

SEC Adopts Final Rule to Implement Dodd-Frank CEO Pay Ratio Disclosure Requirement

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SEC Update

On August 5, nearly two years after the SEC issued its rule proposal, a divided Commission amended Item 402 of Regulation S-K to require most public companies to disclose annually the ratio of the median of the annual total compensation of their employees other than the CEO to the CEO's annual total compensation. The new rule is mandated by Section 953(b) of the Dodd-Frank Act and attracted thousands of comment letters that expressed widely divergent views on the purpose, scope and operation of this controversial disclosure requirement.

Read more: [SEC Adopts Final Rule to Implement Dodd-Frank CEO Pay Ratio Disclosure Requirement](#)

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