

English

Les Livrets
Thématiques

Information for beneficiaries

United Nations
Joint Staff Pension Fund

New York & Geneva
April 2008



UNITED NATIONS

Introduction

The United Nations Joint Staff Pension Fund (UNJSPF) Regulations and Rules govern the conditions of participation and the determination of the deriving entitlements.

The rules are numerous and complex; the purpose of this booklet is to guide you, facilitate your understanding and assist you with information on pertinent issues affecting your benefit.

Disclaimer: The information is made available for the convenient use of the UNJSPF beneficiaries. If there is an ambiguity, inconsistency or conflict between the information provided and the UNJSPF Regulations and Rules, any decisions will be based on the Regulations and Rules, and not on the information contained in this booklet.

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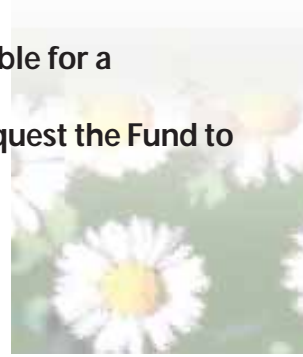
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Certificate of entitlement (CE)

I have heard that I must fill out a Certificate of Entitlement (CE) each year. What is this and why is it so important?

All beneficiaries are required to complete and return the CE once a year. However, those beneficiaries who have been receiving their benefit for less than six months at the time of the annual mailing are not included in the exercise. Your signed CE must be received each year in order to verify your continued entitlement to the UNJSPF benefit in payment to you. Failure to submit the CE will result in the suspension of your benefit.



When is the CE normally sent to me?

CEs are normally mailed out in October/November of each year. A second mailing to those persons who have not returned their CEs is undertaken usually in January of the following year.

Can I fax or e-mail my CE back to the UNJSPF, or may I use an old form from a prior year?

The UNJSPF *must receive an original CE* from the current year's exercise for a benefit to continue in payment. *No facsimiles, e-mails or old forms will be accepted.*

What happens if I do not return my CE?

If your CE is not returned to the UNJSPF your benefit will be suspended until you return your CE or provide the UNJSPF with acceptable proof that you are still alive.

What do I do if I am away from my home address when the CE is mailed out?

Since receipt of your signed and completed CE by the UNJSPF certifies your continued eligibility to a benefit you should ensure either that (a) your mail is forwarded to you or (b) if you have not received the CE by February/March of the following year you should write to the UNJSPF in New York or Geneva for a new CE to be mailed to you, and return it to the UNJSPF duly signed.

It is important that the CE is mailed back to the UNJSPF even if you write to indicate that you are still alive. A letter will suffice only to defer suspension of your benefit.

Taxes on my benefit

Am I liable for taxes on my monthly benefit?

Each country determines, based on its own relevant national tax legislation and policies, whether and to what extent UNJSPF pensions are subject to national taxation. The UNJSPF makes no tax reimbursements to its beneficiaries under any circumstances. Any reimbursement of national income taxes that may be payable on certain UNJSPF benefits is done by the former employing organization. A Guide to National Taxation of UNJSPF benefits, with special reference to the United States, may be found on the UNJSPF website:

www.unjspf.org/eng/documents.html.

What do I do if I need a certificate from the UNJSPF for the tax authorities in my country of residence ?

You should write and request a certificate of benefits paid for the tax year in question. Once you have requested that certificate the UNJSPF will automatically send you the required information each year, usually one month following the end of the relevant fiscal year.

How do I calculate the amount of my own contributions? And those of my former employing organization?

Information on your own contributions and those of your former employing organization (i.e. at twice the total of your contributions) is provided to you in the benefit entitlement letter that is sent to you as soon as your first benefit payment has been processed. It is important that you keep that letter and the information that it contains. If you should misplace the letter, you may request a copy of the letter to be sent to you.

Can the UNJSPF help me calculate my taxes?

The UNJSPF does not maintain official information on national tax legislation since beneficiaries reside in over 180 countries. Therefore, for authoritative advice on tax issues, you should consult your local tax authority or an attorney or accountant who specializes in such matters. Furthermore, a local association of the Federation of Associations of Former International Civil Servants (FAFICS) may also be able to assist you. The list of the Associations is presented in the latest UNJSPF annual letter that can be obtained from our website.

Change of mailing address

If I move to another address how do I notify the UNJSPF?

Should you move permanently you must notify the UNJSPF in writing of your new address. You may use the change of address form which can be downloaded from the Internet - Form PF.23M - or you may provide such information in a letter, which must be signed with your original signature. No e-mails, facsimiles or Xerox copies will be accepted.

How much notice should I give the UNJSPF for a change in address?

Normally a change of address is processed within 15 days of receipt of your request.

Note: Always send your correspondence to the UNJSPF office, New York or Geneva, closest to you.

Do I notify the UNJSPF if my change of address is temporary?

The UNJSPF can only accommodate one official address in its database for each beneficiary. Should you be moving temporarily, for six months or less, it is not necessary to advise the UNJSPF but you should ensure that your mail is forwarded to you whilst you reside at the temporary address.



Change in payment instructions/ banking arrangements

How do I notify the UNJSPF of a change in my payment/banking instructions?

You should utilize the change in payment instructions form PF.23 that you can download from our website. When completing the form, it is essential that you provide the bank codes required for electronic transfer of your monthly benefit. You may provide such information in a letter, accompanied by a document from your bank containing your new banking details. All requests for change must be signed by the beneficiary himself/herself and received in original form. Whenever submitting a new payment instruction please confirm the currency in which you wish to receive your benefit.

May I provide the changes by fax or by e-mail?

No. The UNJSPF does not accept changes to payment instructions by facsimile or by e-mail. The UNJSPF must receive such changes in hard copy with an original signature.

How much time must I allow for these new instructions to take effect?

Normally Change of Payment Instructions are processed for the next payroll following receipt of the request. Please note that the payroll is finalized by no later than the 9th or 10th of the prior month (i.e. by 10th September for the 1st October payroll). Thus, changes to banking instructions arriving after that payroll close cannot be processed until the following month. Please take these factors into consideration before closing your bank account and opening another one for receipt of your monthly benefit.

Note: Always send your correspondence to the UNJSPF office, New York or Geneva, closest to you.

May I change my instructions at any time?

Yes, you may. However, we ask that you do not change your instructions more than once a year unless absolutely necessary.

UNITED NATIONS JOINT STAFF PENSION FUND

NEW YORK (Headquarters)
P.O. Box 5036
UNITED NATIONS, N.Y., 10017
Tel: (212) 963-6931

OFFICE AT GENEVA
c/o PALAIS DES NATIONS
CH-1211, Geneva 10
Tel: +41 (0) 22 928-8800

CHANGE IN PAYMENT INSTRUCTIONS

IMPORTANT

Please Enter Your
Retirement Number

R/

PLEASE PRINT
OR TYPE

(SURNAME)

(FIRST)

(MIDDLE)

MAILING ADDRESS:

Telephone No:

e-mail:

MAKE PAYMENT TO MY ACCOUNT AS FOLLOWS:

UNITED NATIONS JOINT STAFF PENSION FUND

NEW YORK (Headquarters)
P.O. Box 5036, UNITED NATIONS, N.Y., N.Y. 10017
Tel: (212) 963-6931; Fax: (212) 963-3146
E-mail: UNJSPF@UN.ORG
Cable: UNATIONS NEW YORK
Web: <http://www.unjspf.org>

OFFICE AT GENEVA
c/o PALAIS DES NATIONS
CH-1211, Geneva 10
Tel: +41 (0) 22 928-8800; Fax: +41 (0) 22 928-9099
E-mail: JSPFGVA@UNOG.CH
Web: <http://www.unjspf.org>

CHANGE OF MAILING ADDRESS

IMPORTANT

Please Enter Your
Retirement Number

R/					
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PLEASE PRINT OR TYPE

I _____ (SURNAME) _____ (FIRST) _____ (MIDDLE)

hereby notify the UNJSPF of a change in my mailing address as shown below:

Mailing Address: _____

Additional contact information:

E-Mail: _____

Phone No.: _____

Date: _____
(Day) (Month) (Year)

Signature ¹

¹ The completed form bearing YOUR ORIGINAL SIGNATURE must be submitted to the Fund; no faxes or e-mails will be accepted.

CURRENCY OF PAYMENT: _____

(Please specify)

NAME OF FINANCIAL INSTITUTION	BANK ACCOUNT NUMBER
(NAME OF BRANCH, IF APPLICABLE)	
(ADDRESS)	Obtain from your bank a SWIFT, ABA, Routing, BLZ, ABI, CAB, IBAN or sorting code, etc. as required for wire transfer
(CITY, STATE, POSTAL CODE, COUNTRY)	

NOTE: If possible, for bank accounts outside the USA and Switzerland ONLY, please provide a document from your bank indicating bank codes and preferred routing to facilitate the receipt of your benefit.

For administrative reasons, the above payment instructions will have to remain in force for at least one year.

Date: _____ Signature: _____

NOTE: The completed form bearing your original signature must be submitted to the Fund, no faxes or e-mails will be accepted. Following the receipt of the form, the required change might take up to 6 weeks to implement.

May I change the currency in which I am paid whenever I wish?

Yes you may. The exchange rate used to convert each quarter the amount payable into the currency of choice would be the UN monthly rate of exchange for the month prior to the quarter (i.e. for your benefit payment due on 1st May, the exchange rate of March would be utilized). Thus, your benefit payment in local currency remains stable only as long as the quarterly exchange rate remains unchanged. Please note that the currency requested should be a trading currency. Also, as for change of payment instructions, you should not change the currency of payment more than once a year.

If I am in receipt of more than one benefit, how many different payment instructions may I provide?

Beneficiaries who are in receipt of more than one benefit from the Fund are requested to submit the same payment instructions for all benefits.

After Service Health Insurance (ASHI)

Can I have my ASHI premium automatically deducted from my pension benefit?

Yes, you will need to fill out a form with your former employer's Insurance Section, which will advise the Fund of the monthly premium amount to be deducted from your pension benefit.

Whom do I call if I have a question regarding my health insurance premium?

You should always call the Insurance Section of your former employing organization for queries on ASHI. The UNJSPF knows only the monthly amount deducted but not the basis of its determination.

How does the UNJSPF know how much to deduct from my benefit each month for ASHI?

The Insurance Section of your former employing organization advises the UNJSPF as to the amount to be deducted from your monthly benefit for ASHI premium. That amount is then reimbursed to your former employing organization. Please be aware that fluctuations in ASHI premiums affect the amount of the monthly benefit payable to you.

Children's Benefits

If I have dependent children are they eligible for benefits and if so for how long?

A child's benefit is payable to each child of a beneficiary in receipt of a retirement, early retirement or a disability benefit, while the child remains unmarried and under the age of 21. It is important to note that the payment of a child benefit, with respect to beneficiaries in receipt of an early retirement benefit, starts only when the beneficiary dies or reaches the normal age of retirement (either 60 or 62), except that for a child recognized as disabled the child's benefit is payable immediately on separation from service. A child's benefit is not payable if a beneficiary has taken a deferred retirement benefit.



If I have a child after separation from service is that child eligible for a benefit?

Child means a child existing on the date of separation from service, or death in service or a participant, and who is unmarried and under age 21, and who was normally reported to the Pension Fund by the former employing organization during service. However, a child conceived before separation may also receive a child's benefit. A birth certificate must be sent to the Fund for processing of the child's benefit.

Would payment of a child's benefit be continued beyond the age of 21 if the child were in full-time attendance at an educational institution?

No, the UNJSPF does not provide a benefit for children who continue their education after reaching age 21.

Supposing my child is disabled - will he/she be eligible for a benefit for life?

A disabled child's benefit is payable, beyond age 21, for as long as the child remains incapacitated within the meaning of the UNJSPF Regulations. Further information may be found either in the special booklet on disability or on the UNJSPF website at <http://www.unjspf.org/eng/documents.html>.

If there is an entitlement to a child's benefit may I request the Fund to pay it directly to my child?

Yes you may, provided the child is over age 16. You should submit to the Fund the original of the completed Payment Instructions under Article 36 (Child's benefit) form PF.23B that can be obtained from our website <http://www.unjspf.org/eng/forms.html>.

Cost-of-Living Adjustments

Is my benefit adjusted for cost-of-living increases?

Your initial benefit is adjusted over time for movements of the consumer price index in the United States. New periodic benefits qualify for the full amount of adjustment only if they were first awarded at least 12 months before the normal adjustment date of 1st April. In the case of a benefit awarded less than one year earlier, the adjustment is reduced proportionately. The first cost-of-living adjustment is reduced by 1.5 percentage point. However, no adjustments are made to a deferred retirement benefit while the beneficiary is under age 55.

How often will my benefit be adjusted?

Normally benefits are adjusted once a year, provided that the relevant consumer price index has moved by at least 2% since the date of the last adjustment. Such adjustments are normally undertaken in April of the following year. However, in high-inflation situation, i.e. where the consumer price index has moved by 10% or more since the date of the last adjustment, benefits are adjusted semi-annually - on 1st April and 1st October.

Will my benefit be adjusted for changes in the cost-of-living in my country of residence?

It depends:

If your benefit is on the dollar track, your benefit will be adjusted periodically in accordance with the movement of the United States consumer price index (CPI).

If you have opted for the Two-track system and hence submitted a proof of residence for a country outside the USA, your local track pension amount will be adjusted by the movement of the Consumer Price Index of your country of residence. Please see the booklet on the Two-track system on our website and/or the Pension Adjustment System annexed to the Regulations and Rules of the UNJSPF at <http://www.unjspf.org/eng/documents.html> for a more detailed explanation.

Will I be sure to have an adjustment each year?

Adjustments are only made if the consumer price index has moved by 2% or more since the prior adjustment. If this is not the case, the CPI movement will be carried over and applied the following year.

Will I be notified if there is a change in the amount of my benefit?

Yes, the Pension Fund will inform you whenever there is a change in the amount of your periodic benefit, such as cost-of-living adjustments, application of the Fund's pension adjustment system, change of exchange rate, discontinuation of a child's benefit. Please also note that should there be a change in your ASHI premium, which may effect your benefit, it is your former employing organization that will notify you and not the UNJSPF.

Two-Track System

Where can I find information on the two-track system so that I can understand what it is?

You may either locate the booklet on the two-track system on our website at <http://www.unjspf.org/eng/documents.html> or you may review Annex III of the UNJSPF Regulations and Rules which describes the Pension Adjustment System. Additional information may be sought from the UNJSPF secretariat.



If I am on the two-track system can I change to the dollar track whenever I wish?

Once you have decided to opt for the two-track system you will remain on that system and you cannot revert to the dollar track except under certain very stringent conditions. Additional information can be found in the special booklet on two-track system at <http://www.unjspf.org/eng/documents.html>.

If I am on the dollar track can I change to the two-track system at any time?

Yes, you may decide at any time to move from the dollar to the two-track system with regard to the future, but in so doing you must remember that you cannot then revert to the dollar track (see above).

Re-employment in the common system

If I am re-employed by a member organization of the UNJSPF am I still eligible for a monthly benefit?

If you are re-employed on a contract of six months or longer by a member organization of the Fund, or after being employed for a total of six months of service without an interruption of more than thirty days, you will normally become a participant of the UNJSPF once again and payment of your benefit will be suspended. When you separate from this re-employment, payment of your benefit resumes, but you will not receive any payment for the period during which your benefit was suspended. As a result of this second period of participation you may either opt for a withdrawal settlement or a second periodic benefit, even if the period of additional participation was for less than five years.

How does my benefit get reinstated if it is suspended?

If your benefit has been suspended upon re-employment, you should advise the UNJSPF as soon as your contract has expired and provide the Fund with a copy of your separating personnel action. You should also advise the UNJSPF as to the election of your second entitlement on form PENS.E/8 if this participation was for less than 5 years, or on form PENS. E/7 for 5 years or more additional contributory service. The forms can be obtained at <<http://www.unjspf.org/eng/forms.html>>.

Emergency Fund

Can I ask for financial assistance if I am temporarily unable to meet my basic expenses due to an emergency situation such as medical expenses of an exceptional nature?

Yes, you may seek assistance from the UNJSPF Emergency Fund, which was set up to provide financial assistance in case of hardship to beneficiaries who are receiving a periodic benefit from the Fund. Please see the description of the Emergency Fund annexed to the UNJSPF Regulations and Rules at <http://www.unjspf.org/eng/documents.html>.

Death of Spouse/Child or Main Beneficiary

What do I do if my spouse or my dependent child dies?

You must notify the UNJSPF as soon as possible and provide a death certificate so that your family situation can be updated in your Pension Fund records and appropriate action can be taken.

What happens if I, as the main beneficiary, die? What information does the UNJSPF require?

A family member or friend should notify the UNJSPF as soon as possible and should provide the UNJSPF with a death certificate. The UNJSPF will then review your file to determine whether there are further benefits payable. There may be a need to recall payments made should the notification of death not be made in a timely manner.

What benefit would my spouse obtain in the event of my death?

If you were married to your spouse at the time you separated from service and remained so married until your death, your spouse would be eligible for a survivor's benefit from the UNJSPF. The benefit would be payable at the standard annual rate of half the retirement, early retirement or disability benefit including such part that may have been commuted into a lump sum. If you die before payment of a deferred retirement benefit starts, your surviving spouse's benefit will begin immediately and will be half the value of your benefit at the time of your death.

If you marry/remarry after your separation from service, a benefit would only be payable to your spouse if you had purchased an annuity from the UNJSPF.

Please also be aware of the issues related to divorced spouses contained under article 35 bis of the Regulations and Rules - website <http://www.unjspf.org/eng/documents.html>.

In the event of my death how long would it take for my spouse to obtain a benefit?

The UNJSPF ensures that on the death of a beneficiary the review of the file is undertaken as a priority to determine what survivor's benefits, if any, are applicable. It is very important for the UNJSPF to obtain a certified copy of the death certificate and your spouse's payment instructions on form PENS.E/2. Additionally, if a survivor's benefit is due, the UNJSPF must ensure that it has copies of the marriage certificate, the birth certificate and a verified signature of the spouse. We recommend that you submit these documents as well as the birth certificates of your children under the age of 21 at the time of separation so that the survivor's benefit can be expedited at the time of your death.

Supposing I become very ill and I am unable to manage my own affairs/sign my Certificate of Entitlement etc. What happens to my benefit? What do my family members/friends have to do?

If you are unable to sign your Certificate of Entitlement due to ill health the UNJSPF would need a medical certificate or statement on official stationery from your treating physician to that effect, indicating the nature of your medical condition. If you were no longer able to take care of your financial affairs, the UNJSPF would need the documents regarding a court appointed guardian who would sign UNJSPF documents on your behalf. Please note that the Fund does not recognize a "power of attorney".

Residual Settlement

Would my family members be eligible for a residual settlement in the event of my death?

A residual settlement is not payable if a surviving spouse, child[ren] or a secondary dependant is entitled to a benefit. A residual settlement is only payable if upon your death the total amount of benefits paid to you and your survivors (if there were any) is less than the amount of your own contributions to the Fund. In that event, the difference would be paid to the person designated by you on form PENS.A/2. If no one is designated before your death or should the person designated die first, the settlement would be paid to your estate. This situation would not occur if you exercised the option for a lump-sum commutation and reduced benefit.

General questions

May I obtain a statement from the UNJSPF confirming that I am receiving a periodic benefit?

Yes, the UNJSPF will issue such a statement upon receipt of your written request bearing your original signature.

Do I continue to use my Pension number as a beneficiary?

No, a Retirement number will be issued and you must indicate this retirement number on your correspondence to the Pension Fund.

Can I borrow against my pension?

No, there is no provision in the Fund Regulations that would permit you to borrow against your pension.

Can I get an identity card from the Pension Fund?

The Pension Fund does not issue identity cards to its beneficiaries. However, your former employer, generally through their Security and Safety Service, may provide you with a retiree identification card.

Will information on my pension status be released to a third party?

Under the Fund's Administrative Rules, no information as to a beneficiary may be given to a third party without prior written consent, except in response to a court order or a request from a judicial or civil authority in the context of divorce or family maintenance obligations.

Will I receive communications periodically from the Pension Fund?

An annual letter will be sent to you, normally in January of every year by the Fund's Chief Executive Officer.

What other information am I required to submit to the UNSPF while in receipt of a benefit?

You must inform the Fund of any changes in your country of residence if you had previously provided proof of residence, and in your family status, e.g. divorce, death of a spouse or child, marriage of a child under the age of 21.

Where should I send my correspondence?

Always send your correspondence to the UNJSPF Office geographically closest to you:

UNJSPF - New York

United Nations, Room S-645
USA New York NY 10017

UNJSPF - Office at Geneva

Palais des Nations, Office D-108
CH - 1211 Geneva 10



Contacting the UN Pension FUND

New York

By telephone: 1 (212) 963-6931

By fax: 1(212) 963-3146

By e-mail: unjspf@un.org

In person: *37th floor, 1DHP

By letter: UNJSPF
c/o United Nations
P.O. Box 5036
New York, NY 10017
USA

*For in person visits, please note the Fund's New York office is located at 1 Dag Hammarskjöld Plaza (DHP), at the corner of 48th Street and Second Avenue.

Geneva

By telephone: 41 (0) (22) 928 88 00

By fax: 41 (0) (22) 928 90 99

By e-mail: jspfgva@unog.ch

In person: *Du Pont de Nemours

Building
Chemin du Pavillon 2
1218 Grand Saconnex
Switzerland

By letter: UNJSPF
c/o Palais des Nations
CH-1211 Geneva 10

* In person visits daily (except Thursdays) from 08.30 hrs till 17.00 hrs (30 minutes per appointment). Please call + 41 22 928 88 00 or send an email for appointment.

***Obtain more information on the Pension Fund Web Site
www.unjspf.org***

***The secretariat of the
Staff Pension Committee will assist participants from member
organisations.***