

**Interpretation of the Emerging Accounting Issues Working Group**

**INT 04-12: EITF 03-4: Determining the Classification and Benefit Attribution Method for a "Cash Balance" Pension Plan**

**ISSUE NULLIFIED BY SSAP NO. 102**

**INT 04-12 Dates Discussed**

September 12, 2004; December 5, 2004

**INT 04-12 References**

*SSAP No. 14—Postretirement Benefits Other Than Pensions* (SSAP No. 14)

*SSAP No. 89—Accounting for Pensions, A Replacement of SSAP No. 8* (SSAP No. 89)3crf8pTT2 1 Tf-0.0016T0-0.001

- The cash balance plan communicates the pension benefit to be provided as a function of principal credits based on salary and future interest credits thereon at a stated rate.
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