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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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