



RIC – öffentliche SITZUNGSUNTERLAGE

RIC-Sitzung:	39. / 24.03.2010 / 13:15 – 15:45 Uhr
TOP:	06 – Bilanzierung von ATZ Vereinbarungen
Thema:	Bilanzierung von ATZ Vereinbarungen
Papier:	06_2_Kernaenderungen

Vorbemerkung

- 1 Im Folgenden werden die voraussichtlichen Änderungen des IAS 19 *Leistungen an Arbeitnehmer* in Bezug auf *termination benefits* wiedergeben.
- 2 Zunächst werden unter der Überschrift **A. Im Änderungsmodus**
 - ausgehend vom derzeit gültigen IAS 19
 - die im Rahmen des Exposure Drafts „Amendments to IAS 37 Provisions, Contingent Liabilities and Contingent Assets and IAS 19 Employee Benefits“ (ED 2005) vorgeschlagenen Änderungen (neu hinzu gefügter Text ist einfach unterstrichen und gestrichener Text ist einfach durchgestrichen), und
 - die im Rahmen der IASB-Sitzung vom Mai 2008 vorläufig beschlossenen Änderungen (neu hinzu gefügter Text (zusätzlich zum ED 2005) ist doppelt unterstrichen und gestrichener Text (im Vergleich zum ED 2005) ist doppelt durchgestrichen)) angezeigt.
- 3 Darüber hinaus wird unter der Überschrift **B. Anzeige ohne Änderungsmodus** der wie in Tz. 2 beschriebene Text ohne Unter- oder Durchstreichungen wiedergegeben, wie er derzeit im Rahmen der angekündigten Änderungen zu erwarten ist.
- 4 Der ED 2005 (soweit er sich auf IAS 19 bezieht) ist als Sitzungsunterlage **06.3** wiedergegeben.



- 5 Die IASB-Sitzungsunterlage vom Mai 2008 ist als Sitzungsunterlage **06.4** wiedergegeben. Das IASB Update Mai 2008, in dem die Ergebnisse der Sitzung zu diesem Thema (auf Seite 4) dargestellt sind, ist als Sitzungsunterlage **06.5** wiedergegeben.

A. Im Änderungsmodus (alle folgenden Tz. beziehen sich auf IAS 19)

- 7 The following terms are used in this Standard with the meanings specified:

...

Termination benefits are employee benefits ~~payable as a result of~~ provided in connection with the termination of an employee's employment. They may be either:

- (a) involuntary termination benefits, which are benefits provided as a result of an entity's decision to terminate an employee's employment before the normal retirement date; or
- (b) voluntary termination benefits, which are benefits offered for a short period in exchange for an employee's decision to accept voluntary redundancy termination of employment in exchange for those benefits. For such benefits to be voluntary termination benefits there can be only a short period between the acceptance of the benefits and the actual termination of the employee.

Termination benefits

Paragraph 132 is amended; paragraph 135 is moved, amended and renumbered as 133; paragraphs 134 and 135 are added; and paragraph 136 is moved and amended as follows.

- 132 This Standard deals with termination benefits separately from other employee benefits because, except as described in paragraphs 139 and 140, the event ~~which~~ that gives rise to an obligation is the termination of employment rather than employee service.
- ~~133 An entity shall recognise termination benefits as a liability and an expense when, and only when, the entity is demonstrably committed to either:~~
- ~~(a) terminate the employment of an employee or group of employees before the normal retirement date; or~~



- ~~(b) provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.~~

133 [based on former paragraph 135]

~~An entity may be committed, by legislation, by contractual or other agreements with employees or their representatives or by a constructive obligation based on business practice, custom or a desire to act equitably, to make payments (or provide other benefits) to employees when it terminates their employment. Such payments are termination benefits. Termination benefits are typically lump-sum payments, but sometimes also include:~~

- ~~(a) enhancement of retirement benefits or of other post-employment benefits, either indirectly through an employee benefit plan or directly; and~~
- ~~(b) salary until the end of a specified notice period if the employee renders no further service that provides economic benefits to the entity.~~

~~134 An entity is demonstrably committed to a termination when, and only when, the entity has a detailed formal plan for the termination and is without realistic possibility of withdrawal. The detailed plan shall include, as a minimum:~~

- ~~(a) the location, function, and approximate number of employees whose services are to be terminated;~~
- ~~(b) the termination benefits for each job classification or function; and~~
- ~~(c) the time at which the plan will be implemented. Implementation shall begin as soon as possible and the period of time to complete implementation shall be such that material changes to the plan are not likely.~~

~~135 An entity may be committed, by legislation, by contractual or other agreements with employees or their representatives or by a constructive obligation based on business practice, custom or a desire to act equitably, to make payments (or provide other benefits) to employees when it terminates their employment. Such payments are termination benefits. Termination benefits are typically lump-sum payments, but sometimes also include:~~

- ~~(a) enhancement of retirement benefits or of other post-employment benefits, either indirectly through an employee benefit plan or directly; and~~
- ~~(b) salary until the end of a specified notice period if the employee renders no further service that provides economic benefits to the entity.~~



- 134 Involuntary termination benefits are often provided in accordance with the terms of an ongoing benefit plan. For example, they may be specified by statute, employment contract or union agreement, or may be implied as a result of the employer's past practice of providing similar benefits. In other cases, they are provided at the discretion of the entity and are incremental to what an employee would otherwise be entitled to, for example because the entity has no ongoing benefit plan or provides benefits in addition to those specified by an ongoing benefit plan.
- 135 Some entities offer benefits to encourage employees to accept voluntary termination of employment before normal retirement date. For the purpose of this [draft] Standard, such benefits are termination benefits only if they are offered for a short period. Other benefits offered to encourage employees to accept voluntary termination of employment (for example, those available under the terms of an ongoing benefit plan) are post-employment benefits because the benefits are payable in exchange for the employees' service.
- 136 Some employee benefits are payable provided regardless of the reason for the employee's departure. The payment of such benefits is certain (subject to any vesting or minimum service requirements) but the timing of their payment is uncertain. Although such benefits are described in some ~~countries-jurisdictions~~ as termination indemnities, or termination gratuities, they are post-employment benefits, ~~rather than termination benefits and an entity accounts for them as post-employment benefits.~~ Some entities provide a lower level of benefit for voluntary termination of employment at the request of the employee (in substance, a post-employment benefit) than for involuntary termination at the request of the entity. The additional benefit payable on involuntary termination of employment is a termination benefit.

Recognition

Paragraphs 133, 134, 137 and 138 are deleted and paragraphs 137-142 are added as follows.

- ~~137 Termination benefits do not provide an entity with future economic benefits and are recognised as an expense immediately.~~



~~138 Where an entity recognises termination benefits, the entity may also have to account for a curtailment of retirement benefits or other employee benefits (see paragraph 109).~~

137 An entity shall recognise a liability and expense for voluntary termination benefits when the employee accepts the entity's discretionary [revocable *] offer of those termination benefits. When the entity makes a non-discretionary [irrevocable *] offer to the employee a liability will be recognized in the same way as for involuntary termination benefits.

* In der Sitzung des IASB im Mai 2008 wurde statt "discretionary" der Begriff "revocable" und statt „non-discretionary“ der Begriff „irrevocable“ vorgeschlagen.

138 Except as specified in paragraph 139, an entity shall recognise a liability and expense for involuntary termination benefits when it has a plan of termination that it has communicated to each of ** the affected employees being terminated **, and actions required to complete the plan indicate that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn. The plan shall:

- (a) identify the number of employees whose employment is to be terminated, their job classifications or functions and their locations, and the expected completion date; and
- (b) establish the benefits that employees will receive upon termination of employment (including but not limited to cash payments) in sufficient detail to enable employees to determine the type and amount of benefits they will receive when their employment is terminated.

** In der Sitzung des IASB im Mai 2008 wurde vorläufig beschlossen, diese vorschlagsweise vom IASB-Staff aufgenommenen Textteile wieder zu streichen.

139 If involuntary termination benefits are provided in exchange for employees' future services, an entity shall recognise the termination benefits as a liability and an expense over the period of the employees' future services (ie from the date specified in paragraph 138 to the date that employment is terminated).



140 In some cases, involuntary termination benefits are provided in exchange for employees' future services. For the purpose of this [draft] Standard, this is the case if those benefits:

- (a) are incremental to what the employees would otherwise be entitled to receive (ie the benefits are not provided in accordance with the terms of an ongoing benefit plan);
- (b) do not vest until the employment is terminated; and
- (c) are provided to employees who will be retained beyond the minimum retention period.

141 In some cases, employers provide involuntary termination benefits that are expressed as an enhancement of the existing terms of an ongoing benefit plan. Examples are a doubling of benefits specified by employment legislation and an increase in retirement benefits to be provided through a post-employment benefit plan. If the termination benefits that are attributable to the enhancement of the ongoing benefit plan do not represent a change to the terms of the ongoing plan (and therefore would not apply to employees leaving service in the future) and satisfy the criteria in paragraph 140(b) and (c), they shall be recognised in accordance with paragraph 139.

142 When termination benefits are provided through a post-employment benefit plan, the liability and expense recognised initially include only the value of the additional benefits that arise from providing those termination benefits. Other changes in any defined benefit obligation for the post-employment benefit plan resulting from employees leaving employment at a date earlier than originally assumed should be recognised either as actuarial gains or losses or as a curtailment.

Measurement

Paragraphs 139 and 140 are amended and renumbered as 143 and 145, and paragraph 144 and the illustrative example are added as follows.

~~139~~ 143 ~~Where~~ When termination benefits ~~fall~~ are due more than 12 months after the ~~reporting period~~ balance sheet date, ~~they~~ an entity shall ~~be discounted~~ them



using the discount rate specified in paragraph 78 and shall subsequently follow the recognition and measurement requirements for post-employment benefits.

144 Accordingly, when termination benefits are provided through a post-employment benefit plan, their initial measurement and subsequent recognition and measurement are consistent with the requirements of IAS 19 for the underlying post-employment benefit plan.

~~140~~ 145 ~~In the case of an offer made to encourage voluntary redundancy, the~~
~~measurement of a liability for unvested involuntary~~ termination benefits shall be
~~based on the number of employees expected to accept the offer~~ reflect the
likelihood of employees leaving voluntarily before the termination benefits vest.



B. Anzeige ohne Änderungsmodus

7 The following terms are used in this Standard with the meanings specified:

...

Termination benefits are employee benefits provided in connection with the termination of an employee's employment. They may be either:

- (a) involuntary termination benefits, which are benefits provided as a result of an entity's decision to terminate an employee's employment before the normal retirement date; or
- (b) voluntary termination benefits, which are benefits offered in exchange for an employee's decision to accept voluntary termination of employment. For such benefits to be voluntary termination benefits there can be only a short period between the acceptance of the benefits and the actual termination of the employee.

Termination benefits

132 This Standard deals with termination benefits separately from other employee benefits because, except as described in paragraphs 139 and 140, the event that gives rise to an obligation is the termination of employment rather than employee service.

133 Termination benefits are typically lump-sum payments, but sometimes also include:

- (a) enhancement of retirement benefits or of other post-employment benefits, either indirectly through an employee benefit plan or directly; and
- (b) salary until the end of a specified notice period if the employee renders no further service that provides economic benefits to the entity.

134 Involuntary termination benefits are often provided in accordance with the terms of an ongoing benefit plan. For example, they may be specified by statute, employment contract or union agreement, or may be implied as a result of the employer's past practice of providing similar benefits. In other cases, they are provided at the discretion of the entity and are incremental to what an employee



would otherwise be entitled to, for example because the entity has no ongoing benefit plan or provides benefits in addition to those specified by an ongoing benefit plan.

- 135 Some entities offer benefits to encourage employees to accept voluntary termination of employment before normal retirement date. For the purpose of this [draft] Standard, such benefits are termination benefits only if they are offered for a short period. Other benefits offered to encourage employees to accept voluntary termination of employment (for example, those available under the terms of an ongoing benefit plan) are post-employment benefits because the benefits are payable in exchange for the employees' service.
- 136 Some employee benefits are provided regardless of the reason for the employee's departure. The payment of such benefits is certain (subject to any vesting or minimum service requirements) but the timing of their payment is uncertain. Although such benefits are described in some jurisdictions as termination indemnities, or termination gratuities, they are post-employment benefits. Some entities provide a lower level of benefit for voluntary termination of employment at the request of the employee (in substance, a post-employment benefit) than for involuntary termination at the request of the entity. The additional benefit payable on involuntary termination of employment is a termination benefit.

Recognition

- 137 An entity shall recognise a liability and expense for voluntary termination benefits when the employee accepts the entity's discretionary [revocable *] offer of those termination benefits. When the entity makes a non-discretionary [irrevocable *] offer to the employee a liability will be recognized in the same way as for involuntary termination benefits.

* In der Sitzung des IASB im Mai 2008 wurde statt "discretionary" der Begriff "revocable" und statt „non-discretionary“ der Begriff „irrevocable“ vorgeschlagen.

- 138 Except as specified in paragraph 139, an entity shall recognise a liability and expense for involuntary termination benefits when it has a plan of termination that it has communicated to (each of **) the affected employees (being terminated **), and actions required to complete the plan indicate that it is unlikely that



significant changes to the plan will be made or that the plan will be withdrawn.
The plan shall:

- (a) identify the number of employees whose employment is to be terminated, their job classifications or functions and their locations, and the expected completion date; and
- (b) establish the benefits that employees will receive upon termination of employment (including but not limited to cash payments) in sufficient detail to enable employees to determine the type and amount of benefits they will receive when their employment is terminated.

** In der Sitzung des IASB im Mai 2008 wurde vorläufig beschlossen, die in Klammern gesetzten Textteile wieder zu löschen.

139 If involuntary termination benefits are provided in exchange for employees' future services, an entity shall recognise the termination benefits as a liability and an expense over the period of the employees' future services (ie from the date specified in paragraph 138 to the date that employment is terminated).

140 In some cases, involuntary termination benefits are provided in exchange for employees' future services. For the purpose of this [draft] Standard, this is the case if those benefits:

- (a) are incremental to what the employees would otherwise be entitled to receive (ie the benefits are not provided in accordance with the terms of an ongoing benefit plan);
- (b) do not vest until the employment is terminated; and
- (c) are provided to employees who will be retained beyond the minimum retention period.

141 In some cases, employers provide involuntary termination benefits that are expressed as an enhancement of the existing terms of an ongoing benefit plan. Examples are a doubling of benefits specified by employment legislation and an increase in retirement benefits to be provided through a post-employment benefit plan. If the termination benefits that are attributable to the enhancement of the ongoing benefit plan do not represent a change to the terms of the ongoing plan (and therefore would not apply to employees leaving service in the future) and satisfy the criteria in paragraph 140(b) and (c), they shall be recognised in accordance with paragraph 139.



142 When termination benefits are provided through a post-employment benefit plan, the liability and expense recognised initially include only the value of the additional benefits that arise from providing those termination benefits. Other changes in any defined benefit obligation for the post-employment benefit plan resulting from employees leaving employment at a date earlier than originally assumed should be recognised either as actuarial gains or losses or as a curtailment.

Measurement

143 When termination benefits are due more than 12 months after the balance sheet date, an entity shall discount them using the discount rate specified in paragraph 78 and shall subsequently follow the recognition and measurement requirements for post-employment benefits.

144 Accordingly, when termination benefits are provided through a post-employment benefit plan, their initial measurement and subsequent recognition and measurement are consistent with the requirements of IAS 19 for the underlying post-employment benefit plan.

145 Measurement of a liability for unvested involuntary termination benefits shall reflect the likelihood of employees leaving voluntarily before the termination benefits vest.