

Implications of the SEC's Proposed CEO Pay-Ratio Disclosure Rule

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As required by the Dodd-Frank Wall Street Reform and Consumer Protection Act, on September 18, 2013, the Securities and Exchange Commission ("SEC") voted 3-2 in favor of a new proposed rule that would require companies to disclose: (1) the median of the annual total compensation of all employees of the issuer, excluding the issuer's CEO (or the equivalent); (2) the annual total compensation of the issuer's CEO (or the equivalent); and (3) the ratio of those two amounts.

Based on a review of the proposed rule and following semi-public comments of Keith Higgins, Director of the Division of Corporation Finance at the SEC, the following summarizes key points and considerations in the proposed rule. For a more detailed analysis of the proposed rule and other related topics, please join us for another installment in our eLunch webinar series on November 21, 2014, entitled "[Preparing for the 2014 Proxy Season](#)."

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