

A man in a dark suit is seen from behind, standing on a curved staircase. The background is a wall with a brick-like pattern, illuminated by warm, golden light. The overall mood is professional and contemplative.

IFRS AT A GLANCE
IAS 19 Employee Benefits

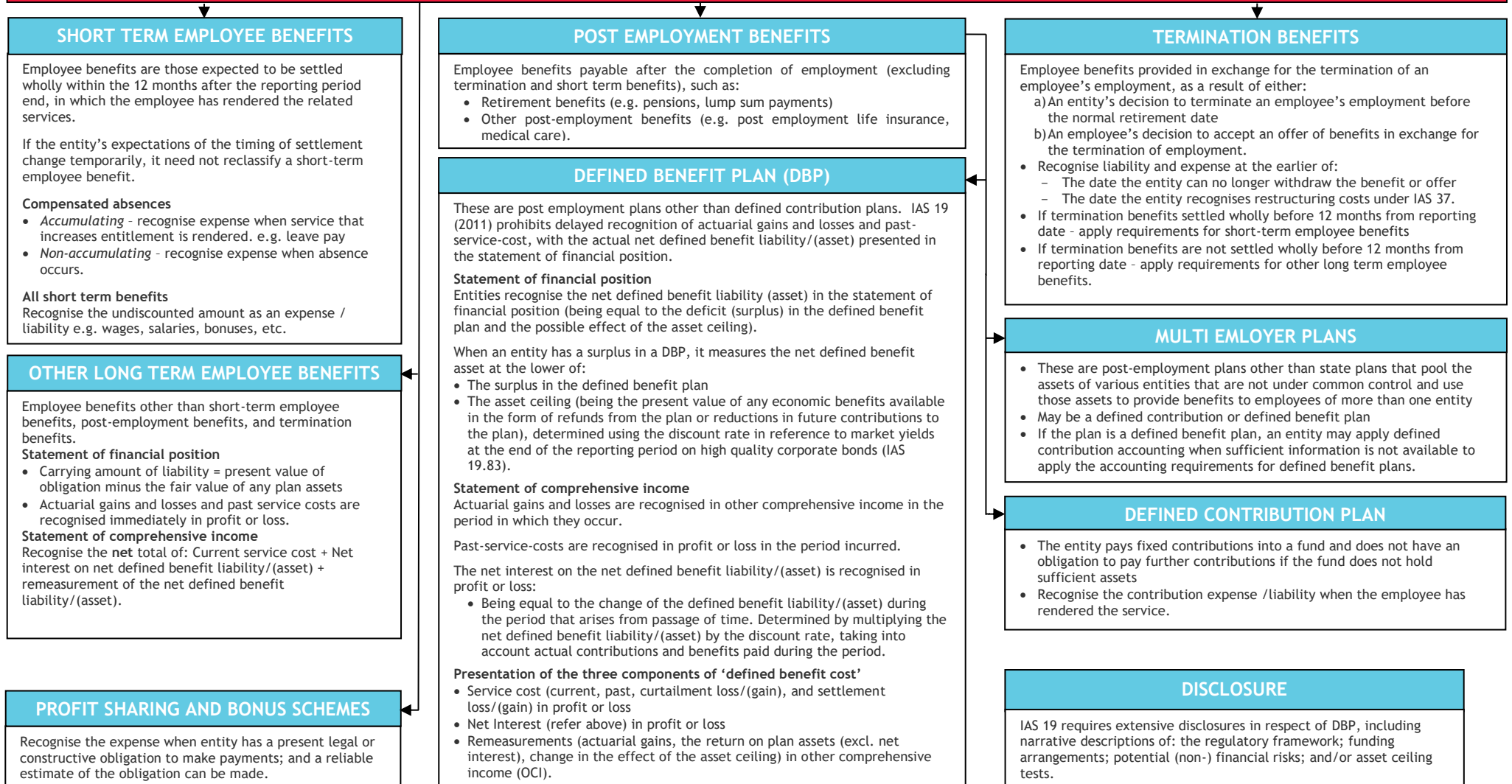
IAS 19 Employee Benefits

Also refer:
IFRIC 14 *The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction*

Effective Date
Periods beginning on or after 1 January 2013

SCOPE	DEFINITION
All employee benefits except IFRS 2 <i>Share-based Payment</i> .	Employee benefits are all forms of consideration given by an entity in exchange for services rendered or for the termination of employment.

EMPLOYEE BENEFITS





Contact

For further information about how BDO can assist you and your organisation, please get in touch with one of our key contacts listed below.

Alternatively, please visit www.bdo.global where you can find full lists of regional and country contacts.




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