19. Post-employment benefits and employee benefits

At December 31, 2014, the Group's liability due to all its employees determined using the criteria set out in IAS 19 is €23.3 million.

The balance mainly consists of Italian post-employment benefits (TFR) related to Salini Impregilo S.p.A. and its Italian subsidiaries. At December 31, 2014 and 2013, the liability for post-employment benefits is the outstanding payable at the reform effective date, net of benefits paid up to the reporting dates. The liability is considered part of a defined benefit plan under IAS 19 and has, therefore, been subjected to actuarial valuation.

The valuation, performed with the assistance of an independent expert, was based on the following rates:

- turnover rate: 7.25%;
- discount rate: 1.49%;
- advance payment rate: 3%;
- inflation rate: 2%.

The benchmark used for the discount rate is the Iboxx AA Corporate index for the Eurozone with an average financial duration in line with the fund being valued.

Changes in this item are as follows:

(Amounts in thousands of euros)	December 31, 2013	Provision for the year	Payments	Change in scope of consolidation and other changes	Payment to INPS treasury and other funds	Actuarial gains (losses)	December 31, 2014
Post-employment benefits and employee benefits	21,755	14,979	(11,613)	(85)	(5,290)	3,574	23,320

(Amounts in thousands of euros)	December 31, 2012	Provision for the year	Payments	Change in scope of consolidation and other changes	Payment to INPS treasury and other funds	Actuarial gains (losses)	December 31, 2013
Post-employment benefits and employee benefits	4,506	15,259	(12,586)	15,769	(2,111)	918	21,755

Actuarial gains and losses have been recognized separately and in a specific equity reserve, as required by IAS 19.

The change in the scope of consolidation and other changes in 2013 included €18.7 million relating to the balance of the post-employment benefits of the Impregilo Group at April 1, 2013, the reference date used for the acquisition of control by Salini S.p.A.

For the liabilities as at December 31, 2014, a +0.5% change in the discount rate used for the calculation would have generated a positive effect of €0.2 million. Likewise a -0.5% change in the discount rate would have generated a negative effect of 0.2 million. The same change in the discount rate as at December 31, 2013 (+0.5%) would have generated a positive effect of €0.2 million or (-0.5%) negative effect of €0.2 million.