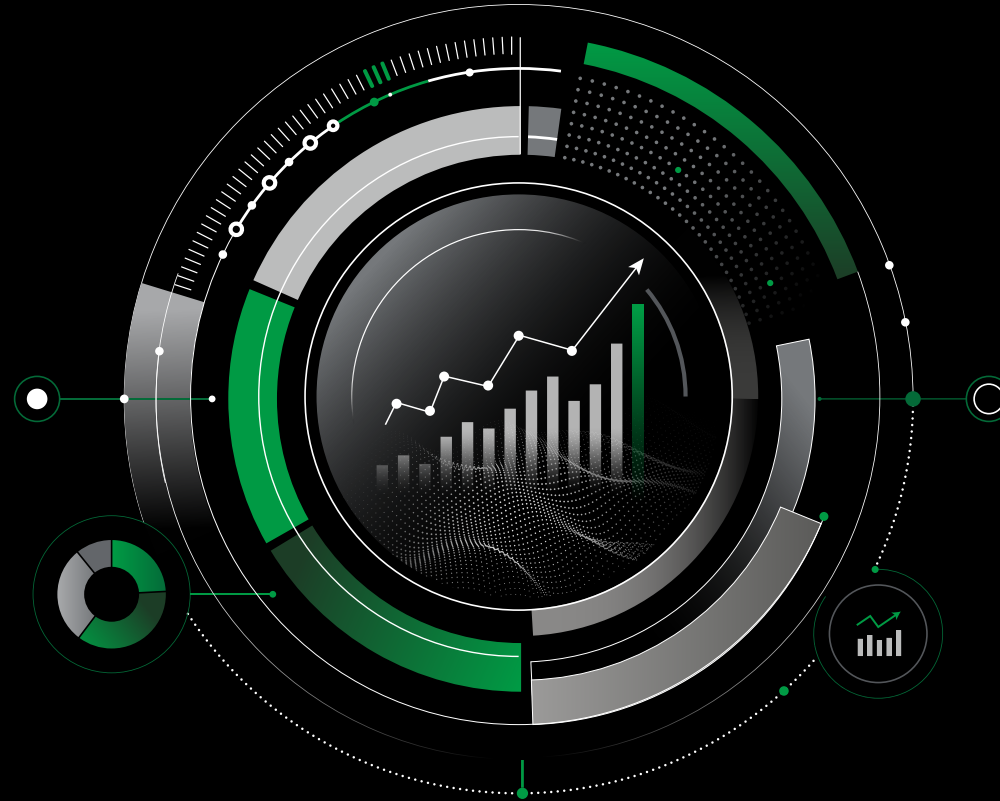




Your Guide

Directors' remuneration
in FTSE 100 companies

September 2026

Introduction

Welcome to Your Guide – Directors' remuneration in FTSE 100 companies.

With an interactive format, this report provides detailed analysis of executive and non-executive remuneration in FTSE 100 companies, including base salary, annual bonus and long-term incentives, pensions, shareholding requirements, pay ratios, non-executive director fees and other aspects of remuneration policy. This analysis is based on 92 companies with financial years ending up to and including 31 December 2025.



If you have any queries about our Your Guide reports, please get in touch at
UKExecutiveCompensationConsulting@deloitte.co.uk



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Executive summary



'Total single figure' remuneration

£5.05m

median CEO 'total single figure' remuneration
(2024: £4.67m, 2023: £4.24m)

£2.27m

median CFO 'total single figure' remuneration
(2024: £2.46m, 2023: £1.94m)



Fixed pay

3%

median CEO salary increase so far in 2026
(2025: 3%, 2024: 4%)

15%

CEOs not awarded salary increase so far in 2026
(2025: 10%, 2024: 14%)

3.0% median workforce increase so far in 2026 (2025: 3.5%, 2024: 4.3%)



Incentive out-turns

80%

of maximum median CEO annual bonus out-turn for 2025
(2024: 79%, 2023: 75%)

21%

of companies applied discretion on bonus out-turn for 2025
(2024: 26%, 2023: 33%)

70%

of maximum median PSP vesting for 2025
(2024: 74%, 2023: 72%)



Executive shareholding requirements

300% of salary

most common CEO shareholding requirement

c.715% of salary

median actual CEO shareholding

100%

of companies have a post-employment shareholding requirement



ESG and incentive plans

67%

annual bonus plans incorporate ESG metrics
(2024: 77%)

61%

performance share plans incorporate ESG metrics
(2025: 68%)



Alternative incentives

25%

of companies operate alternative incentive arrangements (2025: 22%)



2026 AGM season so far

97%

median vote in favour of directors' remuneration report
(2025: 97%)

1

company receiving less than 80% support
(2025: 7)

52%

of companies put a new remuneration policy to vote

5

policies receiving less than 80% support
(2025: 5)

Key issues

Lower policy votes were generally associated with companies seeking significant increases to incentive levels, or remuneration policy features which deviate from current mainstream UK market practice.

Significant reduction in negative proxy recommendations and votes below 80% compared to prior years. The single low remuneration report vote so far relates to the response to lower voting outcomes in prior years and remuneration terms for a new appointment.

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