



Project **Post-employment benefits**

Topic **Cover note**

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### **Purpose of this paper**

1. This paper provides an overview of the papers for this meeting and describes our planned next steps.

### **Papers for this meeting**

2. At this meeting the staff presents the following papers:
  - (a) Agenda paper 3A Recognition of changes in the defined benefit obligation and in plan assets
  - (b) Agenda paper 3B Classification of administration costs

### **Relationship to tech plan**

3. The papers presented for this meeting are in accordance with the January tech plan.

### **Employee Benefits Working Group**

4. The Employee Benefits Working Group (EBWG) is scheduled to meet on 28 April in London.

### **Presentation and recognition**

#### ***Next steps if Board agrees with staff recommendations at this meeting***

5. Agenda paper 3A summarises the Board decisions on presentation. It also asks the Board to confirm its preliminary view on immediate recognition in the light of those decisions on presentation.
  6. If the Board agrees with the staff recommendation on recognition in agenda paper 3A then we intend to proceed to draft the sections of an Exposure Draft
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This paper has been prepared by the technical staff of the IASB for the purposes of discussion at a public meeting of the IASB.

The views expressed in this paper are those of the staff preparing the paper and do not purport to represent the views of any individual members of the Board or the IASB.

Decisions made by the Board are reported in IASB *Update*.

Official pronouncements of the IASB are published only after the Board has completed its full due process, including appropriate public consultation and formal voting procedures.

based on these decisions. (The Exposure Draft will also include proposals on disclosures that will be discussed in future Board meetings.)

**Question for Board**

Is any Board member considering dissenting from issuing an Exposure Draft based on these decisions?

**Administration costs**

7. We do not expect that there will be difficulty in obtaining Board decisions for the matters described in agenda paper 3B.

**Transition**

8. We will bring a paper on transitional requirements to the May meeting.

**Disclosure**

9. We are developing proposals on disclosures. We intend to discuss disclosure proposals with the EBWG at their meeting on 28 April and to bring papers on disclosures to the July meeting.