



GUIDELINES ON REVIEW OF STAFF CLAIMS FOR DEPENDENCY BENEFITS FOR 2025

Version 1

Information Circulars (ICs) will no longer be issued for the annual Review of Staff Claims for Dependency Benefits. This guide replaces prior ICs and guidelines.

1. The United Nations provides benefits in the form of a “dependency allowance” to eligible staff members who have recognised dependents. This guide is to inform staff members who were in receipt of dependency allowances in 2025 of the review process and timelines for the exercise.

The entitlement to dependency allowance is established in [Staff Regulation 3.6](#) and [Staff Rule 3.5](#) and implemented under administrative instruction [ST/AI/2018/6/Rev.1](#), entitled “Dependency status and dependency benefits”.

2. For ease of reference:
 - a. Annex I contains details on the types of dependency benefits.
 - b. Annex II contains contact information.
 - c. Annex III provides details on the documentation required for - the benefits.

REVIEW OF STAFF CLAIMS FOR DEPENDENCY BENEFITS

I. REVIEW OF DEPENDENCY BENEFITS USING THE UMOJA ANNUAL DECLARATION FORM AND TIMELINE FOR THE REVIEW

REGULATORY FRAMEWORK ON DEPENDENCY BENEFITS

3. The 2025 review of dependency benefits will be conducted using the annual declaration form in Umoja Employee Self-Service (ESS).
4. Staff members in receipt of dependency benefits for 2025 will receive an automated email from the Department of Operational Support (DOS), from email address Do_Not_Reply_Umoja_P1E_WF, with instructions on how to access their 2025 annual declaration form in Umoja ESS in 2026.
5. The annual declaration form contains information on a staff member’s personal status and each recognized dependant on 31 December 2025. Staff members are required to review the information carefully:
 - If the data is correct, the staff member certifies the accuracy of the information contained in the form and supplies relevant additional information, including answers to questions on the



amount of dependency benefit in the form of a government grant received for each child, if applicable.

- If the data is incorrect, the staff member should indicate this on the annual declaration form in Umoja ESS, certify and submit the form, and liaise with their HR Partner to have their data corrected.
 - Supporting documentation must be attached to all cases that require proof of support in the Umoja ESS form. Refer to Annex III for details.
6. Upon receipt of the instructions, staff members are required to electronically complete and submit their certification as soon as possible, but no later than 60 calendar days from the date of the automated email notification. The link in Umoja ESS will be deactivated 60 days from the date of the automated email notification.

II. SUPPORTING DOCUMENTATION

7. To confirm continued eligibility to receive certain dependency benefits, supporting documentation may be required; refer to Annex III.
8. No documentation is required for the continuation of dependency benefits for the following dependants:
- (a) An unemployed spouse who does not have income from: pension, such as retirement and disability benefit(s), and earnings resulting from investments.
 - (b) A dependent child under the age of 18 years residing with the staff member and not receiving dependency benefit in the form of a government grant.
 - (c) A dependent child over the age of 18 years for whom the staff member received an education grant for the academic year in effect on 1 January 2025 or an advance for the 2025/26 school year.

Staff members must ensure all required documentation is uploaded to the annual declaration form in Umoja ESS. Failure to submit required documentation may result in the submission being returned by an HR Partner, partial or full immediate recovery, and discontinuation of dependency benefits, and could result in disciplinary action.

9. Staff members must retain all required original documentation in support of an entitlement to dependency benefits for a period of five (5) years and must be ready to provide that documentation to their local human resources office (Annex II 2), or the Office of Internal Oversight Services upon request, within 30 days, for monitoring purposes (Annex III). Failure to do so may result in the immediate recovery and discontinuation of dependency allowances, and could result in disciplinary action as per [ST/AI/2018/6/Rev.1](#).
10. When evidence of support payments is necessary, the following will be considered as acceptable proof: cancelled (i.e. paid) cheques, money order receipts, wire transfer receipts and original records of bank transactions, including printouts of online bank transfer receipts, which must have been affected during the calendar year under review.
11. Cash transactions are not considered to be acceptable proof of support.
12. Payments or transfers made to another party or person will not be accepted, except for cases where transfers are made to a legal guardian or to a third party that is providing services directly to the secondary dependent (e.g., nursing homes).



13. The submission of forged documents, the making of a false certification of the information contained in the annual declaration form, or a misrepresentation of facts relating to a claim for dependency benefits may lead to the initiation of a disciplinary process and the imposition of disciplinary measures.

III. RECOVERIES AND OVERPAYMENT

14. In cases where staff members do not present adequate proof of support for dependants who do not reside with them (eligible children as defined in Staff Rule 3.5 or a secondary dependant), the entire annual amount of the dependency allowance paid to the staff member in respect of the dependant will be recovered, except for cases of child dependency, where, subject to review of the circumstances, the recovery may be effective as of the last day of attendance at an educational institution.
15. Staff members in receipt of a spouse allowance for a spouse with earnings should ensure that the earnings amount is updated as soon as any changes are known in a given year and before the period in question ends. At the point that earnings are reported and are greater than the limits detailed in [ST/AI/2018/6/Rev.1](#) and Annex 1, a recovery of prior spouse allowance or adjusted spouse allowance may occur depending on the specific situation.
16. Staff members in receipt of dependency allowances for children or a secondary dependant not residing with them, are encouraged to review their payslips for changes in the amount of the dependency allowances and, to be in compliance with the minimum support amounts required by the Organization. This does not refer to children in boarding school who normally reside with the staff member when not boarding to attend school. Refer to Annex III.
17. Dependency benefits will be discontinued and overpayment recovered in accordance with section 3 of [ST/AI/2009/1](#) when a staff member does not submit their annual declaration form and any requisite documentation by the deadline stated in the automated email notification from Umoja. In addition, the entitlement will be discontinued for the current year (2025) to avoid further recoveries.
18. Before the recovery of any overpayment, staff members will be advised in writing of the decision to recover and of the reasons why. Recovery will be made through deductions of 20 per cent of the staff member's net monthly salary until the full amount is recovered. In instances where the duration of the staff member's contract does not allow for a deduction at a rate of 20 per cent, the overpayment will be deducted at a monthly rate that is sufficient to recover the full amount by the contract expiration date.
19. Staff members are reminded that, in addition to discontinuation of dependency allowances, non-compliance with the submission deadline may also result in a determination that the claimed individuals are no longer dependants, which could have an impact on the continuation of other benefits, including education grant, education grant travel and home leave travel.

IV. ADDING DEPENDANTS RETROACTIVELY

20. In accordance with [Staff Rule 3.15](#), if staff members have not been receiving an allowance, grant or other payment to which they are entitled, they shall not receive retroactively such allowance, grant



or payment unless they have made a written claim within one year following the date on which they would have been entitled to the initial payment.

21. Staff members wishing to add dependants may submit an electronic request through Umoja ESS, attaching the required supporting documentation, or to their HR Partners. Refer to Annex III.



ANNEX I

TYPES OF DEPENDENCY ALLOWANCES

The conditions for the recognition of a dependency allowance for a spouse, child or children or a secondary dependant of the staff member are set out in Staff Rule 3.5 (a) and in administrative instruction [ST/AI/2018/6/Rev.1](#). A summary of the policy references on eligibility are included below.

DEPENDENT SPOUSE

A spouse is recognized as a dependant in 2025 when the spouse's gross earnings, if any, do not exceed the limit established for this purpose as set out in Staff Rule 3.5 (a) (i) and in section 2 of administrative instruction [ST/AI/2018/6/Rev.1](#). Staff members are reminded that all earnings received by a spouse, including but not limited to pension income, such as retirement and disability benefits, and earnings resulting from investments, shall be included in the computation of the annual gross earnings.

For staff members in the General Service and related categories and the National Professional Officer category, the earnings limit for 2025 is the lowest entry level of the General Service gross salary scale in force on 1 January 2025 for the closest United Nations duty station in the country of the spouse's place of work.

For staff members in the Professional and higher categories and staff members in the Field Service category, the earnings limit in 2025 for the spouse's annual gross earnings is the higher of:

- (a) The lowest entry level of the General Service gross salary scale in force on 1 January 2025 for the closest United Nations duty station in the country of the spouse's place of work; or
- (b) The gross salary for the lowest entry level in force on 1 January 2025 at the base of the salary system (G-2, step I, for New York).

In New York, the earnings limit for 2025 was USD 52,288 (gross salary in effect on 1 January 2025 for a staff member at the G-2, step I, level).

DEPENDENT CHILD OR CHILDREN

Effective 1 January 2017, dependency allowance(s) for a dependent child or children for staff members in the Professional and higher categories and in the Field Service category are paid as flat sums. The conditions for the payment of a dependency benefit for 2025 for the dependent child or children of the staff member are set out in Staff Rule 3.5 (a) (ii) to (iv) and in sections 3 of administrative instruction [ST/AI/2018/6/Rev.1](#).

Dependency benefits for 2025 for a child or children with a disability will be paid in accordance with the provisions set out in section 5 of administrative instruction [ST/AI/2018/6/Rev.1](#).

DEPENDENT CHILD ALLOWANCE IN THE CASE OF A SINGLE PARENT ALLOWANCE

For staff members in the Professional and higher categories and in the Field Service category, the conditions for the payment of the single parent allowance in 2025 are set out in Staff Rule 3.5 (b) (ii) and section 4 of administrative instruction [ST/AI/2018/6/Rev.1](#).

SECONDARY DEPENDENT



The conditions for the payment of a 2025 dependency benefit for a secondary dependant of the staff member are set out in Staff Rule 3.5 (a) (v) and section 6 of administrative instruction [ST/AI/2018/6/Rev.1](#). When a secondary dependant is recognized, a benefit will be paid at the rate determined by the General Assembly for staff in the Professional and higher categories and in the Field Service category. For staff in the General Service and related categories in New York, the allowance will be paid in the amount set out in the local salary scales, as periodically revised. For other duty stations, if applicable, the allowance will be paid in the amount set out in the local salary scales that are established for each duty station.

ANNEX II

CONTACT INFORMATION

Staff members who are required to submit documentation in support of an entitlement to dependency benefits for 2025, or who have any questions regarding dependency benefits or the annual declaration form, should contact their respective HR Partner or local human resource office in line with established local support channels.

For New York, please refer to the iSeek page for the Department of Operational Support (<https://iseek.un.org/DOS/DOA/HQCSS/HRO>) and click on the link for “FIND YOUR HR PARTNER BY OFFICE”, where you can find the contact details for the HR partners responsible for your department/office, as regards entitlements issues.

For all technical enquiries about using the annual declaration form in Umoja, please refer to [the Umoja Annual Declaration Job Aid for staff members](#) or submit an [iNeed ticket](#) if your employee/manager self-service (ESS/MSS) focal point or HR Partner is unable to resolve the issue.

ANNEX III

REQUIRED DOCUMENTATION FOR DEPENDENCY ALLOWANCES

The following table contains a summary of the documentation required as evidence of a staff member’s entitlement to dependency allowances:

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|---|---|
| 1. For a spouse with no earnings and claimed as a dependant | No additional documentation is required. However, the staff member will be required to certify that the spouse was unemployed for the period under review (2025) and that the spouse did not have earnings from other sources, including pension income, such as retirement and disability benefits, or earnings resulting from investments. |
| 2. For a spouse with earnings and claimed as a dependant | Proof of gross earnings for the particular calendar year: all W-2 forms (residents of the United States of America), tax returns or original statements of earnings from all the spouse’s employers, as well as all the pension income, such as retirement and disability benefits, and earnings resulting from investments, shall be included in the computation of the annual gross earnings. |



3. For every child claimed as a dependant

An original birth certificate must be presented when the child is claimed as a dependant for the first time.

(a) If in receipt of the child allowance, for a child under the age of 18 years residing with the staff member, including when the child is away at boarding school or resides with the staff member's spouse due to the staff member serving in a non-family duty station.

No additional documentation is required.

(b) For a child (natural or legally adopted) not residing with the staff member or with the other parent (except as provided in paragraph (c) below)

Proof of all payments made directly by the staff member to the child or to the child's legal guardian for the required amount during the calendar year 2025, in the form of cancelled (i.e. paid) cheques, money orders or wire transfer receipts or records of bank transactions. The amount of support should be at least equal to the amount of the child dependency benefit received from the Organization.

In addition, in the case of minor children, a notarized affidavit from the legal guardian must be provided attesting to the legal guardianship of the child, that the child resides with the legal guardian and that the staff member is providing continuous support for the upkeep of the child.

Cash transactions are not considered acceptable proof of support, nor is any payment made to or through a third party.

(c) For a child of a staff member who is not the custodial parent or who has joint custody of the child

The original or certified copy of the divorce decree or other court document specifying the amount of child support to be paid by the staff member, plus proof of payment in the calendar year concerned in the form of cancelled (i.e. paid) cheques, money orders or wire transfer receipts or records of bank transactions.

Cash transactions are not considered acceptable proof of support, nor is any payment made to or through a third party.

The amount of payment to be eligible for a child dependency allowance should be at least the amount of the court-ordered child support, or the amount of the child dependency benefit received from the Organization, whichever is higher.

In the absence of a court document, an original notarized affidavit from the custodial parent must be provided attesting that the staff member provided continuing support and specifying the amounts paid during the calendar year 2025, together with the proof of payment described above.

(d) For a child between the ages of 18 and 21^a years

Staff members in receipt of dependent child allowance should be mindful that dependent child benefits expire automatically in Umoja when the child turns 18.

Staff members who were not in receipt of an education grant should submit an original completed form P.41/B (certificate of school attendance) for the academic years



2024/25 and 2025/26. Where the academic year coincides with the calendar year, form P.41/B should be submitted for 2025.

No additional documentation for proof of full-time school attendance is required for a child for whom the staff member received an education grant for the academic years 2024/25 and 2025/26.

(e) For a child of a staff member who is in receipt of a government grant

Original government assistance documents reflecting the amounts received each calendar year, including the currency of payment.

4. For a single parent

Provide all documentation required for each child as set out in paragraphs 3 to 3 (e) above, as applicable. Additionally, proof of the status of the staff member must be submitted if not already on file (for example, divorce decree, death certificate of former spouse, certificate of legal separation or similar legal documents).

5. For a secondary dependant who resides with the staff member

Staff member's certification of support, provided on the annual declaration form, is needed. For a secondary dependant who resides or comes to reside with the staff member in 2025, proof of residency needs to be submitted.

6. For a secondary dependant who did not reside with the staff member^b

Proof of all payments made directly by the staff member to the secondary dependant for the required amount during the calendar year 2025, in the form of cancelled (i.e. paid) cheques, money orders or wire transfer receipts or records of bank transactions.

Cash transactions are not considered acceptable proof of support.

The secondary dependant must be reflected as the recipient on all proof of payment, except for cases where transfers are made to a legal guardian or to a third party that is providing services directly to the secondary dependent (e.g., nursing homes).

The staff member must provide one half or more of the secondary dependant's support and, in any case, at least twice the amount of the secondary dependency allowance.

^a Dependency status is recognized through a period of vacation between academic years when the child enrolls for full-time attendance during the regular academic year. Otherwise, the dependency status ceases on the last day of full-time attendance at the educational institution. The required forms are available on iSeek (<https://iseek.un.org/forms>) or local human resources offices.

^b At the time of establishment of an entitlement to a benefit for a secondary dependant, staff members should submit in person their own birth certificate, as well as the birth certificate or passport of the secondary dependant, with an original, completed form P.85 and proof of support as stated above. Please note that the birth certificates and/or passport must be original or certified true copies.