



## Dividend Treatment Clarification

### Informative Notice

19 August 2020

---

Following the financial uncertainty caused by COVID-19, FTSE Russell notes that some companies are now declaring distributions to account for previously postponed or cancelled dividends. These dividends may be disclosed as special (or similar), since the timing occurs out-with the company's usual dividend cycle. Accordingly, FTSE Russell would like to clarify the following:

- Where the original dividend was considered an ordinary dividend, then FTSE Russell will categorise the deferred special dividend as a regular dividend.
- Where the original dividend was considered a special dividend, then FTSE Russell will categorise the deferred special dividend as a special dividend.

Further information on the treatment of ordinary and special dividends can be found in section 4.3 of the [Corporate Actions and Events Guide](#).

---

For further information please contact FTSE Russell Client Services at [info@ftserussell.com](mailto:info@ftserussell.com) or call:

Australia	+1800 653 680
Hong Kong	+852 2164 3333
Japan	+81 3 4563 6346
London	+44 (0) 20 7866 1810
New York	+1866 551 0617

Alternatively please visit our website at [www.ftserussell.com](http://www.ftserussell.com)

[Terms of Use](#) | Copyright © 2020 FTSE Russell