

RETIREMENT BENEFIT PLANS

IPSASB Meeting – September 2023

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DANKE!
THANK YOU!
MERC I!
GRAZIE!
GRACIAS!
DANK JE WEL!

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IPSAS 49, Retirement Benefit Plans – Correction to Scope par. 5

Recommendation

- 5. This Standard deals with retirement benefits for public sector employees and other participants who are eligible to join the plan. It does not deal with other forms of employment benefits, such as employment termination payments, deferred compensation arrangements, long-service leave benefits, special early retirement or redundancy plans, health and welfare plans or bonus plans. Government social security arrangements are also excluded from the scope of this Standard (~~see IPSAS 42, Social Benefits~~).

IPSAS 49, Retirement Benefit Plans – Additional Scope AG

Recommendation

- AG6. This Standard should be applied to the financial statements of retirement benefit plans. All other Standards only apply to the financial statements to the extent that they are not superseded by the requirements in this Standard.

Approval of IPSAS 49, Retirement Benefit Plans

IPSASB Due Process

