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Project **Post-employment benefits**

Topic **Cover note**

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1. The staff will present two papers on employee benefits:
  - (a) Agenda Paper 12A: post-employment benefit disclosures
  - (b) Agenda Paper 12B: termination benefits

### **Post-employment ED: disclosures**

2. At the last Board meeting, the Board asked the staff to develop a few additional disclosures, and to see the complete disclosure package proposed for the ED. Paper 12A sets out the complete package of disclosures.

### **Post-employment ED: next steps**

3. The Board has completed its decisions on all the issues to be covered by the ED, subject to those on disclosure set out in Agenda Paper 12A. We expect to circulate a preballot draft shortly so that the exposure draft is available for publication in Q1 2010. However, we note that the publication date of the exposure draft may depend on the publication date of an exposure draft on other comprehensive income.

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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

Month	Action
Q1 2010	Publish exposure draft
Q2 2010	Exposure period
H2 2010	Board redeliberations
H1 2011	Publish final standard

**Termination benefits**

4. Agenda Paper 12B relates to proposed amendments to the section in IAS 19 on termination benefits. These amendments were published as an ED in 2005 at the same time as the ED of amendments to IAS 37. The Board redeliberated the issues and confirmed the proposals in the ED in May 2008. In October 2009, the Board decided to publish the finalised amendments as soon as possible, rather than waiting for the IAS 37 amendments to be finalised.
5. 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. Agenda Paper 12B sets out those issues. The staff expects to publish the final amendments in Q1 2010.