

**ALERTS**

## **FASB Enhances Disclosure Requirements for Employers Participating in Multiemployer Plans**

**November 10, 2011**

To increase transparency, the Financial Accounting Standards Board (“FASB”) has imposed new disclosure requirements on nongovernmental employers participating in multiemployer plans in its recently issued Accounting Standards Update No. 2011-09, Compensation — Retirement Benefits — Multiemployer Plans (Subtopic 715-80): Disclosures About an Employer’s Participation in a Multiemployer Plan (the “Update”). Public entities must comply with these new disclosure requirements for fiscal years ending after Dec. 15, 2011; nonpublic entities must comply for fiscal years ending after Dec. 15, 2012. Though not required, the FASB is permitting early application of the disclosure requirements if employers are willing and able to provide the required information before the applicable effective date.

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## Related People



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**EMPLOYMENT AND EMPLOYEE BENEFITS**

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