

2024-UNAT-1475, Kobi Jackson

UNAT Held or UNDT Pronouncements

The UNAT noted that when the staff member had moved to North Carolina, he had not enquired whether or not he was obligated to pay the income tax of that state. Nevertheless, the UNAT concluded that the Secretary-General had erred in applying a one-year time limit to his request for reimbursement of his North Carolina state income tax for 2015-2018.

The UNAT considered the language of the relevant Staff Regulations and Staff Rules, interpretative doctrines, the legal regime of staff assessment, the hierarchy of the relevant norms and the apparent intent of the General Assembly. The UNAT agreed with the UNDT that given the particular legal regime adopted for tax reimbursement, which draws on payments withheld from staff compensation via the staff assessment and in many cases is paid to the taxing authority directly, and not the staff member, it was unreasonable to treat such reimbursement as a “payment” subject to the one-year time limit.

The UNAT held that because the one-year time limit had not applied, it did not reach the issue of whether Secretary-General had abused his discretion in declining to waive that time limit. The UNAT noted that it also did not reach the issue of whether or not the staff member had been advised that he did not need to pay taxes in any state.

The UNAT found that the remedy ordered by the UNDT was appropriate.

The UNAT dismissed the appeal and affirmed the UNDT Judgment.

Decision Contested or Judgment/Order Appealed

A former staff member contested the decision not to reimburse his North Carolina state income tax payments.

In Judgment No. UNDT/2023/021, the UNDT granted the application in part and required the Secretary-General to reimburse the staff member's North Carolina state income tax for 2015-2018 and any penalty and interest which accrued on those taxes from the day following the denial of his request to the date of payment.

The Secretary-General appealed.

Legal Principle(s)

Any limitations period for requests for income tax reimbursement is absent in the legal framework of the United Nations.

Staff Rules are subordinate to the Staff Regulations within the legislative and regulatory framework of the United Nations and must be interpreted so as to be consistent with the text and purpose of Staff Regulations and, by necessity, General Assembly resolutions as well.

While information circulars are important methods to establish and communicate procedures, they are not the method by which substantive provisions may be added to Staff Regulations.

The Appeals Tribunal's role is to interpret and apply the relevant Regulations and Rules at the relevant times and in particular individual circumstances.

Outcome

Appeal dismissed on merits

Full judgment

[Full judgment](#)

Applicants/Appellants

Kobi Jackson

Entity

MINUSCA

Case Number(s)

2023-1812

Tribunal

UNAT

Registry

New York

Date of Judgement

16 Aug 2024

President Judge

Judge Ziadé

Judge Colgan

Judge Savage

Language of Judgment

English

Issuance Type

Judgment

Categories/Subcategories

Staff income tax liability

Taxation

Applicable Law

GA Resolutions

- A/RES/13(I)
- A/RES/973(X)

Staff Regulations

- Regulation 1.1(f)
- Regulation 3.3(f)

Staff Rules

- Rule 3.15
- Rule 3.15(ii)
- Rule 3.17(ii)

Related Judgments and Orders

UNDT/2023/021

2012-UNAT-240