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New CDIs Help Issuers With Pay Ratio Disclosure, A Little

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by Whitney Holmes

On October 19th, the SEC released five new Compliance and Disclosure Interpretations ("CDIs") relating to the upcoming "Pay Ratio Disclosure" requirements in Item 402(u) of Regulation S-K. Item 402(u) Pay Ratio Disclosure requirements, mandated by the Dodd-Frank Wall Street Reform and Consumer Protection Act, require each covered public company to make annual disclosure of the ratio of its principal executive officer's total annual compensation to the total annual compensation of an individual whose compensation is determined to be the median compensation of all of the company's employees. Read our complete summary here: https://www.dorsey.com/newsresources/publications/client-alerts/2016/10/new-cdis-help-issuers

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