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Entries in **bold** denote main entries.
 The following abbreviations are used:

ABI	Association of British Insurers	LSE	London Stock Exchange
AGM	Annual General Meeting	LTIP	long term incentive
AIM	Alternative Investment Market	NAPF	National Association of Pension Funds
CARE	career average revalued earnings	NYSE	New York Stock Exchange
CBI	Confederation of British Industry	PAT	profit after tax
CEO	Chief Executive Officer	PBIT	profit before interest and tax
DB	defined benefit	PILON	payment in lieu of notice
DC	defined contribution	PSP	performance share plan
DRR	directors' remuneration report	ROCE	return on capital employed
DTI	Department of Trade and Industry	ROE	return on equity
EBITDA	earnings before interest, taxes, depreciation and amortization	SARs	stock appreciation rights
EEA	European Economic Area	SAYE	Save As You Earn
EMI	enterprise management incentive	SEC	Securities and Exchange Commission
EPS	earnings per share	SIPs	Share Incentive Plans
EU	European Union	TSR	total shareholder return
FRC	Financial Reporting Council	UK	United Kingdom
FTSE	Financial Times Stock Exchange	US	United States
FURBS	funded unapproved arrangements	UURBS	unapproved unfunded arrangements
HMRC	Her Majesty's Revenue and Customs	WTR	Working Time Regulation (1988)
HR	Human Resources	ABI 23	
IAS	International Accounting Standards		<i>Best Practice on Executive Contracts and Severance</i> 164, 197
ICSA	Institute of Chartered Secretaries and Administrators		executive remuneration levels 58, 158
IP	Intellectual Property		bonuses/incentive plans 78
IPO	pre-initial public offering		mitigation obligations 29
LEAP	Leadership Equity Acquisition Plan		<i>Principles and Guidelines on Remuneration</i> 164
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