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30-1-2008 | EFRAG issues a European discussion paper on 'The Financial Reporting of Pensions'

EFRAG, together with various European national standard setters, has issued a discussion paper on The Financial Reporting Of Pensions.



In economies in which pension obligations are significant, it is important that there is a high degree of confidence in the financial reporting of pensions by employers and by pension plans. However, the financial reporting of pensions has recently been the subject of significant controversy.

The objective of this discussion paper is to take a fresh look at- and stimulate discussion on - the principles that might be reflected in future accounting standards on pension benefits that are related to employment.

This paper is part of Europe's 'Pro-active Accounting Activities in Europe' (PAAinE) initiative, which is a partnership between EFRAG and European standard-setters.

The development of the paper has been led by the UK Accounting Standards Board (ASB) in collaboration with EFRAG.

Comments on the paper are invited by 14 July 2008. After consideration of the responses to the proposals, a report setting out final recommendations will be issued for consideration by the IASB and FASB.

Document : [PAAinE - Pensions paper - Final.pdf](#)

Linked Project : [click here](#)