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Project	<b>Post-employment benefits</b>
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Topic	<b>Cover note</b>
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## Summary of papers

1. At this meeting, the staff will present six papers on post-employment benefits:
  - (a) **Agenda paper 7A: Project status** – This paper provides a summary of tentative decisions to date compared to the proposals in the ED. This paper asks the Board for permission to begin drafting.
  - (b) **Agenda paper 7B: Feedback on tentative decisions** – This paper provides a summary of the feedback from the Employee Benefits Working Group members that the Board requested on particular tentative decisions to date and includes a staff recommendation for any amendments required for those decisions.
  - (c) **Agenda paper 7C: Effective date** – This paper discusses the effective date for the forthcoming amendments to IAS 19.
  - (d) **Agenda paper 7D: Transition** – This paper discusses the transition requirements for the forthcoming amendments to IAS 19.
  - (e) **Agenda paper 7E: Due process considerations** – This paper reviews whether the Board has complied with due process steps, as required in the *IASB Due Process Handbook*, for the post-employment benefits project.
  - (f) **Agenda paper 7F: Presentation of remeasurements** – This paper discusses the presentation of the remeasurements component and asks

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This paper has been prepared by the technical staff of the IFRS Foundation 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 IFRS Interpretations Committee 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

the Board whether to revert to the proposal in the ED, whether to revert to the current requirements of IAS 19 or whether the staff should continue exploring ways to restrict the presentation of remeasurements in the statement of comprehensive income.

**Next steps**

2. Agenda Paper 7A asks the Board for permission to begin drafting a pre-ballot draft.

**Updated project timetable**

	Assuming <b>one</b> pre-ballot	Assuming <b>two</b> pre-ballots
<b>First pre-ballot posted</b>	February 25	February 25
<b>First pre-ballot comments due</b>	March 4	March 4
<b>Second pre-ballot posted</b>		March 11
<b>Second pre-ballot comments due</b>		March 16
<b>Ballot posted</b>	March 11	March 21
<b>Ballots due</b>	March 18	March 25
<b>Publish final</b>	March 31	March 31