

Classification of an insured plan (IAS 19 *Employee Benefits*)—August 2002

This issue relates to a particular insured plan found in Sweden. The IFRIC was asked to provide guidance on whether the particular plan is a defined benefit or a defined contribution plan under IAS 19 and, if it was thought to be a defined benefit plan, whether it would qualify for the exemptions from defined benefit plan accounting available under IAS 19 for some multiemployer plans.

The IFRIC agreed not to require publication of an Interpretation on this issue. IAS 19 is clear that the particular plan considered is a defined benefit plan. However, the IFRIC's Agenda Committee is looking at whether the general issue of the availability of the exemptions for multi-employer plans should be examined by the IFRIC.