

2015-UNAT-575, Gomez

UNAT Held or UNDT Pronouncements

UNAT held that the staff member's retirement benefit from the UNJSPF including the monthly periodic pension benefit was not subject to taxation and/or payment of statutory deductions and that therefore, any challenge with respect to the application and meaning of the words "gross" and "net" was merely semantic. UNAT held that the ASHI premium was a voluntary payment that was deducted by the UNJSPF at the behest of a beneficiary and therefore could not be treated as or deemed to be a statutory deduction. UNAT dismissed the appeal.

Decision Contested or Judgment/Order Appealed

The staff member and his former spouse signed a divorce notary deed in Austria, in which it was agreed that he would pay to his former spouse 50 per cent of his net base pension once retired from active service. He subsequently appealed a decision of the Standing Committee of the UNJSPB to deny his request under Article 45 of the UNJSPF Regulations that his former spouse be paid 50 per cent of his monthly periodic pension benefit after the deduction of his after-service health insurance (ASHI) premium. The staff member asserted that the Standing Committee erred in law in its interpretation of the phrase "net base pension", thereby derogating from the ordinary definition of that phrase.

Legal Principle(s)

A net base pension benefit is the sum that is left after compulsory/statutory deductions. Where a staff member's pension benefit from the UNJSPF is not subject to taxation and/or payment of statutory deductions, there is no "net base" to be considered.

Outcome

Appeal dismissed on merits

Full judgment

[Full judgment](#)

Applicants/Appellants

Gomez

Entity

UNJSPF

Case Number(s)

2014-667

Tribunal

UNAT

Registry

New York

Date of Judgement

30 Oct 2015

Language of Judgment

English

Issuance Type

Judgment

Categories/Subcategories

TEST -Rename- Benefits and entitlements-45

Pension (see also, UNJSPF)

United Nations Joint Staff Pension Fund (UNJSPF)

ASHI (After-Service Health Insurance)

Standing Committee of UNJSPB (UN Joint Staff Pension Board)

Applicable Law

UNJSPF Regulations

- Article 45