

MINUTES



To: FASB Board Members

From: Hood, x386

Subject: Minutes of the January 22, 2014
Board Meeting

Date March 4, 2014

cc: Sutay

The Board meeting minutes are provided for the information and convenience of constituents who want to follow the Board's deliberations. All of the conclusions reported are tentative and may be changed at future Board meetings. Decisions become final only after a formal written ballot to issue an Accounting Standards Update or a Statement of Financial Accounting Concepts.

Topic: Pre-Agenda Research Project—Pensions and Other Postretirement Benefit Plans

Basis for Discussion: FASB Memo No. 9, 10(R), and 11

Length of Discussion: 3:30 p.m. to 4:00 p.m.

Attendance:

Board members present:	Golden, Kroeker, Buck, Linsmeier, Schroeder, Siegel, Smith
Board members participating via phone:	None
Board members absent:	None
Staff in charge of topic:	Hood
Other staff at Board table:	Cosper, Proestakes, and McMillen
Outside participants:	None

Type of Document and Timing Based on the Technical Plan:

The Board continued its discussion of the pre-agenda research project on pensions and other postretirement benefit plans. The meeting was educational; no decisions were made.

Tentative Board Decisions:

The Board discussed issues on measuring an employer's defined benefit obligation, including defined benefit obligations for cash balance plans. The discussion focused on whether there are technically feasible, cost-effective alternatives for addressing issues related to measurement.

The Board will formally decide at its agenda prioritization meeting on January 29, 2014, whether to add a project to its technical agenda on this topic.

General Announcements: None.