

IASB Employee Benefits Working Group
Holiday Inn London – Kensington Forum (Dylan and Holliday Suite)
97 Cromwell Road, London SW7 4DN, United Kingdom
Friday 27 June 2008

The meeting agenda and timetable for individual agenda items is posted in advance of the meeting on the IASB Website but is subject to change. Observers are encouraged to check the Website shortly before the meeting for last minute changes. The timing of sessions may change on the day of the meeting (without notice) if previous sessions take less or more time than anticipated. The IASB cannot accept any responsibility for losses or inconvenience caused by changes to timing or difficulties in accommodating members of the public.

Time	Agenda Item	ITC Question
9.30 – 10.00	Registration and coffee	
10.00 – 10.15	Introductions	
10.15 - 11.30	Scope <ul style="list-style-type: none"> • Additional issues that should be addressed 	1
	Recognition and presentation <ul style="list-style-type: none"> • Additional factors not considered for immediate recognition • Preferred presentation approaches • Alternative presentation approaches not yet considered 	2 3 4
11.30 – 11.45	Coffee break	
11.45 – 13.00	Contribution-based promises <ul style="list-style-type: none"> • Scope of the definitions • Recognition of a contribution-based liability 	5, 6, 7 8
13.00 – 14.00	Lunch break	
14.00 – 15.30	Contribution-based promises (continued) <ul style="list-style-type: none"> • Measurement attribute for a contribution-based liability • Measurement in the payout and accumulation phases 	9 10
15.30 – 15.45	Coffee break	
15.45 – 16.30	Contribution-based promises (continued) <ul style="list-style-type: none"> • Presentation for changes in a contribution-based liability • Accounting for benefit promises with a ‘higher of’ option • Disclosures • Any other comments on the Discussion Paper 	11,12 13 14 15
16.15 – 16.30	Any other business	
16.30	Close	

Background papers

- The Discussion Paper Preliminary Views on Amendments to IAS 19 Employee Benefits is available as background reading and can be downloaded at <http://www.iasb.org/Open+to+Comment/International+Accounting+Standards+Board+-+Open+to+Comment.htm>.
- An extract of the questions in the Invitation to Comment is set out in the Appendix to the cover note.