



Secretariat

30 January 2026

Original: English

Information circular

To: Members of the staff

From: The Secretary-General

Subject: **Rental subsidies and deductions**

1. The purpose of the present circular is to inform staff members of the procedures required when applying for a rental subsidy or reporting on and certifying housing information for the purpose of rental deductions under administrative instruction [ISBA/ST/AI/2028/2](#) entitled “Rental subsidies and deductions” (“the instruction”). Staff members should familiarize themselves thoroughly with the provisions of that instruction.
2. The present circular also provides other information that staff members may find useful in exercising their entitlement to a rental subsidy or complying with their obligations concerning rental deductions. In addition, the circular clarifies the process of self-certification of claims by staff, the obligation of staff to retain supporting documentation for five years, new approaches to monitoring compliance with the provisions for rental subsidy and the consequences of submitting unsubstantiated or falsified claims.
3. Annex I to the present circular lists the documents that are required when applying for a rental subsidy and that must be retained for five years for monitoring purposes.

Procedures for rental subsidy applications

4. Staff members should submit their application for a rental subsidy no later than three months after the beginning of the lease. Staff members in posts that are subject to international recruitment are entitled to apply for and receive a rental subsidy, subject to meeting the terms and conditions of part I and II of the instruction.

Duration of the payment period

5. As defined in section 3.1 and described in section 5.2 of the instruction, the application and the payment of the subsidy will be for the duration of the lease agreement. Provided that the lease remains valid, the terms of the lease agreement remain unchanged and the factors reflected under paragraph 6 below remain unchanged, the staff member does not need to reapply for a rental subsidy. However, the staff member must reapply each time the lease is renewed. In addition:

(a) If there is any change in the terms of the lease agreement or if there is any change in the factors reflected under section 5.2 of the instruction, the staff member must reapply for a rental subsidy within 30 calendar days of the change;

(b) If a lease agreement is terminated prior to the expiry date indicated in the lease agreement, staff members are required to immediately notify the Office for Administrative Services.

Subsidy request in respect of an agent's fee

6. This one-time request under section 3.6 of the instruction should be included as part of the application for a rental subsidy to which the payment of such fee relates.

7. Staff members are urged to ensure the prompt submission of rental subsidy applications and should bear in mind the provisions of staff rule 3.14, under which claims for the retroactive payment of entitlements should be submitted in writing within one year following the date on which the staff member would have been entitled to the initial payment.

Requirement to submit an application

8. As described in section 5.2 of the instruction, the staff member in receipt of a rental subsidy is required to submit an application as soon as any of the following changes has occurred, and no later than 30 days after the change has occurred:

(a) Change in dwelling, which includes vacating the dwelling for which a rental subsidy has been claimed;

(b) Change in the rent, as well as in rebates and gratuities, for the same dwelling;

(c) Changes in family size, as defined in section 3.8 of the instruction.

9. Changes in rent include, but are not limited to, any change in the rent-sharing arrangements with one or more persons that may exist for a given dwelling.

10. Any of the aforementioned changes may affect the amount of the subsidy. It is the staff member's obligation to report the change no later than 30 days from its occurrence and to certify the correctness of the information provided. The subsidy will then be recomputed and any change, if applicable, will be reflected in the payroll.

Documentation requirements

11. In compliance with section 3.3 of the instruction, and as specified in annex I to the present circular, the documentation described below is to be retained in the original form or signed scanned copies by the staff member for a period of five years (or until the staff member is separated, if that occurs earlier) from the date of submission of the claim. The documentation may be requested at any time for compliance monitoring purposes. It should be noted that:

(a) For all staff, the documentation to be submitted with a first-time application is the original signed lease agreement and an original receipt of either the first month's rent and the cancelled rent payment cheque, evidence of bank transfer or similar banking records as evidence that establishes in a credible way that the payment was made. The original documentation submitted by staff members shall be returned to them after the rental subsidy claim has been monitored;

(b) Requests for the one-time subsidy for payment of an agent's fee must be submitted together with the contract or agreement with the agent and a copy of a receipt for the fee or the cancelled cheque or evidence of bank transfer for payment of the fee. The original documentation submitted by staff members shall be returned to them after the rental subsidy claim has been monitored;

(c) For all subsequent applications for the same dwelling, submission should be undertaken in accordance with sections 5.2 and 5.3 of the instruction and paragraphs 8 and 13 of the present circular;

(d) When the staff member is responsible for paying electricity bills separately from the rent, a copy of a recent electricity bill should be submitted so that an amount for electricity will not be deducted from the rent amount for the purpose of the subsidy calculation in accordance with section 11.3 of the instruction;

(e) The aforementioned documentation requirements are summarized in annex I to the present circular.

Self-certification of rental subsidy claims by the staff member

12. In accordance with paragraph 11 above, applications for a rental subsidy will require self-certification by the staff member, as provided for in section 5.3 of the instruction. The self-certification mechanism recognizes that the primary responsibility for certification rests with the staff member and not with the Authority. Specifically, through the self-certification mechanism, the staff member will be attesting to:

(a) The correctness of the information in the application form and any supporting documents;

(b) Understanding the documentation requirements;

(c) The understanding of the obligation to retain the documentation for a period of five years and to submit that documentation upon request for compliance monitoring purposes at any given time within a five-year period;

(d) The understanding of the obligation to inform the Authority, through a rental subsidy application, of any of the changes specified in section 5.2 of the

instruction (change in dwelling, change in rent for the same dwelling or changes in family size);

(e) The understanding of the obligation to inform the Authority of any housing assistance received, as described in section 8 of the instruction;

(f) The understanding that the Authority may conduct compliance monitoring of the staff member's claim(s) for rental subsidy at any given time (see section 5.5 of the instruction);

(g) The understanding of the consequences of submitting incomplete, unsubstantiated or false information (see section 5.6 of the instruction).

Submission of applications for a rental subsidy

13. Staff members shall submit their applications for a rental subsidy using the application form in annex I to the present circular, along with the documents listed in paragraph 11 above.

Monitoring of rental subsidy claims

14. According to sections 5.4 to 5.6 of the instruction, the Authority will conduct periodic compliance monitoring of staff members' claims for a rental subsidy. This is done for the purpose of verifying the correctness of the data submitted in the application and ensuring the proper use of the benefit according to the terms and conditions described in the instruction, as well as for ensuring staff members' compliance with the relevant provisions for the rental subsidy.

15. Pursuant to section 3.3 of the instruction, for the purposes of such monitoring, the staff member may be requested to submit the original required documentation or signed scanned copies thereof related to the rental subsidy, including, but not limited to, lease agreements. Staff members are obligated to provide the requested documentation within 30 days from the time they are requested to do so. As part of the monitoring process, the Authority may review the requested documentation, contact the property owner and other concerned individuals and/or verify the information reflected in the application in any other relevant way.

16. Failure to present the required documentation upon request, failure to report changes in the rental subsidy situation (as a result of vacating the dwelling, change of dwelling, change of rent or changes in family size), falsification of any of the data, withholding of any relevant information or partial submission of documentation in the application may result in one or more of the following:

- (a) Immediate termination of the rental subsidy;
- (b) Recovery of prior subsidy payments;
- (c) Disciplinary action.

Procedure for rental deductions

17. In accordance with section 8.4 of the instruction, staff members are, at the time of recruitment and at any time thereafter, required to report and certify, in form P.1-E, entitled "Personnel Induction Questionnaire", whether they receive housing

assistance or free accommodation from the Authority, a Government or a related institution. Staff members are reminded that they have an obligation under staff rule 1.2 to report any change from the situation reported at the time of recruitment that could affect their status or entitlements.

18. Staff members who report that they receive housing assistance or free accommodation from the Authority, a Government or a related institution will be required to submit additional detailed information to the Office for Administrative Services.

19. When it is determined that a staff member is subject to a rental deduction, deductions will be made in the staff member's salary through the payroll. The staff member is not required to submit an annual application for the deductions.

Computation of rental subsidies and deductions

20. The general regime governing computation of rental subsidies is set out in section 4 of the instruction.

21. A prerequisite for an entitlement to a rental subsidy is that the amount of rent paid by the staff member exceeds the "individual threshold amount", that is, the amount of rent that the staff member is expected to bear without any subsidy. This amount is calculated in accordance with section 4.2 of the instruction by applying to the staff member's net income (that is, the net base salary, including special post allowance, if any; post adjustment; and spouse allowance or single parent allowance, as applicable) the applicable rental subsidy threshold percentage established for the duty station concerned by the International Civil Service Commission, as approved by the General Assembly of the United Nations. The current threshold percentage rates for Jamaica are set out in annex II to the present circular.

22. The special provisions applicable to the computation of a rental subsidy at group I duty stations are set out in section 11 of the instruction. For such duty stations, reasonable maximum rent levels are set by the Secretary-General on the basis of the family size of the staff member and a survey of rent levels in the local market. Levels of reasonable maximum rent for Jamaica are set out in annex III to the present circular. Local circulars are issued at other duty stations setting out the reasonable maximum rent levels applicable at the duty station concerned.

23. Sample calculations of rental subsidies and a sample calculation of a rental deduction for Kingston are set out in annex IV to the present circular.

Miscellaneous provisions

24. The implementation of the provisions of the present circular is without prejudice to the acquired rights of staff members resulting from the implementation of staff rule 3.7 before the issuance of the present information circular.

25. The present revised information circular shall take effect on the date of its issuance and apply from 1 February 2026.

26. Information circular [ISBA/ST/IC/2018/3/Rev.1](#) is hereby replaced.

A handwritten signature in black ink, appearing to read 'Leticia Carvalho', written in a cursive style.

(Signed) **Leticia Carvalho**
Secretary-General

Annex I

Required documentation for rental subsidy

The following documentation is required to apply for a rental subsidy and for monitoring purposes. These documents are to be retained by the staff member for five years from the date of submission of the claim.

<i>Required documentation</i>	
For staff requesting rental subsidy	<p>Original signed lease agreement and subsequent lease extensions</p> <p>Copy of first month's rent receipt, cancelled rent payment cheque, bank transfer or similar banking records as evidence that establishes in a credible way that the payment was made</p> <p>Original or verified copy of electricity bills (when the staff member is responsible for paying electricity bills separately from the rent)</p>
To request a subsidy for payment of an agent's fee	<p>Contract or agreement with the agent (including licence number and fee)</p> <p>Original receipt for the fee, cancelled cheque for payment or evidence of bank transfer</p>
Staff members applying under the force majeure category	<p>Evidence attesting to the reason for the change in dwelling</p> <p>Copy of the former lease</p> <p>Recent receipt, cancelled cheque or evidence of bank transfer relating to such lease</p>

Annex II**Threshold percentages for Jamaica for the purpose of calculating rental subsidies**

Effective 1 April 2021, the threshold percentage figures for Jamaica approved by the International Civil Service Commission are as follows:

	<i>Threshold (percentage)</i>
Staff in receipt of a spouse, transitional or single parent allowance	25
Other staff members	27

Threshold percentage figures apply until superseded by a change by the Commission, as reflected in the post adjustment report available at <https://icsc.un.org>.

Annex III

Reasonable maximum rent levels for Jamaica

Effective 1 February 2026, the reasonable maximum rent levels for Jamaica are as follows:

	<i>Number of bedrooms</i>	<i>Rent (United States dollars)</i>
Staff member (without recognized dependants residing at duty station)	n/a	5 000
Staff member (with recognized dependants residing at duty station)	n/a	6 000
Deduction for electricity if included in rent	Studio or 1 bedroom	30
	2 bedrooms	40
	3 bedrooms	50
	4 bedrooms	60
	5 bedrooms	70

Annex IV

Sample calculations (Jamaica)

Example 1: Staff member is P-4, step VI (no spouse, transitional or single parent allowance), newcomer, renting a one-bedroom apartment for US \$4,000 per month, excluding electricity cost. The date of arrival at Kingston is 01 March 2026, and the first day of the lease is 01 April 2026.

Rental subsidy calculation				Multiplier	
1. Total income				5. Reasonable maximum rent level	5 000.00
(a) Monthly net base salary (gross less staff assessment)	7,948.67			6. Rent for purpose of subsidy calculation (smaller of line 4 or 5)	4 000.00
(b) Post adjustment (41.6 per cent)	3,306.65			7. Excess of rent over threshold (line 6 less line 3)	961.06
(c) Special post/spouse/transitional/ single parent allowance	0.00			8. Percentage reimbursement	80.00
(d) Total	11,255.32			9. Reimbursement amount (line 7 x line 8)/100	768.85
2. Threshold percentage	27.00			10. 40 per cent of rent for purpose of subsidy calculation (0.4 x line 6)	1 600.00
3. Individual threshold amount (line 1 (d) x line 2)/100	3,038.94			11. Subsidy (smaller of line 9 or 10)	768.85
4. Monthly rent (less electricity cost)	4 000.00			12. Subsidy	768.85
Exchange rate		Rent	4 000.00		
If line 3 is greater than line 4, STOP. No subsidy payable.					
Note: (1) Rows 1, 3–7 and 9–12: United States dollars; (2) in this example, payment of rental subsidy commences only on 01 April 2026, the first day following the end of the period of payment of the daily subsistence allowance portion of the assignment grant, not on the first day of the current lease.					

Example 2: Staff member is P-4, step VI, in receipt of a spouse allowance, newcomer, residing with spouse and recognized dependants in a four-bedroom apartment at a monthly rent of US\$ 6,500, excluding electricity cost. The date of arrival at Kingston is 01 September 2026, and the first day of the lease is 1 November 2026.

Rental subsidy calculation				Multiplier	
1. Total income				5. Reasonable maximum rent level	6,000.0
(a) Monthly net base salary (gross less staff assessment)	7,948.67			6. Rent for purpose of subsidy calculation (smaller of line 4 or 5)	6,000.0
(b) Post adjustment (41.6 per cent)	3,306.65			7. Excess of rent over threshold (line 6 less line 3)	3,017.34
(c) Special post/spouse/transitional/ single parent allowance	675.33			8. Percentage reimbursement	80.00
(d) Total	11,930.65			9. Reimbursement amount (line 7 x line 8)/100	2,413.87
2. Threshold percentage	25.00			10. 40 per cent of rent for the purpose of subsidy calculation (0.4 x line 6)	2,400.0
3. Individual threshold amount (line 1 (d) x line 2)/100	2,982.66			11. Subsidy (smaller of line 9 or 10)	2,400.0
4. Monthly rent (less electricity cost)	6,500.0			12. Subsidy	2,400.0
Exchange rate		Rent	6,5000.0		

If line 3 is greater than line 4, STOP. No subsidy payable.

Note: (1) Rows 1, 3–7 and 9–12: United States dollars; (2) although the staff member's period of eligibility for subsidy commences on 01 October 2026, subsidy is payable only from 1 November 2026, the first day of the current lease.