

REQUESTS the Director-General to report any subsequent developments to a future session of the Executive Board, but no later than the first session of the Executive Board to be held in 1959.

Jan. 1956 68,16

EB23.R53 The Executive Board,

Having noted the report of the Director-General on the subject of tax reimbursement;

Noting that the plan of tax equalization adopted in the United Nations is still under review; and

Noting that the Director-General will keep the matter under review,

1. DECIDES to postpone any action on this matter until a satisfactory permanent solution has been found which could be adapted to the needs of WHO; and

2. REQUESTS the Director-General to keep the Board informed of future developments.

Jan. 1959 91,25

EB31.R42 The Executive Board,

Having considered the report of the Director-General on staff assessment,¹

NOTES that the Director-General will introduce gross salaries and staff assessment from 1 January 1964.

Jan. 1963 124,23

EB40.R18 The Executive Board,

Having considered a report by the Director-General on the development of a tax equalization plan,

NOTES that the Director-General will submit to the forty-first session of the Executive Board a plan to introduce tax equalization, beginning with the financial year 1969.

May 1967 162,9

EB41.R3 The Executive Board,

Having considered the proposals of the Director-General relating to the introduction of a tax equalization plan and the establishment of a tax equalization fund,²

1. CONCURS with the proposals of the Director-General; and

2. RECOMMENDS to the Twenty-first World Health Assembly the adoption of the following resolution:³

Jan. 1968 165,5

WHA21.10 The Twenty-first World Health Assembly,

Having considered the proposals of the Director-General and the recommendation of the Executive Board relating to the introduction of a tax equalization plan and the establishment of a tax equalization fund,²

1. DECIDES that

(1) a tax equalization fund shall be established as from 1 January 1969 to which shall be credited annually the revenue derived from the staff assessment plan;

(2) the credits to the Fund shall be recorded in sub-accounts of the Fund, in the name of each Member, in the proportion of its assessment for the financial year concerned;

¹ Off. Rec. *Wld Hlth Org.* 124, Annex 19.

² Off. Rec. *Wld Hlth Org.* 165, Annex 7.

³ For text recommended by the Board and adopted by the Health Assembly, see resolution WHA21.10 below.

(3) there shall be charged against the credits of the individual Member an amount estimated to be required to cover the annual liabilities in respect of taxes levied by that Member on staff members' emoluments received from WHO;

(4) the amount credited to each Member in the Fund under paragraph (2) above, less the amounts charged against that credit under paragraph (3) above, shall be taken into account in determining the contribution due from the Member concerned for the same financial year;

(5) adjustments shall be made in the second succeeding financial year to take account of the actual charges made in respect of amounts reimbursed to staff who are subject to national taxes. Should such charges exceed the available credit of any Member, the excess shall be added to the contribution of that Member for the second succeeding year;

2. DECIDES further that new Members joining the Organization after 1 January 1969 shall be assessed only for their *pro rata* share of the effective working budget for the one or two financial years prior to their assessments becoming a part of the total assessments for the annual budget.

May 1968 168,4

7.2.6 INSURANCE AND COMPENSATION

See also, under *Changes in the System of Salaries, Allowances and Benefits*, resolution EB20.R19, page 442.

[WHA1.97] The First World Health Assembly

RESOLVES that the policy established concerning insurance coverage for the operations of WHO be as follows:

(1) *Employee compensation*

The Organization shall provide for its staff members a system of compensation in case of injury, illness or death incurred in the course of or connected with duty. This protection shall be by insurance or an equivalent means and of a standard at least equal to that required by law or normally provided by employers in the country in which the Organization has its headquarters; provided that, for assignments to areas considered (at the discretion of the Director-General) to expose the staff member to other than normal hazards, more complete insurance protection may be afforded.

(2) *Public liability and property damage insurance*

The Organization shall carry public liability and property damage insurance in connexion with any of its operations, especially in respect of buildings and motor vehicles.

(3) *Fire and other comprehensive insurance*

The Organization shall carry such types of fire and other comprehensive insurance as may be determined adequate for the protection of real property and, if deemed necessary, on any other of its properties.

(4) *Fidelity bond*

Bonding is not required for staff members handling money or documents pertaining to money. However, fidelity bonds may be obtained under any special circumstances where deemed advisable.