

Table of concordance

This table shows the effect of the proposals in this exposure draft on the requirements in IAS 19.

Paragraph in IAS 19	Paragraph in ED
Objective	No change
1-3	No change
4	Amended
5-6	No change
7	Amended
8	Consequential amendments only
9-21	No change
22	Consequential amendments only
23	No change
24, 25	Reference to 'post-employment benefit' replaced with 'long-term employee benefit'
26-28	No change
29	Divided into 29 and 29A, (b) moved to 33A(e)
30	Amended, (b) and (c) moved to 33A
31	No change
32	Amended
32A, 32B	No change
33, 34, 34A	No change
34B	Consequential amendments only
35	Deleted in a previous amendment of IAS 19
36	Amended
37	No change
38	Amended
39-41	Reference to 'post-employment benefit' replaced with 'long-term employee benefit'
42-49	No change
50	Amended
51-52	No change
53	Reference to 'post-employment benefit' replaced with 'long-term employee benefit'
54, 55	Deleted
56	Moved to 50A, consequential amendments
57	Moved to 50B, consequential amendments
58	Moved to 115B
58A-60	Deleted
61	Amended
62	Deleted
63	Consequential amendments only
64	No change
65	Consequential amendments only
66	Reference to 'post-employment

Paragraph in IAS 19	Paragraph in ED
	benefit' replaced with 'long-term employee benefit'
67	No change
68	Consequential amendments only
69	Amended
70	No change
71	Consequential amendments only
72	No change
73	Amended
74-77	No change
78	Reference to 'post-employment benefit' replaced with 'long-term employee benefit'
79-81	No change
82	Deleted. Similar idea in 119B
83	Amended
84	No change
85	Amended
86	No change
87	Reference to 'post-employment benefit' replaced with 'long-term employee benefit'
88-91	No change
92-96	Deleted
97, 98	Amended
99-101	Deleted
102	Consequential amendments only
103	No change
104	Consequential amendments only
104A	Amended
104B	No change
104C	Amended
104D	Consequential amendments only
105-109	Deleted
110	Part moved to 119D
111	Part moved to 98A
111A	Deleted
112	Part moved to 119D
113-115	Deleted
116-117	No change
118	Reference to 'post-employment benefit' replaced with 'long-term employee benefit'
119	Deleted
120	Deleted
120A(a)	Deleted
120A(b)	125A(a)
120A(c)	125D, 125E
120A(d)	125B(d)

Paragraph in IAS 19	Paragraph in ED
120A(e)-(g)	125D, 125E
120A(h), (i)	Deleted
120A(j), (k)	125F
120A(l), (m)	Deleted
120A(n)	125G
120A(o)-(q)	Deleted
121	125C(a)
122	Moved to 125B
123-129	Deleted
130	Examples moved to 69
131	Deleted
132-134	No change
135-136	Reference to 'post-employment benefit' replaced with 'long-term employee benefit'
137-152	No change
153-161	Deleted
IFRIC 14	
1-6	Deleted
7	115C(b)
8	115D
9	115C(a)
10	125C(a)(iv)
11	115D
12	115D
13	115E
14	115F
15	115G
16	115H(b)
17	115C(c)
18, 19	Deleted
20	115H
21	115I
22	115J
23	125K
24	125K
25-29	Deleted