Throughout this project, we are going to analyse how the Spanish CEO pay policy is made together with its division in each type of salary. In addition, a thorough examination of obligatory documents is going to be carried out.

The payment received by the CEO because of its labour has been considered a controversial issue along the past years in our society. This was mainly provoked due to the number of CEO people who have been caught hiring money and avoiding tax payments.

Thus, the European Union and specially its countries have created legislation in order to protect the interests of the other parties. Due to all this, it seems to be a necessity to make a study about how both, the CEO and the enterprises, inform about the pay policy and the specific payments they obtain.

To conclude, it can be pointed out that there is still a long way to get a complete and reliable information and this can only be achieved by an adequate enforcement. Focusing on Spain, a lack of enforcement, which needs to be increased, is currently noticed. Therefore, many documents should be compulsory published by the companies although there is no need to require and supervise the whole information.
### Materias o Palabras Clave (máximo 5) / Gaiak edo hitz gakoak (gehienez 5)

- Remuneración
- Alta dirección
- Gobierno corporativo
- Transparencia empresarial
- Código de buen gobierno de las sociedades cotizadas