



GOVERNANCE & ACCOUNTABILITY INSTITUTE'S

TO THE POINT™



Timely News, Insights & Perspectives on Corporate Sustainability, Responsibility & Citizenship

September 2017

Governance & Accountability Institute shares timely news, insights and perspectives with corporate managers in key topic areas:

- ⦿ *Corporate Citizenship,*
- ⦿ *Corporate Responsibility,*
- ⦿ *Corporate Sustainability,*
- ⦿ *Community Affairs, and*
- ⦿ *Sustainable Investing.*

To the Point! is a fee-based educational resource for corporate executives and managers distributed each month with periodic brief updates for critical items.

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Researchers, Consultants & Strategists

Tel 646.430.8230

Email info@ga-institute.com

Web www.ga-institute.com

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IT'S H-E-R-E NOW: SEC Guidance on CEO-Employee Pay Rule Clarified in Interpretive Guidance. Your Company Should Be Prepared for First Quarter 2018 Disclosures and Beyond!

Way back when, as the Dodd-Frank legislation was passed, a provision was included that called for public companies to annually disclose the ratio of compensation for the CEO (presumably the highest paid) and for the median compensation (of all employees). Was it going to be 100-to-1? 400-to-1? More?

This was one of the most broadly contentious provisions of Dodd-Frank (signed into law July 21, 2010, officially as the Dodd-Frank Wall Street Reform and Consumer Protection Act – Public Law 111-203 / H.R. 4173).

Ever since that summer now seven years behind us, corporate sector lobbyists have battled to roll back sections of, or the entirety of D-F.

As with other financial reform initiatives in the Congress (like Sarbanes-Oxley in 2002), there are many titles and sections in the legislative package. In D-F, Title IX – Investor Protections and Improvements to the Regulation of Securities — there is a Subtitle E 4.9.5: Accountability and Executive Compensation. And within that...

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