



PAN AMERICAN HEALTH ORGANIZATION
WORLD HEALTH ORGANIZATION



18th DIRECTING COUNCIL
20th SESSION OF THE REGIONAL COMMITTEE

Washington D.C., 21 – 25 October 1968

RESOLUTION

CD18.R7

TAX EQUALIZATION PLAN

THE 18th DIRECTING COUNCIL,

Having considered the proposals of the Director contained in Document CD18/7 and the recommendation of the Executive Committee relating to the introduction of a Tax Equalization Plan and the establishment of a Tax Equalization Fund,

RESOLVES

1. That a Tax Equalization Fund shall be established as of 1 January 1969, to which shall be credited annually the revenue derived from the Staff Assessment Plan.
2. That the credits to the Fund shall be recorded in sub-accounts of the Fund, in the name of each Member Government, in the proportion of its assessment for the financial year concerned.
3. That there shall be charged against the credits of the individual Member Government an amount estimated to be required to cover the annual liabilities in respect of taxes levied by that Member Government on staff members' emoluments received from PAHO.
4. That the amount credited to each Member Government 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 Government concerned for the same financial year.

5. That 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 Government, the excess shall be added to the contribution of that Member for the second succeeding year.

6. That new Members joining the Organization after 1 January 1969 shall be assessed only for the pro rata share of the effective working budget until their assessments become a part of the total assessments for the annual budget.

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