTY STATION OTHER THAN THE UNITED STATES

Multiplier	Net Base Salary (Monthly)	Post Adjustment	Spouse/Single Parent Allowance	Exchange Rate	Net Income		Pension Contr.	Net-Take Home Pay (NTP)		NTP Difference	
					US \$	Local Curr.		US \$	Local Curr.	US \$	Local Curr.
(a)	(b)	(c)=(b)*(a)/100	d=(b+c)*0.06	(e)	f=(b+c+d)	g=f*e	(h)	i = f - h	j = i*e		

EXAMPLE WITH LOCAL CURRENCY APPRECIATION BETWEEN DECEMBER 2025 AND JANUARY 2026 (SWEDEN)

Dec-25	49.5	7,824	3,873	702	9.245	12,398	114,619	1,414	10,984	101,546		
Jan-26	47.8 ²	7,949	3,799	705	9.202	12,453	114,593	1,414	11,039	101,581	55	35

EXAMPLE WITH LOCAL CURRENCY DEPRECIATION BETWEEN DECEMBER 2025 AND JANUARY 2026 (PARIS, FRANCE)

Dec-25	59.6	7,824	4,663	749	0.852	13,235	11,277	1,414	11,821	10,072		
Jan-26	56.2 ³	7,949	4,467	745	0.858	13,161	11,292	1,414	11,747	10,079	(75)	7

² Based on the consolidation of the multiplier 50.1 that would have been due in January 2026 without consolidation (150.1/1.016 =147.73)

³ Based on the consolidation of the multiplier 58.6 that would have been due in January 2026 without consolidation (158.6/1.016 =156.2)