



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 20A Disclosures—Defined benefit plans
  - (b) Agenda paper 20B Disclosures—Multi-employer plans
  - (c) Agenda paper 20C Transitional provisions

### **Relationship to tech plan**

3. We expect the papers for this meeting to complete the Board's deliberations needed to publish an exposure draft of amendments to IAS 19. If the Board agrees with the staff recommendations in the above papers, we hope to ask Board members for their written ballots on an exposure draft by the end of June. Accordingly, we expect that this project will be completed four months ahead of the schedule set out in the Jan tech plan.

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This paper has been prepared by the technical staff of the IASCF for discussion at a public meeting of the IASB.

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

Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRIC or the IASB can make such a determination.

The tentative decisions made by the IASB at its public meetings are reported in IASB *Update*. Official pronouncements of the IASB, including Discussion Papers, Exposure Drafts, IFRSs and Interpretations are published only after it has completed its full due process, including appropriate public consultation and formal voting procedures.

## Disclosure and Transition

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

4. Agenda papers 20A and 20B recommends improvements to the disclosures for defined benefit plans and multiemployer plans. Agenda paper 20C discusses transitional provisions.
5. If the Board agrees with the staff recommendations at this meeting then we intend to include these recommendations in the second pre-ballot draft of the exposure draft expected to be circulated at the end of May.

## Employee Benefits Working Group

6. The Employee Benefits Working Group (EBWG) met on 28 April in London and primarily discussed disclosures. A verbal update of that meeting will be presented at this meeting.