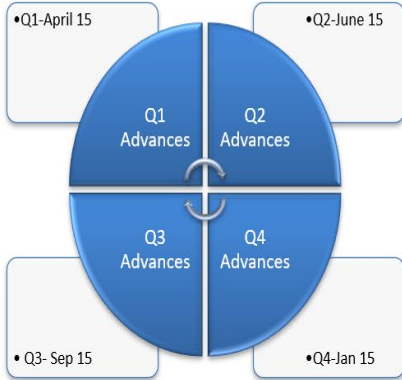
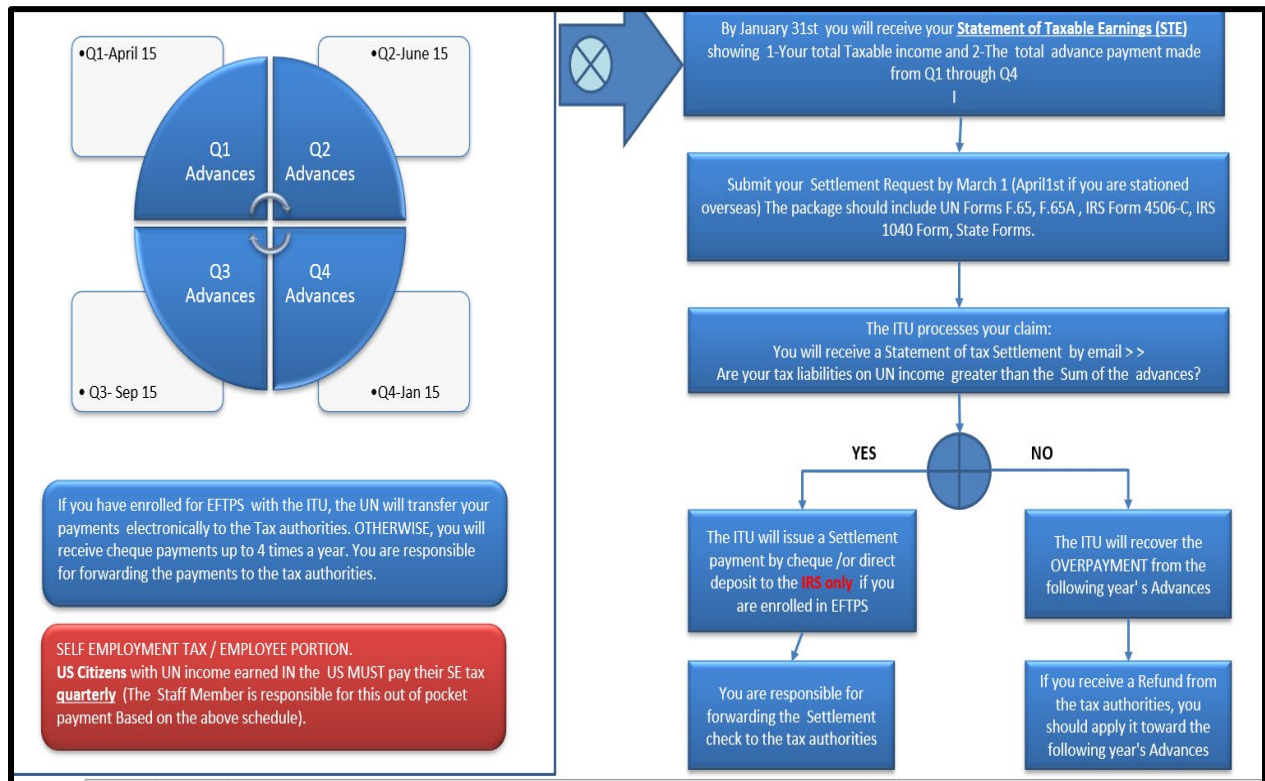
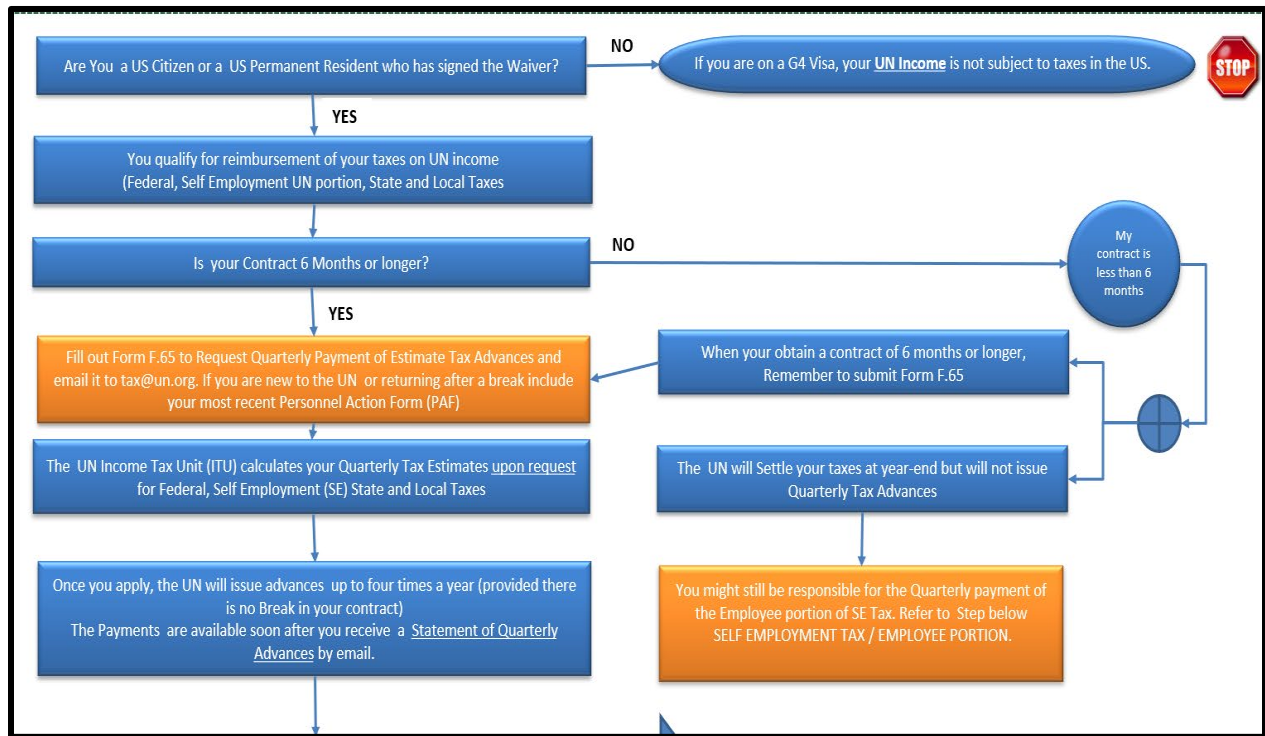


United Nations Tax Advance and Reimbursement process for New and Existing Staff Members who are US Taxpayers

*Unlike US Corporations the United Nations as an International Organization does not withhold Income Taxes or Social Security and Medicare taxes. In lieu of withholding the United Nations Income Tax Unit makes quarterly estimated tax payments on behalf of the staff members who are US Taxpayers. Staff members are required to submit an Income Tax claim (Signed and dated UN Form F65, F65A, IRS Form 4506C, IRS Form 1040 with all schedules, State Tax returns) to the UN Income Tax Unit to reconcile the Advances paid and determine if any additional tax liability on the part of the Organization. **The dates for the Income Tax claims submission are March 1st for US based staff members and April 1st for Overseas based staff members.***

1. For all the new UNHQ staff members, complete, sign, date and submit the UN form F65 together with a copy of your Personnel Action Form (PAF) to tax@un.org. Always indicate your United Nations index# on the subject line of your emails when sending emails to Income Tax Unit. You can find UN form F65 on our website at <http://tax.un.org/sites/tax.un.org/files/f65.pdf> and the video on how to fill out this form on our ITU website at <https://tax.un.org/>
2. For new staff member from UN agencies and programs only (UNDP, UNICEF, WHO, UNHCR, PAHO, UNOPS etc.), send your Personnel Action Form (PAF) together with a completed UN Form F65 to tax@un.org. Your PAF can be obtained from your HR partner. It would be good practice to remind your HR partner to send your new HR file to the Income Tax Unit.
3. For UNHQ staff members only - review your personal information in UMOJA. Ensure that your name, mailing address, Social Security number, Permanent Resident Card number and Waiver Sign Date (only for US permanent resident), are correctly recorded by your HR Partner. Missing or incorrect data in Umoja may cause delay on the initial process.
4. Watch/read through introduction videos and tax presentation [TAX 101 \(un.org\)](#) on the ITU website at <https://tax.un.org/>. The presentation provides full details of the tax procedure. Email tax@un.org with any inquires.
5. It is strongly recommended that staff members attend the Annual Income Tax Briefing in February each year for the new updates. The specific date will be announced on Income Tax website at <https://tax.un.org/> and iSeek page at [UN Income Tax Unit | iSeek](#).

Flow Chart of the United Nations Tax Advances and Reimbursement Process



If you have enrolled for EFTPS with the ITU, the UN will transfer your payments electronically to the Tax authorities. OTHERWISE, you will receive cheque payments up to 4 times a year. You are responsible for forwarding the payments to the tax authorities.

SELF EMPLOYMENT TAX / EMPLOYEE PORTION.
US Citizens with UN income earned IN the US MUST pay their SE tax quarterly (The Staff Member is responsible for this out of pocket payment Based on the above schedule).