

WHO Activities	United Nations Income Tax Unit (UNIT) Activities	Staff Member's Obligation
Provide general information on US taxes during HQ Induction programs	Individual income tax returns	Declare US nationality or resident status and Social Security Number (SSN) to <a href="mailto:gschrservices@who.int">gschrservices@who.int</a> <i>Implication of non-compliance :</i> WHO will not be in a position to provide your earnings to UNIT to process your Statement of Taxable Earnings
Provide US Permanent Resident the web link for waiver form	Statement of Taxable Earnings	File US income tax return whether income is derived within the United States or not, and irrespective of whether you are required to pay tax on the foreign earnings
Update Social Security Number (SSN)	Report the total gross earnings of each taxpayer to the IRS	If appropriate, sign USCIS Form I-508, Waiver of Rights, Privileges, Exemptions and Immunities
Provide annual earnings data to UNIT by 15 January each year	Settlement of claims for income tax reimbursement	If required to pay US taxes and wish to submit a tax reimbursement request kindly read the <a href="#">WHO eManual III.18.3</a> - Related document - <a href="#">United Nations Information Circular 2016 (issued annually)</a> for detailed information
Provide earnings data and staff responses to memo to UNIT by 15 January each year	Information circular on policies and procedures	If needed, contact <a href="mailto:gsctaxservice@who.int">gsctaxservice@who.int</a> for queries on the WHO process and requirements for claiming tax reimbursement
Provide monthly reports to UNIT on employees that have left WHO	Estimation of tax payments	
Answer queries on reportable earnings	Determine if the Organization needs to reimburse the staff member or seek reimbursement for overpayment of estimated taxes	
If staff member is retired/separated, recover balance due from last salary that was withheld or any other indemnities/payments that are due to the staff member upon separation.	Notify staff member of any balance due to the organization when estimated tax payments exceeded the amount of tax due. Recover balance due from staff member's current year's estimated tax payments if staff is still employed with WHO	