United Nations

Report of the Committee on Contributions

Eighty-fifth session (2–20 June 2025)

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Official Records
Eightieth Session
Supplement No. 11

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Note

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Summary

At its eighty-fifth session, the Committee on Contributions reviewed the methodology for the scale of assessments pursuant to rule 160 of the rules of procedure of the General Assembly and Assembly resolutions 58/1 B and 79/249.

With regard to the methodology for the scale of assessments, the Committee:

(a) Recalled and reaffirmed its recommendation that the scale of assessments be based on the most current, comprehensive, reliable, verifiable and comparable data available for gross national income (GNI);

(b) Recommended that the General Assembly encourage Member States to submit gross national disposable income (GNDI) data to the Statistics Division of the Economic and Social Affairs of the Secretariat, which the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay agreed was theoretically the most appropriate measure of capacity to pay;

(c) Welcomed the number of Member States implementing the 2008 System of National Accounts (SNA), and expressed support for the ongoing efforts by the Statistics Division to enhance coordination, advocacy and implementation of SNA and supporting statistics at the national level, with a view to enabling Member States to submit national accounts data on a timely basis with the required scope, detail and quality;

(d) Recommended that the General Assembly call upon Member States to submit the required national accounts questionnaires under the 2008 SNA on a timely basis;

(e) Recommended that conversion rates based on market exchange rates be used for the scale of assessments, except where that would cause excessive fluctuations and distortions in the GNI of some Member States expressed in United States dollars, in which case United Nations operational rates or other appropriate conversion rates should be applied, if so determined on a case-by-case basis;

(f) Agreed that, once chosen, there were advantages in using the same base period for as long as possible;

(g) Acknowledged that a low per capita income adjustment continued to be an essential element of the scale methodology, which should be based on reliable, verifiable and comparable data. It was also acknowledged that data provided by Member States, as well as other reliable, verifiable and comparable data sources, should be taken into consideration;

(h) Noted that an alternative approach for establishing the low per capita income threshold could be the world average per capita debt-adjusted GNI;

(i) Noted that an alternative approach for establishing the low per capita income threshold could be an inflation-adjusted threshold;

(j) Decided to further consider all elements of the scale methodology at its eighty-sixth session, taking into consideration guidance from the General Assembly.

With regard to other suggestions and other possible elements for the scale methodology, the Committee:

(a) Agreed that any scheme of limits should not be an element of the scale methodology;

(b) Decided to study further the questions of large scale-to-scale changes in rates of assessment, discontinuity and annual recalculation on the basis of any guidance thereon by the General Assembly;

(c) Decided to further study the question of safeguard measures at future sessions and any related ideas at its next session;

(d) Decided to consider further the scope of any reform of the scale methodology.

The Committee recalled the past successful implementation of multi-year payment plans by several Member States and reiterated its recommendation that the General Assembly encourage Member States in arrears under Article 19 of the Charter of the United Nations to consult with the Secretariat to develop and submit practical multi-year payment plans.

The Committee encouraged all Member States in arrears requesting exemption under Article 19 to provide the fullest possible supporting information in support of their claim.

With regard to exemptions from the application of Article 19 of the Charter, the Committee recommended that the following Member States be permitted to vote in the General Assembly until the end of its eightieth session: Bolivia (Plurinational State of) and Sao Tome and Principe.

Decided to hold its eighty-sixth session from 1 to 19 June 2026.

Contents

I. Attendance

1. The Committee on Contributions held its eighty-fifth session at United Nations Headquarters from 2 to 20 June 2025. The following 18 members were present:

Syed Yawar Ali

Cheikh Tidiane Dème

Jasminka Dinić

Gordon Eckersley

Helena Felip

Liheng Fu

Bernardo Greiver

George Hannum

Ihor Humennyi

Marcel Jullier

Joseph Masila

René Mizingou-Nzaba

Hae-yun Park

Denis Piminov

Henrique Sardinha Pinto

Benjamin Sieberns

Yoriko Suzuki

Cihan Terzi

2. The Committee welcomed the new members and thanked the outgoing members, Phologo Kaone Bogatsu, Michael Holtsch, Vadim Laputin, Shan Lin and Thomas Repasch. The Committee also again wished to recognize the distinguished service of Ugo Sessi, who had served in various capacities in the Committee for 24 years. The Committee recommended that the General Assembly appoint him as member emeritus of the Committee.

3. The Committee elected Mr. Greiver as Chair and Mr. Eckersley as Vice-Chair.

II. Terms of reference

4. The Committee on Contributions carried out its work on the basis of its general mandate, as contained in rule 160 of the rules of procedure of the General Assembly; the original terms of reference of the Committee contained in chapter IX, section 2, paragraphs 13 and 14, of the report of the Preparatory Commission (PC/20) and in the report of the Fifth Committee (A/44), adopted during the first part of the first session of the Assembly on 13 February 1946 (resolution 14 (I) A, para. 3); and the mandates contained in Assembly resolutions 46/221 B, 48/223 C, 53/36 D, 54/237 C and D, 55/5 B and D, 57/4 B, 58/1 A and B, 59/1 A and B, 60/237, 61/2, 61/237, 64/248, 67/238, 70/245, 73/271, 76/238 and 79/249.

5. The Committee had before it the summary records of the Fifth Committee at the seventy-ninth session of the General Assembly relating to agenda item 143, entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/79/SR.1 and A/C.5/79/SR.2) and the verbatim records of the 1st and 15th (resumed) plenary meetings of the Assembly at its seventy-ninth session (A/79/PV.1 and A/79/PV.15), and had available the relevant report of the Fifth Committee to the Assembly (A/79/390 and A/79/390/Add.1).

III. Review of the methodology for the preparation of the scale of assessments

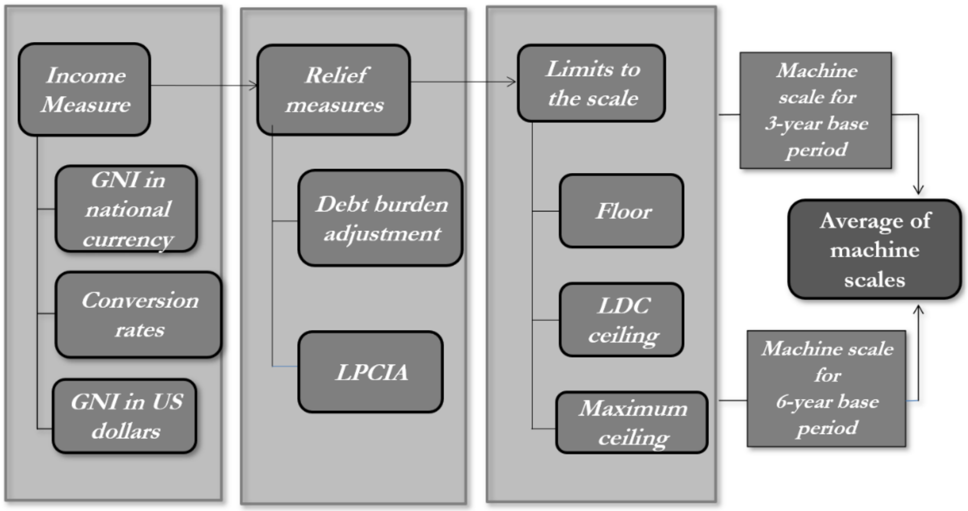
6. At its eighty-fifth session, the Committee on Contributions recalled that, in its resolution 55/5 B, the General Assembly had established the elements of the methodology used in preparing the scale of assessments for the period 2001–2003, which had also been used since then in preparing the scale of assessments for the subsequent eight periods. By its resolution 79/249, the Assembly had reaffirmed that the Committee, as a technical body, was required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data.

7. The Committee recalled that, in adopting the latest scale of assessments in its resolution 79/249, the General Assembly had recognized that the current methodology could be enhanced, bearing in mind the principle of capacity to pay. The Assembly had noted that there were limitations in the data set available for the preparation of the scale of assessments and had requested the Committee, to consider all relevant data in appeals submitted by Member States that might affect their capacity to pay. The Assembly had also requested the Committee, in accordance with its mandate and the rules of procedure of the Assembly, to review and make recommendations on the elements of the methodology of the scale of assessments in order to reflect the capacity of Member States to pay, and to report thereon to the Assembly by the main part of its eightieth session.

A. Elements of the methodology for the preparation of the scale of assessments

8. The Committee recalled that the same methodology used to prepare the scale of assessments for the period 2001–2003 had been used to prepare the scale of assessments for the period 2025-2027. An overview of the methodology used in preparing the current scale is presented in figure I. A detailed description is contained in annex I.

Figure I
Overview of the methodology for preparing the scale of assessments



Abbreviations: GNI, gross national income; LDC, least developed country; LPCIA, low per capita income adjustment.

9. The Committee carried out a review of the elements of the current methodology.

1. Elements for making comparative estimates of national income

(a) Income measure

10. The income measure is a first approximation of capacity to pay. Members emphasized that gross national income (GNI) was currently the most important basis of the capacity to pay. The Committee recalled that the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay had examined measures of income and agreed in 1995 that gross national disposable income (GNDI) was theoretically the most appropriate measure of capacity to pay because it represented the total income available to residents of a country, namely, national income plus net current transfers (see A/49/897). The Working Group, however, had considered that its use in the scale of assessments would be impracticable at that time owing to the lower reliability and availability of that income measure.

11. The Committee reviewed the status of the availability of the GNDI data as submitted by countries through the national accounts questionnaire, as shown below.

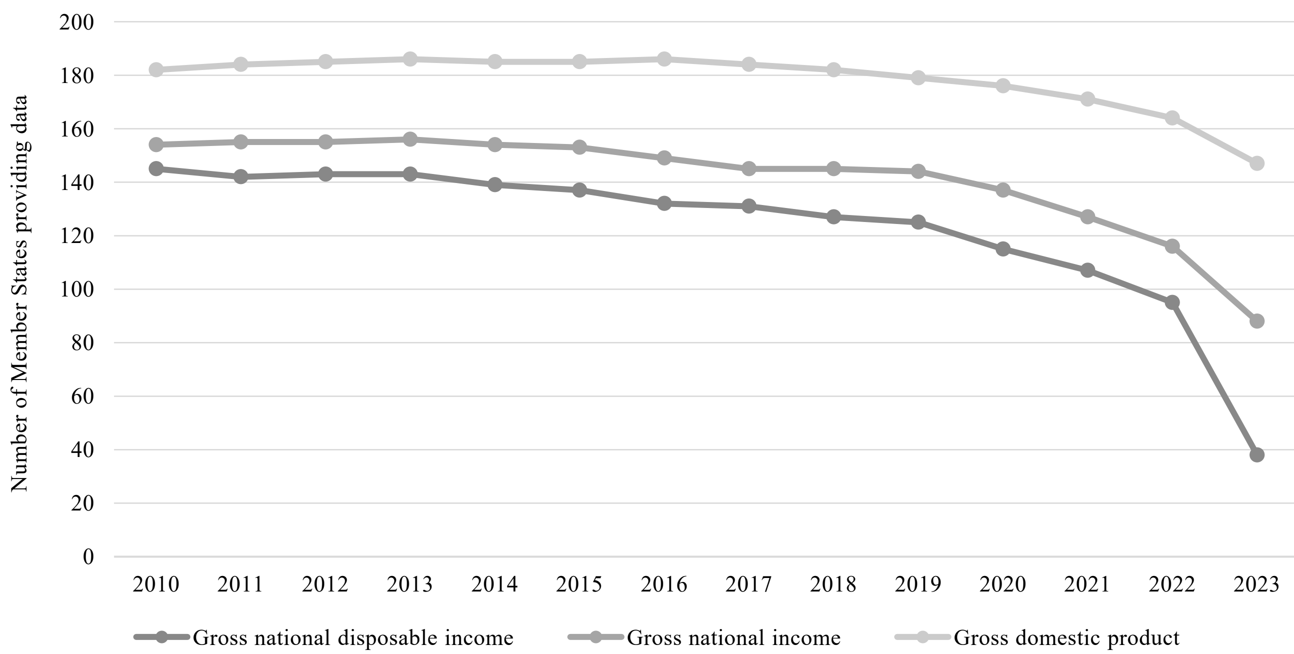
Availability of gross national disposable income data as at December 2024

	2018	*2019*	*2020*	*2021*	*2022*	*2023*
Number of Member States providing data on gross national disposable income	127	125	115	107	95	38
Percentage contribution of those Member States to the scale of assessments for 2025–2027	96.0	96.0	95.5	94.5	94.2	40.5

12. The Committee noted the contribution of remittances, including personal transfers, to a country's capacity to pay. Based on its review of the latest data, the Committee noted that there were still considerable gaps in GNDI data because

approximately one third of Member States had not provided such data for the period 2018–2023. Although the availability of GNDI data had improved over the years, they were still not being provided by the majority of Member States in a timely manner. By June 2025, data were available for 2018 for 127 Member States; however, for 2023, data were available for only 38 Member States (see figure II).

Figure II
Availability of data on gross national income, gross domestic product and gross national disposable income as at December 2024



13. The Committee reaffirmed that the scale of assessments should be based on the most current, comprehensive, reliable, verifiable and comparable data available for GNI.

14. The Committee recalled that, in 2008, the Statistical Commission had adopted the 2008 System of National Accounts (SNA) as the international statistical standard for compiling national accounts statistics and had encouraged Member States to implement the standard. However, the Committee had raised concerns in the past about the comparability of national accounts data between those Member States reporting under the 2008 SNA or the 1993 SNA and those still reporting under the 1968 SNA. The Committee noted that 188 Member States had adopted the 1993 SNA or the 2008 SNA (see table 1), thereby diminishing the potential impact on the comparability of the data. The Committee noted that GNI data reported under the 1993 SNA and the 2008 SNA constituted a more accurate reflection of the full productive capacity of an economy than those reported under the 1968 SNA. Accordingly, the Committee saw merit in the remaining five Member States adopting and reporting on a timely basis under the 2008 SNA, particularly since a further update had been adopted in 2025. Their share of world GNI in the 2025 update of the scale is only 0.154 per cent.

Table 1
Member States reporting national accounts statistics under the 1993 or 2008 System of National Accounts

Year	*Number of Member States*	*Percentage of total GNI of Member States in 2023*	*Percentage of total population of Member States in 2023*
2014	167	98.9	94.4
2015	172	99.1	95.5
2016	176	99.2	95.8
2017	183	99.4	97.1
2018	183	99.4	97.1
2019	188	99.6	97.8
2020	192	99.7	97.8
2021	192	99.6	97.7
2022	192	99.7	97.8
2023	192	99.6	97.7
2024	188	99.7	97.8

15. The Committee was given a presentation by the Statistics Division of the Economic and Social Affairs of the Secretariat on the recently adopted 2025 SNA and will continue to discuss this matter at future sessions.

16. The Committee reviewed the statistical data available with a two-year time lag and noted that they were the most timely data available for calculating the scale of assessments. There were still considerable delays in the timely submission of data by some Member States and, consequently, the data submitted officially by Member States had to be supplemented by other official sources, including from the regional commissions of the United Nations, the International Monetary Fund (IMF), the World Bank and the publications of Member States (see table 2). In some cases, it was also necessary to include estimates prepared by the Statistics Division. The Committee noted that, in December 2024, the Statistics Division had been required to make estimates of GNI for 53 Member States. However, in most of those cases, official gross domestic product (GDP) data were available and had been used as the underlying basis for estimation.

Table 2
Sources of information for gross national income data, December 2024

Year	*National accounts questionnaires submitted directly*	*International Monetary Fund/World Bank*	*Other[a]*	*Estimated*	*Total*
2018	145	42	1	5	193
2019	144	42	2	5	193
2020	137	46	2	8	193
2021	127	50	1	15	193
2022	116	55	1	21	193
2023	88	51	1	53	193

[a] Statistical offices, United Nations regional commissions and central or regional banks.

17. At its previous sessions, the Committee had reviewed the reliability of statistical data available, including the impact of the revisions made over time to the data initially submitted by Member States. The Committee noted that the use of the data as later revised by Member States generated significantly different results in some cases compared with the already approved scale of assessments. The Committee also noted that most national statistical organizations provided provisional estimates, followed by revised estimates and then final estimates. Some Member States were able to publish only provisional estimates of national accounts statistics. Provisional estimates of national accounts aggregates were often substantially revised in subsequent years. The Committee considered the extent to which revisions to the most recent data could be significant.

18. Following its review of the data available for the preparation of the scale of assessments, the Committee had noted that, given the limitations of the data set, there were trade-offs in achieving a balance among timeliness, reliability, comprehensiveness, verifiability and comparability. The Committee had noted that those limitations were attributable to several factors, including the delay in the submission of national accounts data by some Member States, the significant revisions that were later submitted, the volume of estimates that had to be included and the fact that five Member States still reported under the 1968 SNA. In adopting the scale of assessments in its resolution 79/249, the General Assembly had taken note of the limitations in the data set available for the preparation of the scale of assessments. In the same resolution, the Assembly had reaffirmed that, as a technical body, the Committee was required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data.

19. **On the basis of its review, the Committee:**

(a) **Recalled and reaffirmed its recommendation that the scale of assessments for the period 2025–2027 be based on the most current, comprehensive, reliable, verifiable and comparable data available for GNI;**

(b) **Recommended that the General Assembly encourage Member States to submit GNDI data to the Statistics Division, which the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay agreed was theoretically the most appropriate measure of capacity to pay;**

(c) **Welcomed the number of Member States implementing the 2008 SNA, and expressed support for the ongoing efforts by the Statistics Division to enhance coordination, advocacy and implementation of SNA and supporting statistics at the national level, with a view to enabling Member States to submit national accounts data on a timely basis with the required scope, detail and quality;**

(d) **Recommended that the General Assembly call upon Member States to submit the required national accounts questionnaires under the 2008 SNA on a timely basis.**

(b) Conversion rates

20. A conversion factor is needed to convert the GNI data received from Member States in their national currencies to a common monetary unit. In accordance with General Assembly resolutions, a United States dollar conversion factor based on market exchange rates (MERs) is used for the scale methodology except where that would cause excessive fluctuations and distortions in the income of some Member States, when average annual United Nations operational rates of exchange or other appropriate conversion rates should be employed.

21. The Committee noted that the exchange rates (conversion rates) used by the Statistics Division to convert GNI data in national currencies to United States dollars are the annual averages of market exchange rates provided to IMF by the monetary authority of each Member State, which are set out in the IMF International Financial Statistics database. As used by IMF, the term “market exchange rate” could refer to any one of the three types of annual average rates: (a) market rates, determined largely by market forces; (b) official rates, determined by government authorities; and (c) principal rates, in cases in which countries maintain multiple exchange rate regimes. For the purpose of the scale of assessments, rates of all three types obtained from the publication are considered to be MERs.

22. The Committee also noted that, when MERs are not available from the publication or from the IMF economic information system, the Statistics Division uses average annual United Nations operational rates of exchange. Those rates are established primarily for accounting purposes and are applied to all official transactions of the United Nations with respect to a country’s currency (see annex II). The rates may take the form of official, commercial or tourist rates of exchange.

23. The Committee recalled that, for previous scales, MERs had been used except in the very few exceptional cases in which it had been assessed that this would have caused excessive fluctuations and distortions in the income of some Member States, in which case other appropriate conversion rates had been used. For the 2025–2027 scale of assessment, the Committee had used systematic criteria to identify MERs that had caused excessive fluctuations and distortions in GNI. The stepwise application of the systematic criteria is shown in annex III.

24. The Committee recalled that both elements of the criteria, namely, the growth factor of the per capita GNI and the MER valuation index of Member States, were considered relative to their respective values based on the entire membership of the United Nations. In that way, the systematic criteria took into account the relative movement of the currencies of all Member States relative to the United States dollar. At previous sessions, the Committee had concluded that no single criterion would automatically solve all problems satisfactorily and that any criteria would be used solely as a point of reference to guide the Committee in identifying the Member States for which the MERs should be reviewed.

25. At its present session, the Committee used the systematic criteria to identify MERs for review for possible replacement in preparing the scale of assessments for the 2025 update of the 2025–2027 scale. The Committee also revisited ways to refine the systematic criteria. It also used a statistical measure, a moving average, to reduce the impact of exchange rate fluctuations in the cross-country comparison of GNI. The Committee considered several variations, including using three-year averages, six-year averages or inflation-adjusted averages of exchange rates. The Committee noted that, apart from the inflation-adjusted averages of exchange rates, changing the range of the variations of the thresholds of its two parameters and applying three-year and six-year averages of exchange rates to the current data did not improve the reliability of the results, and the systematic criteria as currently formulated remained a generally effective instrument to assist in identifying Member States with MERs that needed additional review. The Committee decided to continue to study the systematic criteria at its future sessions.

26. **The Committee recommended that conversion rates based on MERs be used for the scale of assessments, except where that would cause excessive fluctuations and distortions in the GNI of some Member States expressed in United States dollars, in which case United Nations operational rates or other appropriate conversion rates should be applied, if so determined on a case-by-case basis.**

(c) Base period

27. For the scale methodology, income data expressed in United States dollars are averaged over a designated base period. In the past, the base period used in preparing the scale of assessments varied from 1 to 10 years. The Committee recalled that, for the 2001–2003 scale, the General Assembly, in its resolution 55/5 B, had adopted a hybrid approach based on average statistical base periods of six and three years, reflecting a compromise between those arguing for shorter base periods and those arguing for longer ones. In implementing that decision, two scales had been separately calculated for each of the six-year and three-year base periods and had then been averaged to form a final scale of assessments. Since then, subsequent scales of assessments had been calculated using that approach.

28. The Committee recalled that at previous sessions it had discussed extensively the alternative approach of first averaging the GNI data for three-year and six-year periods and then running a single machine scale on the average, instead of running two separate machine scales for each period and averaging their results. The Committee had concluded that a single machine run was technically feasible, as reflected by the statistical information provided by the Statistics Division, but the information showed some differences in the distribution of points compared with the current approach. Some members expressed the view that it would be a simpler technical approach to reflect the average of the three-year and six-year periods and would not constitute a change to the current methodology, only to the way of doing the calculation. Other members expressed the view that two scales should continue to be calculated and the results averaged, consistent with the approach that had been used since the adoption by the General Assembly of its resolution 55/5 B.

29. The Committee discussed the advantages and disadvantages of both shorter and longer base periods. Some members favoured longer base periods as a way of ensuring stability and smoothing out sharp year-to-year fluctuations in the income measure of Member States. Other members favoured shorter base periods, including the year preceding the scale-setting year, if ever widely available, to better reflect the current capacity of Member States to pay, in particular those Member States that have been affected by conflicts, natural disasters or pandemics. Potentially longer base periods do not best reflect Member States enjoying consistently higher than average growth rates.

30. The Committee noted that the choice of base period had a material impact on the outcome of the scale methodology. The Statistics Division informed the Committee that the choice of statistical base period was the most significant single element of the current methodology, and no particular base period could be held to be superior to any other from a technical viewpoint. However, once chosen, comparability and stability were achieved over time by maintaining the same base period. Since the current approach had been used for a relatively long time, those objectives had been achieved for the methodology.

31. **The Committee agreed that, once chosen, there were advantages to using the same base period for as long as possible.**

2. Relief measures

32. The relief measures in the scale of assessments methodology consist of the debt-burden and low per capita income adjustments. An overview of those two adjustments is presented in table 3.

Table 3
Overview of the debt-burden and low per capita income adjustments by scale period (average of three- and six-year base periods)

Scale period	*DBA*	*LPCIA*	*Sum of redistribution of DBA and LPCIA*	*Number of LPCIA beneficiaries*	*Share of LPCIA beneficiaries at DBA stage*[a]	*Share of LPCIA beneficiaries at LPCIA stage*[b]	*Average per capita GNI of LPCIA beneficiaries*	*Average per capita GNI of LPCIA absorbers*	*World average per capita GNI*
2001–2003	0.786	8.457	9.243	132	18.577	10.120	1 112	23 418	4 851
2004–2006	0.796	8.627	9.423	130	16.449	7.822	1 064	23 328	5 097
2007–2009	0.711	9.287	9.998	132	17.713	8.426	1 252	26 237	5 630
2010–2012	0.598	9.564	10.163	134	20.553	10.989	1 778	30 634	6 988
2013–2015	0.545	9.598	10.143	130	19.839	10.241	2 319	28 059	8 647
2016–2018	0.588	10.132	10.720	131	26.240	16.107	3 497	33 804	10 186
2019–2021	0.720	9.647	10.367	130	28.589	18.942	3 920	32 862	10 440
2022–2024	0.755	9.433	10.188	131	35.739	26.306	4 770	42 582	10 944
2025–2027	0.766	7.897	8.664	130	17.354	9.457	3 265	26 880	11 685
2025 update[c]	0.730	7.802	8.532	128	17.321	9.519	3 423	28 294	12 282
Growth since 2001–2003[d]	-7.2	-7.7	-7.7	-3.0	-6.8	-5.9	207.8	20.8	153.2

Abbreviations: DBA, debt-burden adjustment; LPCIA, low per capita income adjustment; GNI, gross national income.
[a] The sum of the shares of those Member States that benefit from LPCIA at the DBA stage of the scale methodology.
[b] The sum of the shares of those Member States that benefit from LPCIA at the LPCIA stage of the scale methodology.
[c] "2025 update" refers to the update of the scale for 2025–2027 using data for the period 2018–2023 available in December 2024.
[d] Percentage change between the 2001–2003 scale and the 2025 update.

(a) Debt-burden adjustment

33. The Committee recalled that the debt-burden adjustment had been part of the scale methodology since 1986. It had been introduced in response to a debt crisis at that time, in which several developing countries had been unable to refinance sovereign debt. Consequently, some countries had been confronted by crises of solvency that had had a severe impact on their capacity to pay. The debt-burden adjustment had therefore been introduced to provide relief to such Member States by reflecting the impact of the repayment of their external debt on their capacity to pay. Given the fact that interest on external debt was already accounted for as part of GNI, the debt-burden adjustment in the current methodology was calculated by deducting the nominal principal payments on external debt from GNI in United States dollars. Percentage shares were recalculated on the basis of debt-adjusted GNI, and therefore the impact of the debt-burden adjustment was indirectly distributed to all Member States. The Committee noted that the total redistribution of points at the debt-burden adjustment stage using updated statistical data for the 2018–2023 period would be 0.730 percentage points. A total of 120 members would benefit from the debt-burden adjustment (see table 4).

34. Some members noted that the debt-burden adjustment had been introduced to provide relief to Member States that were identified as "especially badly affected by external debt" (see A/42/11, para. 21) but was currently applied to all debt for countries not classified as high-income economies by the World Bank. Furthermore, the same members noted that most of the relief provided by the debt-burden adjustment in recent scales of assessment went to upper-middle-income countries, including those that provided large external loans.

Table 4
Overview of the debt-burden adjustment by scale period (average of three- and six-year base periods)

Scale period	*Debt-burden adjustment (percentage points)*	*Number of debt-burden adjustment beneficiaries*	*World Bank thresholds (United States dollars)*
2001–2003	0.786	112	9 412
2004–2006	0.796	109	9 322
2007–2009	0.711	103	9 443
2010–2012	0.598	133	10 701
2013–2015	0.545	129	11 868
2016–2018	0.588	122	12 490
2019–2021	0.720	122	12 514
2022–2024	0.755	122	12 362
2025–2027	0.766	121	13 017
2025 update[a,b]	0.730	120	13 398

[a] "2025 update" refers to the update of the 2025–2027 scale using data available in December 2024.
[b] Market exchange rate (except annual price-adjusted rates of exchange for Iran (Islamic Republic of) and Lebanon (2018–2022) and Venezuela (Bolivarian Republic of) (2017–2022)).

35. The Committee noted that, for several periods, the total redistribution of points at the debt-burden adjustment stage had varied over the years. Under the current methodology, the debt-burden adjustment is the average of 12.5 per cent of total external debt for each year of the period (what has become known as the debt-stock method), based on an assumed repayment of external debt within eight years.

36. The Committee recalled that when the debt-burden adjustment had been introduced, public external debt had been preferred over total external debt for two main reasons. First, not all private external debt was included in total external debt. Second, private debt did not constitute the same burden as public debt. However, total external debt had been used rather than public debt because of greater availability of data and the lack of distinction between public and private debt in data then available. The Committee's consideration of this matter was summarized in its report on its forty-eighth session (see A/43/11 and A/43/11/Corr.1, paras. 11–21). In recent years, the availability of data from the World Bank on public external debt and publicly guaranteed debt had improved substantially. In 1985, such data had been available for 37 Member States, while they were now available for 119 Member States.

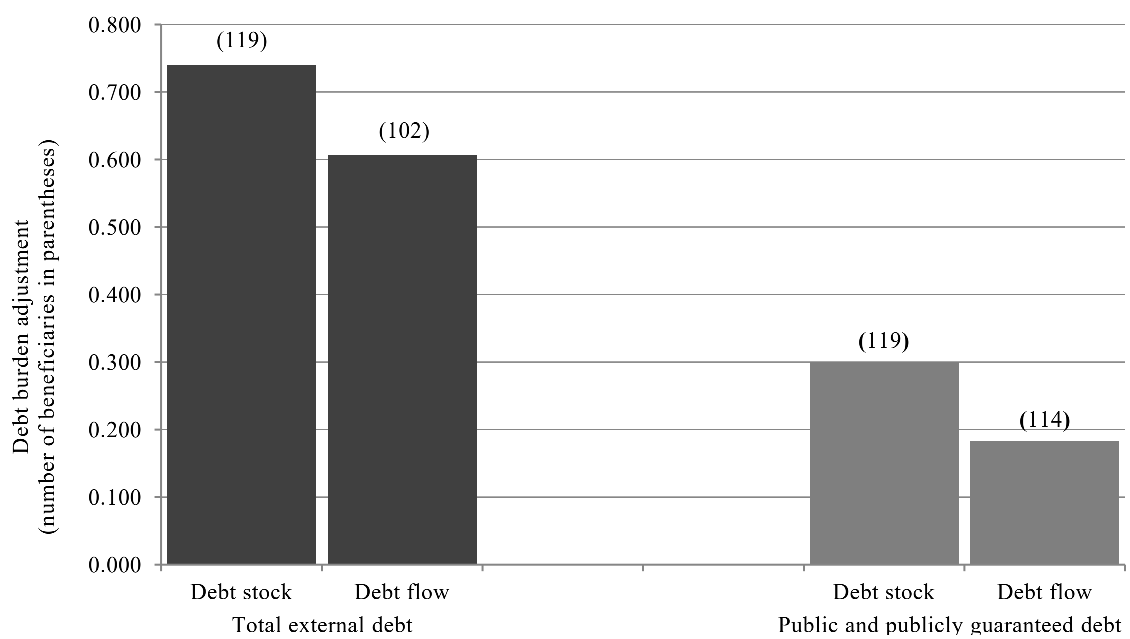
37. The Committee noted that, in addition to the 119 Member States covered in the World Bank database, 10 other Member States qualified for the debt-burden adjustment under the current methodology. Three of those Member States had provided debt data in response to requests that were transmitted through their permanent missions to the United Nations. Of the 122 Member States subject to the debt-burden adjustment, two Member States did not benefit, as the share of their debt-adjusted GNI in world debt-adjusted GNI was more than the share of their GNI in world GNI. In those cases, in which there was no response, estimates were made by the Statistics Division for those countries for which debt data for at least one year of the base period had previously been provided. For the remaining Member States, several were subject to the floor adjustment, and the lack of a debt-burden adjustment would have had no impact on their rate of adjustment. The Committee noted that gaps in data from some Member States that qualified for the debt-burden adjustment had an impact on the ability to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data.

38. The Committee recalled that limitations in the availability of data on principal payments on debt at the time when the adjustment had been introduced had led it to base the adjustment on a proportion of the total external debt stock of the Member States concerned. For that purpose, it had been assumed that external debt was repaid over a period of eight years, so that the adjustment to the GNI data was 12.5 per cent of total external debt stock per year. That became known as the debt-stock approach. Alternatively, the adjustment could be based on data on actual repayments of debt principal, which became known as the debt-flow approach. In its report on its fifty-sixth session, it was noted that, notwithstanding the view of some members that the overall level of debt itself constituted a significant burden, the Committee had agreed that the adjustment should be based on data on actual principal repayments, rather than on a proportion of debt stocks (see A/50/11/Add.2, para. 41).

39. With regard to the availability of information required for the application of the debt-stock and debt-flow approaches, the Committee noted that, for the 2018–2023 period, the World Bank International Debt Statistics database covered the debt stock and debt flow of 119 Member States. The countries covered were developing countries that were members of and borrowers from the World Bank and had per capita GNI below the World Bank per capita GNI threshold for high-income economies, which had been $14,006 in 2024. On the basis of the information reviewed at its present session, the Committee noted that the actual average repayment period of external debt for 2018–2023 was approximately 9.8 years, compared with the 8-year period assumed for the debt-stock approach.

40. Consequently, three issues that had been raised in relation to the current methodology of the debt-burden adjustment could be addressed using the currently available data, namely: (a) whether to use total external debt data or only public and publicly guaranteed external debt data; (b) whether to base the adjustment on the debt-stock or the debt-flow approach; and (c) whether to use the actual average repayment period (in the scale update, 9.8 years) instead of the eight years currently assumed. Figure III summarizes the size and number of beneficiaries of the debt-burden adjustment, taking into account the different possible options.

Figure III
Comparison of different debt-burden adjustment approaches, with a six-year base period (2018–2023)



41. The Committee considered the coverage of the debt-burden adjustment. In that context, some members pointed out that the economic situation had changed significantly since the introduction of the adjustment in 1986. There was a discussion on the purpose of the debt-burden adjustment. Some members suggested that if the adjustment was intended to provide relief it should apply to the Member States facing significant debt burdens or substantial challenges in terms of capacity to pay. If, however, the debt-burden adjustment was intended to more accurately reflect the capacity to pay, those members argued that the debt-burden adjustment should be applied to all Member States. The Statistics Division noted that external debt statistics for all Member States were still not readily available from one data source and that the available data were not comparable. The Committee noted that unavailability of data was no longer a factor in determining whether to base the debt-burden adjustment on (a) total external debt or public external debt; and (b) the debt-stock approach or the debt-flow approach.

42. Other members stated that the adjustment was still an essential part of the methodology in determining the capacity of many Member States to pay and that it should therefore be retained in its present form. Those members pointed out that the debt-burden adjustment concept was based on developmental concerns and therefore should continue to be limited to countries below the World Bank threshold for high-income per capita GNI. They noted that the latest statistical data showed that the size of the adjustment was increasing. They argued that the debt-burden adjustment was necessary for measuring the real capacity of Member States to pay, bearing in mind that there were still a number of heavily indebted Member States.

43. With regard to the question of whether to use total external debt or public debt, those members noted that, since the GNI calculation took into consideration both private and public sources of income, total external debt should logically be retained in the debt-burden adjustment calculation. They also expressed the view that the use of total debt stock was necessary, as total external debt reflected capacity to pay, and that private debt represented an important component of the total debt stock, having an impact on the balance of payments and influencing the overall capacity of Member States to pay. With regard to the question of whether to use debt stock or debt flow, those members noted that an adjustment based on debt stock was of better service to Member States most in need of relief: those which over time had not been able to make repayments and therefore had not been able to reduce their external debt.

44. Other members expressed support for refinements to the debt-burden adjustment on the basis of technical merit and the improved availability of data. They noted that data availability constraints were no longer a technical obstacle to using public rather than total external debt data, nor to switching from the debt-stock to the debt-flow approach. They viewed such changes as technical enhancements to the current methodology. In their view, the debt-flow approach took into consideration actual transactions of debt repayment and was therefore a better representation of the economic reality. If debt repayment was to be considered a burden, then that would support taking actual repayment into account. Those members also expressed the view that, if the debt stock approach was maintained, it could be significantly improved by updating the repayment period, which was based on the assumption of repayment occurring over a period of eight years at the time of introduction of the debt-burden adjustment in 1986. That would bring the debt stock closer to the current economic reality. Those members also raised several conceptual issues. They disputed the view that all debt was a burden, as assumed by the current methodology, and argued that the impact that debt had on a Member State's capacity to pay was more accurately reflected by the market interest rate on debt refinance, which was already taken into consideration in GNI measures.

45. Some members expressed the view that the debt-burden adjustment no longer served its original purpose as it did not focus relief on those Member States that most needed relief. From a technical standpoint, they considered that the current methodology was seriously flawed and no longer in line with economic reality, which meant that the debt-burden adjustment relief was inaccurate and distorted the overall scale of assessment, as well as the level of the debt-burden adjustment due to individual Member States. Some members, in view of the fact that some Member States extended large external loans, wished to explore the possibility of making use of net debt data. Those members expressed the view that, if the debt-burden adjustment could not be brought into line with economic reality, then it was preferable to eliminate it from the methodology altogether. Nevertheless, according to information provided by the Statistics Division, there were insufficient data available to determine in a comparable way the net debt of Member States. With regard to the issue of private debt, some members were of the view that private debt was acquired by entities for strategic growth, thus increasing a country's capacity to pay, and therefore should not be included in calculating the debt-burden adjustment relief.

46. Other members emphasized that the recent international financial crisis had had a negative impact on the development prospects of many developing countries, therefore further affecting their capacity to pay and worsening their debt situation. They considered that the adjustment should continue to be part of the methodology, as it reflected an important factor in the capacity of Member States to pay. Some members noted that one alternative could be to maintain the current methodology for the debt-burden adjustment based on the debt-stock approach, updating the actual average repayment period to 9.8 years.

47. **The Committee decided to consider further the question of the debt-burden adjustment at future sessions taking into consideration guidance from the General Assembly.**

(b) Low per capita income adjustment

48. The Committee noted that the low per capita income adjustment had been an important element of the scale methodology since the earliest days of the United Nations and that it had been used in the preparation of the first scale of assessments. The Committee recalled that its terms of reference, inter alia, called for comparative income per head of population to be taken into consideration to prevent anomalous assessments resulting from the use of comparative estimates of national income. **The Committee acknowledged that a low per capita income adjustment continued to be an essential element of the scale methodology, which should be based on reliable, verifiable and comparable data. It was also acknowledged that data provided by Member States, as well as other reliable, verifiable and comparable data sources, should be taken into consideration.**

49. The adjustment has two parameters to set the size of the adjustment: a threshold level of per capita GNI to determine which countries would benefit, and a gradient. Prior to 1979, the amount of the adjustment was distributed pro rata to all Member States; however, from that year onward the adjustment was changed to be redistributed only to Member States above the low per capita income threshold. Since the adoption of the 1995–1997 scale, the threshold, which had previously been a fixed dollar amount, has been the average per capita GNI for the membership. The gradient had grown over the years, from 40 per cent in 1948 to 85 per cent in 1983. Since the calculation of the scale for the 1998–2000 period, the gradient has been fixed at 80 per cent (see annex I).

50. The total redistribution of points at the low per capita income adjustment stage using updated statistical data for 2018–2023 would be 7.802 percentage points (see table 5).

Table 5

Overview of the low per capita income adjustment and the shares of low per capita income adjustment beneficiaries in world gross national income and the scale of assessments by scale period (average of three- and six-year base periods)

Scale period	*LPCIA (percentage points)*	*Number of LPCIA beneficiaries*	*Share of LPCIA beneficiaries in world GNI*[a]	*Share of LPCIA beneficiaries in the scale*[b]	*Average per capita GNI of LPCIA beneficiaries (United States dollars)*	*Average per capita GNI of LPCIA absorbers (United States dollars)*	*World average per capita GNI (United States dollars)*
2001–2003	8.457	132	19.265	10.832	1 112	23 418	4 851
2004–2006	8.627	130	17.094	8.797	1 064	23 328	5 097
2007–2009	9.287	132	18.359	9.435	1 252	26 237	5 630
2010–2012	9.564	134	21.073	11.798	1 778	30 634	6 988
2013–2015	9.598	130	20.172	10.495	2 319	28 059	8 647
2016–2018	10.132	131	26.707	16.149	3 497	33 804	10 186
2019–2021	9.647	130	29.086	19.278	3 920	32 862	10 440
2022–2024	9.433	131	36.456	27.178	4 770	42 582	10 944
2025–2027	7.897	130	17.978	9.714	3 265	26 880	11 685
2025 update[c]	7.802	128	17.935	9.799	3 423	28 294	12 282

Abbreviations: GNI, gross national income; LPCIA, low per capita income adjustment.

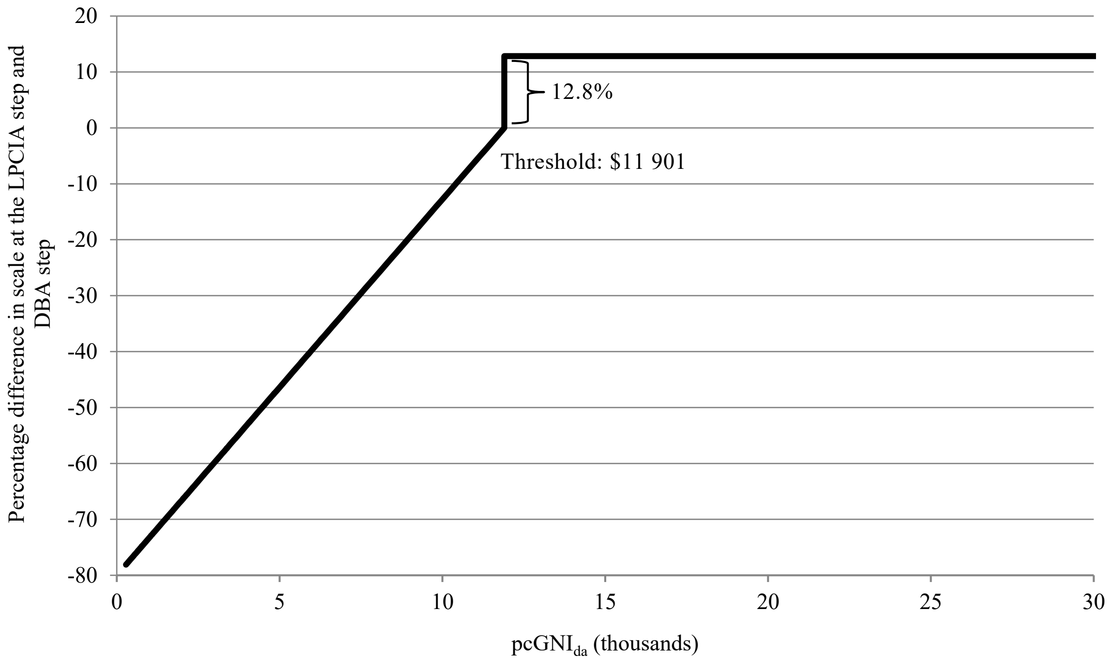
[a] The sum of the shares of those Member States which benefit from LPCIA at the share in world GNI stage of the scale methodology.

[b] The sum of the shares of those Member States which benefit from LPCIA at the maximum ceiling stage of the scale methodology.

[c] The 2025 update refers to the update of the scale for 2025–2027 using data for the period 2018–2023 available in December 2024.

51. At its present session, the Committee reviewed the low per capita income adjustment as currently formulated, using updated statistics. Figure IV presents the low per capita income adjustment as a percentage of the debt-adjusted GNI share, shown in relation to the per capita debt-adjusted GNI. With a gradient of 80 per cent, for those Member States below the threshold, the low per capita income adjustment ranges from 80 per cent to zero, with the relative size of the adjustment decreasing as the per capita debt-adjusted GNI approaches the threshold. For all Member States above the threshold, the low per capita income adjustment results in a uniform increase of 12.8 per cent of their debt-adjusted GNI, as shown in figure IV.

Figure IV
Low per capita income adjustment as a percentage of debt-burden adjusted gross national income share, in relation to per capita debt-adjusted gross national income (for illustrative purposes, with a six-year base period that results in a threshold of $11,901)



Abbreviations: DBA, debt-burden adjustment; LPCIA, low per capita income adjustment; $pcGNI_{da}$, per capita debt-adjusted gross national income.

52. Some members expressed the view that, according to the review of the latest statistical data, the low per capita income adjustment continued to work well as part of the overall methodology and should be retained as currently formulated. Those members noted that the per capita GNI of many countries had increased over time and that such countries received lower adjustments. Furthermore, the number of beneficiary countries had varied over time, as some countries had crossed the threshold and no longer received any adjustment and now paid for the benefit of those below the threshold. They also noted that the latest statistical data reflected a decrease in the size of the redistribution. They expressed their support for the continued use of average per capita GNI for the membership in establishing the threshold and pointed out that the threshold based on the world average per capita GNI reflected the economic reality and was a sound basis for determining low per capita income. They also pointed to the significant changes in recent scales of assessment, which included increases for many developing countries. They emphasized that changes to the low per capita income adjustment would need to be based on reliable data and should be a technical enhancement to the methodology as a whole, not a change designed solely to lessen the absorption of the burden on those above the threshold.

53. Other members argued that the adjustment had been intended to provide targeted relief for countries with low per capita income, but that, through the current design of the threshold as the average per capita GNI for the membership, it was instead providing very generalized and significant relief to a much larger number of Member States, including Member States that the World Bank classified as upper-middle-income countries. While the current threshold was $11,901 (six-year base period), the World Bank classification for low-income countries was $1,078. They noted that 103 out of the 133 countries currently receiving low per capita income adjustment relief

were middle-income countries. They further noted that 31 per cent of the low per capita income adjustment relief in terms of total scale points redistributed went to 51 upper-middle-income countries. Those members therefore supported using a more appropriate, alternative definition of the low per capita income adjustment threshold to focus relief on low-income and lower-middle-income countries.

54. The Committee recalled the various options for revising the low per capita income adjustment, with different views expressed. Those options are summarized as follows:

(a) The low per capita income adjustment threshold could be based on the world average per capita debt-adjusted GNI instead of the unadjusted per capita GNI used in the current methodology. Given the lack of comparable external debt data for all countries, an alternative approach would be to use unadjusted per capita GNI for both Member States and the threshold calculation. That would address the asymmetry of comparing the debt-adjusted GNI of Member States against an adjustment threshold based on the unadjusted GNI;

(b) The threshold could be redefined on the basis of the World Bank definition of low-income, lower-middle-income or upper-middle-income countries. This could address the inconsistency with the classification used for the debt-burden adjustment, which was based on the World Bank Debtor Reporting System;

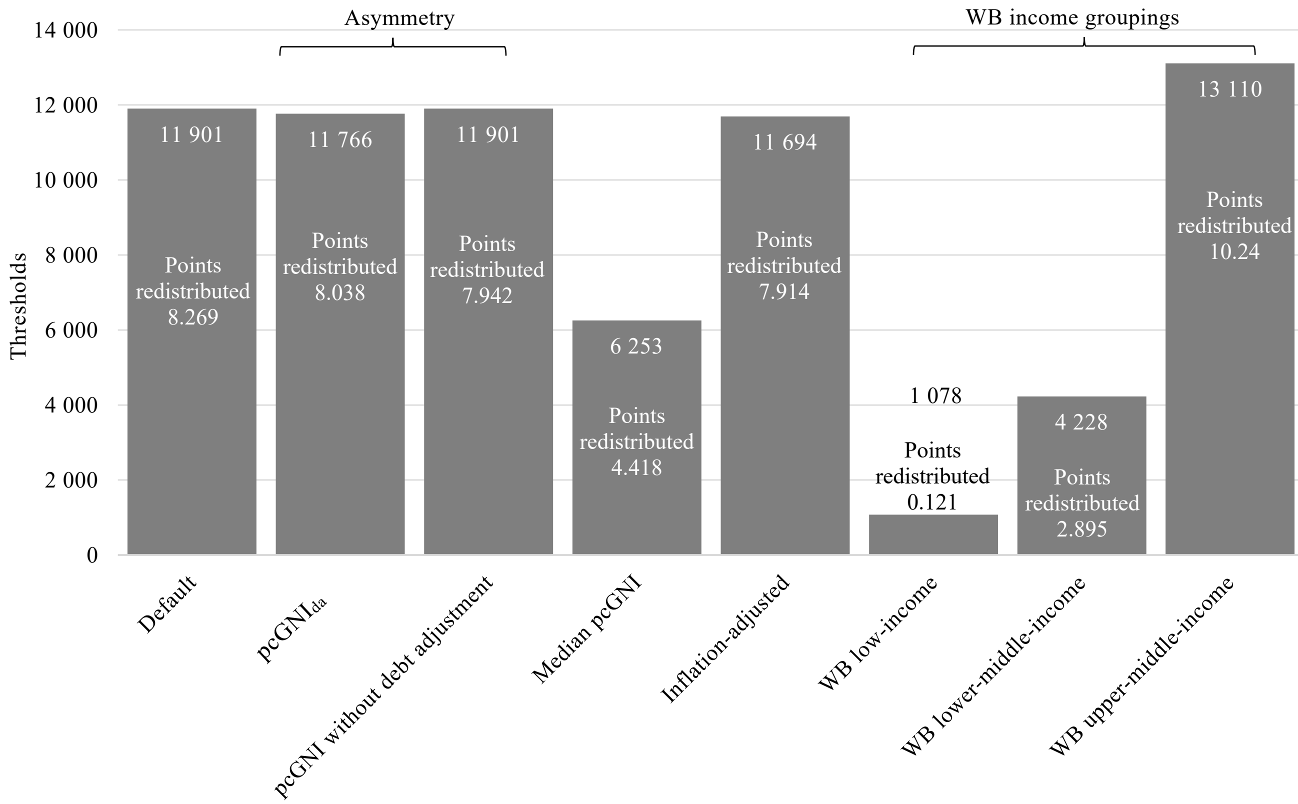
(c) The threshold could be adjusted in line with the average GNI per capita of the absorbers (those above the threshold) only, rather than the world average. That would address inconsistency in the current methodology, which could arise when, as the situation of low-income countries improved, they would push up the threshold, delaying the point at which they graduated above it;

(d) The threshold could be fixed in real terms at an initial fixed amount, such as $10,000, similar to the $1,000 fixed threshold used from 1948 to 1973. The $10,000 could then be adjusted for inflation in future years;

(e) The discontinuity caused when crossing the threshold could be addressed by changing the manner of distribution of the adjustment (which was currently absorbed only by those countries above the threshold). The proposals are further discussed in section B.1 (b) below.

55. Information on some of the proposals considered by the Committee is presented in figure V.

Figure V
Comparison of different thresholds for the low per capita income adjustment (six-year base period)



Abbreviations: da, debt-adjusted; pcGNI, per capita gross national income; WB, World Bank.

56. **In the past, the Committee had agreed that an alternative approach for establishing the threshold could be the world average per capita debt-adjusted GNI.** The Committee noted that this would address the asymmetry of comparing the debt adjusted GNI of Member States against an adjustment threshold based on the unadjusted GNI. Under that alternative approach, using the updated statistical data for 2018–2023, the size of the points redistributed would change, but the number of beneficiaries and number of absorbers would remain the same.

57. **The Committee had also agreed that another alternative approach for establishing the threshold could be an inflation-adjusted threshold.** The low per capita income adjustment threshold would be fixed in real terms instead of being set at the current average world per capita income for the scale base period. In addition, by fixing the low per capita income adjustment threshold in real terms, the increases in per capita GNI of most Member States would likely lead to a reduction in the number of Member States benefiting from low per capita income adjustment over time. For example, the average per capita GNI of a specific reference year could be used, but it could be updated according to the world inflation rate to keep its real value constant over time. Under that approach, a country's individual position with respect to the low per capita income adjustment threshold would be rendered independent of the performance of other countries. Under that alternative approach, using the updated statistical data for 2018–2023 and the 2025–2027 threshold

adjusted for inflation, the size of the points redistributed would change, but the number of beneficiaries and number of absorbers would remain the same.

58. The Committee noted that one aspect of low per capita income adjustment that needed to be highlighted was that a few Member States were close to the threshold and that some countries crossed over the threshold, and some did not. It was important to note that there was a considerable amount of turbulence in the outcome of the application of the low per capita income adjustment when countries crossed over the threshold. **The Committee decided to consider further the low per capita income adjustment taking into consideration guidance from the General Assembly.**

3. Limits to the scale

(a) Floor

59. The Committee recalled that the minimum assessment rate, or floor, had been an element of the scale methodology from the outset. The setting of the floor was a decision to be taken by the General Assembly. Since 1998, the floor had been reduced from 0.01 to 0.001 per cent. In the 2025 update of the scale, 14 Member States, of which 5 were included in the list of the least developed countries, had been raised to the floor.

60. Member States at the floor (0.001 per cent) were each assessed $33,982 for the regular budget for 2025. The Committee considered the floor of 0.001 per cent to be the practical minimum contribution that Member States should be expected to make to the Organization.

61. **The Committee decided to consider further the question of the floor at future sessions taking into consideration guidance from the General Assembly.**

(b) Ceilings

62. The Committee recalled that the current methodology included a maximum assessment rate, or ceiling, of 22 per cent and a maximum assessment rate for the least developed countries, or least developed countries ceiling, of 0.010 per cent. The setting of both ceilings was a decision to be taken by the General Assembly.

63. Since 1992, the least developed countries ceiling had been 0.010 per cent. That ceiling had applied to 8 of the 44 least developed countries for the scale of assessments for 2025–2027 and the 2025 update of the scale. The total redistribution using the 2025 update was 0.227 points. It should be noted that Equatorial Guinea graduated from the least developed country category in June 2017, Vanuatu graduated from the category in December 2020, Bhutan graduated on 13 December 2023 and Sao Tome and Principe graduated on 13 December 2024.

64. The maximum ceiling has been part of the scale methodology from the outset. Since 2001, the maximum ceiling rate has been reduced from 25 to 22 per cent. The total redistribution of points using updated statistical data was 3.607. Only one country has benefited from those points (see table 6).

Table 6
Overview of the total change in scale at the maximum 22 per cent ceiling step, by scale period (average of three- and six-year base periods)

Scale period	*Points redistributed at the maximum ceiling step*
2007–2009	8.467
2010–2012	5.625
2013–2015	2.489
2016–2018	0.762
2019–2021	1.838
2022–2024	2.841
2025–2027	3.283
2025 update[a]	3.607

[a] "2025 update" refers to the update of the 2025–2027 scale using data available in December 2024 for the period 2018–2023.

65. **The Committee decided to consider further the question of the ceilings at future sessions taking into consideration guidance from the General Assembly.**

B. Other suggestions and other possible elements for the scale methodology

1. Large scale-to-scale changes in rates of assessment and discontinuity

(a) Large scale-to-scale changes in rates of assessment

66. The Committee recalled that, over the years, it had considered the question of large scale-to-scale changes in the rates of assessment of Member States. It also recalled that the scale methodology for the 1986–1998 scales had included a scheme of limits, which had restricted large scale-to-scale increases and decreases faced by Member States. Nevertheless, owing to the complexities related to the operation of the scheme of limits, which itself created distortions, the General Assembly had subsequently decided to phase out the scheme of limits over two scale periods. Since the calculation of the 2001–2003 scale, its effects had been fully eliminated.

67. **The Committee agreed that any scheme of limits should not be an element of the scale methodology.**

68. Under the current methodology, any Member State that moved up from the floor would inevitably experience a minimum increase of 100 per cent. The Committee considered the approach of implementing a scale carried out to four decimal places, which would have the impact of allowing smaller movements in rates between two different scales for those moving up from the floor. After discussion, the Committee recalled that, in a dynamic world, changes to the rates of assessment were inevitable. Since the scale was a 100 per cent scale, as the shares of some Member States went up or down, the shares of others would decrease or increase in inverse proportion, regardless of whether their GNI had increased or decreased in absolute terms. Moreover, the Committee noted that even a four decimal place scale would result in an increased assessment for Member States facing the prospect of moving up from the floor and observed that the amounts involved at the floor were small and should be within the capacity to pay of all Member States.

(b) Discontinuity

69. In discussing the issue of discontinuity at its present session, the Committee focused on dealing with the discontinuity caused when a Member State crossed the low per capita income adjustment threshold. The Committee noted that Member States crossing the threshold would no longer receive a reduction and would instead be subject to an increase at the low per capita income adjustment stage. Therefore, the size of the discontinuity for a Member State crossing the threshold would be the reduction that the Member State received as a beneficiary under the old scale, plus the increase borne as an absorber under the new scale (12.8 per cent). Prior to 1979, the amount of the adjustment had been distributed pro rata to all Member States, including those below the low per capita income adjustment threshold. As a result, all Member States, except those affected by the ceilings or the floor, had shared the debt-burden adjustment. That approach had mitigated the effect of the adjustment on those moving up through the threshold. It could also result, however, in countries slightly below the threshold becoming net absorbers. Owing to concern about that effect, the adjustment had been redistributed since 1979 to only Member States that were above the threshold.

70. The options for addressing the problem of discontinuity included the following: creating a neutral zone above and below the low per capita income adjustment threshold, whereby Member States falling into that neutral zone would neither benefit from nor absorb relief arising from the application of the low per capita income adjustment; distributing the percentage points arising from the low per capita income adjustment to all Member States; and allowing "indirect redistribution" similar to the debt-burden adjustment, whereby the GNI of countries below the threshold would be reduced to the extent of the low per capita income adjustment, while countries above the threshold would not have to explicitly absorb the relief given to the countries below the threshold.

71. Some members expressed reservations about introducing such proposals into the scale methodology. They pointed out that, in many cases, changes in rates of assessment were the result of real growth and changes in the capacity to pay. Those members noted that the inclusion of the six-year base period in the current methodology provided some built-in mitigation to address discontinuity. Other members noted the ongoing issue regarding Member States crossing the threshold in different scales and the resulting dramatic swings in their assessments as they either received low per capita income adjustment relief or absorbed the cost of low per capita income adjustment relief and that the options above would address that problem.

72. **The Committee decided to further study measures to deal with large scale-to-scale changes and discontinuity taking into consideration guidance from the General Assembly.**

2. Annual recalculation

73. The Committee recalled that it had first considered the proposal for automatic annual recalculation of the scale in 1997. Annual recalculation is the updating of relative income shares before the second and third years of each scale period, involving the replacement of data for the first year of the base period(s) with newly available data for the year following the initial base period(s). In the case of the scale for the 2025–2027 period, for example, for which the base periods were 2017–2022 and 2020–2022, data for 2023 would replace both data for 2017 in the six-year base period and data for 2020 in the three-year base period when the 2025 update of the scale is calculated.

74. Members of the Committee exchanged views on the annual recalculation, outlining its main potential benefits and drawbacks, as summarized in table 7.

Table 7
Main potential benefits and drawbacks of annual recalculation

Benefits	*Drawbacks*
Better reflects the current capacity of Member States to pay, as each year the scale would be based on the most up-to-date data available	Annual assessments of Member States could be less stable and predictable, and the formulation of national budgets more complicated
Ensures that assessments always use data from two years earlier and revisions to GNI estimates are fully incorporated	Peacekeeping assessments would be issued at least twice a year (in January and July, for a maximum of six months); consequential impact on the Organization's short-term cash flow; and administrative consequences (such as additional assessments and reports)
May help in some cases to address the issue of large scale-to-scale increases by smoothing out adjustments annually over the three-year period	May pose problems for some international organizations that follow the United Nations scale of assessments
The updated scale of assessments could take into consideration any newly available statistical information that was not available when the scale was reviewed	Implications would depend, in part, upon such decisions as the length of the Committee's annual session, the degree of delegation to the Committee and other work modalities, in addition to the possible need to amend rule 160 of the rules of procedure of the General Assembly

75. **The Committee decided to study further the question of annual recalculation at future sessions taking into consideration guidance from the General Assembly.**

3. Safeguard measures

76. At its eighty-second session, in response to the concern of some members at divergences in the scale outcomes of many Member States from their share of world GNI, the Committee discussed the merits of implementing a safeguard measure to function alongside the current scale methodology. One proposal made was to establish a proportional upper scale share cap. Any future cumulation of points redistributed from all elements should not rise above that level for any Member State, subject to continued application of the floor element and the practical needs of rounding to the next scale point. The Statistics Division assessed that such a measure, which was more like the current least developed country ceiling, was not at all analogous to the former "scheme of limits".

77. Some members considered that, depending on the level at which it was to be set, a safeguard measure could amount to a reallocation of the results of the scale, equivalent to adding a new element to the existing scale methodology, which would be a major adjustment thereto. That would seriously deviate from the principle of

capacity to pay. These members stated that the Committee should carefully consider that issue.

78. Some members also drew the attention of the Committee to the fact that the assessment rates of developing countries, including the Group of 77 and China, had increased around fourfold since 2000, when the current methodology was first adopted. If the Committee considered setting up a safeguard measure, it should safeguard developing countries. Those members expressed the need to establish an upper scale share cap for the Group of 77 and China, while taking into account the special circumstances of transition economies (not to absorb reallocated points).

79. Other members expressed reservations about introducing the proposal and pointed out that changes in rates of assessment were the result of real growth and changes in the capacity to pay. Those members held that the Group of 77 and China was a political grouping, not an economic one, and enquired how the scale would change over the years using a political rather than a technical criterion. They noted that the introduction of that element would result in a disproportionate burden being placed on the absorbing Member States, resulting in a deviation from the application of the principle of the capacity to pay.

80. **The Committee decided to study further the question of safeguard measures at future sessions and any related ideas at its next session.**

4. Potential reform of the scale methodology

81. Members looked to enhance the transparency and responsiveness of the scale and address universally recognized problems of discontinuity. The Committee considered a proposal presented by one member to adapt World Bank income categories to form the basis of relief measures, clearly directing higher relief to least-developed countries and low-income Member States. Some members questioned the applicability of the World Bank income categories to the United Nations scale and held that this would pose a systematic challenge to the current methodology.

82. **The Committee decided to consider further the scope for any reform of the scale methodology.**

C. Members' views on statistical information

83. One member held that recent responses by the Statistics Division to the member's questions indicated that the economic and demographic indicators of several Member States, including the Comoros, Cyprus, France, Israel, the Russian Federation, Serbia, the Syrian Arab Republic and Ukraine, were not collected, processed, stored and presented by the Statistics Division in an equal and sustainable way due to unequal treatment of data for such territories as the Occupied Palestinian Territory, including East Jerusalem; the Syrian Golan; Kosovo; the Comorian island of Mayotte; the northern part of Cyprus; and other territories. The same member also held that, in some cases, reliability, verifiability and comparability criteria for statistical data were not met, resulting, in his view, in distortions in the United Nations scale of assessments.

84. That member stressed the importance of using, to the extent possible, the same governmental sources of available data for both GNI and the population of individual Member States in order to ensure the reliability, verifiability and comparability of data and to rectify distortions and discrepancies in calculating the individual rates of Member States in the United Nations scale of assessments. The member stressed that trade-offs resulting from limitations of the statistical data set must be well justified

and exclude discrepancies in the data and distortions in the United Nations scale of assessments.

85. Some other members disagreed and stressed that such views jeopardized long-standing and agreed statistical processes and undermined the integrity of the scales of assessment. They expressed the view that the Statistics Division, in its work, complied with the resolutions and decisions of the General Assembly and the Security Council, in particular, Assembly resolution 68/262. They noted that the issues raised had been considered at the seventy-ninth session of the Assembly under agenda item 143, "Scale of assessments for the apportionment of the expenses of the United Nations". They assessed that the Assembly supported the integrity and credibility of the Statistics Division and, therefore, had adopted the proposed scale for the period 2025–2027 by a vote.

86. The Statistics Division confirmed that it sourced population data from the Population Division of the Secretariat of the United Nations.

IV. Multi-year payment plans

87. A multi-year payment plan is a voluntary schedule of future payments designed to eliminate arrears in the payment of assessed contributions within an identified time frame.

88. In considering the matter, the Committee had before it the report of the Secretary-General on multi-year payment plans (A/80/72), prepared pursuant to the recommendations of the Committee. The Committee noted that, Somalia, which had been in arrears under Article 19 of the Charter of the United Nations to the Organization for many years, had settled all its outstanding arrears early and ended its multi-year payment plan. The Committee commended the extraordinary efforts involved.

89. **The Committee recalled the past successful implementation of multi-year payment plans by several Member States and reiterated its recommendation that the General Assembly encourage Member States in arrears under Article 19 of the Charter to consult with the Secretariat to develop and submit practical multi-year payment plans.**

V. Application of Article 19 of the Charter

90. The Committee recalled its general mandate, under rule 160 of the rules of procedure of the General Assembly, to advise the Assembly on the action to be taken with regard to the application of Article 19 of the Charter.

91. The Committee recalled that the General Assembly, in its resolution 54/237 C, had decided that requests for exemption under Article 19 must be submitted by Member States to the President of the Assembly at least two weeks before the session of the Committee so as to ensure a complete review of the requests. In addition, the Assembly had urged all Member States in arrears requesting exemption under Article 19 to provide the fullest possible supporting information that might support the claim that failure to make necessary payments had been attributable to conditions beyond the control of the Member State concerned.

92. **The Committee recalled its previous recommendation for all Member States in arrears requesting exemption under Article 19 to provide in a timely manner the fullest possible supporting information in support of their claim, including economic, social, political and financial indicators.**

Requests for exemption

93. Three requests for exemption under Article 19 had been received by the Committee (see table 8).

Table 8
Requests for exemption under Article 19 of the Charter

Member State	*Number of years consecutively falling under Article 19*	*Number of years consecutively requesting an exemption under Article 19*	*Total payments received while falling under Article 19 (in United States dollars)*	*Contributions due as at 15 June 2025 (in United States dollars)*
Afghanistan	2	2	–	1 097 787
Bolivia (Plurinational State of)	1	–	–	3 138 657
Sao Tome and Principe	38	24	1 186 023	900 054

94. Many Member States made extraordinary efforts to meet their financial obligations to the United Nations despite facing enormous challenges. The Committee noted that the methodology was designed to take into consideration changes in capacity to pay and to smooth abrupt changes in national income by using the three-year and six-year base periods. The Committee expressed its concern that one of the three Member States had been granted exemption every year for more than the past 20 years. Some Committee members expressed the view that, to encourage Member States to resolve their arrears, a systemic approach could be taken to the use of multi-year payment plans in the process of making recommendations on the application of Article 19 of the Charter, should the General Assembly so decide.

95. **The Committee encouraged Member States applying for exemption under Article 19 to make annual payments exceeding current assessments in order to avoid further accumulation of arrears and to work with the Secretariat to develop and submit multi-year payment plans to resolve their arrears in a reasonable time frame.**

1. Afghanistan

96. The Committee had before it a letter dated 2 May 2025 from the President of the General Assembly addressed to the Chair of the Committee, transmitting a letter dated 30 April 2025 from the Chargé d'affaires a.i. of the Permanent Mission of Afghanistan to the United Nations addressed to the President of the Assembly. It also heard an oral presentation by the Chargé d'affaires a.i. of the Permanent Mission of Afghanistan to the United Nations.

97. In the written and oral presentations, the Chargé d'affaires acknowledged the obligation of Afghanistan to meet its financial responsibilities to the Organization and indicated that, based on its historic and longstanding commitment to the principles of the United Nations Charter, Afghanistan would make payments as soon as possible. He reiterated that the profound economic, social, security and political challenges, as well as the humanitarian crisis faced by Afghanistan, impeded the country's ability to pay its arrears. The Chargé d'affaires stressed to the Committee that 97 per cent of the population in Afghanistan was now living in poverty, and two thirds were struggling for basic survival.

98. The Secretariat and United Nations Development Programme (UNDP) reported to the Committee on the severe economic and social situation in Afghanistan. They confirmed that, in that country, the space for civil society and political activism was

restricted. They also confirmed that the rights and fundamental freedoms of women and girls, including access to education, employment and freedom of movement, remained severely curtailed. In addition, the ban on girls' education beyond the sixth grade remained in place for a fourth consecutive year. They further confirmed that food insecurity and malnutrition attributed to drought-like conditions and other vulnerabilities related to the climate crisis continued to strain the communities in the country. In 2024, Afghanistan experienced a modest economic recovery, marked by a 2.7 per cent growth in GDP and a 14 per cent increase in domestic revenues. However, approximately 95 per cent of those revenues were directed towards security and administrative expenses, while 69 per cent of Afghans still faced multiple deprivations and could not meet basic needs.

99. The Committee noted that the accumulated contributions due from Afghanistan amounted to $1,097,787, and that a minimum payment of $449,775 was required under Article 19. The most recent payment, of $245,951, from Afghanistan had been received in May 2021, prior to the Taliban takeover in August 2021.

100. Some members were of the opinion that the Committee should recommend to the General Assembly the waiver of Article 19 for Afghanistan, as they were of the view that the current situation prevented it from transferring its assessed contributions to the United Nations owing to conditions beyond its control, and such a recommendation was in line with the Committee's advisory role.

101. Other members assessed that there was insufficient information before the Committee to enable it to decide the matter. Some members noted that the request for exemption from the requirements of Article 19 went beyond the Committee's technical advisory role, as it was unable to address the political matters underlying the request. One member questioned the relevance of some elements of the information presented by the Secretariat and UNDP to the capacity of Afghanistan to pay and its ability to overcome circumstances beyond its control, and thus to the Committee's mandate.

102. **The Committee concluded that, under the circumstances, it was unable to reach an agreement on the request of Afghanistan for exemption under Article 19. The Committee encouraged Afghanistan to meet its obligations as soon as possible.**

2. Plurinational State of Bolivia

103. The Committee had before it a letter dated 6 May 2025 from the President of the General Assembly addressed to the Chair of the Committee, transmitting a letter dated 5 May 2025 from the Chargé d'affaires to the United Nations addressed to the President of the Assembly. The Committee also heard an oral presentation by the Deputy Minister for Foreign Affairs of the Plurinational State of Bolivia.

104. In its written and oral presentations, the Plurinational State of Bolivia indicated that the country was facing extraordinary economic hardship, with a convergence of external shocks and internal structural issues, including the collapse of commodity prices, a long-term decline in natural gas production, and the impacts of climate change. Externally, high global interest rates, inflation and trade disruptions had increased the country's debt servicing costs and fuel import expenses. Internally, reduced hydrocarbon production, declining net international reserves and fiscal deficits had strained public finances. The country's foreign exchange reserves had also dropped dramatically, from $15 billion in 2014 to $1.9 billion in 2024. Climate-related disasters such as droughts and floods had further weakened its economic position. The Plurinational State of Bolivia reassured the Committee of its

commitment and was currently working with the Secretariat to facilitate the settlement of arrears through paying part of its contributions in local currency.

105. The Secretariat and UNDP provided the Committee with information concerning the situation in the Plurinational State of Bolivia. The country was experiencing a deep political, economic and humanitarian crisis ahead of its August 2025 general elections. Political polarization, legislative gridlock and public distrust in institutions had intensified since protests in 2024. The legislature's failure to approve key reforms and international loans had worsened economic instability. The economy was in sharp decline, with inflation reaching 15 per cent in April 2025, a fiscal deficit of over 10 per cent of GDP, and public debt at 95 per cent of GDP. Foreign currency shortages and a collapsing parallel exchange rate reflected a loss of confidence in the boliviano. Climate disasters had compounded the crisis. In 2024, wildfires had burned over 10 million hectares of land, and floods in early 2025 had affected nearly 600,000 people. Food insecurity now affected two thirds of the population. The United Nations and humanitarian partners were providing limited aid, but the Plurinational State of Bolivia urgently needed macroeconomic stabilization, institutional reform and international support to restore stability and protect vulnerable communities.

106. The Committee noted that the accumulated contributions due from the Plurinational State of Bolivia amounted to $3,138,657 and that a minimum payment of $772,364 was required under Article 19. The Committee welcomed the country's detailed presentation and noted its willingness to make partial payments in local currency, under the provisions of paragraph 18 (a) of General Assembly resolution 79/249. Some members welcomed the country's plan to pay the minimum amount. Other members discussed the possibility of the Plurinational State of Bolivia submitting a multi-year payment plan in the future, given the economic and political challenges it faced.

107. **The Committee concluded that the failure of the Plurinational State of Bolivia to pay the amount necessary to avoid the application of Article 19 was a result of conditions beyond its control. It therefore recommended that the Plurinational State of Bolivia be permitted to vote until the end of the eightieth session of the General Assembly.**

3. Sao Tome and Principe

108. The Committee had before it a letter dated 19 May 2025 from the President of the General Assembly addressed to the Chair of the Committee, transmitting a letter dated 15 May 2025 from the Minister for Foreign Affairs, Cooperation and Communities of Sao Tome and Principe addressed to the President of the Assembly. The Committee heard an oral presentation by the Chargé d'affaires of the Permanent Mission of Sao Tome and Principe to the United Nations.

109. In its written and oral presentations, Sao Tome and Principe emphasized the country's fragility, stemming from its geographic isolation and high exposure to climate-related risks, as well as its economic vulnerability and pervasive poverty. It also underscored the significant economic challenges facing the country, including reduced access to credit, persistent energy crises, a sharp decline in net international reserves, rising debt pressures and weak resilience to climate risks such as rising sea levels and extreme weather events. Politically, the landscape remained unstable, marked by frequent turnover among senior government officials. A cabinet reshuffle had occurred again in early 2025, and anticipated elections in the coming years might further defer foreign investment. In December 2024, Sao Tome and Principe graduated from the least developed country category, attaining the status of medium-developed country. While that marked a significant milestone, it also implied reduced eligibility for concessional financing and other forms of international support. The transition

underscored the ongoing need for the Government and its partners to implement effective policies aimed at mobilizing resources and attracting sustainable financing.

110. The Secretariat and UNDP provided the Committee with information concerning the situation in Sao Tome and Principe. As the smallest economy in Africa – with 67 per cent of its population living in poverty and a high dependency on external development assistance – the country had been significantly affected by global conflicts. The economic outlook remained fragile. The insular geography of Sao Tome and Principe, as well as its dependence on imports for both consumption and capital goods, and heavy reliance on grants and loans, made it particularly vulnerable. Real GDP growth was estimated to have risen from 0.4 per cent in 2023 to 0.9 per cent in 2024, driven by improvements in access to electricity and a rebound in tourism. Annual inflation had averaged 14.4 per cent in 2024, down from 21.4 per cent in 2023, although it had stagnated around that level towards the end of the year. The Secretariat cautioned that this positive trend should be interpreted carefully. The country was also experiencing debt distress, due mainly to the accumulation of external arrears over the years. The undiversified nature of the economy, along with its vulnerability to both economic and environmental shocks, continued to perpetuate poverty and inequality.

111. The Committee noted that the accumulated contributions due from Sao Tome and Principe amounted to $900,054, with a minimum payment of $785,900 required under Article 19. The country's most recent payment, of $109,523, had been received in April 2024. Members of the Committee welcomed the compelling information provided by Sao Tome and Principe in its oral presentation and indicated that that information was sufficient to exempt the country under the provisions of Article 19. The Committee recalled that, by its resolution 52/215, the General Assembly had decided to reduce the floor rate to 0.001 per cent from 0.01 per cent, starting with the 1998–2000 scale of assessment period, which had presented many challenges. It was also noted that the country had been granted an exemption under Article 19 for many years. The Committee encouraged the Member State to submit a new multi-year payment plan.

112. **The Committee concluded that the failure of Sao Tome and Principe to pay the amount necessary to avoid the application of Article 19 was a result of conditions beyond its control. It therefore recommended that Sao Tome and Principe be permitted to vote until the end of the eightieth session of the General Assembly.**

VI. Other matters

A. Participation of intergovernmental and other entities

113. Some members noted that consideration could be given in any year to intergovernmental organizations with observer status and the related rights and privileges. They also noted that there were currently no assessments or fees payable in respect of observer status.

114. Other members expressed the view that this was not pertinent to the Committee because of the lack of a legal mandate. They also indicated that there were no expenses to be apportioned to such organizations and entities under Article 17 of the Charter.

B. Process of decision-making on the scale of assessments

115. The Committee took note of General Assembly resolution 79/249, in which the Assembly had recognized that the current methodology for determining the scale of assessments could be enhanced, bearing in mind the principle of capacity to pay. The Assembly had also requested the Committee, in accordance with its mandate and the rules of procedure of the Assembly, to review and make recommendations on the elements of the methodology to reflect the capacity of Member States to pay, and to report thereon to the Assembly by the main part of its eighty-second session.

C. Collection of contributions

116. The Committee, at the conclusion of its session, noted that three Member States, Afghanistan, Bolivia (Plurinational State) and Venezuela (Bolivarian Republic of), were in arrears in the payment of their assessed contributions to the United Nations under the terms of Article 19 of the Charter and had no vote in the General Assembly. In addition, one Member State, Sao Tome and Principe, was in arrears in the payment of its assessed contributions under the terms of Article 19 but had been permitted to vote in the Assembly until the end of the seventy-ninth session, pursuant to Assembly resolution 79/3. **The Committee decided to authorize its Chair to issue an addendum to the present report, if necessary.**

117. The Committee also noted that, as at 31 May 2025, a total of $5.2 billion had been owed to the Organization for the regular budget, peacekeeping operations and the international tribunals. That amount reflected a marked increase compared with the amount of $4.4 billion that had been outstanding as at 31 May 2024. The Committee urged all Member States to pay their contributions in full, on time and without conditions.

118. One member stressed that unilateral coercive measures had affected the United Nations by, inter alia, impeding the receipt by the United Nations of contributions from the affected Member States and decreasing their capacity to pay, which had resulted in further restricting United Nations financial resources. That member also stressed that unilateral coercive measures represented a clear example of circumstances beyond the control of the affected Member States. Recalling General Assembly resolution 78/135, the member stressed the importance of the Assembly and the Secretary-General addressing that issue. The member also held that the Committee, as a United Nations body, must respect General Assembly resolutions, including resolution 78/135.

119. Another member stressed that the restrictive measures imposed on certain Member States by numerous Member States and international bodies were an important mechanism of pressure on those Member States to change their behaviour and comply with international law. In his view, the imposed restrictive measures had a relatively small impact on the financial viability of the United Nations but could facilitate the restoration of peace and stability in areas of conflict.

120. The Secretariat facilitates arrangements with Member States that request assistance in paying their assessed contributions. The Secretariat has one such request currently from a Member State and is actively pursuing a solution to assist that Member State.

D. Payment of contributions in currencies other than the United States dollar

121. Under the provisions of paragraph 18 (a) of its resolution 79/249, the General Assembly had authorized the Secretary-General to accept, at his discretion and after consultation with the Chair of the Committee, a portion of the contributions of Member States for the calendar years 2025, 2026 and 2027 in currencies other than the United States dollar.

122. The Committee noted that, in 2024, the Secretary-General had accepted from the Syrian Arab Republic an amount equivalent to $281,839 in Syrian pounds for the regular budget.

E. Organization of the Committee's work

123. The Committee wished to record its appreciation for the substantive support for its work provided by the secretariat of the Committee and the Statistics Division. In particular, the Committee appreciated the provision of documents and materials in electronic and paper formats during the session and urged the continuation of that practice. The Committee emphasized the importance of ensuring that its secretariat and the Statistics Division were maintained at the capacities required to support the Committee in carrying out its mandates. The Committee also expressed its appreciation for the substantive support provided by the Department of Political and Peacebuilding Affairs, the Office for the Coordination of Humanitarian Affairs and the UNDP in its consideration of requests for exemptions under Article 19.

F. Working methods of the Committee

124. The Committee carried out a review of its working methods, during which members expressed general satisfaction with the working methods and procedures currently in place. As an expert technical body, the Committee had strived to maintain its practice of reaching decisions by the broadest possible agreement, without resorting to a vote. During the session, the Committee had been provided with a SharePoint link to all the documents used in its deliberations. The Committee decided to continue to explore ways of improving access to information and documentation. Information on the work of the Committee is available at www.un.org/en/ga/contributions.

125. For the Committee's eighty-fifth session, the members met in person in New York. The Committee expressed regret that, unfortunately, not all language versions of the draft report were available before the end of the session. For future sessions, the Committee would appreciate the continuing support and assistance of the Secretariat in facilitating the participation of all members.

126. The Committee recalled that requests submitted to it for consideration should be made formally, in writing, and addressed to the Chair through the Secretariat at least two weeks in advance of the Committee meeting.

G. Date of the next session

127. **The Committee decided to hold its eighty-sixth session in New York from 1 to 19 June 2026.**

Annex I

Outline of the methodology used for the preparation of the United Nations scale of assessments for the period 2025–2027

1. The current scale of assessments was based on the arithmetic average of results obtained using national income data for base periods of three and six years for the periods 2020–2022 and 2017–2022. The methodology used in the preparation of each set of results took as its starting point the gross national income (GNI) of the States Members of the United Nations during the corresponding base periods as a first approximation of the capacity to pay and applied conversion factors, relief measures and limits to the scale in order to arrive at the final scale.

2. Information on GNI was provided by the Statistics Division of the Department of Economic and Social Affairs of the Secretariat and was based on data provided in national currencies by Member States in response to the annual national accounts questionnaire. Since figures had to be provided for all Member States for all years of the possible statistical periods, when data were not available from the Member States, the Statistics Division prepared estimates using national and other available sources, including the regional commissions of the United Nations, other regional organizations, the World Bank and the International Monetary Fund (IMF).

3. The GNI data for each year of the base periods were then converted to a common currency, the United States dollar, in most cases using market exchange rates. For this purpose, market exchange rates were taken to be the annual average exchange rates between the national currencies and the United States dollar as published in the IMF International Financial Statistics database. As used by IMF, exchange rates are classified into three broad categories, reflecting the role of the authorities in determining the rates and/or the multiplicity of the exchange rates of the Member States, and include the following:

(a) Market rates, determined largely by market forces;

(b) Official rates, determined by government authorities;

(c) Principal rates, for countries maintaining multiple exchange rate regimes.

For the purposes of preparing the scale of assessments, the above-mentioned three categories were referred to as market exchange rates (MERs). For States that were not members of IMF, where MERs were not available, United Nations operational rates of exchange were used.

4. As part of its review process, the Committee on Contributions used systematic criteria to consider whether MERs resulted in excessive fluctuations or distortions in the income of particular Member States, for possible replacement with the United Nations operational rate of exchange, price-adjusted rates of exchange (PAREs) or other appropriate conversion rates. The PARE methodology was developed as a means of adjusting the conversion rates into United States dollars taking into consideration the relative price changes in the economies of the respective Member States and the United States of America, which is reflected in the MER valuation index (MVI). The MVIs of the Member States are considered relative to the respective value of the entire membership of the United Nations and in that way take into consideration the movement of the currencies of all Member States relative to the United States dollar. PAREs are derived by adjusting the MER with the ratio of the MVI of the entire membership of the Organization divided by the MVI of the Member State, limited to a range of 20 per cent above or below the MVI of the entire membership.

5. An average of the annual GNI figures in United States dollars for each base period was then aggregated with the corresponding figures for all Member States as the first step in the machine scales used for the scale of assessments for the period 2025–2027.

Summary of step 1

Annual GNI figures in national currency were converted to United States dollars using the annual average conversion rate (MER or other rate selected by the Committee). The average of these figures was calculated for each base period (three and six years). Thus, where the length of the base period is six years, the average GNI is

$$\frac{1}{6}\left(\frac{\mathrm{GNI}_{year_1}}{\text{Conversion rate}_{year_1}}+\cdots+\frac{\mathrm{GNI}_{year_6}}{\text{Conversion rate}_{year_6}}\right)$$

These average GNI figures were summed and used to calculate the shares of GNI of Member States in the average GNI of the entire membership.

A similar exercise was carried out for the three-year base period.

6. The next step in the scale methodology was the application of the debt-burden adjustment in each machine scale. In its resolution 55/5 B, the General Assembly decided to base this adjustment on the approach employed in the scale of assessments for the period 1995–1997. Under this approach, the debt-burden adjustment is the average of 12.5 per cent of total external debt for each year of the period (what has become known as the debt-stock method), based on an assumed repayment of external debt within eight years. Data for this adjustment came from the World Bank International Debt Statistics database, which included statistics for Member States that are members of and borrowers from the World Bank and have per capita GNI below a given threshold. In 2022, the threshold set by the World Bank was $13,846 (using the World Bank Atlas conversion rates). The amount of the debt-burden adjustment was deducted from the GNI of the countries affected. The debt-burden adjustment was distributed to all Member States through the indirect redistribution of points; that is, new shares of debt-adjusted GNI were calculated.

Summary of step 2

The debt-burden adjustment (DBA) for each base period was deducted from GNI to derive debt-adjusted GNI (GNI_{da}). This involved deducting an average of 12.5 per cent of the total debt stock for each year of the base period. Thus:

Average GNI - DBA = GNI_{da}

Total GNI_{da} = total GNI - total DBA

These figures were used to calculate new shares of GNI_{da}.

7. The next step was the application of the low per capita income adjustment in each machine scale. This involved the calculation of the average per capita GNI during each of the base periods for the membership as a whole and the average per capita GNI_{da} for each Member State for each base period. The overall average figures for the current scale were $11,897 for the three-year base period and $11,473 for the six-year base period, and these were fixed as the starting points, or thresholds, for the corresponding adjustments. The share in GNI_{da} of each Member State whose average per capita GNI_{da} was below the threshold was reduced by 80 per cent of the percentage by which its average per capita GNI_{da} was below the threshold.

8. For each machine scale, the total low per capita income adjustment was reallocated to all Member States above the threshold, except the Member State affected by the maximum assessment rate or ceiling, in proportion to their relative shares of the total GNI_{da} of that group.

Summary of step 3

The average per capita GNI for the entire membership for each base period was calculated. This was used as the threshold for application of the low per capita income adjustment. Thus the average per capita GNI for the six-year base period is

$$\frac{\left(\text{Total GNI}_{year_1} + \cdots + \text{Total GNI}_{year_6}\right)}{\left(\text{Total population}_{year_1} + \cdots + \text{Total population}_{year_6}\right)}$$

A similar exercise was carried out for the three-year base period.

Summary of step 4

The average per capita GNI_{da} for each Member State for each base period was calculated in the same manner as in step 3, using GNI_{da}. Thus the average per capita GNI_{da} for the six-year base period is

$$\frac{\left(\text{GNI}_{da,\ year_1} + \cdots + \text{GNI}_{da,\ year_6}\right)}{\left(\text{population}_{year_1} + \cdots + \text{population}_{year_6}\right)}$$

A similar exercise was carried out for the three-year base period.

Summary of step 5

In each machine scale, the low per capita income adjustment was applied to the Member States whose average per capita GNI_{da} was lower than the average per capita GNI (threshold). This adjustment reduced the affected Member State's share of GNI_{da} by the percentage by which its average per capita GNI_{da} was below the threshold multiplied by the gradient (80 per cent).

Example: If the average per capita GNI is $5,000 and a Member State's per capita GNI_{da} is $1,000, and the gradient is 80 per cent, then the percentage by which the GNI_{da} share would be reduced is

[1 - (1000/5000)] x 0.80 = 64 per cent.

Summary of step 6

In each machine scale, the total low per capita income adjustment was reallocated pro rata to Member States whose average per capita GNI_{da} was above the threshold.

The total of the low per capita income adjustments was proportionately reallocated to all Member States whose average per capita GNI_{da} was above the threshold, except the ceiling Member State. Since the ceiling Member State would not ultimately share in the reallocation of points arising from the low per capita income adjustment, including it in the reallocation would cause the beneficiaries of the adjustment to share a part of its cost. This would occur when the points added for the ceiling Member State were reallocated pro rata to all other Member States as part of the reallocation of points arising from the application of the ceiling.

9. Following those adjustments, three sets of limits were applied to each machine scale. The Member States whose adjusted share was less than the minimum level, or floor, of 0.001 per cent were brought up to that level. Corresponding reductions were applied pro rata to the shares of all other Member States except the ceiling Member State.

Summary of step 7

The minimum assessment rate, or floor (currently 0.001 per cent), was applied to the Member States that had a rate at this stage that was below the floor. Corresponding reductions were then applied pro rata to all other Member States except the ceiling Member State.

10. A maximum assessment rate of 0.01 per cent was then applied for each machine scale to those Member States on the list of the least developed countries. Increases corresponding to this least developed countries ceiling were then applied pro rata to all other Member States except those affected by the floor and the ceiling Member State.

Summary of step 8

The least developed countries that had a rate that at this point exceeded the least developed countries ceiling (0.01 per cent) had their rate reduced to 0.01 per cent. Corresponding increases were applied pro rata to other Member States, except those affected by the floor and the ceiling Member State.

11. A maximum assessment rate, or ceiling, of 22 per cent was then applied to each machine scale. Increases corresponding to the resulting reduction for the ceiling Member State were then applied pro rata to other Member States. As indicated above, those increases were calculated, reflecting a distribution of points from the ceiling Member State that did not include any points arising from the application of the low per capita income adjustment, the floor adjustment and the adjustment for the least developed countries ceiling.

Summary of step 9

The maximum assessment rate, or ceiling, of 22 per cent was then applied. Corresponding increases were then applied pro rata to all other Member States except those affected by the floor and the least developed countries ceiling, using the approach from step 6 above.

12. An arithmetical average of the final scale figures was then calculated for each Member State, using base periods of three and six years.

Summary of step 10

The results of the two machine scales, using base periods of three and six years (2020–2022 and 2017–2022), were added together and divided by two.

Annex II

Explanation of exchange rates used in the scale methodology

1. As a general rule, the exchange rates used for the conversion of national currencies to United States dollars are annual averages of exchange rates as communicated to the International Monetary Fund (IMF) by the monetary authority of each Member State. These rates are published in the IMF International Financial Statistics database. Exchange rates in the database are classified into three broad categories, reflecting the role of the authorities in determining the rates themselves and/or the multiplicity of the rates in a given country. The three categories are the market rate, describing an exchange rate determined largely by market forces; the official rate, describing an exchange rate determined by the authorities, sometimes in a flexible manner; and the principal, secondary or tertiary rate, for countries maintaining multiple exchange arrangements.

2. Official exchange rates include not only rates that have been officially determined and/or enforced, but also any reference or indicative exchange rate that is computed and/or published by the central bank. The calculation of such exchange rates is often based on market exchange rates, such as those used in interbank market transactions or in a combination of interbank and bank-client transactions in a specified observation period. The published exchange rate is used as a guideline for market participants or for accounting and customs valuation purposes, in exchange transactions with the government, and sometimes mandatorily in specific exchange transactions.[1]

3. As used by IMF, the term "market exchange rate" in the scale methodology could refer to one of the three types of annual average rates:

(a) Market rates, determined largely by market forces;

(b) Official rates, determined by government authorities;

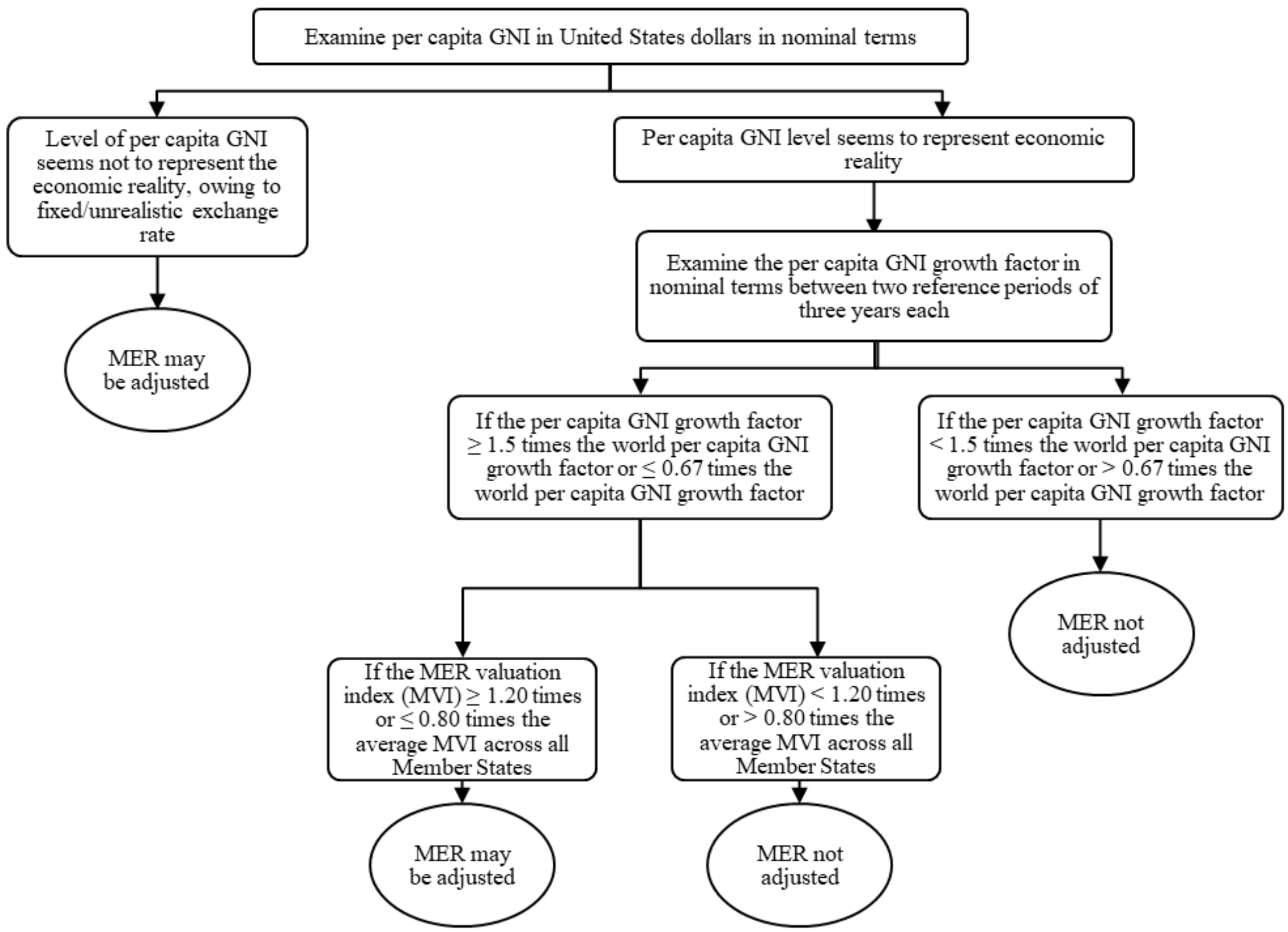
(c) Principal rates, for countries maintaining multiple exchange rate regimes.

4. For non-members of IMF, there are no market exchange rates available and the rates used are average annual United Nations operational rates of exchange. These rates are established primarily for accounting purposes and applied to all official United Nations transactions with respect to those currencies. The rates may take the form of official, commercial or tourist rates of exchange.

[1] International Monetary Fund, *Annual Report on Exchange Arrangements and Exchange Restrictions 2016* (Washington, D.C., October 2016), p. 13.

Annex III

Systematic criteria for identifying Member States for which market exchange rates may be reviewed for possible replacement



Abbreviations: GNI, gross national income; MER, market exchange rate.

Annex IV

2025 update of the scale of assessments for the period 2025–2027[a]

Parameters

Statistical base period	2021–2023 (three-year base period) and 2018–2023 (six-year base period)
Income measure	Gross national income
Conversion rates	Market exchange rate (except annual price adjusted rates of exchange for Iran (Islamic Republic of), Lebanon and Venezuela (Bolivarian Republic of))
Debt-burden adjustment	
Debt measure	Total external debt stock
Low per capita income adjustment	
Gradient	Single gradient (80 per cent)
Threshold	$12,663 (three-year base period) and $11,901 (six-year base period)
Eligibility	Countries below threshold
Redistribution	Countries above threshold
Floor rate	0.001 per cent
Maximum rate, least developed country	0.01 per cent
Ceiling rate	22 per cent

[a] Update of the 2025–2027 scale using data for the 2018–2023 base period available in December 2024.

	Member State	Adopted scale for 2025–2027 (1)	Share in world gross national income (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2025–2027 scale (8)
1.	Afghanistan[a]	0.005	0.017	0.017	0.004	0.004	0.004	0.004	-20.0
2.	Albania	0.010	0.019	0.018	0.011	0.011	0.011	0.011	10.0
3.	Algeria	0.087	0.208	0.210	0.104	0.104	0.104	0.109	25.3
4.	Andorra	0.004	0.003	0.004	0.004	0.004	0.004	0.004	0.0
5.	Angola[a]	0.010	0.086	0.079	0.027	0.027	0.010	0.010	0.0
6.	Antigua and Barbuda	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.0
7.	Argentina	0.490	0.554	0.525	0.488	0.488	0.490	0.515	5.1
8.	Armenia	0.007	0.018	0.016	0.009	0.009	0.009	0.009	28.6
9.	Australia	2.040	1.605	1.624	1.906	1.906	1.912	2.009	-1.5
10.	Austria	0.626	0.490	0.495	0.582	0.582	0.584	0.613	-2.1
11.	Azerbaijan	0.034	0.064	0.062	0.036	0.036	0.037	0.038	11.8
12.	Bahamas (The)	0.015	0.012	0.012	0.015	0.015	0.015	0.015	0.0
13.	Bahrain	0.050	0.040	0.040	0.047	0.047	0.048	0.050	0.0
14.	Bangladesh[a]	0.010	0.457	0.451	0.166	0.166	0.010	0.010	0.0
15.	Barbados	0.007	0.006	0.006	0.007	0.007	0.007	0.007	0.0
16.	Belarus	0.043	0.068	0.064	0.041	0.041	0.041	0.043	0.0
17.	Belgium	0.773	0.612	0.619	0.727	0.727	0.730	0.766	-0.9
18.	Belize	0.001	0.003	0.002	0.001	0.001	0.001	0.002	100.0
19.	Benin[a]	0.005	0.018	0.017	0.005	0.005	0.005	0.005	0.0
20.	Bhutan	0.001	0.003	0.002	0.001	0.001	0.001	0.001	0.0
21.	Bolivia (Plurinational State of)	0.018	0.042	0.041	0.017	0.017	0.017	0.018	0.0
22.	Bosnia and Herzegovina	0.014	0.024	0.023	0.015	0.015	0.015	0.016	14.3
23.	Botswana	0.013	0.019	0.018	0.013	0.013	0.013	0.013	0.0
24.	Brazil	1.411	1.880	1.827	1.367	1.367	1.371	1.440	2.1
25.	Brunei Darussalam	0.019	0.015	0.015	0.018	0.018	0.018	0.019	0.0
26.	Bulgaria	0.071	0.084	0.085	0.089	0.089	0.090	0.094	32.4
27.	Burkina Faso[a]	0.005	0.018	0.017	0.004	0.004	0.004	0.005	0.0
28.	Burundi[a]	0.001	0.004	0.004	0.001	0.001	0.001	0.001	0.0
29.	Cabo Verde	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0

	Member State	Adopted scale for 2025–2027 (1)	Share in world gross national income (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2025–2027 scale (8)
30.	Cambodia[a]	0.008	0.033	0.031	0.010	0.010	0.010	0.010	25.0
31.	Cameroon	0.014	0.045	0.043	0.013	0.013	0.013	0.014	0.0
32.	Canada	2.543	2.026	2.049	2.406	2.405	2.413	2.535	-0.3
33.	Central African Republic[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	0.0
34.	Chad[a]	0.005	0.016	0.016	0.004	0.004	0.004	0.004	-20.0
35.	Chile	0.374	0.299	0.302	0.355	0.355	0.356	0.374	0.0
36.	China	20.004	18.413	18.307	19.359	19.356	19.415	20.250	1.2
37.	Colombia	0.197	0.336	0.317	0.187	0.187	0.188	0.197	0.0
38.	Comoros[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
39.	Congo	0.005	0.013	0.012	0.004	0.004	0.004	0.004	-20.0
40.	Costa Rica	0.063	0.068	0.064	0.064	0.064	0.064	0.067	6.3
41.	Côte d'Ivoire	0.024	0.070	0.067	0.023	0.023	0.023	0.024	0.0
42.	Croatia	0.088	0.073	0.074	0.087	0.087	0.087	0.091	3.4
43.	Cuba	0.122	0.145	0.145	0.152	0.152	0.153	0.161	32.0
44.	Cyprus	0.035	0.028	0.029	0.034	0.034	0.034	0.036	2.9
45.	Czechia	0.344	0.294	0.297	0.349	0.349	0.350	0.367	6.7
46.	Democratic People's Republic of Korea	0.005	0.017	0.017	0.004	0.004	0.004	0.004	-20.0
47.	Democratic Republic of the Congo[a]	0.010	0.058	0.057	0.014	0.014	0.010	0.010	0.0
48.	Denmark	0.531	0.415	0.419	0.492	0.492	0.494	0.519	-2.3
49.	Djibouti[a]	0.002	0.004	0.003	0.001	0.001	0.001	0.001	-50.0
50.	Dominica	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
51.	Dominican Republic	0.069	0.101	0.096	0.072	0.072	0.072	0.075	8.7
52.	Ecuador	0.065	0.112	0.106	0.061	0.061	0.061	0.064	-1.5
53.	Egypt	0.182	0.409	0.395	0.167	0.167	0.167	0.176	-3.3
54.	El Salvador	0.013	0.029	0.027	0.013	0.013	0.013	0.013	0.0
55.	Equatorial Guinea	0.008	0.012	0.012	0.007	0.007	0.007	0.008	0.0
56.	Eritrea[a]	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0
57.	Estonia	0.045	0.037	0.037	0.044	0.044	0.044	0.046	2.2
58.	Eswatini	0.002	0.004	0.004	0.002	0.002	0.002	0.002	0.0

	Member State	*Adopted scale for 2025–2027* (1)	*Share in world gross national income* (2)	*Debt adjustment* (3)	*Low per capita income adjustment* (4)	*Floor rate* (5)	*Least developed countries ceiling* (6)	*Ceiling* (7)	*Percentage difference compared with 2025–2027 scale* (8)
59.	Ethiopia[a]	0.010	0.142	0.139	0.038	0.038	0.010	0.010	0.0
60.	Fiji	0.003	0.005	0.005	0.002	0.002	0.002	0.002	-33.3
61.	Finland	0.386	0.296	0.300	0.352	0.352	0.353	0.371	-3.9
62.	France	3.858	3.027	3.062	3.598	3.597	3.608	3.790	-1.8
63.	Gabon	0.011	0.017	0.017	0.011	0.011	0.011	0.011	0.0
64.	Gambia[a]	0.001	0.002	0.002	0.000	0.001	0.001	0.001	0.0
65.	Georgia	0.009	0.022	0.019	0.010	0.010	0.010	0.011	22.2
66.	Germany	5.692	4.445	4.496	5.283	5.282	5.298	5.565	-2.2
67.	Ghana	0.025	0.073	0.068	0.023	0.023	0.023	0.024	-4.0
68.	Greece	0.280	0.222	0.224	0.264	0.264	0.265	0.278	-0.7
69.	Grenada	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.0
70.	Guatemala	0.046	0.091	0.088	0.046	0.046	0.046	0.048	4.3
71.	Guinea[a]	0.004	0.016	0.016	0.004	0.004	0.004	0.005	25.0
72.	Guinea-Bissau[a]	0.001	0.002	0.002	0.000	0.001	0.001	0.001	0.0
73.	Guyana	0.011	0.013	0.013	0.015	0.015	0.015	0.016	45.5
74.	Haiti[a]	0.006	0.020	0.020	0.006	0.006	0.006	0.006	0.0
75.	Honduras	0.010	0.028	0.027	0.010	0.010	0.010	0.010	0.0
76.	Hungary	0.223	0.182	0.184	0.216	0.216	0.216	0.227	1.8
77.	Iceland	0.035	0.028	0.029	0.034	0.034	0.034	0.036	2.9
78.	India	1.106	3.186	3.143	1.068	1.067	1.071	1.125	1.7
79.	Indonesia	0.579	1.231	1.193	0.562	0.561	0.563	0.592	2.2
80.	Iran (Islamic Republic of)	0.386	0.595	0.601	0.376	0.376	0.377	0.396	2.6
81.	Iraq	0.131	0.233	0.232	0.125	0.125	0.125	0.131	0.0
82.	Ireland	0.472	0.379	0.384	0.450	0.450	0.452	0.474	0.4
83.	Israel	0.609	0.486	0.492	0.577	0.577	0.579	0.608	-0.2
84.	Italy	2.813	2.213	2.238	2.630	2.629	2.637	2.770	-1.5
85.	Jamaica	0.007	0.016	0.015	0.008	0.008	0.008	0.008	14.3
86.	Japan	6.930	5.006	5.063	5.959	5.958	5.976	6.276	-9.4
87.	Jordan	0.021	0.048	0.044	0.020	0.020	0.020	0.021	0.0

	Member State	Adopted scale for 2025–2027 (1)	Share in world gross national income (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2025–2027 scale (8)
88.	Kazakhstan	0.131	0.195	0.177	0.134	0.134	0.135	0.142	8.4
89.	Kenya	0.037	0.108	0.104	0.034	0.034	0.034	0.036	-2.7
90.	Kiribati[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
91.	Kuwait	0.222	0.176	0.178	0.209	0.209	0.210	0.220	-0.9
92.	Kyrgyzstan	0.003	0.011	0.010	0.003	0.003	0.003	0.003	0.0
93.	Lao People’s Democratic Republic[a]	0.006	0.017	0.014	0.005	0.005	0.005	0.005	-16.7
94.	Latvia	0.050	0.038	0.039	0.045	0.045	0.045	0.048	-4.0
95.	Lebanon	0.022	0.043	0.035	0.020	0.020	0.020	0.021	-4.5
96.	Lesotho[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	0.0
97.	Liberia[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	0.0
98.	Libya	0.040	0.048	0.049	0.031	0.031	0.031	0.033	-17.5
99.	Liechtenstein	0.009	0.007	0.007	0.009	0.009	0.009	0.009	0.0
100.	Lithuania	0.081	0.067	0.068	0.080	0.080	0.080	0.084	3.7
101.	Luxembourg	0.073	0.056	0.057	0.067	0.067	0.067	0.070	-4.1
102.	Madagascar[a]	0.004	0.015	0.014	0.003	0.003	0.003	0.003	-25.0
103.	Malawi[a]	0.003	0.012	0.012	0.003	0.003	0.003	0.003	0.0
104.	Malaysia	0.326	0.381	0.356	0.303	0.303	0.304	0.319	-2.1
105.	Maldives	0.004	0.005	0.005	0.004	0.004	0.004	0.004	0.0
106.	Mali[a]	0.005	0.019	0.018	0.005	0.005	0.005	0.005	0.0
107.	Malta	0.020	0.017	0.017	0.021	0.021	0.021	0.022	10.0
108.	Marshall Islands	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
109.	Mauritania[a]	0.003	0.009	0.009	0.003	0.003	0.003	0.003	0.0
110.	Mauritius	0.010	0.014	0.012	0.009	0.009	0.009	0.010	0.0
111.	Mexico	1.137	1.445	1.384	1.219	1.218	1.222	1.284	12.9
112.	Micronesia (Federated States of)	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
113.	Monaco	0.011	0.009	0.009	0.010	0.010	0.011	0.011	0.0
114.	Mongolia	0.004	0.015	0.010	0.004	0.004	0.004	0.004	0.0
115.	Montenegro	0.004	0.006	0.005	0.004	0.004	0.004	0.004	0.0
116.	Morocco	0.059	0.137	0.130	0.055	0.055	0.055	0.058	-1.7

	Member State	Adopted scale for 2025–2027 (1)	Share in world gross national income (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2025–2027 scale (8)
117.	Mozambique[a]	0.002	0.018	0.010	0.002	0.002	0.002	0.002	0.0
118.	Myanmar[a]	0.010	0.075	0.074	0.021	0.021	0.010	0.010	0.0
119.	Namibia	0.007	0.012	0.012	0.006	0.006	0.006	0.006	-14.3
120.	Nauru	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
121.	Nepal[a]	0.010	0.040	0.040	0.011	0.011	0.010	0.010	0.0
122.	Netherlands (Kingdom of the)	1.298	1.063	1.075	1.262	1.262	1.266	1.330	2.5
123.	New Zealand	0.302	0.236	0.239	0.281	0.280	0.281	0.296	-2.0
124.	Nicaragua	0.004	0.015	0.013	0.004	0.004	0.004	0.004	0.0
125.	Niger[a]	0.004	0.015	0.014	0.003	0.003	0.003	0.004	0.0
126.	Nigeria	0.150	0.409	0.401	0.126	0.126	0.127	0.133	-11.3
127.	North Macedonia	0.008	0.014	0.012	0.008	0.008	0.008	0.008	0.0
128.	Norway	0.653	0.513	0.519	0.609	0.609	0.611	0.642	-1.7
129.	Oman	0.115	0.093	0.094	0.110	0.110	0.110	0.116	0.9
130.	Pakistan	0.123	0.381	0.370	0.110	0.110	0.110	0.116	-5.7
131.	Palau	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
132.	Panama	0.086	0.070	0.071	0.083	0.083	0.083	0.088	2.3
133.	Papua New Guinea	0.009	0.027	0.025	0.009	0.009	0.009	0.010	11.1
134.	Paraguay	0.023	0.040	0.038	0.021	0.021	0.021	0.022	-4.3
135.	Peru	0.145	0.230	0.221	0.137	0.137	0.138	0.145	0.0
136.	Philippines	0.198	0.439	0.431	0.189	0.189	0.190	0.199	0.5
137.	Poland	0.831	0.678	0.686	0.805	0.805	0.807	0.848	2.0
138.	Portugal	0.328	0.261	0.264	0.310	0.310	0.310	0.326	-0.6
139.	Qatar	0.245	0.198	0.201	0.235	0.235	0.236	0.248	1.2
140.	Republic of Korea	2.349	1.905	1.927	2.264	2.264	2.271	2.386	1.6
141.	Republic of Moldova	0.006	0.015	0.014	0.007	0.007	0.007	0.007	16.7
142.	Romania	0.358	0.295	0.298	0.350	0.350	0.351	0.369	3.1
143.	Russian Federation	2.094	1.930	1.952	2.291	2.291	2.298	2.414	15.3
144.	Rwanda[a]	0.003	0.012	0.011	0.003	0.003	0.003	0.003	0.0
145.	Saint Kitts and Nevis	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.0

	Member State	Adopted scale for 2025–2027 (1)	Share in world gross national income (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2025–2027 scale (8)
146.	Saint Lucia	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.0
147.	Saint Vincent and the Grenadines	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.0
148.	Samoa	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
149.	San Marino	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.0
150.	Sao Tome and Principe	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
151.	Saudi Arabia	1.217	0.998	1.009	1.185	1.184	1.188	1.248	2.5
152.	Senegal[a]	0.007	0.027	0.024	0.007	0.007	0.007	0.007	0.0
153.	Serbia	0.040	0.062	0.057	0.041	0.041	0.042	0.044	10.0
154.	Seychelles	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.0
155.	Sierra Leone[a]	0.001	0.007	0.007	0.002	0.002	0.002	0.002	100.0
156.	Singapore	0.479	0.387	0.392	0.460	0.460	0.461	0.485	1.3
157.	Slovakia	0.149	0.118	0.120	0.141	0.141	0.141	0.148	-0.7
158.	Slovenia	0.077	0.062	0.062	0.073	0.073	0.074	0.077	0.0
159.	Solomon Islands[a]	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0
160.	Somalia[a]	0.002	0.010	0.010	0.002	0.002	0.002	0.002	0.0
161.	South Africa	0.251	0.397	0.379	0.223	0.222	0.223	0.234	-6.8
162.	South Sudan[a]	0.005	0.016	0.016	0.005	0.005	0.005	0.005	0.0
163.	Spain	1.895	1.496	1.513	1.778	1.777	1.783	1.873	-1.2
164.	Sri Lanka	0.038	0.084	0.077	0.032	0.032	0.032	0.034	-10.5
165.	Sudan[a]	0.008	0.033	0.030	0.007	0.007	0.007	0.008	0.0
166.	Suriname	0.002	0.003	0.003	0.001	0.001	0.001	0.002	0.0
167.	Sweden	0.822	0.622	0.630	0.740	0.739	0.742	0.779	-5.2
168.	Switzerland	1.029	0.809	0.818	0.961	0.961	0.964	1.013	-1.6
169.	Syrian Arab Republic	0.006	0.030	0.030	0.008	0.008	0.008	0.009	50.0
170.	Tajikistan	0.003	0.013	0.012	0.003	0.003	0.003	0.004	33.3
171.	Thailand	0.341	0.504	0.485	0.304	0.304	0.305	0.320	-6.2
172.	Timor-Leste[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	0.0
173.	Togo[a]	0.002	0.008	0.008	0.002	0.002	0.002	0.002	0.0
174.	Tonga	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0

	Member State	Adopted scale for 2025–2027 (1)	Share in world gross national income (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2025–2027 scale (8)
175.	Trinidad and Tobago	0.033	0.025	0.025	0.030	0.030	0.030	0.031	-6.1
176.	Tunisia	0.018	0.045	0.041	0.017	0.017	0.017	0.018	0.0
177.	Türkiye	0.685	0.909	0.861	0.711	0.711	0.713	0.750	9.5
178.	Turkmenistan	0.036	0.053	0.053	0.036	0.036	0.036	0.037	2.8
179.	Tuvalu[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
180.	Uganda[a]	0.010	0.044	0.043	0.011	0.011	0.010	0.010	0.0
181.	Ukraine	0.074	0.180	0.163	0.072	0.072	0.072	0.076	2.7
182.	United Arab Emirates	0.574	0.469	0.474	0.557	0.557	0.559	0.587	2.3
183.	United Kingdom of Great Britain and Northern Ireland	3.991	3.179	3.215	3.776	3.775	3.787	3.978	-0.3
184.	United Republic of Tanzania[a]	0.010	0.072	0.069	0.019	0.019	0.010	0.010	0.0
185.	United States of America	22.000	25.320	25.607	25.607	25.607	25.607	22.000	0.0
186.	Uruguay	0.079	0.063	0.064	0.075	0.075	0.075	0.079	0.0
187.	Uzbekistan	0.024	0.077	0.072	0.024	0.024	0.024	0.025	4.2
188.	Vanuatu	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
189.	Venezuela (Bolivarian Republic of)	0.069	0.118	0.119	0.055	0.055	0.055	0.058	-15.9
190.	Viet Nam	0.159	0.374	0.360	0.155	0.154	0.155	0.163	2.5
191.	Yemen[a]	0.003	0.012	0.011	0.002	0.002	0.002	0.003	0.0
192.	Zambia[a]	0.006	0.024	0.021	0.006	0.006	0.006	0.006	0.0
193.	Zimbabwe	0.007	0.026	0.024	0.007	0.007	0.007	0.008	14.3
		100.000	100.000	100.000	100.000	100.000	100.000	100.000	

[a] Least developed country.

Annex V

Review of the scale-to-scale changes between the adopted 2025–2027 scale and the June 2025 update scale

Member State		2025–2027 adopted scale	2025 update machine scale	Change (percentage)	2025–2027 scale GNI share	2025 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2018–2023: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2018–2023 period[b]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
World								**12 282**	**4.5**	**2.5**	**1.9**	**n/a**	
1.	Afghanistan	0.005	0.004	-20.0	0.019	0.017	-10.4	412	-2.5	-2.8	0.4	3.7	
2.	Albania	0.010	0.011	10.0	0.018	0.019	6.2	6 515	9.9	3.3	6.4	3.5	
3.	Algeria	0.087	0.109	25.3	0.180	0.208	15.7	4 531	6.5	3.5	2.8	6.3	GDP growth is higher than world GDP growth; increased share in world GNI
4.	Andorra	0.004	0.004	0.0	0.003	0.003	0.6	43 061	3.9	1.9	2.0	2.7	
5.	Angola	0.010	0.010	0.0	0.087	0.086	-1.7	2 406	-4.9	-0.4	-4.5	21.0	
6.	Antigua and Barbuda	0.002	0.002	0.0	0.002	0.002	3.2	18 419	4.8	1.6	3.2	3.2	
7.	Argentina	0.490	0.515	5.1	0.541	0.554	2.4	11 962	0.1	-0.3	0.3	62.3	
8.	Armenia	0.007	0.009	28.6	0.016	0.018	12.5	5 942	13.2	5.3	7.5	3.9	GDP growth is higher than world GDP growth; increased share in world GNI
9.	Australia	2.040	2.009	-1.5	1.621	1.605	-0.9	60 312	4.0	2.3	1.6	4.0	
10.	Austria	0.626	0.613	-2.1	0.497	0.490	-1.5	53 091	3.6	1.1	2.4	3.2	
11.	Azerbaijan	0.034	0.038	11.8	0.059	0.064	7.3	6 082	10.0	1.8	8.0	7.8	
12.	Bahamas (The)	0.015	0.015	0.0	0.012	0.012	1.8	30 218	2.7	0.7	1.9	1.9	
13.	Bahrain	0.050	0.050	0.0	0.040	0.040	0.4	25 575	3.9	1.6	2.3	2.3	
14.	Bangladesh	0.010	0.010	0.0	0.460	0.457	-0.7	2 655	6.5	6.3	0.2	5.0	
15.	Barbados	0.007	0.007	0.0	0.005	0.006	9.8	20 401	3.3	0.6	2.8	2.8	
16.	Belarus	0.043	0.043	0.0	0.069	0.068	-1.0	7 224	4.6	0.9	3.7	11.6	
17.	Belgium	0.773	0.766	-0.9	0.614	0.612	-0.3	51 564	4.3	1.8	2.4	3.2	
18.	Belize	0.001	0.002	100.0	0.003	0.003	3.7	6 370	5.1	2.7	2.4	2.4	Assessment rate is close to floor
19.	Benin	0.005	0.005	0.0	0.017	0.018	1.6	1 277	7.6	6.2	1.3	2.0	

	Member State	2025–2027 adopted scale	2025 update machine scale	Change (percentage)	2025–2027 scale GNI share	2025 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2018–2023: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2018–2023 period[b]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
20.	Bhutan	0.001	0.001	0.0	0.003	0.003	-0.9	3 413	2.6	2.1	0.5	4.5	
21.	Bolivia (Plurinational State of)	0.018	0.018	0.0	0.043	0.042	-0.9	3 439	3.1	1.6	1.5	1.5	
22.	Bosnia and Herzegovina	0.014	0.016	14.3	0.024	0.024	2.9	7 343	7.0	2.9	4.0	4.8	
23.	Botswana	0.013	0.013	0.0	0.019	0.019	-0.1	7 503	3.1	2.9	0.2	4.9	
24.	Brazil	1.411	1.440	2.1	1.864	1.880	0.9	8 761	1.0	1.8	-0.7	7.0	
25.	Brunei Darussalam	0.019	0.019	0.0	0.015	0.015	-1.9	32 330	3.8	0.5	3.2	2.7	
26.	Bulgaria	0.071	0.094	32.4	0.081	0.084	4.1	12 020	9.6	2.8	6.6	7.4	GDP growth is higher than world GDP growth; reclassified as a high-income non-OECD member by the World Bank; Member State moved above the LPCIA threshold in the three-year base period
27.	Burkina Faso	0.005	0.005	0.0	0.019	0.018	-2.6	813	6.3	4.3	1.9	2.6	
28.	Burundi	0.001	0.001	0.0	0.004	0.004	-2.2	297	3.1	2.9	0.1	7.0	
29.	Cabo Verde	0.001	0.001	0.0	0.002	0.002	3.1	4 308	4.4	2.5	1.9	2.6	
30.	Cambodia	0.008	0.010	25.0	0.027	0.033	21.7	1 911	6.7	4.3	2.3	2.5	GDP growth is higher than world GDP growth; increased share in world GNI
31.	Cameroon	0.014	0.014	0.0	0.045	0.045	0.0	1 615	5.3	3.0	2.3	3.0	
32.	Canada	2.543	2.535	-0.3	2.021	2.026	0.3	51 330	4.5	1.6	2.8	3.5	
33.	Central African Republic	0.001	0.001	0.0	0.003	0.003	-2.4	508	3.6	1.7	1.8	2.6	
34.	Chad	0.005	0.004	-20.0	0.017	0.016	-2.7	884	4.8	3.0	1.7	2.5	
35.	Chile	0.374	0.374	0.0	0.297	0.299	0.6	14 993	3.3	1.9	1.4	5.8	
36.	China	20.004	20.250	1.2	18.448	18.413	-0.2	12 365	6.1	5.0	1.0	1.0	
37.	Colombia	0.197	0.197	0.0	0.335	0.336	0.2	6 404	2.6	2.8	-0.2	6.4	
38.	Comoros	0.001	0.001	0.0	0.001	0.001	0.4	1 600	5.0	4.9	0.1	0.8	
39.	Congo	0.005	0.004	-20.0	0.015	0.013	-10.8	2 187	3.0	-0.5	3.5	4.3	
40.	Costa Rica	0.063	0.067	6.3	0.066	0.068	2.9	13 091	6.1	3.0	3.1	2.3	

									Average annual percentage change, 2018–2023				
									GDP		Implicit price deflator[a]		
		2025–2027 adopted scale	2025 update machine scale	Change (percentage)	2025–2027 scale GNI share	2025 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Nominal (United States dollars)	Real	United States dollars	National currency	Comments on the 2018–2023 period[b]
	Member State	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
41.	Côte d'Ivoire	0.024	0.024	0.0	0.069	0.070	1.4	2 285	7.0	5.3	1.6	2.3	
42.	Croatia	0.088	0.091	3.4	0.070	0.073	4.0	18 177	6.9	3.3	3.5	4.4	
43.	Cuba	0.122	0.161	32.0	0.129	0.145	13.1	12 833	13.0	-1.4	14.6	14.6	Increased share in world GNI; nominal GDP growth is higher than world GDP growth; Member State moved above the LPCIA threshold in the three-year base period
44.	Cyprus	0.035	0.036	2.9	0.027	0.028	3.7	30 923	6.7	5.0	1.7	2.4	
45.	Czechia	0.344	0.367	6.7	0.273	0.294	7.5	26 995	7.6	1.3	6.2	5.3	
46.	Democratic People's Republic of Korea	0.005	0.004	-20.0	0.018	0.017	-5.3	643	-0.9	-0.9	0.0	0.4	1968 SNA
47.	Democratic Republic of the Congo	0.010	0.010	0.0	0.055	0.058	6.3	566	10.7	5.9	4.5	13.0	
48.	Denmark	0.531	0.519	-2.3	0.422	0.415	-1.8	68 887	3.5	2.2	1.3	2.0	
49.	Djibouti	0.002	0.001	-50.0	0.004	0.004	-5.5	3 185	6.4	4.6	1.7	1.7	Assessment rate is close to floor
50.	Dominica	0.001	0.001	0.0	0.001	0.001	0.7	8 849	3.8	1.0	2.7	2.7	
51.	Dominican Republic	0.069	0.075	8.7	0.096	0.101	5.0	8 857	7.2	4.0	3.1	6.0	
52.	Ecuador	0.065	0.064	-1.5	0.113	0.112	-0.9	6 188	2.2	1.5	0.6	0.6	
53.	Egypt	0.182	0.176	-3.3	0.415	0.409	-1.5	3 589	8.4	4.5	3.7	13.6	
54.	El Salvador	0.013	0.013	0.0	0.029	0.029	1.7	4 538	5.3	2.4	2.8	2.8	
55.	Equatorial Guinea	0.008	0.008	0.0	0.012	0.012	-2.6	6 426	-0.1	-3.0	3.0	3.7	
56.	Eritrea	0.001	0.001	0.0	0.002	0.002	-3.1	653	3.0	4.0	-1.0	-1.0	1968 SNA
57.	Estonia	0.045	0.046	2.2	0.036	0.037	2.6	26 957	7.0	1.4	5.6	6.3	
58.	Eswatini	0.002	0.002	0.0	0.004	0.004	1.5	3 589	0.6	1.9	-1.3	4.2	
59.	Ethiopia	0.010	0.010	0.0	0.126	0.142	12.7	1 125	14.7	6.4	7.8	23.7	
60.	Fiji	0.003	0.002	-33.3	0.005	0.005	-1.8	5 093	0.3	0.8	-0.5	0.9	GDP growth is lower than world GDP growth; assessment rate is close to floor

	Member State	2025–2027 adopted scale	2025 update machine scale	Change (percentage)	2025–2027 scale GNI share	2025 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2018–2023: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2018–2023 period[b]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
61.	Finland	0.386	0.371	-3.9	0.307	0.296	-3.4	52 040	2.6	0.5	2.1	2.8	
62.	France	3.858	3.790	-1.8	3.064	3.027	-1.2	43 261	2.8	1.0	1.8	2.5	
63.	Gabon	0.011	0.011	0.0	0.018	0.017	-0.9	7 125	5.0	1.6	3.4	4.1	
64.	Gambia	0.001	0.001	0.0	0.002	0.002	2.4	798	8.1	4.9	3.0	7.8	
65.	Georgia	0.009	0.011	22.2	0.020	0.022	11.1	5 655	10.8	5.5	5.0	5.8	
66.	Germany	5.692	5.565	-2.2	4.521	4.445	-1.7	51 712	3.1	0.4	2.7	3.4	
67.	Ghana	0.025	0.024	-4.0	0.074	0.073	-2.0	2 176	4.0	4.2	-0.2	16.6	
68.	Greece	0.280	0.278	-0.7	0.223	0.222	-0.3	20 679	3.3	1.8	1.5	2.2	
69.	Grenada	0.001	0.001	0.0	0.001	0.001	-0.8	9 416	2.6	0.9	1.7	1.7	
70.	Guatemala	0.046	0.048	4.3	0.089	0.091	2.3	5 019	6.5	3.5	2.9	4.0	
71.	Guinea	0.004	0.005	25.0	0.015	0.016	7.4	1 161	14.3	5.3	8.5	7.3	GDP growth is higher than world GDP growth; assessment rate is close to floor
72.	Guinea-Bissau	0.001	0.001	0.0	0.002	0.002	1.9	779	5.3	4.3	1.0	1.7	
73.	Guyana	0.011	0.016	45.5	0.010	0.013	26.8	15 076	23.3	26.6	-2.6	-2.5	GDP growth is higher than world GDP growth; increased share in world GNI; Member State moved above the LPCIA threshold in the six-year base period
74.	Haiti	0.006	0.006	0.0	0.020	0.020	0.0	1 700	5.3	-1.6	7.1	21.9	
75.	Honduras	0.010	0.010	0.0	0.027	0.028	3.9	2 632	6.8	2.8	4.0	4.8	
76.	Hungary	0.223	0.227	1.8	0.177	0.182	2.6	18 278	6.8	2.7	4.0	8.4	
77.	Iceland	0.035	0.036	2.9	0.028	0.028	2.1	73 905	4.0	3.1	0.9	5.3	
78.	India	1.106	1.125	1.7	3.153	3.186	1.0	2 198	5.3	4.7	0.6	4.7	
79.	Indonesia	0.579	0.592	2.2	1.219	1.231	1.0	4 340	5.1	3.7	1.4	3.6	
80.	Iran (Islamic Republic of)	0.386	0.396	2.6	0.586	0.595	1.5	6 545	5.3	1.9	3.4	39.7	Nominal GDP growth is higher than world GDP; unusual price changes
81.	Iraq	0.131	0.131	0.0	0.231	0.233	0.5	5 240	3.6	0.2	3.5	5.3	1968 SNA

	Member State	2025–2027 adopted scale	2025 update machine scale	Change (percentage)	2025–2027 scale GNI share	2025 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2018–2023: GDP: Nominal (United States dollars)	Average annual percentage change, 2018–2023: GDP: Real	Average annual percentage change, 2018–2023: Implicit price deflator[a]: United States dollars	Average annual percentage change, 2018–2023: Implicit price deflator[a]: National currency	Comments on the 2018–2023 period[b]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
82.	Ireland	0.472	0.474	0.4	0.375	0.379	1.1	73 193	7.9	6.3	1.5	2.3	
83.	Israel	0.609	0.608	-0.2	0.484	0.486	0.4	52 879	6.2	4.0	2.1	2.4	
84.	Italy	2.813	2.770	-1.5	2.234	2.213	-0.9	36 179	2.6	1.0	1.6	2.4	
85.	Jamaica	0.007	0.008	14.3	0.016	0.016	2.5	5 682	4.6	0.7	3.9	7.2	
86.	Japan	6.930	6.276	-9.4	5.500	5.006	-9.0	38 913	-2.6	0.2	-2.8	0.9	
87.	Jordan	0.021	0.021	0.0	0.049	0.048	-1.7	4 249	3.4	1.9	1.5	1.5	
88.	Kazakhstan	0.131	0.142	8.4	0.188	0.195	3.7	9 629	8.0	3.0	4.9	10.9	
89.	Kenya	0.037	0.036	-2.7	0.111	0.108	-2.2	1 979	4.7	4.7	0.0	5.1	
90.	Kiribati	0.001	0.001	0.0	0.000	0.000	9.6	3 456	4.4	3.5	0.9	3.3	
91.	Kuwait	0.222	0.220	-0.9	0.176	0.176	-0.2	37 847	5.2	0.7	4.5	4.7	
92.	Kyrgyzstan	0.003	0.003	0.0	0.010	0.011	9.0	1 553	9.8	3.9	5.7	10.1	
93.	Lao People's Democratic Republic	0.006	0.005	-16.7	0.018	0.017	-10.1	2 153	-2.1	4.5	-6.3	6.4	
94.	Latvia	0.050	0.048	-4.0	0.040	0.038	-3.8	19 701	6.2	1.9	4.2	5.0	
95.	Lebanon	0.022	0.021	-4.5	0.045	0.043	-4.1	7 295	-2.4	-5.6	3.4	82.6	Decreased share in world GNI; nominal and real GDP decreased; unusual price changes
96.	Lesotho	0.001	0.001	0.0	0.003	0.003	-3.3	1 212	-1.4	-0.8	-0.6	5.0	
97.	Liberia	0.001	0.001	0.0	0.003	0.003	16.1	611	7.8	1.2	6.6	6.6	
98.	Libya	0.040	0.033	-17.5	0.054	0.048	-10.6	6 568	-6.8	-8.3	1.7	25.0	
99.	Liechtenstein	0.009	0.009	0.0	0.008	0.007	-1.7	184 712	3.5	1.0	2.5	0.9	
100.	Lithuania	0.081	0.084	3.7	0.065	0.067	4.0	23 350	8.9	3.1	5.6	6.4	
101.	Luxembourg	0.073	0.070	-4.1	0.058	0.056	-3.2	85 169	4.5	1.7	2.7	3.5	
102.	Madagascar	0.004	0.003	-25.0	0.015	0.015	-1.0	483	3.1	2.2	1.0	7.1	GDP growth is lower than world GDP; assessment rate is close to floor
103.	Malawi	0.003	0.003	0.0	0.012	0.012	-3.3	583	5.9	3.0	2.8	11.1	
104.	Malaysia	0.326	0.319	-2.1	0.387	0.381	-1.5	10 829	3.8	3.1	0.7	1.6	

	Member State	2025–2027 adopted scale (1)	2025 update machine scale (2)	Change (percentage) (3)	2025–2027 scale GNI share (4)	2025 update scale GNI share (5)	Change (percentage) (6)	Per capita GNI (United States dollars) (7)	Average annual percentage change, 2018–2023: GDP: Nominal (United States dollars) (8)	GDP: Real (9)	Implicit price deflator[a]: United States dollars (10)	Implicit price deflator[a]: National currency (11)	Comments on the 2018–2023 period[b] (12)
105.	Maldives	0.004	0.004	0.0	0.005	0.005	4.4	10 047	5.4	4.2	1.1	1.1	
106.	Mali	0.005	0.005	0.0	0.019	0.019	-0.9	805	5.1	5.8	-0.7	0.0	
107.	Malta	0.020	0.022	10.0	0.016	0.017	6.7	32 372	7.8	5.2	2.4	3.2	
108.	Marshall Islands	0.001	0.001	0.0	0.000	0.000	-3.0	7 291	4.0	1.1	2.9	2.9	
109.	Mauritania	0.003	0.003	0.0	0.009	0.009	0.4	1 937	7.8	3.6	4.1	4.4	
110.	Mauritius	0.010	0.010	0.0	0.014	0.014	-0.9	10 471	0.8	1.6	-0.8	3.8	
111.	Mexico	1.137	1.284	12.9	1.360	1.445	6.2	11 040	7.1	0.9	6.1	5.0	
112.	Micronesia (Federated States of)	0.001	0.001	0.0	0.000	0.000	-3.1	4 178	4.1	0.8	3.3	3.3	
113.	Monaco	0.011	0.011	0.0	0.008	0.009	4.4	223 339	7.6	5.8	1.8	2.5	
114.	Mongolia	0.004	0.004	0.0	0.014	0.015	4.9	4 265	9.6	3.7	5.7	12.1	
115.	Montenegro	0.004	0.004	0.0	0.006	0.006	5.5	10 264	7.6	2.9	4.6	5.4	
116.	Morocco	0.059	0.058	-1.7	0.139	0.137	-1.4	3 614	3.3	1.9	1.4	2.2	
117.	Mozambique	0.002	0.002	0.0	0.017	0.018	4.7	537	7.9	2.8	5.0	5.1	
118.	Myanmar	0.010	0.010	0.0	0.076	0.075	-1.4	1 360	-0.5	2.5	-3.0	5.0	1968 SNA
119.	Namibia	0.007	0.006	-14.3	0.013	0.012	-4.6	4 224	-0.7	0.8	-1.5	4.0	
120.	Nauru	0.001	0.001	0.0	0.000	0.000	11.8	20 379	4.7	3.4	1.2	3.7	
121.	Nepal	0.010	0.010	0.0	0.041	0.040	-0.5	1 346	5.1	3.6	1.5	5.5	
122.	Netherlands (Kingdom of the)	1.298	1.330	2.5	1.031	1.063	3.0	58 300	5.3	2.0	3.3	4.0	
123.	New Zealand	0.302	0.296	-2.0	0.240	0.236	-1.6	45 253	3.4	2.5	0.9	3.3	
124.	Nicaragua	0.004	0.004	0.0	0.014	0.015	2.6	2 131	4.4	1.7	2.7	6.0	
125.	Niger	0.004	0.004	0.0	0.015	0.015	-1.4	589	7.0	5.4	1.6	2.3	
126.	Nigeria	0.150	0.133	-11.3	0.443	0.409	-7.8	1 814	0.0	2.0	-2.0	10.4	
127.	North Macedonia	0.008	0.008	0.0	0.014	0.014	1.0	7 231	5.7	1.9	3.8	4.5	
128.	Norway	0.653	0.642	-1.7	0.519	0.513	-1.1	92 358	3.2	1.3	1.8	6.1	
129.	Oman	0.115	0.116	0.9	0.092	0.093	1.1	19 203	4.6	1.4	3.2	3.2	
130.	Pakistan	0.123	0.116	-5.7	0.399	0.381	-4.4	1 549	-0.7	2.5	-3.2	13.9	
131.	Palau	0.001	0.001	0.0	0.000	0.000	-10.4	15 473	0.2	-3.2	3.5	3.5	

Member State	2025–2027 adopted scale	2025 update machine scale	Change (percentage)	2025–2027 scale GNI share	2025 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2018–2023: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2018–2023 period[b]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
132. Panama	0.086	0.088	2.3	0.068	0.070	2.2	15 690	4.4	3.3	1.1	1.1	
133. Papua New Guinea	0.009	0.010	11.1	0.027	0.027	0.4	2 658	5.3	1.3	4.0	6.0	
134. Paraguay	0.023	0.022	-4.3	0.041	0.040	-1.9	5 870	1.6	1.8	-0.2	4.3	
135. Peru	0.145	0.145	0.0	0.230	0.230	0.0	6 752	4.0	1.5	2.5	4.8	
136. Philippines	0.198	0.199	0.5	0.438	0.439	0.4	3 792	4.9	3.4	1.4	3.1	
137. Poland	0.831	0.848	2.0	0.660	0.678	2.7	17 283	7.4	3.5	3.8	5.6	
138. Portugal	0.328	0.326	-0.6	0.260	0.261	0.1	24 486	4.6	2.0	2.6	3.3	
139. Qatar	0.245	0.248	1.2	0.195	0.198	1.9	67 572	4.8	0.9	3.9	3.9	
140. Republic of Korea	2.349	2.386	1.6	1.865	1.905	2.1	35 919	1.2	2.2	-1.0	1.4	
141. Republic of Moldova	0.006	0.007	16.7	0.014	0.015	4.8	4 710	9.7	1.4	8.2	7.8	
142. Romania	0.358	0.369	3.1	0.285	0.295	3.4	14 961	8.9	3.0	5.7	7.9	
143. Russian Federation	2.094	2.414	15.3	1.911	1.930	1.0	12 946	4.1	1.7	2.4	9.0	Reclassified as a high-income non-OECD member by the World Bank; Member State moved above the LPCIA threshold in the six-year base period
144. Rwanda	0.003	0.003	0.0	0.012	0.012	3.4	882	7.3	6.9	0.4	6.1	
145. Saint Kitts and Nevis	0.001	0.001	0.0	0.001	0.001	-2.2	20 335	0.0	0.1	-0.1	-0.1	
146. Saint Lucia	0.002	0.002	0.0	0.002	0.002	5.9	11 140	3.3	1.0	2.3	2.3	
147. Saint Vincent and the Grenadines	0.001	0.001	0.0	0.001	0.001	0.4	9 305	4.4	1.7	2.6	2.6	
148. Samoa	0.001	0.001	0.0	0.001	0.001	-0.1	4 148	2.7	0.4	2.2	3.4	
149. San Marino	0.002	0.002	0.0	0.002	0.002	-2.5	46 470	4.5	2.9	1.5	2.3	
150. Sao Tome and Principe	0.001	0.001	0.0	0.001	0.001	5.7	2 481	10.4	1.8	8.4	9.2	
151. Saudi Arabia	1.217	1.248	2.5	0.967	0.998	3.2	30 626	6.9	2.0	4.8	4.8	
152. Senegal	0.007	0.007	0.0	0.027	0.027	0.9	1 540	6.4	4.5	1.8	2.6	
153. Serbia	0.040	0.044	10.0	0.059	0.062	4.3	8 848	9.3	3.4	5.7	5.8	
154. Seychelles	0.002	0.002	0.0	0.002	0.002	4.7	14 472	4.2	2.5	1.6	2.1	

Member State	2025–2027 adopted scale	2025 update machine scale	Change (percentage)	2025–2027 scale GNI share	2025 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	*Average annual percentage change, 2018–2023* GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2018–2023 period[b]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
155. Sierra Leone	0.001	0.002	100.0	0.004	0.007	63.3	827	3.5	6.0	-2.3	16.5	Increased share in world GNI; assessment rate is close to floor
156. Singapore	0.479	0.485	1.3	0.380	0.387	1.8	66 942	6.5	2.5	3.9	3.4	
157. Slovakia	0.149	0.148	-0.7	0.118	0.118	0.3	21 140	5.6	1.9	3.7	4.4	
158. Slovenia	0.077	0.077	0.0	0.061	0.062	1.2	28 627	6.2	2.8	3.4	4.1	
159. Solomon Islands	0.001	0.001	0.0	0.002	0.002	-4.8	2 073	1.8	1.5	0.3	1.3	
160. Somalia	0.002	0.002	0.0	0.010	0.010	-3.4	559	4.9	2.2	2.6	3.5	
161. South Africa	0.251	0.234	-6.8	0.413	0.397	-4.0	6 284	-0.1	0.5	-0.6	4.9	
162. South Sudan	0.005	0.005	0.0	0.016	0.016	-0.6	1 404	29.2	1.0	27.9	81.6	
163. Spain	1.895	1.873	-1.2	1.504	1.496	-0.6	30 616	3.5	1.3	2.1	2.9	
164. Sri Lanka	0.038	0.034	-10.5	0.090	0.084	-7.1	3 606	-1.9	-1.4	-0.5	13.1	
165. Sudan	0.008	0.008	0.0	0.034	0.033	-1.7	667	-10.6	-1.1	-9.6	92.5	1968 SNA
166. Suriname	0.002	0.002	0.0	0.004	0.003	-6.1	5 410	0.8	-1.5	2.3	33.4	
167. Sweden	0.822	0.779	-5.2	0.653	0.622	-4.7	58 291	1.5	1.6	-0.1	3.6	
168. Switzerland	1.029	1.013	-1.6	0.817	0.809	-1.0	90 494	4.3	1.8	2.4	0.9	
169. Syrian Arab Republic	0.006	0.009	50.0	0.022	0.030	39.1	1 329	8.8	0.9	7.8	69.4	Nominal GDP growth is higher than world GDP; increased share in world GNI; assessment rate is close to floor
170. Tajikistan	0.003	0.004	33.3	0.012	0.013	8.9	1 255	8.2	7.5	0.6	4.7	GDP growth is higher than world GDP; increased share in world GNI; assessment rate is close to floor
171. Thailand	0.341	0.320	-6.2	0.527	0.504	-4.2	6 867	2.0	1.0	1.0	1.5	
172. Timor-Leste	0.001	0.001	0.0	0.003	0.003	-14.7	2 117	4.5	1.7	2.7	2.7	
173. Togo	0.002	0.002	0.0	0.008	0.008	-0.5	923	6.4	5.0	1.4	2.1	
174. Tonga	0.001	0.001	0.0	0.001	0.001	-0.9	5 215	1.3	0.5	0.8	2.0	
175. Trinidad and Tobago	0.033	0.031	-6.1	0.026	0.025	-4.4	16 406	1.1	-1.4	2.5	2.4	
176. Tunisia	0.018	0.018	0.0	0.047	0.045	-2.9	3 671	2.4	0.4	2.0	6.3	

Member State	2025–2027 adopted scale	2025 update machine scale	Change (percentage)	2025–2027 scale GNI share	2025 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2018–2023: GDP: Nominal (United States dollars)	Average annual percentage change, 2018–2023: GDP: Real	Average annual percentage change, 2018–2023: Implicit price deflator[a]: United States dollars	Average annual percentage change, 2018–2023: Implicit price deflator[a]: National currency	Comments on the 2018–2023 period[b]
Member State	*(1)*	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*
177. Türkiye	0.685	0.750	9.5	0.870	0.909	4.5	10 270	4.5	4.6	-0.1	36.5	
178. Turkmenistan	0.036	0.037	2.8	0.052	0.053	2.6	7 293	7.9	6.2	1.6	1.6	
179. Tuvalu	0.001	0.001	0.0	0.000	0.000	4.5	8 185	6.9	2.6	4.2	6.7	
180. Uganda	0.010	0.010	0.0	0.043	0.044	2.7	940	8.3	4.7	3.5	4.0	
181. Ukraine	0.074	0.076	2.7	0.179	0.180	0.6	4 186	8.1	-3.7	12.2	18.4	
182. United Arab Emirates	0.574	0.587	2.3	0.456	0.469	2.9	45 752	4.7	2.1	2.6	2.6	
183. United Kingdom of Great Britain and Northern Ireland	3.991	3.978	-0.3	3.170	3.179	0.3	45 740	3.9	0.9	3.0	3.6	
184. United Republic of Tanzania	0.010	0.010	0.0	0.072	0.072	1.0	1 115	6.7	5.5	1.2	2.5	
185. United States of America	22.000	22.000	0.0	24.976	25.320	1.4	72 652	5.9	2.4	3.4	3.4	
186. Uruguay	0.079	0.079	0.0	0.062	0.063	0.7	18 103	2.9	0.6	2.3	7.6	
187. Uzbekistan	0.024	0.025	4.2	0.074	0.077	4.6	2 186	6.6	5.5	1.0	16.0	
188. Vanuatu	0.001	0.001	0.0	0.001	0.001	2.9	3 754	4.1	0.6	3.5	5.2	
189. Venezuela (Bolivarian Republic of)	0.069	0.058	-15.9	0.131	0.118	-10.3	4 030	-9.1	-12.1	3.4	3205.6	Decreased share in world GNI; nominal and real GDP decreased; unusual price changes
190. Viet Nam	0.159	0.163	2.5	0.369	0.374	1.2	3 689	7.3	5.5	1.7	2.7	
191. Yemen	0.003	0.003	0.0	0.013	0.012	-12.5	302	-11.6	0.0	-11.7	14.7	Decreased share in world GNI; nominal GDP decreased; unusual price changes; assessment rate is close to floor
192. Zambia	0.006	0.006	0.0	0.024	0.024	0.0	1 204	1.1	3.3	-2.2	10.9	
193. Zimbabwe	0.007	0.008	14.3	0.025	0.026	3.2	1 598	5.5	1.6	3.8	3.8	

Abbreviations: GDP, gross domestic product; GNI, gross national income; LPCIA, low per capita income adjustment; n/a, not applicable; OECD, Organisation for Economic Co-operation and Development; SNA, System of National Accounts.

[a] The implicit price deflator is calculated as GDP at current prices divided by GDP at constant prices.

[b] Unless otherwise indicated, countries have provided data in accordance with the 1993 or 2008 SNA.

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