

Summary of the evolution of the elements in the methodology used to prepare the scale of assessments

Scale of assessments	Statistical base period	Low per capita income allowance				No increase for least developed countries	Debt relief	Scheme of limits
		Per capita income limit (United States dollars)	Gradient (percentage)	Ceiling (percentage)	Floor (percentage)			
1946-1947	1938-1940	Individual allowances made on the basis of 39.89 per capita income levels			0.04			
1948	1945, 1946 or 1947 single year statistics	1 000	40	39.89	0.04			
1949	"	"	"	39.89	0.04			
1950 (same as 1949 except for minor adjustment)	"	"	"	39.79	0.04			
1951	"	"	"	38.92	0.04			
1952	"	"	"	36.90	0.04			
1953	Average of 1950-1951	"	50	35.12	0.04			
1954	Average of 1950-1952	"	"	33.33	0.04			
1955	Average of 1951-1953	"	"	33.33	0.04			
1956-1957 ^a	Average of 1952-1954	"	"	33.33	0.04			
1958	"	"	"	32.51	0.04			
1959-1961	Average of 1955-1957	"	"	32.51	0.04			
1962-1964	Average of 1957-1959	"	"	32.02	0.04			
1965-1967	Average of 1960-1962	"	"	31.91	0.04			
1968-1970	Average of 1963-1965	"	"	31.57	0.04			
1971-1973	Average of 1966-1968	"	"	31.52	0.04			
1974-1976	Average of 1969-1971	1 500	60	25.00	0.02			
1977 ^a	Average of 1972-1974	1 800	70	25.00	0.02			
1978-1979	Average of 1969-1975	1 800	70	25.00	0.01			
1980-1982	Average of 1971-1977	1 800	75	25.00	0.01			
1983-1985	Average of 1971-1980	2 100	85	25.00	0.01	X		
1986-1988	Average of 1974-1983	2 200	85	25.00	0.01	X	X	X

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1989-1991	Average of 1977-1986	2 200	85	25.00	0.01	X	X	X
1992-1994	Average of 1980-1989	2 600	85	25.00	0.01	X	X	X
1995-1997	Average of the average of 1985-1992 and 1986-1992	world average (3 055 and 3 198)	85	25.00	0.01	X	X	50 per cent phase-out
1998-2000 ^b	Average of 1990-1995	world average (4 318)	80	25.000	0.001	^c	X ^d	Full phase-out ^f
2001-2003	Average of results of machine scales using base periods 1996-1998 and 1993-1998	World average (4 957 and 4 797)	80	22.000	0.001	^c	X ^e	
2004-2006	Average of results of machine scales using base periods 1999-2001 and 1996-2001	World average (5 094 and 5 099)	80	22.000	0.001	^c	X ^e	
2007-2009	Average of results of machine scales using base periods 2002-2004 and 1999-2004	World average (5 849 and 5 518)	80	22.000	0.001	^c	X ^e	
2010-2012	Average of results of machine scales using base periods 2005-2007 and 2002-2007	World average (7 530 and 6 708)	80	22.000	0.001	^c	X ^e	
2013-2015	Average of results of machine scales using base periods 2008-2010 and 2005-2010	World average (8 956 and 8 338)	80	22.000	0.001	^c	X ^e	
2016-2018	Average of results of machine scales using base periods 2011-2013 and 2008-2013	World average (10 511 and 9 861)	80	22.000	0.001	^c	X ^e	
2019-2021	Average of results of machine scales using base periods 2014-2016 and 2011-2016	World average (10 403 and 10 476)	80	22.000	0.001	^c	X ^e	
2022-2024	Average of results of machine scales using base periods 2017-2019 and 2014-2019	World average (11 105 and 10 783)	80	22.000	0.001	^c	X ^e	

^a A ceiling on per capita assessments, set at the level of the per capita assessment of the Member State with the highest assessment, was applied to scales of assessment between 1956 and 1976. On the recommendation of the Committee on Contributions, the ceiling was abolished by the General Assembly in its resolution 3228 (XXIX) of 12 November 1974.

^b Income measure changed from national income to gross national product.

^c Not a specific part of the methodology, but since the LDC reduction of the floor to 0.001 per cent, there may be some increases in the rates of assessment of the LDCs, but subject to the LDC ceiling of 0.010 per cent.

^d Calculated using debt-flow data for 1998 and debt-stock data for 1999-2000.

^e Calculated using the debt-stock method.

^f Subject to a limitation of 15 per cent on the allocation of additional points to developing countries benefiting from the application of the scheme of limits.