

Compliance With SEC Pay Versus Performance Rules Quickly Approaching

Mehrnaz Jalali, Paul Hallgren, and Rikisha Collins discuss the pay versus performance rule adopted by the Securities and Exchange Commission (SEC) on August 25 in *The Legal Intelligencer*.

“The rule requires reporting companies to provide specific pay versus performance tabular disclosure; a clear description of the relationship between actual executive compensation paid and financial performance measures; and a tabular list of three to seven financial measures representing the most important financial measures tied to actual compensation,” they explained.

The article provides an in-depth overview of tabular disclosure and addresses key factors such as compensation actually paid with respect to pension benefits and equity awards, and measures of performance. Naz, Paul, and Rikisha also share their thoughts on how one should prepare for the upcoming compliance with the pay versus performance rule.

To read the full article, [click here](#).



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