

**PLACES OF EMPLOYMENT AND RATES OF ALLOWANCE FOR LIVING CONDITIONS**  
**Applicable from 1 January 2004 (1 January 2003 for Côte d'Ivoire and 1 July 2003 for Argentina)**

35%	25%	20%	15%	10%	No allowance
Afghanistan	Benin	Former Yugoslav Republic of Macedonia	South Africa	Australia	Canada
Albania	Cape Verde	Saudi Arabia	Argentina	Barbados	Cyprus
Algeria	China	Bolivia	Botswana	Brazil	United States (New York)
Angola	West Bank – Gaza Strip	Bosnia and Herzegovina	Chile	Croatia	United States (Washington)
Armenia	Colombia	Bulgaria	Costa Rica	Estonia	Malta
Bangladesh	Egypt	South Korea	Hong Kong	Hungary	Norway
Burkina Faso	El Salvador	Cuba	Jamaica	Latvia	Switzerland
Burundi	Ecuador	Gabon	Japan (Tokyo)	Lithuania	
Cambodia	Eritrea	Israel	Jordan	Morocco	
Cameroon	Ethiopia	Lesotho	Lebanon	Mauritius	
Congo	Gambia	Mexico	Malaysia	Namibia	
Côte d'Ivoire	Ghana	Romania	New Caledonia	New Zealand	
Djibouti	Guatemala	Serbia and Montenegro	Paraguay	Poland	
Georgia	Honduras	Swaziland	Senegal	Dominican Republic	
Guinea	Fiji	Syria	Singapore	Czech Republic	
Guinea (Bissau)	India	Thailand	Taiwan	Slovakia	
Guyana	Japan (Naka)	Vanuatu	Turkey	Slovenia	
Haiti	Kenya	Zimbabwe		Trinidad and Tobago	
Solomon Islands	Laos			Tunisia	
Indonesia	Madagascar			Uruguay	
Kazakhstan	Malawi				
Kyrgyzstan	Mozambique				
Liberia	Nepal				
Mali	Nicaragua				
Mauritania	Uganda				
Niger	Peru				
Nigeria	Philippines				
Pakistan	Russia				
Papua-New Guinea	Sri Lanka				
Central African Republic	Suriname				
Democratic Republic of the Congo	Tanzania				
Rwanda	Ukraine				
Sierra Leone	Venezuela				
Sudan	Vietnam				
Tajikistan	Zambia				
Chad					
Togo					
Yemen					