



Pensions and Benefits Accounting Sub-Committee Meeting
Wednesday, 15 May 2019 – 14:00 to 16:00
Room: Cabinet
The Mayflower Hotel, Washington D.C.
Agenda

Chairperson: James Verlautz
Vice-chairperson: Jason Malone

[Link to all documents click here](#)

- 1. Opening of the meeting** (5 mins)
Attachment: [Minutes of the meeting in Mexico City](#)
- 2. IASB hybrid funds** (5 mins)
 - a. Research project on plans with benefits based on asset returns
 - b. Other hybrid fund issues

See: i. <https://www.ifrs.org/projects/work-plan/pension-benefits-that-depend-on-asset-returns/#current-stage>
ii. <https://www.ifrs.org/-/media/feature/meetings/2018/september/iasb/ap08-ru.pdf>
iii. <https://www.ifrs.org/-/media/feature/meetings/2018/july/asaf/ap7-slides-for-the-discussion-on-hybrid-pension-plan-research.pdf>
iv. <https://www.ifrs.org/-/media/feature/meetings/2018/december/iasb/ap29-pension-benefits.pdf>
- 3. IASB amendments to IAS 19 and IFRIC 14** (10 mins)
 - a. Paper due from IASB Q4.
 - b. [IASB's Disclosure Initiative - IAS 19 Outreach Feedback](#)
- 4. IASB disclosure project** (5 mins)
 - a. Testing draft principles with IAS 19

See: i. <https://www.ifrs.org/-/media/feature/meetings/2018/september/iasb/ap11a-di.pdf>
ii. <https://www.ifrs.org/-/media/project/disclosure-initiative/disclosure-initiative-principles-of-disclosure/discussion-paper/published-documents/discussion-paper-disclosure-initiative-principles-of-disclosure.pdf>
- 5. Canadian GAAP issues** (15 mins)
- 6. Letter to US FASB and response** (25 mins)
- 7. International Public Sector Accounting Standard Board update**
- 8. Yield Curve Issues** (10 mins)
- 9. Other Business** (20 mins)
 - a. Including local issues not already raised.
- 10. Work Plan** (10 mins)
 - a. Discuss areas of focus
- 11. Next Meeting** – Tokyo, Japan – 18-22 November 2019