**Heather Marshall**  
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Heather is a Senior Director in the Executive Compensation practice of Willis Towers Watson. Heather spent over ten years consulting in the U.K. before relocating to the U.S. in 2014, bringing experience of European and North American pay practices.

Heather works with Compensation Committees and management teams on all aspects of executive compensation. She is the co-leader of Willis Towers Watson’s fast moving consumer goods industry team and member of the life sciences industry team, that leverage the firm’s global experience and insights about the respective sectors for our clients. She is also a North American Governance leader, specializing in shareholder engagement and writing compensation disclosures.

Her main areas of focus include general advisory support; reviewing compensation packages; global incentive plan design, including metric selection, technical calibration and costing reviews; shareholder engagement; and CD&A drafting.

Heather has worked on site with multiple clients, supporting the respective HR teams as required in areas ranging from modelling bonus pool funding at a global bank, managing senior management pay reviews at a complex media organization and acting Director of Compensation at a cosmetics company.

Heather holds a B.Sc. (Hons.) in Mathematics from Edinburgh University. In 2019 she co-facilitated a session at WorldatWork’s Total Reward Conference on Demystifying the Compensation Committee and in 2020 contributed to a [guide on developing impactful CD&As](https://www.dfinsolutions.com/sites/default/files/documents/2020-10/Executive%20Compensation%20Disclosure%20Handbook.pdf). From time-to-time Heather features on Willis Towers Watson and third-party panels discussing matters relating to corporate governance, compensation disclosure and executive compensation more broadly.