



International Actuarial Association  
Association Actuarielle Internationale

## ISAP 3 - IAS 19 Employee Benefits

After a revised version of an ISAP is adopted by Council, prior versions of that ISAP would be referenced by their adoption year.

E.g., ISAP 3 (2017) refers to the version of ISAP 3 adopted in April 2017, updated for conformance changes in 2017.

If the ISAP is referred to without the adoption year, the current version is implied. E.g. ISAP 3 would refer to the current version adopted in Mexico City on 1 December 2018.

Previous Versions:

[ISAP 3 \(2017\) - updated with conformance changes on 23 April 2017](#)

[ISAP 3 \(2015\) – First adopted on 11 April 2015](#)