
Project	Post-employment benefits
Topic	Cover note

Objective

1. At this meeting, we will ask the Board to discuss papers on:
 - (a) Timing of recognition for plan amendments, curtailments, settlements and termination benefits (Agenda paper 9C)
 - (b) Presentation of components of defined benefit cost (Agenda paper 9D).
2. Agenda papers 9A and 9B are not used for this meeting.
3. We plan to ask the Board to discuss the remaining issues as follows on 1 or 2 February, when we will also ask the Board for permission to prepare a pre-ballot draft:
 - (a) Risk sharing
 - (b) Summary of decisions to date, including a summary of decisions on termination benefits (discussed separately in late 2009 and early 2010)
 - (c) Transition

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.