

STAFF PAPER

18–19 September 2012

IFRS Interpretations Committee Meeting

Project	IAS 19 <i>Employee benefits</i>		
Paper topic	IFRIC Draft Interpretation D9—Cover note		
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Introduction

1. At this meeting we will be presenting the IFRS Interpretations Committee (the Committee) with two papers relating to our work on an interpretation based on the draft interpretation D9 *Employee Benefit Plans with a Promised Return on Contributions or Notional Contributions*.
2. The papers presented are:
 - (a) agenda paper 5a – Analysis of outreach done by staff on types of plans and the current accounting for them.
 - (b) agenda paper 5b – Staff proposal on the scope of the Committee’s work.

This meeting

3. At this meeting we are seeking the views of the Committee on the scope of plans that will fall within the project.

Next steps

4. We plan to bring proposals on measurement and presentation to the Committee meeting in November with the view of bringing a draft interpretation to the Committee January 2013 meeting.