

Status: Point in time view as at 21/02/2015.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 44 is up to date with all changes known to be in force on or before 25 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) EUR 2014 No. 680 may be subject to amendment by EU Exit Instruments made by both the Prudential Regulation Authority and the Financial Conduct Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments are available on their website/s. (See end of Document for details)

REPORTING FINANCIAL INFORMATION ACCORDING TO NATIONAL ACCOUNTING FRAMEWORKS

Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2015/227 of 9 January 2015 amending Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (Text with EEA relevance).

44 Defined benefit plans and employee benefits

44.1 Components of net defined benefit plan assets and liabilities

		References National GAAP compatible IFRS	Amount 010
010	Fair value of defined benefit plan assets	IAS 19.140(a)(i), 142	
020	Of which: Financial instruments issued by the institution	IAS 19.143	
030	Equity instruments	IAS 19.142(b)	
040	Debt instruments	IAS 19.142(c)	
050	Real estate	IAS 19.142(d)	
060	Other defined benefit plan assets		
070	Present value of defined benefit obligations	IAS 19.140(a)(ii)	
080	Effect of the asset ceiling	IAS 19.140(a)(iii)	
090	Net defined benefit assets [Carrying amount]	IAS 19.63; Annex V.Part 2.136	
100	Provisions for pensions and other post-employment defined benefit obligations [Carrying amount]	IAS 19.63, IAS 1.78(d); Annex V.Part 2.7	
110	Memo item: Fair value of any right to reimbursement	IAS 19.140(b)	

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44.2 Movements in defined benefit obligations

ANNEX IV Table 68: rows 1 - 14

		References National GAAP compatible IFRS	Defined benefit obligations 010
010	Opening balance [present value]	<i>IAS 19.140(a)(ii)</i>	
020	Current service cost	<i>IAS 19.141(a)</i>	
030	Interest cost	<i>IAS 19.141(b)</i>	
040	Contributions paid	<i>IAS 19.141(f)</i>	
050	Actuarial (-) gains or losses from changes in demographic assumptions	<i>IAS 19.141(c)(ii)</i>	
060	Actuarial (-) gains or losses from changes in financial assumptions	<i>IAS 19.141(c)(iii)</i>	
070	Foreign currency exchange increase or (-) decrease	<i>IAS 19.141(e)</i>	
080	Benefits paid	<i>IAS 19.141(g)</i>	
090	Past service cost, including gains and losses arising from settlements	<i>IAS 19.141(d)</i>	
100	Increase or (-) decrease through business combinations and disposals	<i>IAS 19.141(h)</i>	
110	Other increases or (-) decreases		
120	Closing balance [present value]	<i>IAS 19.140(a)(ii); Annex V.Part 2.138</i>	

44.3 Memo items [related to staff expenses]

		References National GAAP	Current period
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		National GAAP based on BAD	IFRS	
010	Pension and similar expenses	Annex V.Part 2.139(a)	Annex V.Part 2.139(a)	
020	Share based payments	Annex V.Part 2.139b)	IFRS 2.44; Annex V.Part 2.139(b)	1

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