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ADMINISTRATIVE MEMORANDUM No. 141

SUBJECT: GS/OAS RESERVE POLICY FOR SEPARATION FROM SERVICE AND POST-EMPLOYMENT BENEFITS LIABILITIES

CONSIDERING,

That the General Secretariat of the Organization of American States (GS/OAS) has a strong commitment to transparency and to conducting activities in accordance with the highest statutory and administrative standards, and best industry practices.

That the GS/OAS is required to pay each staff member his/her benefits upon separation from service regardless of its source of funding.

That to ensure the proper financing of Separation from Service and Post-Employment Benefits across all funds, it is necessary to set out clear guidelines and procedures.

THE DECISION:

To adopt the GS/OAS Reserve Policy for Separation from Service and Post-Employee Benefits Liabilities.

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Secretary for Administration and Finance

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GS/OAS RESERVE POLICY FOR SEPARATION FROM SERVICE AND POST-EMPLOYMENT BENEFITS LIABILITIES

April 2022

I. Purpose of the Policy

The purpose of this Policy is to streamline the reserve and/or financing of Separation from Service and Post-Employment Benefits across all funds, including the Regular Fund. Since 2004, the GS/OAS began to systematically accrue estimated separation expenses on a monthly basis to comply with Article 106 of the General Standards. This practice targeted Specific Funds, the fund for Indirect Cost Recovery (ICR), and Service Funds.

The GS/OAS' commitment to pay each staff member his/her applicable statutory benefits upon separation is established by the staff member's employment contract and the cause of separation from service. Therefore, the GS/OAS is liable for payment of the applicable separation benefits regardless of its source of funding. Given the nature of the Specific Funds, ICR and Service Funds, it is critical that these separation benefit expenses be systematically accrued as they are incurred and that funds be reserved to cover any potential liabilities that may arise upon separation. Failure to sufficiently reserve funding for these benefits for staff members whose employment contract are financed by Specific Funds, ICR and Service Funds would expose the GS/OAS to liabilities against the Regular Fund or the Indirect Cost Recovery Fund, neither of which includes contingency funds for such purposes.

II. Background

From the onset of this process, it has been the intent and goal to ensure that: (i) funds be set aside and reserved to cover separation from service contingencies; (ii) the GS/OAS be protected from a potential unfunded liability; and, (iii) the process of accruing and reserving these funds be done in a documented and transparent manner. To this end, the Secretariat for Administration and Finance (SAF) implemented processes and procedures to ensure that the GS/OAS hiring areas can review the charges being made to their accounts and the separation liabilities associated to each staff member, as follows:

- The "Specific Funds Termination Reserve Fund" (Fund 604) was established to account for the cash and liabilities associated with accrued specific, service and ICR funds' account separation benefits. As charges are made to each area's accounts on a monthly basis, the cash is transferred to this fund and is recorded under that area's organization code in the general ledger.

- The "OASES Termination Liabilities Status Report" is available in the 'OASES Payroll User Reports' system responsibility in OASES. It permits areas to review, after every payroll cycle, by organization code and by staff member the amounts and types of liabilities that are being accrued and reserved. This report must be recreated in any future automated financial system.

- The charges made to the specific, service, and ICR accounts for these termination benefits can be seen through existing on-line inquiries in the Grants Accounting Module in OASES or via many of the customized expenditure reports currently available to users. Such reporting functionality must be recreated in any future automated financial system.

- Any excess accrual for a separated staff member (unused funds) is returned to the area and to the specific account to which it was charged after that staff member's actual separation costs have been determined and paid. However, if by the time of reimbursement of unused funds, the relevant account is closed, the remaining amount is deposited into the "Terminations Residual Account." On the other hand, any deficit in the accrued amount will be covered by the account that financed the post at the moment of separation. If the account (project/award) does not have enough funds, or is already closed, the payment will be made from the account "Terminations Residual Account."

- Regarding employment contracts financed by the Regular and Leo S. Rowe Pan American fund, their separation from service and post-employment benefits are included in the respective program-budget of the OAS approved by member states, based on a projection of the costs of separation from service and post-employment benefits of staff members separating from service in that calendar year.

III. Obligation to Accrue Liabilities Due to Separation from Service and Post-employment Benefits

General Standards, Article 106 provides that the General Secretariat (GS/OAS) must reserve funds to pay each staff member his/her separation and post-employment benefits. It states:

> *"obligations shall be understood as those arising from any agreement, contract, purchase order, or other document concluded with a natural or legal person under which the General Secretariat is legally obligated to disburse funds to the corresponding natural or legal person in order to execute approved activities, in keeping with the provisions of the Charter, the resolutions of the General Assembly, and these General Standards. The obligations shall be recorded on the date on which the commitment becomes legally binding."*

The GS/OAS' commitment to pay each staff member his/her applicable statutory benefits upon separation is established by the staff member's employment contract/appointment and the cause of separation. Therefore, the GS/OAS is liable for payment of the applicable benefits.

IV. Separation from Service and Post-Employment Benefits

Scope and Definitions

This Policy refers to two types of employment benefits: benefits upon separation from service and post-employment benefits.

Separation benefits are those entitlements that the staff member is eligible to receive upon termination of his/her employment with the GS/OAS subject to the type of appointment and the cause of separation.

Post-employment benefits are entitlements that the GS/OAS provides to some former staff members who in accordance with his/her type of appointment are eligible to maintain some benefits based on certain criteria established by the respective policy of participation that governs the benefit.

A. Benefits Upon Separation from Service of Personnel on Continuing Contracts, Personnel on Fixed Term Contracts, and Trust Personnel:

1. Annual Leave (Staff Rule 106.1) – (payment for unused annual leave)
2. Separation Indemnity (Staff Rule 110.7 (ii)(a))
3. Repatriation Grant (Staff Rule 110.8)

4. Repatriation Travel (Staff Rule 103.22)
5. Moving Expenses (Staff Rule 108.20)
6. Last day of work (Staff Rule 110.10(b))
7. Prior Notice (Staff Rule 110.4(b)(iv))
8. Months of extension beyond date of death (Staff Rule 110.10)

Items #1 through #4 stated above are currently defined through formulas in OASES. These formulas must be recreated in any future automated financial system.

The *Moving Expenses* benefit (item #5) is only applicable to a very small number of staff members based on the eligibility criteria. For instance, *Moving Expenses* are only applicable to internationally recruited staff members who started employment before April 2003. Therefore, this benefit does not apply to new staff in categories covered by this Policy hired after that date.

The dollar value of the *Last Day of Work* benefit (item #6) is comparatively very small since it only corresponds to one day of payment. In addition, item #7 *Prior Notice* is not applicable to everyone since it is based on special separation circumstances of some staff members.

The *Months of Extension Beyond Date of Death* benefit (item #8) is applicable only in the case of a staff member who perishes while still employed. In that event, basic salary and the education grant (if applicable) shall be extended up to 9 months based on years of service.

B. <u>Post-Employment Benefits of Personnel on Continuing Contracts, Personnel on Fixed Term Contracts, and Trust Personnel:</u>

1. Health Insurance - Organizational Contributions (2/3 of the premium): Please refer to Policy on Continuation of Participation by Former GS/OAS Staff Members and their Eligible Dependents Upon Separation from Service (Annex 1).
2. Life Insurance: The GS/OAS maintains a $10,000 life insurance benefit for eligible retirees.
3. Gross-up Taxes for US Citizens and US Permanent Residents: This represents an additional payment the GS/OAS pays a staff member who is subject to paying tax in the United States of America to offset any additional income taxes the staff would owe the IRS when they receive the liquidation payment.

C. <u>Benefits Upon Separation from Service and Post-Employment Benefits of Local Personnel:</u>

The benefits upon separation from service and post-employment benefits of Local Personnel are those established by their respective contract, in accordance with article 24 of the General Standards. [The hiring dependency] shall include in the amount budgeted for each person contracted under a Local Personnel contract the necessary reserves for all benefits required under the local laws of the duty station, including, but not limited to, termination benefits, accumulated vacation, and termination notice.

V. Separation from Service Liabilities Formulas of Personnel on Continuing Contracts, Personnel on Fixed Term Contracts and Trust Personnel

Annual Leave (Staff Rule 106.1), Separation Indemnity (Staff Rule 110.7 (ii)(a)), Repatriation Grant (Staff Rule 110.8) and Repatriation Travel (Staff Rule 103.22) are currently defined through formulas in OASES. Please refer to Annex 2. These formulas must be recreated in any future automated financial system.

VI. Source of Funding for Separation from Service and Post-employment Benefits

A. General Definitions of the Reporting Entities:

1. Regular Fund: The purpose of this Fund is to finance: the regular secretariat and general support services provided by the Secretariat; technical supervision and administrative support to the programs; and multilateral integral development programs, as established in Article 32 of the Charter and as specified in the approved program-budget.

2. Specific Funds: The Secretary General may establish specific funds in separate accounts. The purposes and limitations of these funds shall be defined in precise terms in accordance with the instruments establishing them, and the Permanent Council, CIDI, IACD, or such other organ or entity of the Organization having an interest in the disposition of those funds, as the case may be, shall be advised thereof.

3. Trust Funds: consist of funds developed to address the following specific purposes:

    a. The **Leo S. Rowe Pan American Fund** is a trust fund established to provide loans to students from member states, other than residents and citizens of the United States, and to make loans to GS/OAS staff members for educational and emergency purposes.
    b. The **Trust for the Americas** is a not-for-profit organization that works to expand hemispheric cooperation and enhance economic development. Resources have been provided by contributions from corporate donors and federal grants.
    c. The **Retirement and Pension Fund** includes both the Retirement and Pension Fund and the Provident Plan. The Retirement and Pension Plan is a contributory retirement plan maintained for the benefit of most staff members of the OAS. The Provident Plan is a contributory savings plan established for the benefit of staff members under short-term contracts.
    d. **Service and Revolving Funds.** The GS/OAS manages several activities that allow the GS/OAS to handle certain administrative activities not directly related to donor agreements or Trust Funds. These funds include activities such as the Fund for Indirect Cost Recovery (ICR), the Building Management and Maintenance account, Tax Equalization and Parking Services accounts.

B. How to finance Separation from Service and Post-employment Benefits based on the Reporting Entity:

All the expenses associated with separation from service and post-employment benefits must be paid by the fund(s) which financed the post occupied by the incumbent:

1. Regular Fund: The Regular Fund will finance separation from services and post-employment benefits (related to health and life insurance) according to regulations.

2. Specific Funds: Separation from service is financed by the corresponding fund through the monthly accrual process. Post-employment benefits related to health and life insurance (if eligible) must be financed by the ICR Fund.

3. Trust Funds:

   a. The **Leo S. Rowe Pan American Fund**: In accordance with Article 20 (c) of the General Standards to Govern the Operations of the General Secretariat salaries and benefits shall be borne by the Leo S. Rowe Pan American Fund sources.
   b. The **Trust for the Americas:** Is an independent legal entity from the OAS, and as such, is responsible for the policy and accrual of their employee benefits.
   c. The **Retirement and Pension Fund:** The financing of the benefits of the Retirement and Pension Fund personnel must be covered by that Fund in its entirety. Separation from service must be financed by the Retirement and Pension Fund through the monthly accrual process. Post-employment benefits related to health and life insurance (if eligible) must be financed by the Retirement and Pension Fund.
   d. The **Service and Revolving Funds**: Separation from service must be financed by the corresponding fund through the monthly accrual process. Post-employment benefits related to health and life insurance (if eligible) must be covered by the Regular Fund.

4. Combined funding: If the staff member who is separating from service was financed with a combination of sources of funding, the cost will be prorated among the source of funding. Each fund will cover its share of the termination cost based on the time the staff was financed with each source of funding. Such cases will require special attention and manual calculations.

5. Gross-up taxes: This post-employment benefit must be financed by the fund where the post is costed upon separation from service. This is applicable to all Funds, except for Regular Fund, Retirement and Pension and Leo S. Rowe Pan American Fund that are funded by the US Government as per the Tax Reimbursement Agreement.

VII. Periodic Review:

DHR will conduct annual reviews to assure the assignment of the corresponding accrual elements to all eligible staff members. In addition, and in order to review the accuracy of the amounts reserved, the DHR will use as a sampling of cases the actual payment of liquidations of staff members separated from service in a calendar a year.

VIII. Annexes

Annex 1: Policy on Continuation of Participation by Former GS/OAS Staff Members and their Eligible Dependents Upon Separation from Service.

Annex 2: Separation from Service Liabilities formulas.

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ORGANIZATION OF AMERICAN STATES
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OAS HEALTH INSURANCE PLAN: POLICY ON CONTINUATION OF PARTICIPATION
BY FORMER GS/OAS STAFF MEMBERS AND THEIR ELIGIBLE DEPENDENTS UPON SEPARATION FROM SERVICE

I. This policy refers to the OAS **Self-Insured Health Plan administered by the Third Party Administrator designated by the GS/OAS** (Preferred Provider Organization-PPO); and **Kaiser Permanente** (Health Maintenance Organization-HMO).

II. Please Note: THERE IS A 5 YEAR PARTICIPATION REQUIREMENT IN ORDER TO BE ELIGIBLE TO CONTINUE PARTICIPATING IN THE OAS HEALTH INSURANCE PROGRAMS AFTER SEPARATION FROM SERVICE. THIS MEANS THE PARTICIPANT MUST HAVE BEEN ENROLLED IN PLAN FOR THE 5 YEARS IMMEDIATELY PRIOR TO SEPARATION, WHERE APPLICABLE. See further explanation below at IV. General Provisions.

III. The following Chart indicates eligibility requirements for continued participation in the health plans:

REASON FOR SEPARATION FROM SERVICE	REQUIREMENT AS TO AGE AND TIME OF SERVICE	AMOUNT OF PREMIUM PAID BY FORMER STAFF MEMBERS OR THEIR ELIGIBLE DEPENDENTS
1) Mandatory Separation from Service at age 65 or older (Staff Rule 110.3 and 110.4 (a)(vi))	Mandatory separation at age 65 with 15 years of service	Participant may continue to participate by paying 1/3 of premium
	Mandatory separations at age 65 with 10 years of service	Participant may continue to participate by paying the full premium
	Mandatory separations at age 65 with less than 10 years of service	Participant may continue to participate for up to 7 months by paying the full premium in advance
2) Separation due to Expiration of Contract and of Trust Appointments (S.R. 110.2)	At least age 55 with 15 years of service	Participant may continue to participate by paying 1/3 of premium
	Regardless of age with 10 years of service	Participant may continue to participate by paying the full premium
	Regardless of age with less than 10 years of service	Participant may continue to participate for up to 7 months by paying the full premium in advance
3) Separation due to Voluntary Resignation by Staff Member and/or Early Retirement (Staff Rule 110.1)	At least age 55 with 15 years of service	Participant may continue to participate by paying 1/3 of premium
	Regardless of age with 10 years of service	Participant may continue to participate by paying the full premium
	Regardless of age with less than 10 years of service	Participant may continue to participate for up to 7 months by paying the full premium in advance
4) Voluntary Separation Agreements	At least age 55 with 15 years of service	Participant may continue to participate by paying 1/3 of premium
	Regardless of age with 10 years of service	Participant may continue to participate by paying the full premium
	Regardless of age with less than 10 years of service	Participant may continue to participate for up to 7 months by paying the full premium in advance

5) Separation due to Abolishment of Post as a Result of Secretariat-wide Reduction in Force or the Reorganization of an Office S.R. 110.4 (a)(iii)(a) and S.R. 110.6	At least age 55 with 15 years of service	Participant may continue to participate by paying 1/3 of premium
	At least age 55 with 10 years of service	Participant may continue to participate by paying 1/3 of premium for 7 months paid in advance. Thereafter, by paying full premium.
	At least age 55 with less than 10 years of service	Participant may continue to participate by paying 1/3 of premium for 7 months paid in advance. Benefit limited to 7 months.
	Regardless of age with 10 years of service	Participant may continue to participate by paying the full premium
	Regardless of age with less than 10 years of service	Participant may continue to participate for up to 7 months by paying the full premium in advance
6) Death in Service (S.R. 110.10 (a) (vi))	Staff Members who die at age 55 or more with 15 years of service	Surviving dependents enrolled in the plan at the time of the staff member's death are eligible to continue to participate by paying 1/3 of premium
	No minimum age or years of service requirement	Surviving dependents enrolled in the plan at the time of the staff member's death are eligible to continue to participate by paying 1/3 of premium per month for the period related to years in service as indicated in Staff Rule 110.10(a) (vi); Thereafter by paying full premium
7) Separation due to Termination for prolonged illness (S.R. 110.4 (a)(i))	No minimum age or years of service requirement	Participant may continue to participate by paying 1/3 of premium
8) Separation due to Termination for Serious Misconduct (S.R. 110.5)	Regardless of age or years of service	Ineligible for continued participation after separation from service
9) Separation due to Termination for Unsatisfactory Service or due to Failure to Meet Requirements of Service (S.R. 110.4(a)iv and v)	Regardless of age or years of service	Ineligible for continued participation after separation from service
10) Separation due to Best Interests of the Organization (S.R. 110.4(a)vii) **Or Separation due to the Ending of specific program** (S.R. 110.4(a)iii(b)) **Or Funding for Post not approved** (S.R. 110.4(a)iii(c)) **Or Post Lost due to Competition for Reclassified Post or Series A contract** (S.R. 110.4(a)iii(d)&(e))	At least age 55 with 15 years of service	Participant may continue to participate by paying 1/3 of premium
	Regardless of age with 10 years of service	Participant may continue to participate by paying the full premium
	Regardless of age with less than 10 years of service	Participant may continue to participate for up to 7 months by paying the full premium in advance.
11) Secretary General and Assistant Secretary General: **End of Term**	If he/she is eligible to receive a pension as determined by the General Assembly	Participant may continue to participate by paying 1/3 of premium

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IV. General Provisions:

1. In order to be eligible for continued participation after separation from service, the staff member must be a member of a GS/OAS health plan for a minimum of five (5) full years preceding the date of his/her separation from service. This five (5) full years minimum enrollment requirement shall not apply when the staff member dies and the staff member was enrolled in one of the GS/OAS health insurance programs covered by this policy at the time of his/her death.

2. Regarding the effective date of the requirement of 5 years of prior participation, all staff members shall be subject to this requirement within four years from the publication date of this Personnel Circular. All persons hired as staff members after the date of the publication of this Personnel Circular shall be subject to the 5 year prior participation requirement as a condition of continuation of participation after separation from service. All persons already serving as Staff Members on the date of publication of this Personnel Circular shall be subject to the 1 year requirement that was used in the past, and will continue to be grandfathered for 4 years from the date of this Personnel Circular. After 4 years of publication of this Personnel Circular, all staff members will be subject to the 5 year prior participation requirement for continuity of health plan participation.

3. GS/OAS' open enrollment period for its health plans is held during the month of January of each year for effective date of coverage on February 1 of that year.

4. The choice of continuing in the program must be made before the date of separation from GS/OAS service, and, in the case of death of a staff member or former staff member, within 30 days of the staff member's dependent(s) receipt of notice from GS/OAS that a decision on whether to remain in the plan must be made.

5. The minimum years of service requirement is for continuous service. See Staff Rule 104.13(a), Continuity of Service. The Retirement and Pension Plan participation has different rules for calculating participation. In order to harmonize benefits, the rules that apply to calculating years of participation in the Retirement and Pension Plan shall be recognized for purposes of entitlement to continued participation in the GS/OAS health insurance plan. You may wish to consult the Retirement and Pension Plan regarding options for calculating participation.

6. Coverage for unmarried dependent children born before separation from service from GS/OAS continues up to the last day of the month in which the dependent turns 26 years of age. If the dependent is totally and permanently disabled as determined by the Third Party Administrator´s medical review, coverage may continue beyond the age of 26 years. Review by GS/OAS approved medical doctor(s) is required, indicating that the condition began before the 26th birthday. In such instances, coverage will continue for the dependent child only as long as the condition remains, as verified by presentation of medical certification acceptable to GS/OAS, which may include, but is not limited to, medical examination(s) by a GS/OAS' appointed physician(s).

7. Spouses and dependents of former staff members, who were covered by a GS/OAS health plan at the time of the former staff member's death, are eligible to maintain their health insurance coverage under the same conditions after the former staff member dies. However, no additional dependents can be added to the coverage. If the staff member was not enrolled in the plan at the time of death, no continuity of coverage is available to surviving dependents.

8. In case of the divorce of a former staff member, or current staff member, his/her divorced spouse's coverage will end on the last day of the month in which the divorce becomes final.

9. Former staff members may cancel their coverage or remove dependents by notifying the Insurance Office in writing. However, once cancelled the coverage cannot be reinstated

10. No dependents can be added or reinstated to the coverage after a staff member's separation from service with GS/OAS. When a covered dependent is dropped from coverage after separation from service, the dropped dependent cannot be reinstated.

11. Upon reaching 65 years of age, it is mandatory for former staff members and their dependents that are eligible for the Medicare Part A and/or B coverage to enroll immediately. In addition, they are required to promptly inform GS/OAS of their enrollment so that their insurance premium can be adjusted accordingly. Failure to take action within 90 days of reaching 65 years of age will affect the former staff member's claims processing and will result in only reimbursing secondary-coverage charges.

12. During GS/OAS' annual health insurance plan open enrollment period in January of each year, covered former staff members, and where applicable, their eligible dependents, may transfer from one of the GS/OAS health care options to any other health care option offered by GS/OAS.

13. Covered former staff members and their eligible dependents who are participating under the GS/OAS HMO option may transfer at any time to GS/OAS's Self-insured health plan if they are relocating to an area that is outside the HMO's coverage area.

14. Health insurance premiums are billed to former staff members and, as applicable, their dependents, by GS/OAS in advance, every six months. Payment must be made in advance to GS/OAS in order to avoid interruption of coverage. Payment may be made monthly. In addition, the premium may be deducted from a pension or from a Credit Union account.

15. Any health plan participant who has not paid his/her required GS/OAS health insurance premiums for a period of ninety (90) days will be cancelled from the GS/OAS insurance plan and may not be reinstated into the plan. Any amount owed in premiums will be collected.

Liability Calculation Formulas

Termination Indemnity Liability

Employee must:

- Have the liability element assigned to.
- Have payroll cost by specific fund (not 111, 412, and 413).
- Have at least 3 years of services
- Not being a 'Trust Non-Career'

Calculation:

Monthly Value = ((Annual Scale Salary / 52)/12)

Observation:

Annual Scale Salary according to grade-step. See at OASES.

Consideration:

The liability calculation continues monthly until the total accrued reaches 6 and 9 months of salary for Non-Career and Career employees, respectively. See Staff Rule 110.7.

Repatriation Grant Liability

Employee must:

- Have the liability element assigned to.
- Have payroll cost by specific fund.
- Have been set eligible for repatriation
- Not being a 'Trust Non-Career'

Calculation:

Monthly Value = Incremental Annual Factor * ((Annual Scale Salary Value/52) / 12)

Observation:

Incremental Annual factor is the number of weeks an employee is granted. This number is based on its condition of having dependants or not. Please see table at staff rule 110.8.

Consideration:

The liability calculation is monthly until the total accrued reaches its maximum according to the employee's years of services. The maximum liability grants up to 18 or 14 weeks of salary for employees with dependants and without, respectively.

Annual Leave Liability

Employee must:

- Have the liability element assigned to.
- Have payroll cost by specific fund.
- Have been set eligible for Annual Leave

Calculation:

Monthly Value = ((Annual Accrual Plan Rate/2)/12) * (Total Annual Earnings/2080)

Observation:

Annual Accrual Plan Rate is defined by DHR at OASES as per Staff Rule 106.1.

Consideration:

The liability calculation is monthly until it reaches the hours of salary according to the annual accrual plan of each employee. The maximum liability grants up to 480 hours of salary. See Staff Rule 110.9.

Repatriation Travel and Moving Allowance

Employee must:

- Have the liability element assigned to.
- Have payroll cost by specific fund.
- Have been set eligible for Repatriation Travel & Moving Allowance
- Have been graded as Professional or similar.

Calculation:

Monthly Value = (Repatriation Mobil Allowance Rate/12)

Observation:

Repatriation Mobil Allowance Rate is defined based on the criteria of yeas of services and the condition of having dependants or not. Please see Staff Rule 103.22.

Consideration:

The liability calculation is monthly until it reaches the amount rate defined at Staff Rule 103.22 depending on the staff's years of services and the condition of having dependants or not.