Pearl Meyer

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Quick Poll: Human Capital Management Disclosure



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Our Quick Poll was designed to assess whether the new SEC requirement to disclose material information related to Human Capital Management (HCM) has spurred additional disclosure beyond the Annual Report/10-K and if so, through what channels and on what topics. This study focuses on 125 participant responses from a mix of publicly traded companies and private for profit and not-for-profit organizations.

Among the key findings:

- The pressure is on—most respondents (80%) are feeling obligated in some way to disclose more information about HCM initiatives/priorities;
- The Annual Report/10-K filing is just the tip of the iceberg; and
- There is room for improvement in HCM practices, with diversity, equity, and inclusion (DE&I) being the front-runner by far.

About the Authors

Sharon brings 25+ years guiding executive and broad-based pay communications and disclosure, helping boards and management manage change and respond to investor and proxy advisor scrutiny.

Deb advises on executive compensation from a legal and regulatory perspective, including securities disclosure, tax and governance matters, contract negotiation, and reasonableness opinion letters.

About Pearl Meyer

Pearl Meyer is the leading advisor to boards and senior management helping organizations build, develop, and reward great leadership teams that drive long-term success. Our strategy-driven compensation and leadership consulting services act as powerful catalysts for value creation and competitive advantage by addressing the critical links between people and outcomes. Our clients stand at the forefront of their industries and range from emerging high-growth, not-for-profit, and private organizations to the Fortune 500.