

IFRS AT A GLANCE
IAS 19 Employee Benefits

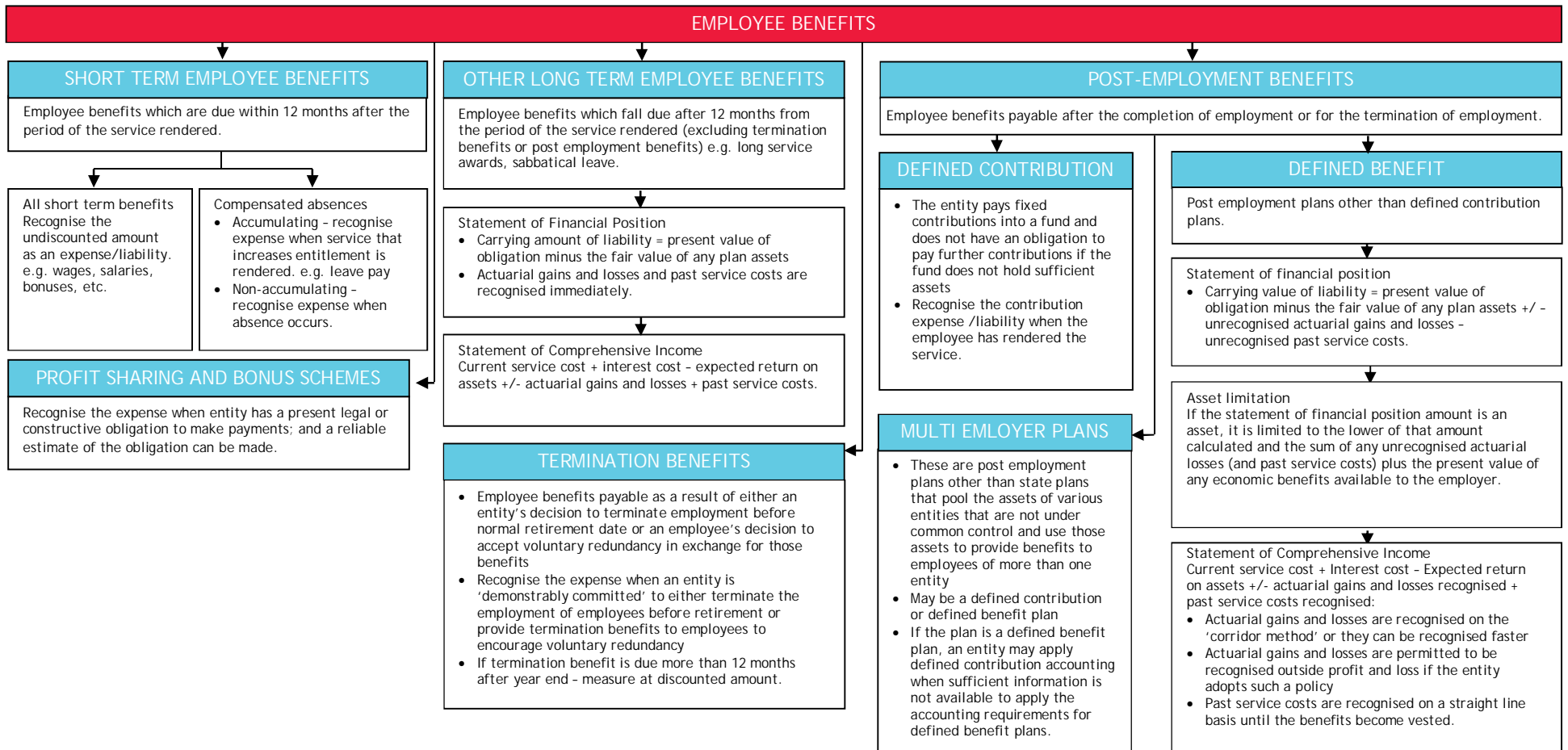


IAS 19 Employee Benefits

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

Superseded by IAS 19 *Employee Benefits (Revised)* for periods beginning on or after 1 January 2013

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| 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. |



DISCLOSURE IS REQUIRED FOR ALL EMPLOYEE BENEFITS

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.bdointernational.com/Services/Audit/IFRS/IFRS Country Leaders](http://www.bdointernational.com/Services/Audit/IFRS/IFRS_Country_Leaders) where you can find full lists of regional and country contacts.

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