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January 04, 2024

ISS Barely Changes Its Proxy Voting Guidelines for 2024



Just before Christmas, ISS [announced](#) its [2024 Benchmark Policy Updates](#), which will be effective for meetings on or after February 1, 2024. They also released an [Americas Policy Updates](#) document. As we [blogged](#) when ISS opened its proposed policy changes for comment, there are no changes to the US Benchmark Proxy Voting Guidelines.

The one update for US companies is a clarification that codifies ISS's case-by-case approach on shareholder proposals seeking shareholder ratification of golden parachute and severance arrangements or payments (see page 3 of the Americas Policy Updates). This updated policy harmonizes the factors used to analyze both regular termination severance and change-in-control severance and clarifies the key factors considered in such case-by-case analysis.

Having scarcely any changes to ISS voting policies for US companies is quite a rarity! In addition, ISS' ESG group published a thought leadership report, "[2023 Global Climate Change Update](#)," which isn't related to ISS voting guidelines - but is good information if you're interested in climate change issues.

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