



Project **Post-employment benefits**

Topic **Cover note**

1. The staff will present two papers on employee benefits at this meeting:
 - (a) Agenda Paper 7A on presentation of post-employment benefits
 - (b) Agenda Paper 7B on the disclosure of the accumulated benefit obligation.
2. Agenda Papers 7A and 7B relate to the ED on recognition presentation and disclosure of post-employment benefits that we expect to publish in Q1 2010.
3. The staff had originally intended to also present a paper on the amendments to the section in IAS 19 on termination benefits. These amendments were published as an ED at the same time as the ED of amendments to IAS 37. In October, the Board decided to publish the finalised amendments at the same time as the amendments to IFRIC 14, ie by the end of this year.
4. During the drafting of the pre-ballot draft, the staff identified some issues that it would like the Board to ratify in a public meeting. The staff will now bring that paper to the December Board meeting. This means that the amendments will not be published at the same time as the amendments to IFRIC 14. Instead, we hope to publish them early next year.

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.