

**International Accounting Standard 19**

# Employee Benefits

**January 2022**

## **TABLE OF CONCORDANCE**

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### Table of Concordance

This table shows how the contents of the superseded version of IAS 19 (as revised in 2004) and IAS 19 as amended in 2011 correspond. Paragraphs are treated as corresponding if they broadly address the same matter even though the guidance may differ.

Superseded IAS 19 paragraph	IAS 19 (2011) paragraph
Objective	1
1–6	2–7
7	8
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9	None
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30	34 and 148
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32	36
32A	37
32B	None
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34–34B	40–42 and 149
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36–38	43–45
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48–50	55–57
51	60
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54	63
55	None
56, 57	58, 59
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<b>Superseded IAS 19 paragraph</b>	<b>IAS 19 (2011) paragraph</b>
58A, 58B	None
59	65
60	None
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78–81	83–86
82	None
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92–93D	None
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108	None
109	109, 110
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111A	None

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<b>Superseded IAS 19 paragraph</b>	<b>IAS 19 (2011) paragraph</b>
112	111
113	112
114	101
115	None
116–119	131–134
120	135
120A(a)	None
120A(b)	139(a)
120A(c), (e), (g), (h)	140, 141
120A(d)	138
120A(f), (i)	None
120A(j), (k)	142, 143
120A(l), (m)	None
120A(n)	144
120A(o), (p)	None
120A(q)	147(b)
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136	160 and 164
137	None
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139, 141	None
142, 143	171
144–152	Deleted in a previous amendment of IAS 19
153–161	None

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<b>Superseded IAS 19 paragraph</b>	<b>IAS 19 (2011) paragraph</b>
None	10, 39, 81, 82, 91, 100, 102–104, 106, 122, 123–126, 127, 129, 136, 137, 139(b), 139(c), 145, 146, 147(a), 147(c), 150, 162, 163, 169, 170, 172, 173