

IASB Employee Benefits Working Group Agenda

The Brewery, Smeatons Vaults Room
Chiswell Street
London EC1Y 4SD

Tuesday 5 June 2007

Time	Agenda Item	Agenda Paper
9.30 – 10.00	Registration and coffee	
10.00 – 10.15	Introductions	
	<ul style="list-style-type: none">• Background about the IASB's post-employment benefits project• Working procedures	1A 1B
10.15 - 11.15	The Phase 2 project	2
11.15 – 11.30	Coffee break	
11.30 – 13.00	Recognition and presentation	
	<ul style="list-style-type: none">• Overview of the Board's tentative decisions• Elimination of deferred recognition• Presentation alternatives	3A 3B 3C
13.00 – 14.00	Lunch	
14.00 – 15.30	Cash balance plans	
	<ul style="list-style-type: none">• Background and scope• Definitions of benefit promises• Promises with guaranteed fixed returns	4A 4B 4C
15.30 – 15.45	Coffee break	
15.45 – 16.30	Cash balance plans (continued)	4A-4C
16.30	Close	