Pearl Meyer

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Looking Ahead to Executive Pay Practices in 2026



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MANAGING DIRECTOR

Pearl Meyer's "Looking Ahead to Executive Pay Practices" is an annual, online survey and valuable compensation planning tool. This year's plan design survey was conducted in August and September of 2025, with total participation from 248 companies, including 121 publicly traded, 84 private for-profit, and 43 not-for-profit (NFP) organizations. As with prior surveys, responses are broken out separately by respondent type (employee vs. board member), ownership type, industry, and company size.

This year's survey addresses key topics associated with the current environment, including the anticipated impact of tariffs and other macroeconomic factors on company performance and executive compensation and actions taken in response, CEO turnover and succession planning, incentive plan goal setting challenges and use of diversity, equity, and inclusion (DE&I) and environmental, social, and governance (ESG) performance metrics. As with prior surveys, it also addresses compensation philosophy, compensation/human capital committee oversight, recent or anticipated changes to incentive plan designs, projected base salary increases for 2026, expected payouts for short-term incentive (STI) and long-term incentive (LTI) cycles ending in 2025, and anticipated use of discretion. This year's survey also asks respondents to identify primary executive compensation program objectives and their organization's perceived effectiveness in achieving them.

About the Author

Bill is a senior advisor on executive and director compensation, helping committees and leaders set pay strategy, benchmark competitiveness, design incentives, and navigate contracts, severance/CIC, and governance expectations.

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.