This publication was published by the International Federation of Accountants (IFAC®). Its mission is to serve the public interest and strengthen the accountancy profession by supporting the development of high-quality international standards, promoting the adoption and implementation of these standards, building the capacity of professional accountancy organizations, and speaking out on public interest issues.
International Public Sector Accounting Standard (IPSAS) 25, *Employee Benefits* has been superseded by IPSAS 39, *Employee Benefits*. This Standard applies for annual financial statements covering periods beginning on or after January 1, 2018. As a result IPSAS 25 is no longer applicable and has been removed.