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SEC Proposes Pay Versus Performance Rules

Article By:

Alan Singer

On April 29, the **Securities and Exchange Commission (SEC)** issued a release that includes proposed rules to implement requirements imposed on the SEC under Section 953(a) of the **Dodd-Frank Wall Street Reform and Consumer Protection Act** (the Dodd-Frank Act).

Section 953(a) added Section 14(i) to the Securities Exchange Act, which directs the SEC to adopt rules requiring public companies to disclose in any proxy or consent solicitation material a “clear description” of compensation required to be disclosed under Item 402 of Regulation S-K (the provision of Regulation S-K addressing executive compensation disclosures). Section 14(i) further requires that the description include information that shows “the relationship between executive compensation actually paid and the financial performance of the issuer, taking into account any change in the value of the shares of stock and dividends of the issuer and any distributions.”

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