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Project **Post-employment benefits**

Topic **Next steps**

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1. This paper discusses the publication timetable for an exposure draft of amendments to IAS 19 relating to recognition, presentation, disclosures and other issues ('the ED').
2. The Board has completed the tentative decisions needed to publish the ED. Those tentative decisions include the proposals that the remeasurement component of changes in the post-employment benefit obligation should be presented in profit or loss, net of tax effects.
3. At their joint meeting in October 2009, the Board and the FASB intend to discuss the presentation of other comprehensive income section in the statement of financial performance.

#### Next steps

Does the Board agree that:

- (a) the staff should consider after the October joint meeting whether the Board's conclusions on the presentation of other comprehensive income have any implications for the presentation of the remeasurement component of the post-employment benefit obligation?
- (b) any discussion of such implications would take place at the November meeting? If there are no implications, the staff will prepare a pre-ballot draft of the ED. (The staff is not planning to revisit the Board's tentative decision that an entity should recognise all changes in the value of plan assets and changes in the post-employment benefit obligation in the period in which they occur.)

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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.

IASB Staff paper

4. If the Board concludes its discussions in the November meeting, we would expect to publish the exposure draft early in 2010, leading to publication of a final standard in the first half of 2011.

<b>Month</b>	<b>Action</b>
November 2009	Discuss implications of any decision about other comprehensive income
Q1 2010	Publish exposure draft
Q2 2010	Exposure period
H2 2010	Board redeliberations
H1 2011	Publish final standard