

STAFF PAPER

July 2019

IASB[®] Meeting

Project	Disclosure Initiative: Targeted Standards-level Review of Disclosures		
Paper topic	Cover paper		
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This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board (Board) and does not represent the views of the Board or any individual member of the Board. Comments on the application of IFRS[®] Standards do not purport to set out acceptable or unacceptable application of IFRS Standards. Technical decisions are made in public and reported in IASB[®] *Update*.

Purpose of this meeting

1. The purpose of this meeting is for the Board to make decisions about disclosure objectives in IAS 19 *Employee Benefits*.

Agenda Papers

2. The Agenda Papers for this meeting are:
 - (a) *Agenda Paper 11A—Background and Summary of Staff Recommendations*: this paper summarises all the staff recommendations for this meeting. The paper does not ask the Board to make any decisions. It is provided for context and to help Board Members navigate the analysis and recommendations in Agenda Papers 11B and 11C.
 - (b) *Agenda Paper 11B—IAS 19 Disclosure Objectives—Defined Benefit Plans*: this paper presents staff analysis and recommendations on disclosure objectives for defined benefit plans.
 - (c) *Agenda Paper 11C—IAS 19 Disclosure Objectives—Employee Benefits other than Defined Benefit Plans*: this paper presents staff analysis and recommendations on disclosure objectives for employee benefits other than defined benefit plans.

Next steps

3. The staff plan to bring technical analysis and recommendations to a future Board meeting on:
 - (a) items of information to meet IAS 19 disclosure objectives.
 - (b) disclosure objectives in IFRS 13 *Fair Value Measurement* and items of information to meet those objectives.