



INTERNATIONAL CIVIL SERVICE COMMISSION

Consolidated Post Adjustment Circular

ICSC/CIRC/PAC/613

Approved by:
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UN Tourism



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I.

INTRODUCTION

A consolidated schedule of post adjustment classifications and threshold figures used for calculating rental subsidies (or deductions) is attached.

Names of countries and areas, which appear in English alphabetical order, are indexed in French in the list attached to the schedule.

In cases where only one post adjustment classification is shown for a country, normally for the capital city, that classification will be applicable for all duty stations within the country.

This schedule is effective **1 January 2026**, unless otherwise indicated, and supersedes any schedule previously published. It is available on the ICSC home page <http://icsc.un.org>

On trouvera ci-joint un barème mis à jour du classement des lieux d'affectation aux fins d'ajustements des indemnités de poste et des seuils aux fins du calcul des allocations (ou déductions) de logement.

Les noms des pays et localités figurent par ordre alphabétique anglais. On trouvera à l'index annexé au barème les noms en français.

Dans les cas où une seule classe est indiquée pour le pays, en général pour la ville capitale, cette classe s'applique à tous les lieux d'affectation dans le pays.

Sauf indication contraire, le barème ci-joint entre en vigueur le **1^{er} janvier 2026** et remplace tous les barèmes déjà parus. Il est disponible sur le site internet de la CFPI: <http://icsc.un.org>

II. DESCRIPTION OF DATA APPEARING IN PAC CIRCULARS

1. **Country or area** - Name of country or area appears under this column.
2. **Exchange rate** - Latest exchange rate.
3. **Post adjustment**
 - Index* - The post adjustment index (PAI) used to determine the latest post adjustment multiplier.
 - Mult.* - Post adjustment multiplier.
 - Chg. ind.* - Change indicator. When revised post adjustment classification (PAC) is reported in the circular for the first time, a 'Y' will appear under this column.
 - Eff. date* - Effective date of PAC (multiplier).
 - Reason for change* - When the revised PAC is reported in the circular for the first time the reason for change is shown under this column.
4. **Thresholds**
 - With allowances* - Threshold percentage figure applicable for staff in receipt of the Spouse or Single parent allowance.
 - Without allowances* - Threshold percentage figure applicable for staff not in receipt of the Spouse or Single parent allowance.
 - Calc. ind.* - Calculation indicator. When a 'Y' appears in a column, all housing subsidies at the duty station must be recalculated effective the date shown in the next column.
 - Eff. date* - Effective date of threshold percentages shown in the circular.

III. NATURE DES DONNÉES FIGURANT DANS LES CIRCULAIRES PAC

1. **Pays ou localité** - Le nom du pays ou de la localité figure dans cette colonne.
2. **Taux de change** - Taux de change le plus récent.
3. **Indemnités de poste**
 - Indice* - L'indice de l'indemnité de poste sert à déterminer le plus récent multiplicateur.
 - Mult.* - Multiplicateur aux fins du calcul de l'indemnité de poste.
 - Changement* - Lorsque la circulaire signale pour la première fois un changement dans le classement du lieu d'affectation, la lettre 'Y' figurera dans cette colonne.
 - Date eff.* - Date d'entrée en vigueur du classement du lieu d'affectation (avec indication du multiplicateur).
 - Raison du changement* - Lorsque c'est la première fois qu'une modification du classement d'un lieu d'affectation apparaît dans la circulaire la raison de cette modification est indiquée dans cette colonne.
4. **Seuils**
 - Avec allocation* - Seuil en pourcentage applicable au fonctionnaire qui bénéficie de l'allocation pour conjoint ou parent célibataire.
 - Sans allocation* - Seuil en pourcentage applicable au fonctionnaire qui ne bénéficie pas de l'allocation pour conjoint ou parent célibataire.
 - Ind. Calc.* - Indicateur de calcul. Lorsque la lettre 'Y' figure dans cette colonne, toutes les allocations logement payables au lieu d'affectation devront être recalculées à compter de la date indiquée dans la colonne prochaine.
 - Date eff.* - Date d'entrée en vigueur des seuils indiqués dans la circulaire.

IV. Consolidation of post adjustment into base salary

1. The General Assembly, by resolution **A/RES/80/263**, approved a revised base/floor salary scale for staff in the Professional and higher categories effective 1 January 2026. The revised scale has been implemented in conjunction with a consolidation of 1.6 per cent of post adjustment into net base salary on a no gain/no loss basis. This means that the net base salary is increased by 1.6 per cent and post adjustment indices and multipliers at all duty stations are reduced by the same rate, effective the same date. Multipliers before and after consolidation of 1.6 per cent of post adjustment into net base salary are provided in Annex I. The methodology for implementing the consolidation is outlined in Annex II.

V. 0.5% Rule

2. The results of the application of the 0.5% rule for group I duty stations are included in the attached Consolidated Post Adjustment Circular.

VI. The application of the modified 0.5% Rule for group I duty stations

3. At its 96th session, the International Civil Service Commission (ICSC) approved the application of the modified 0.5 per cent rule for group I duty stations that meet two conditions: (a) the currency of the duty station is neither any of the currencies of headquarters duty stations (that is, the US dollar, Swiss Franc, Euro, or British Pound), nor pegged, in a fixed or otherwise strict manner, to them; and (b) the share of in-area expenditures incurred in non-local currencies by reference to the benchmark net take-home pay (NTP) based on the results of the latest cost-of-living survey is at least 15 per cent. For such duty stations, the monthly multiplier between reviews is obtained by keeping two separate shares of benchmark NTPs, expressed in US dollar and in local currency, stable, with a maximum fluctuation of plus or minus 0.5 per cent, with the share of the NTP expressed in local currency adjusted for changes in the exchange rates only, whereas the share of NTP expressed in US dollars is insulated from local currency fluctuations. The share of the NTP expressed in US dollars is obtained as the share of in-area expenditures, incurred in non-local currencies, of the benchmark NTP at the time of survey implementation.

4. In accordance with the provision of the application of the modified 0.5 per cent rule for group I duty stations, as outlined above, the post adjustment multipliers applicable for **Hungary** and **Romania**, with effect from 1 January 2026, are included in the attached Consolidated Post Adjustment Circular.

VII. Cost-of-living surveys

5. The results of cost-of-living surveys for duty stations listed in Table 1 are included in the attached Consolidated Post Adjustment Circular.

Table 1: List of surveys by duty station for January 2026

Duty station	Type o survey	Date of survey
Cape Verde	Place-to-place	September 2025
El Salvador	Housing	September 2025
Guinea	Housing	September 2025
Sierra Leone	Housing	September 2025

VIII. Duty Stations with Personal Transitional Allowance (PTA)

6. Under the modified operational rules as described in the document **ICSC/CIRC/GEN/04/2024** published on 5 July 2024, the PTA is calculated every month to ensure that the Net Take-Home Pay (NTP) for existing staff does not decrease but also does not exceed its initial maximum setting in the first month of the new application. The operational rule was further modified by the Commission in 2025 as prescribed in document **ICSC/CIRC/GEN/05/2025**. For Gap Closure Measures (GCM) implemented before November 2025, the rule as prescribed in document **ICSC/CIRC/GEN/04/2024** is maintained except for the duration of the PTA which the Commission capped to a maximum of **36 months** provided that a minimum advance notice of 12 months is issued. For these GCMs, the PTA will bridge the full gap between the new benchmark NTP and the prevailing NTP at the time of implementation for the first six months. Following this period, the NTP for existing staff will be gradually reduced by **3%** every **4 months**, with the PTA adjusted monthly to reflect the difference between the NTP for existing staff and the newcomers.

7. The parameters governing the PTAs, effective November 2025, have been revised in accordance with document **ICSC/CIRC/GEN/05/2025**, issued on 15 August 2025. The modifications include: the initial grace period is adjusted from **6 to 3 months**. Following the grace period, the NTP for existing staff will be gradually reduced by **4%** every **3 months** with the PTA adjusted monthly to reflect the difference between the NTP of existing staff and the newcomers. Also, the **maximum duration** is now set at **24 months**, after which PTA is discontinued. Table 2 provides a summary of all PTAs in effect as of 1 January 2026. The PTA starting date indicates which of the PTA adjustment mechanisms should be used.

8. Due to the consolidation of the base/floor salary scale for staff in the Professional and higher categories in January 2026, as described in Annex II, and to prevent undue increases in remuneration levels, the existing Personal Transitional Allowances (PTAs), detailed in Table 2 were adjusted effective 1 January 2026, in accordance with ICSC/CIRC/GEN/05/2020 Par.7(d).

9. It should be noted that the PTA is supposed to be paid **in addition to** the regular post adjustment multiplier and thus should be taken into account in determining all other entitlements ordinarily affected by post adjustment, such as rental subsidy, settling-in grant, spousal allowance etc. PTA should be paid only to staff on post on or before its starting month. Staff joining the duty station after the PTA starting month are not eligible to receive the PTA.

Table 2: Summary of Personal Transitional Allowances (PTAs), as of 1 January 2026

DUTY STATION	Existing PTA*	PTA starting date	Applicable to staff on post before	Date of next revision
Chad	1.9	1 June 2025	1 July 2025	1 April 2026
Cuba	3.8	1 August 2025	1 September 2025	1 February 2026
Lebanon	10.1	1 April 2023	1 May 2023	1 February 2026
Moldova	9.0	1 September 2025	1 October 2025	1 March 2026
Sao Tome and Principe	14.3	1 December 2025	1 January 2026	1 March 2026
Serbia	6.2	1 August 2025	1 September 2025	1 February 2026
Vietnam	3.0	1 July 2025	1 August 2025	1 May 2026

**PTA is revised on a monthly basis to maintain the NTP until the next revision date*

10. The gap closure measure is completed for **Guinea**. Therefore, the personal transitional allowance (PTA) is no longer applicable for this duty station effective 1 January 2026.

IX. CONSOLIDATED POST ADJUSTMENT CIRCULAR

Effective 1 January 2026

Country or area	Exchange rate	Post Adjustment (New York, December 2002 = 100)					Thresholds			
		Index	Multiplier	Change	Effective date	Reason for change	Rate		Change	Effective date
							With allowances	Without allowances		
Afghanistan	66.079	138.6	37.4		Nov-25		9	10		Jul-06
Albania /W40	82.37	136.5	36.0		Nov-25		17	18		Oct-24
Algeria /W40	129.592	146.3	45.1		Nov-25		19	20		Mar-24
Angola /W40	911.968	155.9	54.6		Nov-25		14	15		Nov-23
Anguilla /W40 14/	2.7	143.6	47.8		Nov-25		22	23		Aug-23
Antigua and Barbuda /W40 14/	2.7	143.6	47.8		Nov-25		22	23		Aug-23
Argentina	1467	135.7	34.4		Nov-25		25	27		Apr-24
Armenia	379.5	133.5	32.7		Nov-25		23	24		Apr-24
Aruba 12/	1.79	157.6	57.6		Nov-25		29	31		Aug-22
Australia	1.497	134.8	33.3	Y	Jan-26	ER	27	29		Oct-23
Austria	0.858	155.2	53.1	Y	Jan-26	ER	19	20		Aug-22
Azerbaijan	1.698	133.9	32.9		Nov-25		16	17		Mar-23
Bahamas	1	166.2	65.3		Nov-25		26	28		Jul-24
Bahrain	0.377	128.8	32.1		Sep-24		22	23		Sep-22
Bangladesh /W40	122.029	142.9	41.8		Nov-25		17	18		Sep-21
Barbados /W40	2	150.9	59.5		Jul-24		23	24		Aug-23
Belarus	2.955	145.6	44.0		Nov-25		17	18		Oct-24
Belgium	0.858	149.9	48.0	Y	Jan-26	ER	17	18		Feb-15
Belize	2	146.4	45.6		Nov-25		13	14		Apr-25
Benin	563.053	134.8	33.8		Nov-25		19	20		Aug-24
Bermuda 16/	1	179.8	78.8		Nov-25		28	30		Nov-25
Bhutan	90.185	137.1	37.0		Jul-25		10	11		Aug-24
Bolivia	6.863	130.5	29.1		Nov-25		22	23		Jul-25
Bonaire /W40 14/	1	143.6	47.8		Nov-25		22	23		Aug-23
Bosnia and Herzegovina /W40	1.679	133.7	32.7		Nov-25		14	15		Apr-25
Botswana	13.831	122.3	21.0		Nov-25		17	18		Aug-25
Brazil	5.389	126.5	28.1		Jul-25		21	22		Dec-23
British Virgin Islands /W40	1	146.5	45.5		Nov-25		22	23		Jun-19
Bulgaria	0.858	135.7	37.7	Y	Jan-26	ER	20	21		Jun-23
Burkina Faso /W40	563.053	126.9	28.1		Nov-25		15	16		Dec-24
Burundi /W40	2947.37	142.8	41.6		Nov-25		16	17		Sep-24
Cambodia	4008.5	125.9	26.3		Mar-24		21	22		Oct-25
Cameroon /W40	563.053	141.5	40.5		Nov-25		15	16		Jul-15
Canada, Montreal	1.389	137.3	35.2	Y	Jan-26	ER	18	19		Aug-22
Canada, Ottawa	1.389	146.7	44.4	Y	Jan-26	L	20	21		Aug-22

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Effective 1 January 2026

Country or area	Exchange rate	Post Adjustment (New York, December 2002 = 100)					Thresholds			
		Index	Multiplier	Change	Effective date	Reason for change	Rate		Change	Effective date
							With allowances	Without allowances		
Canada, Toronto	1.389	153.6	51.2	Y	Jan-26	L	20	21		May-17
Cape Verde	94.648	135.2	38.6		Nov-25		18	19		Feb-25
Cayman Islands 17/	0.82	144.8	43.5		Nov-25		24	25		Dec-17
Central African Rep. /W40	563.053	147.7	46.3		Nov-25		17	18		Nov-17
Chad /W40	563.053	143.6	42.7		Nov-25		16	17		Dec-19
Chile	882.45	135.7	32.0		Nov-25		25	26		Oct-25
China, Beijing	6.976	151.8	50.0		Nov-25		25	27		Feb-22
China, Hong Kong (SAR)	7.802	197.3	95.8	Y	Jan-26	ER	19	20		Jun-12
China, Macao (SAR)	8.036	142.3	46.8		Jul-25		25	27		Oct-23
Colombia /W40	3667.6	147.3	45.5		Nov-25		19	20		Sep-23
Comoros	422.29	138.6	37.4		Nov-25		16	17		May-24
Congo /W40	563.053	146.5	44.9		Nov-25		8	8		Jul-23
Congo, Dem. Rep. /W40	2200.138	153.0	52.0		Nov-25		27	29		May-24
Cook Islands 4/	1.741	142.0	40.8		Nov-25		22	23		Aug-25
Costa Rica	494.13	133.5	32.4		Nov-25		22	23		Mar-24
Cote d Ivoire /W40	563.053	166.8	65.5		Nov-25		17	18		May-25
Croatia, Republic of	0.858	140.2	42.1	Y	Jan-26	ER	8	9		Aug-19
Cuba	24	148.1	50.2		Aug-25		21	22		Jul-24
Cyprus	0.858	131.6	34.2	Y	Jan-26	ER	16	17		Jun-23
Czech Republic	20.795	148.8	53.2	Y	Jan-26	ER	19	20		Nov-23
Denmark	6.415	175.0	76.2	Y	Jan-26	ER	25	27		Jun-19
Djibouti	177	140.8	40.0		Nov-25		16	17		Jan-15
Dominica /W40 14/	2.7	143.6	47.8		Nov-25		22	23		Aug-23
Dominican Republic /W40	63.4	130.2	29.2		Nov-25		17	18		Apr-25
Ecuador /W40	1	123.7	22.9		Nov-25		17	18		Oct-25
Egypt /W40	47.096	129.4	28.1		Nov-25		19	20		Nov-25
El Salvador	1	130.1	30.1	Y	Jan-26	H	25	27		Mar-24
Equatorial Guinea	563.053	140.8	39.5		Nov-25		15	16		May-25
Eritrea	15	143.7	42.2		Nov-25		11	12		Sep-25
Estonia	0.858	148.6	47.7		Nov-25		18	19		Feb-01
Eswatini	16.433	120.8	18.8		Nov-25		12	13		Apr-24
Ethiopia /W40	154.838	136.6	44.3		Jul-25		22	23		Nov-25
Fiji /W40	2.257	133.3	35.5		Nov-25		23	24		Jan-25
Finland	0.858	145.3	46.0	Y	Jan-26	ER	24	25		May-23
France, Lyon and Elsewhere	0.858	151.7	52.5	Y	Jan-26	L	19	20		Aug-22

IX. CONSOLIDATED POST ADJUSTMENT CIRCULAR

Effective 1 January 2026

Country or area	Exchange rate	Post Adjustment (New York, December 2002 = 100)					Thresholds			
		Index	Multiplier	Change	Effective date	Reason for change	Rate		Change	Effective date
							With allowances	Without allowances		
France, Paris	0.858	155.3	56.1	Y	Jan-26	ER	25	27		Aug-22
French Guiana	0.858	137.6	39.0	Y	Jan-26	ER	0	0		Jan-00
Gabon	563.053	147.0	45.5		Nov-25		20	21		Jul-25
Gambia	72.7	137.7	36.4		Nov-25		17	18		May-24
Georgia, Republic of	2.675	126.9	25.6		Nov-25		19	20		Aug-24
Germany, Berlin	0.858	143.1	45.3	Y	Jan-26	L	22	23		Jul-23
Germany, Bonn	0.858	135.7	37.8	Y	Jan-26	ER	21	22		Jul-23
Germany, Dresden	0.858	135.7	37.8	Y	Jan-26	A	20	21		Jul-23
Germany, Frankfurt	0.858	144.7	47.0	Y	Jan-26	L	23	24		Jul-23
Germany, Hamburg	0.858	151.2	53.5	Y	Jan-26	L	25	27		Jul-23
Germany, Munich	0.858	157.0	59.4	Y	Jan-26	L	26	28		Jul-23
Ghana	10.7	153.1	51.2		Jul-25		25	27		Dec-24
Gibraltar 1/	0.744	181.0	76.5	Y	Jan-26	A	29	31		Aug-22
Greece	0.858	137.7	38.2	Y	Jan-26	ER	18	19		Aug-23
Grenada /W40 14/	2.7	143.6	47.8		Nov-25		22	23		Aug-23
Guatemala /W40	7.66	131.4	30.7		Nov-25		17	18		Mar-24
Guinea	8692	143.0	44.1		Nov-25		19	20	Y	Jan-26
Guinea Bissau	563.053	150.5	49.1		Nov-25		12	13		Nov-24
Guyana	208.1	150.1	49.1		Nov-25		19	20		Apr-23
Haiti /W40	130.62	152.9	51.5		Nov-25		19	20		Mar-23
Honduras	26.155	130.8	30.2		Nov-25		21	22		Mar-24
Hungary	331.9	148.1	51.9	Y	Jan-26	ER	18	19		Jun-23
Iceland	125.76	144.0	41.5	Y	Jan-26	ER	0	0		Jan-00
India /W40	90.185	130.2	32.3		Nov-25		14	15		Jun-24
Indonesia	16873	130.2	29.5		Nov-25		24	25		Dec-24
Iran /W40	1154684.12	130.5	31.4		Nov-25		17	18		Jul-25
Iraq	1310	128.7	27.7		Nov-25		14	15		May-02
Ireland	0.858	155.1	55.2	Y	Jan-26	ER	24	25		May-98
Israel, Tel Aviv /W40 22/	3.151	164.1	68.3		Nov-25		27	29		Apr-24
Italy, Brindisi	0.858	122.5	23.4	Y	Jan-26	L	10	11		Nov-99
Italy, Rome	0.858	128.3	29.3	Y	Jan-26	ER	21	22		Aug-22
Jamaica	157.36	142.9	41.6		Jul-25		25	27		Apr-21
Japan, Hiroshima	159.01	131.4	26.3	Y	Jan-26	L	19	20		Nov-23
Japan, Tokyo	159.01	148.1	42.3	Y	Jan-26	ER	21	22		Nov-23
Jerusalem /W40	3.151	155.4	59.4		Nov-25		26	28		Apr-24

IX. CONSOLIDATED POST ADJUSTMENT CIRCULAR

Effective 1 January 2026

Country or area	Exchange rate	Post Adjustment (New York, December 2002 = 100)					Thresholds			
		Index	Multiplier	Change	Effective date	Reason for change	Rate		Change	Effective date
							With allowances	Without allowances		
Jordan /W40	0.708	136.0	35.2		Nov-25		18	19		Oct-25
Kazakhstan	509	128.7	28.1		Nov-25		16	17		Dec-24
Kenya /W40	128.88	140.6	39.6		Nov-25		24	25		Feb-24
Kiribati	1.497	147.5	45.4		Nov-25		14	15		Jul-24
Korea, Dem. Peo. Rep. of	110	148.7	47.5		Nov-25		10	11		Sep-15
Korea, Republic of	1476.04	141.4	43.7		Nov-25		17	18		Nov-19
Kuwait /W40	0.308	152.5	51.7		Nov-25		16	17		Oct-25
Kyrgyzstan /W40	87.358	128.5	27.7		Nov-25		14	15		Jun-21
Lao Peo. Dem. Rep.	21478.61	135.8	35.2		Dec-25		17	18		Dec-25
Latvia	0.858	144.8	46.8	Y	Jan-26	ER	13	14		Apr-24
Lebanon /W40 27/	89500	150.3	51.7		Nov-25		23	24		Sep-25
Lesotho	16.433	132.8	30.7		Nov-25		13	14		Oct-24
Liberia	177.709	145.8	48.3		Nov-25		21	22		Aug-23
Libya /W40 25/	5.401	133.8	32.3		Nov-25		18	19		Dec-24
Lithuania	0.858	137.0	35.9		Nov-25		17	18		Dec-03
Luxembourg	0.858	152.9	51.1	Y	Jan-26	ER	17	18		Dec-17
Madagascar /W40	4535.25	126.9	26.4		Nov-25		20	21		Feb-25
Malawi	1751	140.7	38.7		Nov-25		19	20		Jul-25
Malaysia /W40	4.056	151.1	49.1		Nov-25		14	15		May-25
Maldives	15	138.4	37.4		Nov-25		23	24		Jun-20
Mali /W40	563.053	147.6	46.6		Nov-25		13	14		Sep-20
Malta	0.858	136.0	37.2	Y	Jan-26	ER	16	17		Aug-23
Marshall Islands 2/	1	141.9	41.4		Dec-25		21	22		Jun-24
Mauritania /W40	39.566	131.1	30.5		Nov-25		14	15		Jun-24
Mauritius	46.436	129.9	29.9		Nov-25		20	21		Apr-24
Mexico	17.882	153.0	50.7		Nov-25		23	24		Apr-25
Micronesia, Fed States of /W40	1	160.1	57.5		Nov-25		11	12		Dec-23
Moldova	16.872	133.0	34.8		Nov-25		17	18		Sep-25
Monaco 3/	0.858	155.3	56.1	Y	Jan-26	A	25	27		Aug-22
Mongolia	3551	135.8	34.6		Nov-25		18	19		Oct-24
Montenegro	0.858	135.7	34.7		Nov-25		21	22		Mar-25
Morocco /W40	9.212	132.1	31.0		Nov-25		21	22		May-21
Mozambique /W40	63.25	130.7	30.0		Nov-25		24	25		May-24
Myanmar /W40	3820	134.7	33.5		Nov-25		11	12		May-24
Namibia	16.433	135.6	33.2		Nov-25		14	15		Nov-24

IX. CONSOLIDATED POST ADJUSTMENT CIRCULAR

Effective 1 January 2026

Country or area	Exchange rate	Post Adjustment (New York, December 2002 = 100)					Thresholds			
		Index	Multiplier	Change	Effective date	Reason for change	Rate		Change	Effective date
							With allowances	Without allowances		
Nauru 4/	1.497	142.0	40.8		Nov-25		22	23		Aug-25
Nepal /W40	144.039	122.6	22.4		Nov-25		12	13		Jan-14
Netherlands	0.858	148.9	48.1	Y	Jan-26	ER	23	24		Oct-23
New Caledonia	102.431	137.9	36.8		Nov-25		16	17		Sep-05
New Zealand 24/	1.741	135.2	34.2		Nov-25		24	25		Dec-20
Nicaragua /W40	36.55	131.3	30.3		Nov-25		14	15		May-25
Niger	563.053	145.5	48.1		Nov-25		15	16		Dec-24
Nigeria /W40	1419	154.9	53.4		Nov-25		21	22		Dec-23
North Macedonia	52.74	131.2	29.9		Nov-25		16	17		Aug-25
Norway	10.083	147.0	44.8		Dec-25		25	27		May-23
Oman	0.385	126.2	27.9		Nov-24		21	22		Sep-25
Pakistan /W40	279.947	135.7	34.6		Nov-25		18	19		Mar-24
Palau, Republic of 4/	1	142.0	40.8		Nov-25		22	23		Aug-25
Panama	1	129.4	31.1		Nov-24		24	25		Aug-18
Papua New Guinea	4.165	146.8	45.0		Nov-25		26	28		Aug-25
Paraguay	6769.4	127.5	25.5		Nov-25		17	18		Aug-20
Peru	3.357	136.9	36.0		Nov-25		21	22		Aug-17
Philippines /W40	59.318	138.1	37.0		Nov-25		23	24		Jan-24
Poland	3.615	141.2	42.0	Y	Jan-26	ER	22	23		Jun-23
Portugal, Guimaraes	0.858	117.8	17.4	Y	Jan-26	L	13	14		Aug-23
Portugal, Lisbon	0.858	136.2	35.7	Y	Jan-26	ER	20	21		Jan-05
Puerto Rico /W40 13/	1	130.2	29.2		Nov-25		17	18		Apr-25
Qatar /W40	3.647	138.3	44.3		Nov-23		28	30		Oct-19
Romania	4.369	132.9	30.3	Y	Jan-26	ER	19	20		Jun-23
Russian Federation	78.377	160.5	58.2		Nov-25		18	19		Oct-25
Rwanda	1447	134.0	32.6		Nov-25		20	21		Oct-25
Saint Helena 5/	0.744	157.7	55.3		Nov-25		13	14		Aug-22
St. Lucia	2.7	142.9	42.9		Jul-24		18	19		Mar-21
Samoa	2.733	137.5	36.5		Dec-25		17	18		Dec-25
Sao Tome and Principe	21.003	145.5	49.3		Dec-25		14	15		Dec-25
Saudi Arabia /W40	3.75	149.6	48.3		Nov-25		22	23		Feb-24
Senegal /W40	563.053	148.0	46.6		Nov-25		22	23		Dec-24
Serbia	100.616	128.0	29.7		Nov-25		18	19		Jul-23
Seychelles	13.758	137.3	40.7		Nov-25		19	20		Feb-24
Sierra Leone /W40	23.828	146.5	46.5	Y	Jan-26	H	20	21	Y	Jan-26

IX. CONSOLIDATED POST ADJUSTMENT CIRCULAR

Effective 1 January 2026

Country or area	Exchange rate	Post Adjustment (New York, December 2002 = 100)					Thresholds			
		Index	Multiplier	Change	Effective date	Reason for change	Rate		Change	Effective date
							With allowances	Without allowances		
Singapore /W40	1.289	166.3	65.5		Nov-25		23	24		Jul-19
Sint Maarten /W40 14/	1.79	143.6	47.8		Nov-25		22	23		Sep-25
Slovak Republic	0.858	141.3	40.8	Y	Jan-26	ER	16	17		Feb-12
Slovenia, Republic of 23/	0.858	144.1	46.6	Y	Jan-26	ER	14	15		Jan-20
Solomon Islands /W40	8.006	150.2	48.4		Nov-25		19	20		Mar-24
Somalia /W40 6/	24300	138.6	42.0		Nov-25		23	24		Feb-24
South Africa	16.433	128.4	26.1		Nov-25		17	18		Sep-25
South Sudan, Republic of /W40	4546.887	143.8	42.5		Nov-25		10	11		Mar-25
Spain	0.858	133.7	31.7	Y	Jan-26	ER	22	23		Aug-22
Sri Lanka	308.98	126.9	30.7		Nov-25		23	24		Aug-23
St. Kitts and Nevis /W40 14/	2.7	143.6	47.8		Nov-25		22	23		Aug-23
St. Vincent and the Grenadines /W40 14/	2.7	143.6	47.8		Nov-25		22	23		Aug-23
Sudan /W40 28/	2400	143.8	42.5		Nov-25		10	11		Mar-25
Suriname	38.049	133.0	32.1		Nov-25		18	19		Jun-24
Sweden	9.202	144.4	47.7	Y	Jan-26	ER	27	29		May-23
Switzerland	0.8	185.4	86.8	Y	Jan-26	ER	22	23		Aug-22
Syrian Arab Republic 10/	110.05	107.2	12.2		Jul-19		20	21		Jun-12
Tajikistan /W40	9.266	134.6	33.2		Nov-25		14	15		Feb-23
Tanzania, United Rep. of /W40	2473.86	137.7	37.4		Nov-25		22	23		Oct-21
Thailand /W40	31.474	135.5	34.1		Nov-25		22	23		Jul-19
Timor-Leste /W40	1	139.9	39.0		Nov-25		16	17		Aug-25
Togo	563.053	144.8	43.6		Nov-25		15	16		Feb-23
Tonga	2.335	136.2	34.9		Nov-25		9	10		Jan-09
Trinidad and Tobago /W40	6.75	136.2	36.0		Nov-25		21	22		Feb-23
Tunisia	2.883	125.6	23.8		Jul-25		17	18		Mar-24
Türkiye, Ankara /W40	43.157	135.4	34.2		Nov-25		17	18		Sep-25
Türkiye, Gebze /W40 19/	43.157	145.3	43.9		Nov-25		20	21		Sep-25
Türkiye, Istanbul /W40 15/	43.157	145.3	43.9		Nov-25		20	21		Sep-25
Turkmenistan /W40	3.5	175.1	74.0		Nov-25		8	9		Oct-21
Tuvalu 11/	1.497	142.7	42.0		Dec-25		18	19		Jul-24
Uganda /W40	3570.33	134.2	33.2		Nov-25		20	21		Apr-25
Ukraine	43.09	128.4	28.2		Nov-25		16	17		Aug-19
United Arab Emirates /W40	3.673	154.0	55.9		Jan-24		25	27		Feb-25
United Kingdom	0.744	181.0	76.5	Y	Jan-26	ER	29	31		Aug-22

IX. CONSOLIDATED POST ADJUSTMENT CIRCULAR

Effective 1 January 2026

Country or area	Exchange rate	Post Adjustment (New York, December 2002 = 100)					Thresholds			
		Index	Multiplier	Change	Effective date	Reason for change	Rate		Change	Effective date
							With allowances	Without allowances		
USA, El Paso 20/	1	150.9	46.8		Feb-25		13	14		Aug-22
USA, Miami 7/	1	152.2	48.1		Feb-25		25	27		Aug-22
USA, New York	1	179.0	72.7		Feb-25		32	34		Feb-23
USA, San Diego 21/	1	175.2	69.1		Feb-25		29	31		Aug-22
USA, San Francisco 8/	1	183.2	76.7		Feb-25		29	31		Aug-22
USA, Seattle 18/	1	153.8	49.8		Feb-25		25	27		Aug-22
USA, Washington D.C.	1	157.6	53.3		Feb-25		27	29		Apr-11
Uruguay	38.51	142.5	40.4		Nov-25		27	29		May-22
Uzbekistan /W40	12030	136.9	35.8		Nov-25		15	16		Jul-23
Vanuatu	117.91	144.8	44.3		Nov-25		16	17		Jan-24
Venezuela /W40 10/	330.375	79.9	42.7		Mar-18		27	29		Aug-12
Vietnam /W40	26275	120.4	21.2		Nov-25		18	19		May-24
West Bank & the Gaza Strip, The /W40 9/	3.151	155.4	59.4		Nov-25		26	28		Apr-24
Yemen, Republic of 26/	529.73	120.3	21.8		Nov-24		21	22		Jul-24
Zambia	19.461	139.8	34.3		Nov-25		22	23		Apr-23
Zimbabwe	25.218	139.9	38.9		Nov-25		20	21		Aug-25

NOTES:

W40	=	40 per cent of rent maximum subsidy limit has been waived
ER	=	Change in exchange rate
PP	=	Place-to-place survey
H	=	Housing survey
FMR	=	Four month review
CFMR	=	Capped Four month review
FPR	=	Five percent rule
TMR	=	Twelve month rule
TPR	=	Ten point rule
OMR	=	One month rule
GCM	=	Gap closure measure
IM	=	Interim Multiplier
L	=	Linked through intercity coefficient
A	=	Assimilated to another duty station

IX. CONSOLIDATED POST ADJUSTMENT CIRCULAR

Effective 1 January 2026

Country or area	Exchange rate	Post Adjustment (New York, December 2002 = 100)					Thresholds			
		Index	Multiplier	Change	Effective date	Reason for change	Rate		Change	Effective date
							With allowances	Without allowances		

* Ten point rule triggered, frozen pending implementation of survey.

- 1/ Same post adjustment classification as for London, United Kingdom.
- 2/ Average PAM of Fiji, Papua New Guinea, Samoa and Solomon Islands until results of a new P/P survey are implemented.
- 3/ Same post adjustment classification/rental threshold as for Paris, France.
- 4/ Average PAM of Indonesia, Papua New Guinea, Philippines, Solomon Islands and Vanuatu until results of a new P/P survey are implemented.
- 5/ London PAI x 0.8711 until results of a new P/P survey are implemented.
- 6/ Average PAM of Ethiopia and Kenya until results of a new P/P survey are implemented.
- 7/ Washington D.C. x 0.9656.
- 8/ New York PAI x 1.0234.
- 9/ Same post adjustment classification/rental threshold as for Jerusalem.
- 10/ Multiplier maintained until a survey can be conducted.
- 11/ Average PAM of Fiji, Kiribati, Samoa, Solomon Islands and Vanuatu until results of a new P/P survey are implemented.
- 12/ Same post adjustment classification as for United States, Washington D.C.
- 13/ Same post adjustment classification as for Dominican Republic.
- 14/ Average PAM of Barbados and Trinidad & Tobago until results of a new P/P survey are implemented.
- 15/ Türkiye, Ankara PAI x 1.073.
- 16/ Bahamas PAI x 1.082.
- 17/ Jamaica PAI x 1.013.
- 18/ Washington D.C. x 0.9763.
- 19/ Same adjustment classification/rental threshold as for Istanbul Türkiye.
- 20/ Washington D.C. x 0.9574.
- 21/ New York x 0.9790.
- 22/ Jerusalem x 1.0565
- 23/ Average PAM of Croatia and Hungary until results of a new P/P survey are implemented.
- 24/ Australia PAI x 1.0029 until results of a new P/P survey are implemented.
- 25/ Average PAM of Algeria, Egypt and Tunisia until results of a new P/P survey are implemented.
- 26/ Oman PAI x 0.9528.
- 27/ Average PAM of Jerusalem and Türkiye, Istanbul until results of a new P/P survey are implemented.
- 28/ Same post adjustment classification/rental threshold as for South Sudan.

**X. LIST OF COUNTRIES AND AREAS IN FRENCH AND ENGLISH
LISTE DES PAYS ET LOCALITÉS EN FRANÇAIS ET EN ANGLAIS**

Afghanistan	Afghanistan	El Salvador	El Salvador
Afrique du Sud	South Africa	Émirats arabes unis	United Arab Emirates (the)
Albanie	Albania	Équateur	Ecuador
Algérie	Algeria	Érythrée	Eritrea
Allemagne*	Germany*	Espagne*	Spain*
Angola	Angola	Estonie	Estonia
Anguilla	Anguilla	Etats-Unis d'Amérique*	United States of America (the)*
Antigua-et-Barbuda	Antigua and Barbuda	Éthiopie	Ethiopia
Arabie saoudite	Saudi Arabia	Fédération de Russie	Russian Federation (the)
Argentine	Argentina	Fidji	Fiji
Arménie	Armenia	Finlande*	Finland*
Aruba	Aruba	Français-Guyane*	French-Guiana*
Australie*	Australia*	France*	France*
Autriche*	Austria*	Gabon	Gabon
Azerbaïdjan	Azerbaijan	Gambie	Gambia (the)
Bahamas	Bahamas (the)	Gaza	Gaza
Bahreïn	Bahrain	Géorgie	Georgia
Bangladesh	Bangladesh	Ghana	Ghana
Barbade	Barbados	Gibraltar*	Gibraltar*
Bélarus	Belarus	Grèce*	Greece*
Belgique*	Belgium*	Grenade	Grenada
Belize	Belize	Guatemala	Guatemala
Bénin	Benin	Guinée	Guinea
Bhoutan	Bhutan	Guinée équatoriale	Equatorial Guinea
Bolivie (État plurinational de)	Bolivia (Plurinational State of)	Guinée-Bissau	Guinea-Bissau
Bonaire	Bonaire	Guyana	Guyana
Bosnie-Herzégovine	Bosnia and Herzegovina	Haïti	Haiti
Botswana	Botswana	Honduras	Honduras
Brésil	Brazil	Hong Kong, RAS de*	Hong Kong SAR*
Bulgarie*	Bulgaria*	Hongrie*	Hungary*
Burkina Faso	Burkina Faso	Îles Salomon	Solomon Islands
Burundi	Burundi	Îles Vierges britanniques	British Virgin Islands
Cabo Verde	Cabo Verde	Inde	India
Cambodge	Cambodia	Indonésie	Indonesia
Cameroun	Cameroon	Iran (République islamique d')	Iran (Islamic Republic of)
Canada*	Canada*	Iraq	Iraq
Chili	Chile	Irlande*	Ireland*
Chine	China	Islande*	Iceland*
Chypre*	Cyprus*	Israël	Israel
Colombie	Colombia	Italie*	Italy*
Comores	Comoros (the)	Jamaïque	Jamaica
Congo	Congo (the)	Japon*	Japan*
Costa Rica	Costa Rica	Jérusalem	Jerusalem
Côte d'Ivoire	Côte d'Ivoire	Jordanie	Jordan
Croatie*	Croatia*	Kazakhstan	Kazakhstan
Cuba	Cuba	Kenya	Kenya
Danemark*	Denmark*	Kirghizistan	Kyrgyzstan
Djibouti	Djibouti	Kiribati	Kiribati
Dominique	Dominica	Koweït	Kuwait
Égypte	Egypt		

L'Eswatini	Eswatini	République démocratique du Congo	Democratic Republic of the Congo (the)
Les Îles Cook	Cook Islands	République démocratique populaire lao	Lao People's Democratic Republic (the)
Lesotho	Lesotho	République dominicaine	Dominican Republic (the)
Lettonie*	Latvia*	République populaire démocratique de Corée	Democratic People's Republic of Korea (the)
Liban	Lebanon	République slovaque	Slovak Republic*
Libéria	Liberia	République tchèque*	Czech Republic*
Libye	Libya	République-Unie de Tanzanie	United Republic of Tanzania (the)
Lituanie	Lithuania	Roumanie*	Romania*
Luxembourg*	Luxembourg*	Royaume-Uni de Grande-Bretagne et d'Irlande du Nord*	United Kingdom of Great Britain and Northern Ireland (the)*
Macédoine du Nord, la République de	North Macedonia, the Republic of	Rwanda	Rwanda
Madagascar	Madagascar	Sainte-Hélène	Saint Helena
Malaisie	Malaysia	Sainte-Lucie	Saint Lucia
Malawi	Malawi	Saint-Kitts-et-Nevis	Saint Kitts and Nevis
Maldives	Maldives	Saint-Vincent-et-les-Grenadines	Saint Vincent and the Grenadines
Mali	Mali	Samoa	Samoa
Malte*	Malta*	Sao Tomé-et-Principe	Sao Tome and Principe
Maroc	Morocco	Sénégal	Senegal
Maurice	Mauritius	Serbie	Serbia
Mauritanie	Mauritania	Seychelles	Seychelles
Mexique	Mexico	Sierra Leone	Sierra Leone
Micronésie (États fédérés de)	Micronesia (Federated States of)	Singapour	Singapore
Monaco*	Monaco*	Sint Maarten	Sint Maarten
Mongolie	Mongolia	Slovénie*	Slovenia*
Monténégro	Montenegro	Somalie	Somalia
Mozambique	Mozambique	Soudan	Sudan (the)
Myanmar	Myanmar	Soudan du Sud	South Sudan
Nauru	Nauru	Sri Lanka	Sri Lanka
Namibie	Namibia	Suède*	Sweden*
Népal	Nepal	Suisse*	Switzerland*
Nicaragua	Nicaragua	Suriname	Suriname
Niger	Niger (the)	Tadjikistan	Tajikistan
Nigéria	Nigeria	Tchad	Chad
Norvège*	Norway*	Thaïlande	Thailand
Nouvelle-Calédonie	New Caledonia	Timor-Leste	Timor-Leste
Nouvelle-Zélande	New Zealand	Togo	Togo
Oman	Oman	Tonga	Tonga
Ouganda	Uganda	Trinité-et-Tobago	Trinidad and Tobago
Ouzbékistan	Uzbekistan	Tunisie	Tunisia
Pakistan	Pakistan	Turkménistan	Turkmenistan
Palaos	Palau	Turquie	Türkiye
Panama	Panama	Tuvalu	Tuvalu
Papouasie-Nouvelle-Guinée	Papua New Guinea	Ukraine	Ukraine
Paraguay	Paraguay	Uruguay	Uruguay
Pays-Bas*	Netherlands (the)*	Vanuatu	Vanuatu
Pérou	Peru	Venezuela	Venezuela (Bolivarian Republic of)
Philippines	Philippines (the)	Viet Nam	Viet Nam
Pologne*	Poland*	Yémen	Yemen
Porto Rico	Puerto Rico	Zambie	Zambia
Portugal*	Portugal*	Zimbabwe	Zimbabwe
Qatar	Qatar		
République arabe syrienne	Syrian Arab Republic (the)		
République centrafricaine	Central African Republic (the)		
République de Corée	Republic of Korea (the)		
République de Moldova	Republic of Moldova (the)		

* Lieu d'affectation du groupe 1

* Group 1 duty station

ANNEX I

POST ADJUSTMENT MULTIPLIERS, BEFORE AND AFTER CONSOLIDATION – January 2026

DUTY STATION	PRE-CONSOLIDATION 1 January 2026	POST-CONSOLIDATION 1 January 2026
Afghanistan	39.6	37.4
Albania	38.2	36.0
Algeria	47.4	45.1
Angola	57.1	54.6
Anguilla	50.2	47.8
Antigua and Barbuda	50.2	47.8
Argentina	36.6	34.4
Armenia	34.8	32.7
Aruba	60.1	57.6
Australia	35.4	33.3
Austria	55.6	53.1
Azerbaijan	35.0	32.9
Bahamas	67.9	65.3
Bahrain	34.2	32.1
Bangladesh	44.1	41.8
Barbados	62.1	59.5
Belarus	46.3	44.0
Belgium	50.4	48.0
Belize	47.9	45.6
Benin	35.9	33.8
Bermuda	81.7	78.8
Bhutan	39.2	37.0
Bolivia	31.2	29.1
Bonaire	50.2	47.8
Bosnia and Herzegovina	34.8	32.7
Botswana	22.9	21.0
Brazil	30.1	28.1
British Virgin Islands	47.8	45.5
Bulgaria	39.9	37.7
Burkina Faso	30.2	28.1
Burundi	43.9	41.6
Cambodia	28.3	26.3
Cameroon	42.7	40.5
Canada, Montreal	37.4	35.2
Canada, Ottawa	46.8	44.4
Canada, Toronto	53.6	51.2
Cape Verde	40.8	38.6
Cayman Islands	45.8	43.5
Central African Rep.	48.6	46.3

DUTY STATION	PRE-CONSOLIDATION 1 January 2026	POST-CONSOLIDATION 1 January 2026
Chad	45.0	42.7
Chile	34.1	32.0
China, Beijing	52.4	50.0
China, Hong Kong (SAR)	98.9	95.8
China, Macao (SAR)	49.1	46.8
Colombia	47.8	45.5
Comoros	39.6	37.4
Congo	47.2	44.9
Congo, Dem. Rep.	54.4	52.0
Cook Islands	43.1	40.8
Costa Rica	34.5	32.4
Cote d'Ivoire	68.1	65.5
Croatia, Republic of	44.4	42.1
Cuba	52.6	50.2
Cyprus	36.3	34.2
Czech Republic	55.6	53.2
Denmark	79.0	76.2
Djibouti	42.2	40.0
Dominica	50.2	47.8
Dominican Republic	31.3	29.2
Ecuador	24.9	22.9
Egypt	30.1	28.1
El Salvador	32.2	30.1
Equatorial Guinea	41.7	39.5
Eritrea	44.5	42.2
Estonia	50.1	47.7
Eswatini	20.7	18.8
Ethiopia	46.6	44.3
Fiji	37.7	35.5
Finland	48.3	46.0
France, Lyon and Elsewhere	54.9	52.5
France, Paris	58.6	56.1
French Guiana	41.3	39.0
Gabon	47.8	45.5
Gambia	38.6	36.4
Georgia, Republic of	27.6	25.6
Germany, Berlin	47.7	45.3
Germany, Bonn	40.0	37.8
Germany, Dresden	40.0	37.8
Germany, Frankfurt	49.3	47.0
Germany, Hamburg	56.0	53.5
Germany, Munich	62.0	59.4
Ghana	53.6	51.2
Gibraltar	79.3	76.5
Greece	40.4	38.2
Grenada	50.2	47.8
Guatemala	32.8	30.7
Guinea	46.4	44.1

DUTY STATION	PRE-CONSOLIDATION 1 January 2026	POST-CONSOLIDATION 1 January 2026
Guinea Bissau	51.5	49.1
Guyana	51.5	49.1
Haiti	53.9	51.5
Honduras	32.3	30.2
Hungary	54.3	51.9
Iceland	43.7	41.5
India	34.4	32.3
Indonesia	31.6	29.5
Iran	33.5	31.4
Iraq	29.7	27.7
Ireland	57.7	55.2
Israel, Tel Aviv	71.0	68.3
Italy, Brindisi	25.4	23.4
Italy, Rome	31.3	29.3
Jamaica	43.9	41.6
Japan, Hiroshima	28.4	26.3
Japan, Tokyo	44.6	42.3
Jerusalem	61.9	59.4
Jordan	37.4	35.2
Kazakhstan	30.1	28.1
Kenya	41.8	39.6
Kiribati	47.7	45.4
Korea, Dem. Peo. Of	49.9	47.5
Korea, Republic of	46.0	43.7
Kuwait	54.1	51.7
Kyrgyzstan	29.7	27.7
Lao Peo. Dem. Rep.	37.4	35.2
Latvia	49.2	46.8
Lebanon	54.1	51.7
Lesotho	32.8	30.7
Liberia	50.7	48.3
Libya	34.4	32.3
Lithuania	38.1	35.9
Luxembourg	53.5	51.1
Madagascar	28.4	26.4
Malawi	40.9	38.7
Malaysia	51.5	49.1
Maldives	39.6	37.4
Mali	48.9	46.6
Malta	39.3	37.2
Marshall Islands	43.6	41.4
Mauritania	32.6	30.5
Mauritius	32.0	29.9
Mexico	53.1	50.7
Micronesia, Fed States of	60.0	57.5
Moldova	37.0	34.8
Monaco	58.6	56.1
Mongolia	36.8	34.6

DUTY STATION	PRE-CONSOLIDATION 1 January 2026	POST-CONSOLIDATION 1 January 2026
Montenegro	36.9	34.7
Morocco	33.1	31.0
Mozambique	32.1	30.0
Myanmar	35.6	33.5
Namibia	35.3	33.2
Nauru	43.1	40.8
Nepal	24.4	22.4
Netherlands	50.5	48.1
New Caledonia	39.0	36.8
New Zealand	36.3	34.2
Nicaragua	32.4	30.3
Niger	50.5	48.1
Nigeria	55.9	53.4
The Republic of North Macedonia	32.0	29.9
Norway	47.1	44.8
Oman	29.9	27.9
Pakistan	36.8	34.6
Palau, Republic of	43.1	40.8
Panama	33.2	31.1
Papua New Guinea	47.3	45.0
Paraguay	27.5	25.5
Peru	38.2	36.0
Philippines	39.2	37.0
Poland	44.3	42.0
Portugal, Guimaraes	19.3	17.4
Portugal, Lisbon	37.9	35.7
Puerto Rico	31.3	29.2
Qatar	46.6	44.3
Romania	32.4	30.3
Russian Federation	60.7	58.2
Rwanda	34.7	32.6
Saint Helena	57.8	55.3
St. Lucia	45.2	42.9
Samoa	38.7	36.5
Sao Tome and Principe	51.7	49.3
Saudi Arabia	50.7	48.3
Senegal	48.9	46.6
Serbia	31.8	29.7
Seychelles	43.0	40.7
Sierra Leone	48.8	46.5
Singapore	68.1	65.5
Sint Maarten	50.2	47.8
Slovak Republic	43.1	40.8
Slovenia, Republic of	48.9	46.6
Solomon Islands	50.8	48.4
Somalia	44.2	42.0
South Africa	28.1	26.1
South Sudan, Republic of	44.8	42.5

DUTY STATION	PRE-CONSOLIDATION 1 January 2026	POST-CONSOLIDATION 1 January 2026
Spain	33.8	31.7
Sri Lanka	32.8	30.7
St. Kitts and Nevis	50.2	47.8
St. Vincent and the Grenadines	50.2	47.8
Sudan	44.8	42.5
Suriname	34.2	32.1
Sweden	50.1	47.7
Switzerland	89.8	86.8
Syrian Arab Republic	14.0	12.2
Tajikistan	35.3	33.2
Tanzania, United Rep. of	39.6	37.4
Thailand	36.2	34.1
Timor-Leste	41.2	39.0
Togo	45.9	43.6
Tonga	37.1	34.9
Trinidad and Tobago	38.2	36.0
Tunisia	25.8	23.8
Turkey, Ankara	36.3	34.2
Turkey, Gebze	46.2	43.9
Turkey, Istanbul	46.2	43.9
Turkmenistan	76.8	74.0
Tuvalu	44.3	42.0
Uganda	35.3	33.2
Ukraine	30.3	28.2
United Arab Emirates	58.4	55.9
United Kingdom	79.3	76.5
USA, El Paso	49.2	46.8
USA, Miami	50.5	48.1
USA, New York	75.5	72.7
USA, San Diego	71.8	69.1
USA, San Francisco	79.6	76.7
USA, Seattle	52.2	49.8
USA, Washington D.C.	55.8	53.3
Uruguay	42.6	40.4
Uzbekistan	38.0	35.8
Vanuatu	46.6	44.3
Venezuela	45.0	42.7
Vietnam	23.1	21.2
West Bank & the Gaza Strip, The	61.9	59.4
Yemen, Republic of	23.7	21.8
Zambia	36.4	34.3
Zimbabwe	41.1	38.9

ANNEX II

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/80/62**, 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 annex 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 goes up 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.

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)