

Key											
x	=	required approval level									
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Global Approval Matrix - Non-Automated											
Last updated March 30, 2017											
Approval Order											
M6 M7 M8 M9 M10											
Category	SEQ	Transaction	HR	1 Lvl	VP	SVP	Div Head	President	CEO(s) & Executive Chairman and CTO	HR	Notes
Hiring	1	If Recruiting agency fee			e				e		Recruiting VP and CEO(s) & Executive Chairman and CTO approval required.
Hiring	2	Non-Standard Referral Bonus								e	EVP approval for plan and Recruiting Ops manages the program, approvals, calculations and payments.
Hiring	3	Notice period statutory or < 1 month (EMEA specific)	e								Requires VP HR approval. Cap at 12 mos.
Hiring	4	Notice period >3 months (EMEA specific)	e								Requires EVP HR approval. Cap at 12 mos.
Hiring	5	Contractual severance payments of any kind (EMEA specific)	e								Requires VP HR approval
Hiring	6	Loans							e	e	This is not reflected on the Manager version of the approval matrix. Loans are on an exception only basis.
Assignment	1	Residence/domicile, employment contract or permanent work location in different countries (EMEA specific)				e				e	
Assignment	2	International Assignment Incremental Cost <= 250k					e			e	International Assignment approvals are based on the Finance Spending Approval Limits Matrix. Additionally approval is required from at least two levels of management (not including the proposer of the assignment) and HR Global Mobility. Please consult the Finance SAM to confirm the required approvals based on the projected cost of the assignment and management spending caps.
Assignment	3	International Assignment Incremental Cost > 250k and <= 500k							e - See Notes	e	International Assignment approvals are based on the Finance Spending Approval Limits Matrix. Additionally approval is required from at least two levels of management (not including the proposer of the assignment) and HR Global Mobility. Please consult the Finance SAM to confirm the required approvals based on the projected cost of the assignment and management spending caps.
Assignment	4	International Assignment Incremental Cost > 500k							e - See Notes	e	International Assignment approvals are based on the Finance Spending Approval Limits Matrix. Additionally approval is required from at least two levels of management (not including the proposer of the assignment) and HR Global Mobility. Please consult the Finance SAM to confirm the required approvals based on the projected cost of the assignment and management spending caps.
Dollars	1	Recruiting Bonuses								e	EVP approval for plan and HR EVP approval for actual payments.
Dollars	2	Commissions (Sales Comp Processing)									Finance approval required.
Dollars	3	Patent Bonus									Requires LEGAL approval
Dollars	4	Corporate Bonus - termed EE							e	e	Except where part of comp plan policy or legally mandated.
Dollars	5	Draws (Exception Only)									Draws handled on an exception only basis and are not processed through HR. The process is managed by GIC and GIC retains ALL approvals for audit purposes.
Dollars	6	International Transfer: Recoverable draw <= 100k	e								Requires approval from VP IHR, Elizabeth Snyder
Dollars	7	International Assignment: Payments (COLA etc)	e								Requires approval from HR Global Mobility Group.
Dollars	8	International Assignment: Hardship Allowances AND Hardship Country Assignment	e								To be approved on a case by case basis. VP IHR, Elizabeth Snyder, is final approver.
Dollars	9	International Assignment: Temporary salary increase due to international assignment/immigration purposes	e								Requires approval from VP IHR, Elizabeth Snyder
Dollars	10	International Assignment: OFSS host country assignment, hybrid model assignment	e								Requires approval from VP IHR, Elizabeth Snyder
Dollars	11	International Assignment: Local pay delivery for immigration purposes	e								Requires approval from VP IHR, Elizabeth Snyder

			Approval Order										
			Last updated March 30, 2017										
					M6	M7	M8	M9	M10				
Category	SEQ	Transaction	HR	1 Lvl	VP	SVP	Div Head	President	CEO(s) & Executive Chairman and CTO	HR	Notes		
Dollars	12	International Assignment: Financial Assistance Program		e								Employees of Oracle India, Philippines and Latin America (where applicable) who will be working in another country for 2 weeks or more can receive the financial assistance payment. Approval must be obtained at least 2 management levels up (direct manager's manager). Upon approval, the employee will receive payment through monthly salary, the equivalent in local currency of constant-US\$ 50, for each 2 consecutive weeks outside the home country (MUST include weekend stay) the maximum assistance per month would be restricted to US\$100. If you have any question, please feel free to contact the Global Mobility Group.	
Dollars	13	OFD Commissions										Anil Vora has final approval authority for OFD commissions.	
Dollars	14	Legally Mandated Programs (new programs or changes to existing programs)								e		EVP HR has final approval authority for legally mandated programs	
Dollars	15	Consulting Bonuses							e	e		Consulting bonuses within budget do not require SafraLJE approval. If it is out of budget then SafraLJE approval is required.	
Dollars	16	Payment for On Call and OT for 'Field Support Specialists' and 'Technical Analyst-Support' in specific LAD countries. See notes. This is a temporary addition until timeclock systems are updated.	e			e						In Chile (OTL), Colombia and Venezuela we need to pay the element for On Call: ("M_A On Call"). In Brazil (OTL) and Argentina we need to pay on call and overtime: ("M_A Overtime" and "M_A On Call"). In Mexico we need to pay overtime: (M_A Overtime). Local HR is responsible for obtaining and retaining correct approvals. SVP of Customer Services in LAD in final approver.	
Dollars	17	Legal Issues	e									Payments tied to legal issues should be submitted by HR and require Legal approval presented with the transaction.	
Dollars	18	Mandatory Compensation Increases (i.e., bonus, salary changes, etc.), and Payouts for Previously Approved Plans	e									Any mandatory increases (salary, bonus, etc) and approved plans will go to the regional Comp Contact and then the VP Corporate Compensation for review and approval. International Assignment, or Immigration related payments are handled separately and referenced separately in the approval matrix. Commissions are also excluded from this rule and referenced separately in this matrix. If you have a question about who needs to approve a mandatory increase, please e-mail corpcomp_us@oracle.com.	
Leaves	1	Medical/Family Leave	e									as per policy	
Leaves	2	Medical & Maternity Leave	e									as per policy	
Leaves	3	PLOA - Start/Change/END	e	e								One level of management approval required for start and/or change. One level of management approval or Line HR approval to end PLOA.	
Leaves	4	PLOA < 2 weeks- Start/Change/END	-	-	-	-	-	-	-	-			
Leaves	5	PLOA > 2 weeks- Start/Change/END		e									
Leaves	6	Unpaid/paid sabbaticals (EMEA specific)		e									
Leaves	7	All other Leaves (Jury, Military) < 2 wks	-	-	-	-	-	-	-	-			
Leaves	8	All other Leaves (Jury, Military)> 2 wks		e									
Leaves	9	Annual leave (EMEA specific)		e									
Benefits	1	Benefits Policy Changes <\$100k (EMEA Specific)	e									Requires VP HR, VP/Cty MGR & Div C&B approval	
Benefits	2	Benefits Policy Changes >\$100k (EMEA Specific)	e									Requires EVP HR, Division Head, & Div C&B approval	
Benefits	3	Change of Benefits Provider (EMEA Specific)	e									Requires VP HR, VP/Cty MGR & Div C&B approval	
Benefits	4	Social club, golf membership or other affiliation that includes an initiation or monthly fee							e				
Benefits	5	Adoption Benefit (US)	e									Benefits Group is final approver	
Benefits	6	Education Reimbursement (US) > annual spending cap (\$5,250)					x					Please refer to the Employee Handbook for more detail on the Education Reimbursement Benefit, including the current, annual spending cap for the calendar year. Any additional education expenses incurred beyond this amount must be approved by your EVP.	
			Last updated March 30, 2017										
					M6	M7	M8	M9	M10				
											Notes		

Last updated March 30, 2017			Approval Order								
				M6	M7	M8	M9	M10			
Category	SEQ	Transaction	HR	1 Lvl	VP	SVP	Div Head	President	CEO(s) & Executive Chairman and CTO	HR	Notes
LAD	1	PLOA < 2 weeks- Start/Change/END								e	
CHINA	1	China Domestic Transfer (Tier 1 to Non-Tier cities) with Resettlement Bonus and/or COLA	e								Requires approval HR Global Mobility Group (GMG). GMG will retain approvals for audit purposes.

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M&A APPROVAL MATRIX

M&A APPROVAL MATRIX					M6	M7
Category	SEQ	Transaction	HR	1 Lvl ⁽¹⁾	HR M&A VP	HR SVP
Hiring	1	Executives/Key EEs/All other EEs - all regions -Standard offers				e
Hiring	2	Executives/Key EEs/All other EEs - all regions -Exception offers				
All Categories Below Apply to Offer Revisions						
Hiring	3	Job Code Change - No Level Change			e	
Hiring	4	Job Code Change - Demotion			e	
Hiring	5	Job Code Change - M6 and below				
Hiring	6	Job Code Change - M7 and above				e
Hiring	7	Discretionary Title Change			e	
Hiring	8	Base pay reduction			e	
Hiring	9	Base pay Increase < 10 %				e
Hiring	10	Base pay Increase > 10%				
Hiring	11	OTE Change - Mix only				e
Hiring	12	OTE Change < 10%				e
Hiring	13	OTE Change >10%				
Hiring	14	CC.Org Change			e	
Hiring	15	Transition Date -Extended				
Hiring	16	Transition Date Accelerated			e	
Hiring	17	Transitional Offer - Conversion to Regular offer				e
Hiring	18	Country/Work Location Change				e
Hiring	19	Equity				
Hiring	20	Retention Bonus				
Hiring	21	Sign On Bonus				
Hiring	22	Car Allowance Change				e

M&A APPROVAL MATRIX

M&A APPROVAL MATRIX					M6	M7
Category	SEQ	Transaction	HR	1 Lvl ⁽¹⁾	HR VP	HR SVP
Termination	1	Statutory Severance/CIC plan Severance - All Amounts				e
Termination	2	Severance <250k				e
Termination	3	Severance >250K				
Termination	4	Severance with Equity Acceleration				

M&A APPROVAL MATRIX

M6	M7
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Category	SEQ	Transaction	HR	1 Lvl ⁽¹⁾	HR VP	HR SVP
Dollars	1	Corporate Bonus Program Integration Plan				e
Dollars	2	Corporate Bonus Program Payout - Group/Individual				

Business Operations Between CIC & LEC Merge

Hiring	1	Requisition Approval - Non GBU				
Hiring	2	Requisition Approval - GBU				
Hiring	3	New Target Co Offers				e

Dollars	1	Spot/Project Bonus/EE Referral/Ed Reimbursement, <1k			e	
Dollars	2	Spot/Project Bonus/EE Referral/Ed Reimbursement < 10k				e
Dollars	3	Spot/Project Bonus/EE Referral/Ed Reimbursement >10k				

Assignment	1	CC Change			e	
Assignment	2	Discretionary Title Change			e	
Assignment	3	Work Schedule/hours PT/FT			e	
Assignment	4	Shift			e	
Assignment	5	Manager				
Assignment	6	Work Location/Country			e	
Assignment	7	Job Change Demotion			e	
Assignment	8	Job Change To position up to M4			e	
Assignment	9	Job Change M4 or above				
Assignment	10	Job Change M7 or above				e

Dollars	1	Base pay reduction			e	
Dollars	2	Base pay Increase < 10 %				e
Dollars	3	Base pay Increase > 10%				
Dollars	4	OTE Change - Mix only				e
Dollars	5	OTE Change < 10%				e
Dollars	6	OTE Change >10%				

<i>M8</i>	<i>M9</i>	<i>M10</i>		
Div Head	President	CEO(s) & Executive Chairman and CTO	HR	Notes
				Offers with no Equity, Retention, Bonus, Pay Changes
		e		Offers WITH Equity, Retention, bonus Pay Changes
e				
e				
		e		
		e		
				Must be approved by integration leads if Lob Change
e				
				Exception offers (equity, retention, pay change must go to M10)
		e		
		e		
		e		
				Approved per policy. Localization Exception - No Car Allowances in the US and Canada

<i>M8</i>	<i>M9</i>	<i>M10</i>		
Div Head	President	CEO(s) & Executive Chairman and CTO	HR	Notes
				Legal review required
				Legal review required
		e		Legal review required
		e		Legal review required

<i>M8</i>	<i>M9</i>	<i>M10</i>
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Div Head	President	CEO(s) & Executive Chairman and CTO	HR	Notes
e		e		
e		e		

e				
e				

		e		

				All Changes in these categories require approval from integration lead or leads in the case of movement from one LOB to another
e				
e				
e				

		e		
		e		

RULES

Transactions that contain more than one event go to the highest necessary approval. If HR is necessary in any transaction event, HR should be included in the approval process.

If M10 is required, workflow notifications are automatically routed to <REQAPPS@US.ORACLE.COM> (Office of the CEO and then Board of Directors has replaced REQAPPS) and emails should be directed to Exec.office_appr@oracle.com.

If approver is M7 who reports to M9 or M10, then they are an M8.

If no M5 exists, continue to M6.

If no M6 exists, continue to M7.

If no M7 exists, continue to M8.

If no M8 exists, continue to M9.

If no M9 exists, M8 is final approver.

If there is no M8 or M9, M10 is final approver.

If initiator >= approval required, they are final approver

If HR or other person outside the manager hierarchy is the initiator, then start with approval from affected employee's direct supervisor.

If next approver =(Final + 0) then continue for next approval.

If next approver =(Final + 1) then current approver is the final approver. (highest necessary rule)

NOTES

1. Carolyn Balkenhol and Safra Catz have proxy approval authority for LJE.

2. In country/Out of country rule -- - indicated by "o" on the approval matrix where the In Country/Out of Country rule applies and the highest level manager in the country's approval chain is at least an M10, then he/she will have final approval authority and that transaction WILL NOT have to go out of country for a higher level approval. If he/she is an M4 or below, the transaction MUST go to the final approver listed, even if that approver is out of country. If a transaction does not reference "o" for in country/out of country rule, then that transaction MUST go to the highest level approver listed—even if it has to go out of the country for that approval. If next approver = (Final +0) and is out of country, and the In Country/Out of Country rule has been applied to this transaction, then no more approvals are required. Example: M6 in HU reporting to M6 in Germany and the transaction requires M8 approval, the transaction will stop at the M6 in HU, IF the In Country/Out of Country rule applies to this transaction. IF the In Country/Out of Country rule is not applied, the change should continue all the way on to the M8 before final approval is obtained.

3. Localization Exception

Refers to a transaction that has a country specific approval requirement that is outside of the normal global approval requirement.

4. Approvals by level are defined by submitter + 'x' levels.

Must have approval of submitter and at least 'x' (one) additional level of management.

5. Employee's may not be rehired if they have resigned from the company 2 times. International Transfers are not included. The definition of a rehire includes anyone that has left (even for 1 day) and rejoins.

6. India Invol Term Exception - Severance guidelines are approved by HR. Payments are calculated by Finance based on the HR approved plans. Departing employees are not required to sign separation letters/agreements.

correct business side up to 250k offline. All others at 250k and above go to Joyce and then on to Larry and Safra for additional approval. At 1 million they go to comp committee. Once all e-mail approvals have been obtained, the Invol Term form in SSA is submitted by HR. Joyce Westerdahl can be final approver for statutory severance regardless of amount.

8. If a transaction was entered in error OR there is a manual change required, an e-mail from the HR Manager is required before the transaction can be updated or removed from the HRDB. HR Managers should e-mail their approval to global-hr-services_ww@oracle.com. The changes will be committed to the system according to the approval date or a later date if requested.

9. For International Assignments, approvals are based on the Finance Spending Approval Matrix. Two levels of management and HR Global Mobility team approval required. If you have any additional questions, please contact the HR Global Mobility Team.

final approver.

Where a single change/new policy has an immediate cost impact of greater than US\$250K, Safra's approval will be required.

11. Car allowance is approved per policy. Exceptions require HR, HR EVP and Board of Directors approval.

organization) to Charles for approval. Within country Transfer forms are the **only forms affected. Rules updated; Kurian replaces Rozwat. Kurian approves transfers out of his org and into his org. If the transfer is entirely within his org, the releasing side will only obtain one level approval. The receiving side must obtain the common manager's approval and that common manager must be at least an M6. If an M6 reports to another M6, the highest M6 approval is required. If there is additional compensation, then the transfer will be routed to the Board of Directors for final approval.**

14. Enhanced Vacation requests for Executives may come from Joyce Westerdahl (EVP HR).

Effective 8/23/10 Internal transfers within Thomas Kurian's organization will require M6 approval. If the common manager is M6 or above then the highest M6 is the final approver.

of the CEO and handles M10 level approvals.

workflow is utilized to route the transactions to LJE for approval. The recruiting and offer process is owned and managed by the College Recruiting Organization in conjunction with AIT, who maintains the Candidate Offers application and workflow.

18. RIF approvals: Where Statutory Severance/CIC plan severance is involved, please see the M&A tab of the matrix. Where Statutory Severance/CIC plan severance is NOT involved, HR VP approval is required. Joyce Westerdahl can be final approver for statutory severance regardless of amount.

review and approval. International Assignment, or Immigration related payments are handled separately and referenced separately in the approval matrix. Commissions are also excluded from this rule and referenced separately in this matrix. If you have a question about who needs to approve a mandatory increase, please e-mail corpcomp_us@oracle.com.

processing. Effective Jan 14th, 2013, iRecruitment is live in all regions. University Recruiting in the US still uses Candidate Offers. Any non-automated hiring approvals with Equity should be sent to Stock_us@oracle.com.

sent to Joyce Westerdahl's office for recording.

This is a new policy and is ONLY APPLICABLE to China Domestic Transfer from Tier2 to Non-Tier cities. This is NOT applicable to the current standard domestic transfer. There are no changes to the policy or approval for the normal relocation which should still go to LJE office via MEE. It requires GMG approval and they will retain all approval and they will be filing the required approval and provide requested info to the auditor during audit (the same as the commission payment where GFIC file all approval for audit).

Fixed Term Employment, on regular employee status with the same benefits for which they are currently entitled unless country legislation specified otherwise.

24. Discretionary Title Changes for M7's and above do not require one level of approval and may be managed by HR.

exceed 1 year. For Germany, exceptions may be allowable under extenuating circumstances such as maternity leave. Local HR is advised to work with Employment Counsel. For APAC, total placement cannot exceed 48 months from the initial hire. Extension for temp employees can only be extended for 12 months at one time.

delivery bonus program Ts&Cs have received executive approval, and the payments that have been submitted follow the plan and they have remained within the budget pool for these payments. This is a temporary exception to use the "Other Bonus" element until the Support Delivery element is created, and a summary note will be added to the load so this explanation can be tied to payments.

27. Only executive assistants that are supporting EVP (M8) or higher can have job code 45550: Executive Assistant to the Executive Office.

28. See the Equity Recommendation Process tab for more information about the equity recommendation approval process.

decrease to derive the approval stated in the matrix. In such cases, HR has been inserted as pre-approver and the workflow will route the transaction to the highest level (M10/BOD) to ensure appropriate level of oversight/approvals are obtained.

30. Ann Mirando has proxy approval authority for Charles Rozwat. Jennifer Olson has proxy approval authority for Bob Weiler.

at Oracle for no less than 30 days in the accounting year. Currently, we do not have a 'Statutory Bonus' element set up in the system so the 'Other Bonus' element will be used until a 'Statutory Bonus' element is created. In accordance with the approvals required for Mandatory Compensation Increases and Payouts, Local HR sought approval from the Regional Compensation contact and the VP of Corporate Compensation who has noted local HR may manage the process (including the monthly distributions). To this end, Local HR will send a completed file to GHRS to load into the HRDB as a

32. Alexis Langagne, Kris Vietmeyer, Beth Osowiecki and Susan Johnson can approve mass changes on behalf of Rich Geraffo. In general, the mass change approvals will be managed via the nas-apprvls_us@oracle.com email account.

move details are finalized, HR will submit the required changes to GHRS for mass upload. For these types of bulk location changes, HR approval will suffice.

Status



**Equity recommendations greater than 25,000
submitted to the next monthly Compensation**

Plan Committee Definition

**Compensation Committee of the Board of
Directors Definition**

25,000 RSUs or Less Recommendation

25,001 to 62,499 RSUs Recommendation

62,500+ RSUs Recommendation

Equity Recommendation Approval Process

RSUs for a current employee or for a candidate, if accepts offer and commences employment, are Committee meeting (typically on the 1st Thursday of each month) for approval and grant.

Consists of Larry Ellison, Safra Catz, Mark Hurd and Thomas Kurian. Each member can only approve for employees who would/are reporting up to them.

A committee which is appointed by Oracle's Board of Directors. The committee is comprised of three or more directors as determined by the Board, each of whom shall be an independent director.

Final Approver is appropriate Plan Committee member.

Final Approver is Compensation Committee.

Following the appropriate Plan Committee member approval, Corporate Compensation will work with the Manager's HR Business Partner to prepare materials so the manager can attend the next Compensation Committee meeting to provide background and rationale for the size of the equity recommendation.

The employee/candidate **can be** informed of equity recommendation after appropriate Plan Committee member has approved. Manager must inform the employee that this is still a "recommendation" and that it still requires approval of Oracle's Compensation Committee of the Board of Directors. After this approval has been obtained, the employee/candidate will be notified of his/her equity award.

Final Approver is Compensation Committee.

Following the appropriate Plan Committee member approval, Corporate Compensation will work with the Manager's HR Business Partner to prepare materials so the manager can attend the next Compensation Committee meeting to provide background and rationale for the size of the equity recommendation.

The employee/candidate **cannot be** informed of the equity recommendation until the Compensation Committee has reviewed the background and rationale for the size of the request.