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Public Chatter

# Human Capital Management: Continuing Disclosure Evolution

During our recent webcast - "[Proxy Season Post-Mortem – 20 Things](#)" - at the 46:26 mark, Kelly Reinholdtsen noted these developments in Year 2 of required human capital management disclosures in the Form 10-K:

- Some disclosure themes continued from last year - and in some cases, were expanded upon - as companies tried to get ahead of additional SEC rulemaking in the human capital area expected later this year. Disclosures typically touched upon:

- Workforce demographics, by gender or location
- Compensation elements, including how broad-based
- Commitment to DEI, including training, promotion and hiring programs and practices
- Retention and turnover trends
- Employee pulse surveys and employee satisfaction engagement and outreach
- Remote work opportunities and protocols, as well as health & safety plans
- Pay equity efforts

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