

Compensation at Oracle

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Exhibit P-153

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Rewarding Our Employees

- Oracle compensates employees based upon their contributions to the Company and Oracle's financial performance
- The goal is to attract, retain, and motivate the very best qualified employees
- Central to Oracle's total compensation philosophy are
 - Recognition and reward
 - Open communication
 - Market competitiveness

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Rewarding Our Employees

- Different Job Functions with Different types of pay needs
 - Sales – commissions/incentives related to individual or pool performance
 - Consulting - variable pay related to pool funding, utilization, and manager discretion
 - Development, Support, F&A – corporate bonus plan tied to business results and manager discretion
- Most roles in Oracle have a salary range to guide managers in recruitment and salary changes during the annual focal cycle
- Differences: local legislation and practices
 - i.e. OT eligibility, legislated profit sharing

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Global Compensation Processes

- Equity
 - May/June timeframe with early July grant
 - Offer time-based stock options and RSUs
 - employees are given a choice during process (100% options; 50/50; 100% RSUs) with a few country exceptions
 - Not all countries are eligible
- Corporate Bonus
 - July/August timeframe, after FY earnings announcement in June
- Salary Increases
 - Sales and Non-Sales done separately, and timing varies

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Managing Compensation Processes & Budgets

- Eligibility guidelines exist for each process
- Budgets are set at the very top exec level & each LOB head has his/her own method of allocating
- Each LOB will have its own timeline which aligns with overall global timeline
- When budget is lean, extra care and attention must be given to awarding the appropriate people, ie. top performers with low compa-ratios

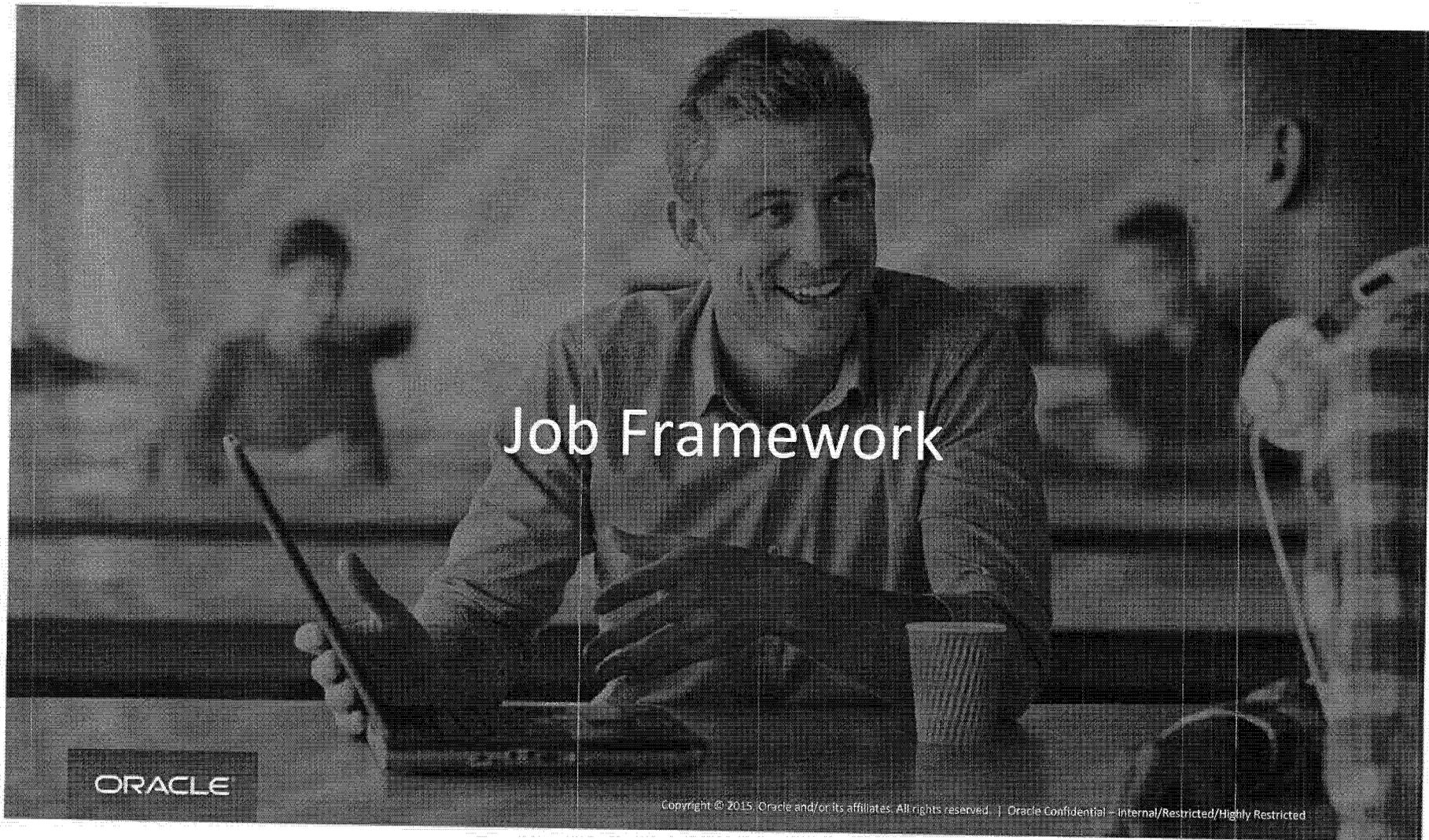
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Off-Cycle Pay Adjustments

- Promotion
- Competitive counter offer
- A change between commission and bonus based compensation
- A change of job to a different on-target earnings (OTE) split



Job Framework

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Job Framework

FUNCTION			SPECIALTY AREA			PRODUCT
<i>What does the employee do? This field describes the type of work the person performs; it is not necessarily specific to the organization in which they work.</i>			<i>What specialist work does the employee perform within the professional function? If an employee's role covers more than one specialist area, then chose the specialist area which is most representative.</i>			<i>Is the position associated with a particular product?</i>
Function	Code	Function Description	Specialty Area	Code	Specialty Area Description	Product Required?
Pre - Sales	PRESALES	As part of the sales team, gives technical credibility to the technical/solution sell.	Product/ Applications Specialist	PRODAPPS	Provides direction and specialist knowledge in applying the technology/application to client business. Facilitation of customer product/application understanding through presentations demonstrations and benchmarks; provision of support throughout the sell	Yes
			Solutions Architect	SOLARCH	Through detailed industry knowledge articulates and promotes full Oracle and allied partner software and services portfolio to provide complete customer solution.	Yes
			Technical Account Management	TECHACC	Development and maintenance of global partners & major accounts. Provision of on-going technical focus to meet strategic business needs .	Yes



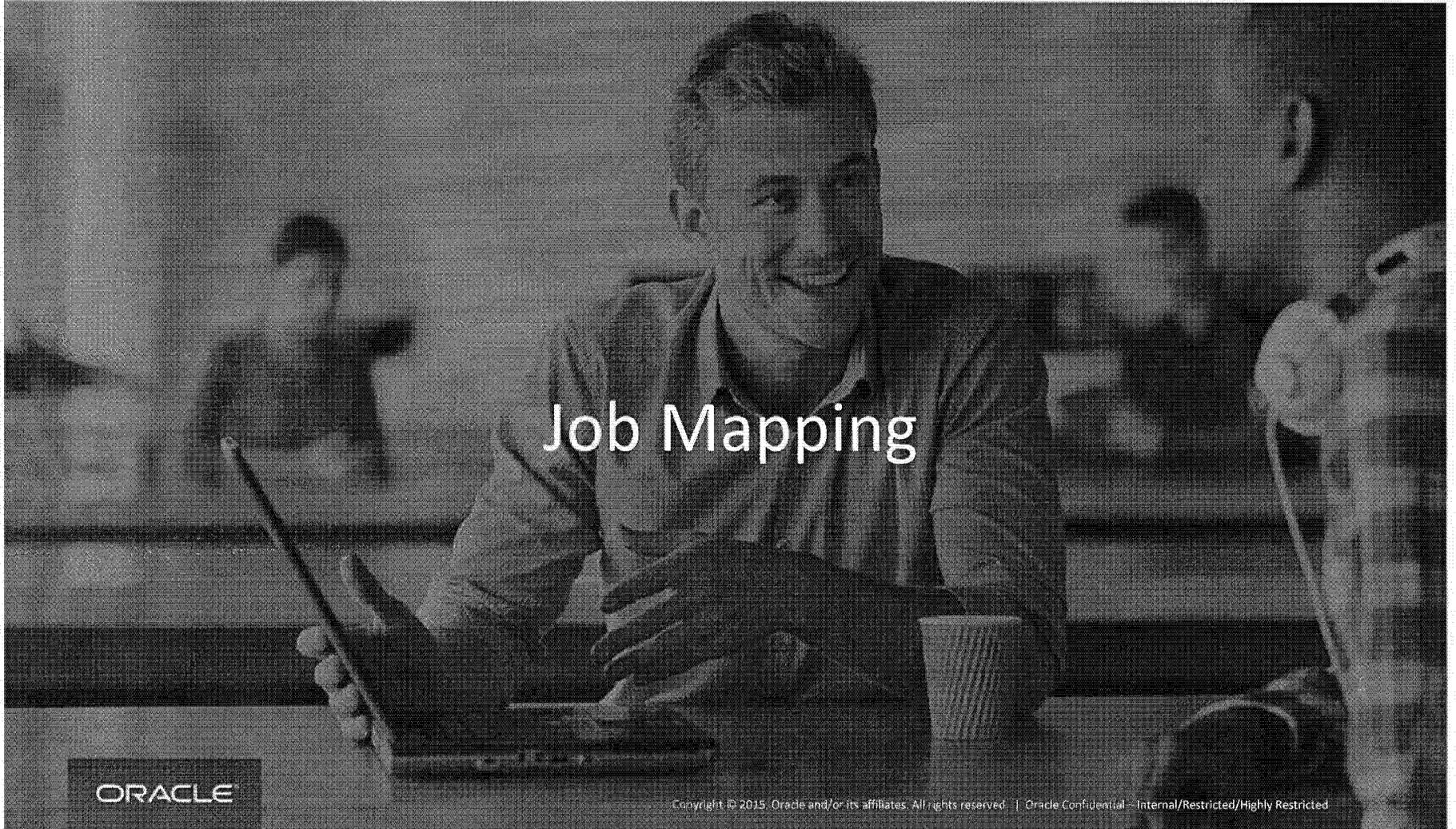
Job Framework (Global Career Levels)

Individual Contributors	IC0				IC1	IC2	IC3	IC4	IC5	IC6
	A1 - Entry	A2 - Intermediate	A3 - Senior	A4 - Highly Skilled	Learning	Developing	Career	Advanced (Mentor)	Guru (Internal Expert)	Architect (Internal/External Expert)

Management	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10
	Supervisor	Manager	Sr. Manager	Director	Sr. Director	VP	SVP	EVP	President	CEO & CTO



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Job Mapping

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Job Mapping

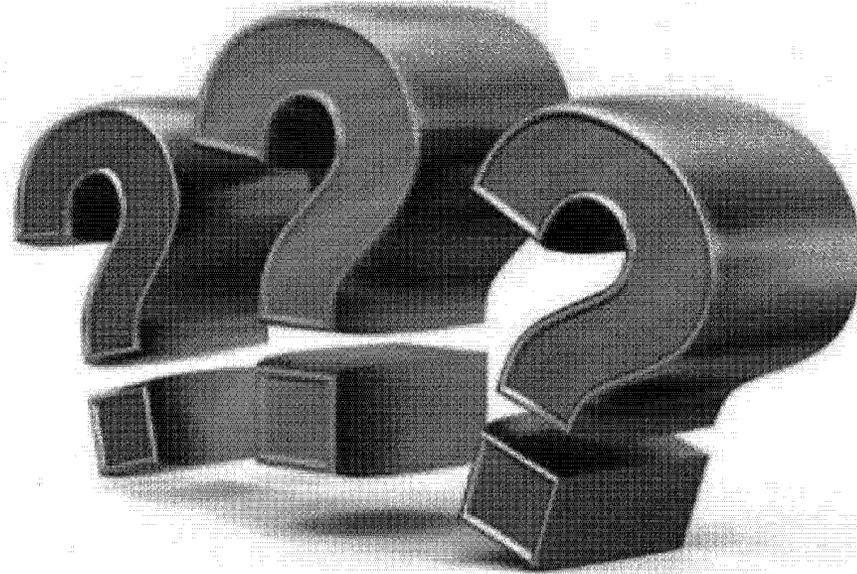
- Central point of contact
- Coordination with Global Teams
- New Hire
 - Better coordination with job mapping and compensation integration
 - Will own Oracle's Job Framework

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Q & A



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