

ORACLE®

Global Compensation Training

Americas Region Module

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Exhibit P-159

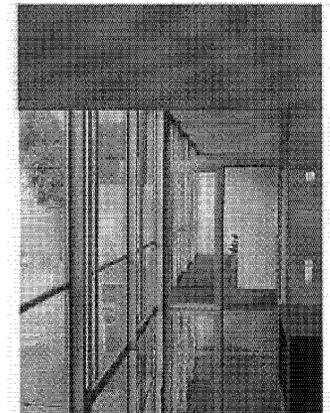
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Compensation Training Overview

- The Oracle Compensation Training for managers includes the following modules:
 - Introduction
 - Job Classification and Global Job Table
 - Salary Ranges
 - Managing Pay
 - Compensation Processes
 - Region specific modules
 - Americas
 - Asia Pacific
 - Europe, Middle East and Africa
 - Latin America



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This is the Americas module for compensation training. There are other modules that have been developed to provide you a basic overview of many topics you should be aware of when managing employees at Oracle. Most compensation information applies globally, however, there are some topics that vary by country and/or region, so the global compensation team developed region-specific modules to cover topics that aren't relevant globally. Please review the modules for your region in which you have employees.

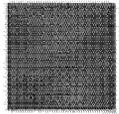
Keep in mind that this is simply an overview and it is not designed to teach you everything there is to know about compensation. It is important to work with your local compensation team representative and HR manager on employee compensation issues.

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Topics

- Compensation information specific to the Americas Region
 - Canada Overtime Pay
 - Ontario "Excess Hours"
 - Canadian Equitable Compensation Legislation
 - Fair Labor Standards Act & State Wage and Hour Legislation – US ONLY
 - Notifications – US ONLY
 - Job code selection for temporary employees – US ONLY
 - Geographical Differentials – US ONLY

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The purpose of this training module is to emphasize key areas of compensation that are important to you as a manager in managing your North America employee population.

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Canada: Overtime Pay

- Overtime eligible employees in Canada are all salaried – not hourly as some OT-eligible employees in the US
- Local legislation in each province determines overtime eligibility
- You can verify eligibility for each job code in Canada by going to the Employee Handbook – Overtime:
 - Which jobs are eligible by province
 - Required minimum hours in a day or week
- Overtime paid at 1.5 times an employee's base salary hourly rate

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We will start this training by focusing on Oracle Canada.

In Canada, overtime is handled differently than it is in the U.S. Just as an example, all overtime eligible employees in Canada are salaried, as opposed to some being hourly as they are in the U.S.

What's more, there is not a single set of rules governing the eligibility of overtime. Instead, each individual province passes its own legislation for employees who are employed in their own province. This legislation addresses issues such as which types of jobs are overtime eligible and the minimum number of hours that an employee must work in a day, or week, in order to require overtime pay. As a result, a job that is overtime eligible in one province may not be in the next, and vice versa. Due to the complexity in the legislative environment, we have developed a search tool in the Canada Employee Handbook that illustrates which jobs are eligible by province, and the minimum number of hours in a day, or week, that an employee must work in order to receive overtime pay. Even though your employee may work all over the country, and even around the globe, the province where the employee's Oracle office is located determines the overtime eligibility.

It is imperative that employees are assigned the correct job code; if the job code is inaccurate, the employee may be ineligible to log overtime in OTL, or be eligible when they should not be.

After you have consulted the look-up tool, and you have learned if the job is overtime eligible in the province where your employee works, and the minimum number of hours that must be worked for overtime to apply, the rate of overtime pay is the same in all provinces: 1.5 times the employee's base salary hourly rate.

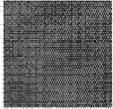
When we say "base salary hourly rate" we mean taking the employee's weekly salary and dividing it by 37.5 hours, which is the standard work week at Oracle Canada. All hours worked above the provincial threshold would be paid at 1.5 times this base salary hourly rate.

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Ontario: “Excess Hours”

- Overtime eligible employees in the province of Ontario must sign an unaltered “Excess Hours Agreement Form”:
 - To work more than 48 hours a week
 - To work more than 8 hours a day
- Signing is voluntary:
 - If employees do not sign they cannot work more than 48 hours a week or 8 hours a day
- Agreement Form available on Canada Payroll page on myoracle.com

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After you have identified any overtime eligible employees in the province of Ontario on the look-up function on the Canada HR Overtime page, there is an additional step that must be completed. Employees who are eligible for overtime in the province of Ontario must be presented with the "Excess Hours Agreement Form". Again, this only applies to overtime eligible employees in Ontario.

In Ontario, an overtime eligible employee starts earning overtime after 44 hours in a week. In order to work ABOVE 48 hours, however, the employee must sign an unaltered "Excess Hours Agreement Form". Signing this form is voluntary. If the employee does sign the Agreement, he or she is not obligated to work any hours above 48 hours per week. However, if an employee does not sign, he or she is not permitted to work more than 48 hours per week. Canada Payroll maintains the signed Excess Hours Agreement Form for all overtime eligible employees and monitors overtime hours to ensure the legislation is enforced. Prior to scheduling an overtime eligible employee for overtime hours, managers must ensure that the employee has signed the "Excess Hours Agreement Form".

Canada Payroll is responsible for administering the Excess Hours Agreement Form. The form expires every three years and Canada Payroll will re-solicit overtime eligible employees in Ontario by sending the form to the LOB heads, who forward it to the managers. Upon receipt of the form, the managers request that the employees sign the form for another three year term. Once an employee has signed, he or she may rescind his or her consent at any time. Conversely, if an employee initially declined to sign the form, he or she can sign at any time.

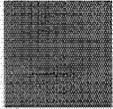
Managers who hire overtime eligible employees in Ontario should review the form with their new employees. The form can be accessed on the Canada Payroll website.

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Canada: Equitable Compensation Practices Legislation

- Pay Equity:
 - Equal pay for work of equal value
 - Targets gender gaps in total earnings
- Employment Standards:
 - Equal pay for equal work
- Human Rights:
 - Eliminate discriminatory practices

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Canada has three separate sets of legislation that aim to eliminate any discriminatory practices regarding compensation decisions.

Pay Equity legislation was introduced to close the earnings gap between jobs in the labour market that are predominantly male and those that are predominantly female. Pay Equity focuses on equal pay for work of equal value.

The best example to illustrate the inequities the legislation is designed to address would be taken from a hospital setting, comparing a nurse (a predominantly female job) to a lab technician (a predominantly male job). If we were to evaluate both jobs using the same job evaluation system, we would probably find that the two jobs have the same value. However, in reality, in many cases it was proven that the average compensation was lower for the predominantly female job (the nurse).

Another piece of Canadian legislation, Employment Standards, has a broader target than just gender, by focusing on equal pay for equal work. The intent of this legislation is to ensure that compensation decisions for employees doing the same work are free of any discriminatory practices.

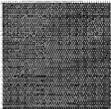
Canadian Human Rights legislation defines prohibited grounds of discrimination that apply not only to compensation processes but to a broad range of human resources policies and relationships in the work place.

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Canada: Equitable Compensation Practices Legislation (cont.)

- Translated into work practices:
 - Jobs have different salary grades compared to other countries
 - Employees must be paid at least the minimum of the range
 - Employees can not exceed the maximum of the range (exception: employees from acquisitions)
 - All employees in the same job code must be on the same sales plan

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To reiterate, the common denominator of the three pieces of Canadian legislation we reviewed in the previous slide is to ensure that no discriminatory factors influence an employee's earnings potential. To remain legally compliant with this legislation, several practices have been implemented at Oracle Canada.

First, in Canada a job evaluation system is applied: all jobs are evaluated using the same set of factors. One outcome of this process is that a job code in Canada will be in a different salary grade than it is in the US or other countries.

Next, all employees must be paid within the range: no employee's base salary can fall below the minimum of the range, nor can it exceed the maximum of the range. When employees join Oracle Canada through an acquisition, we typically do not reduce their salary to bring them within the maximum of the range. In this case, however, the employee would not receive an increase to base salary until year-over-year range movement has brought the employee within the range, or the employee changes jobs to one in a higher grade and salary range.

If salary range movement results in an employee's salary falling below the minimum of the range because the ranges have increased, we generally wait until the next salary review cycle to increase the employee's salary to the range minimum. Each year during the salary increase process, employees who are below the minimum of the range must be brought to the minimum of the range before any other pay increases can be awarded to other employees.

For employees in sales roles, all employees in the same job code must be on the same sales plan, which includes pay mix, and receive the same monthly car allowance.

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US ONLY - Complying with Wage Hour Law - Fair Labor Standards Act of 1938 (FLSA) and Similar State Laws

- Purpose/Coverage
 - Sets minimum wage, overtime eligibility and recordkeeping requirements.
- Exempt/Nonexempt
 - Job duties must meet regulatory standards to be exempt from overtime.
- Presumption is that employees are overtime-eligible
- Things to be aware of:
 - Proper classification of employees
 - Hire in the right job family
 - Hire at the right level
 - Payment for overtime hours worked
 - Meal & rest periods
 - On-call time
 - Training time
 - Travel time
- The Manager Toolkit, which is posted on the Manager Resource Guide website, is a excellent information

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Now, we are moving on to compensation topics relevant to US employees.

FLSA applies to all 50 states as well as the District of Columbia and Puerto Rico. Many states also have their own wage and hour laws. Some states, like California, have laws that are more strict than the FLSA. Therefore, you should always be working with your comp analyst and HR manager to ensure compliance with wage and hour laws.

The primary objective of the FLSA of 1938 was workers rights. It specifies a minimum wage, requires overtime pay, and restricts child labor.

The FLSA and state laws generally set forth: 1) who receives overtime; 2) how to account and pay for this overtime; and 3) what recordkeeping is required by the employer to document this overtime.

Those covered include your employees, your temporary employees, and contractors.

The legal tests for proper classification are complex and can be considered "as clear as mud". There are many grey areas. So as an Oracle manager it is very important to ensure that you are working with your corporate compensation analyst and HR on classification issues.

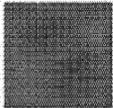
It is important to be sure you are hiring and transferring into the appropriate job level that matches your employee's experience, knowledge, and skill set. When in doubt, ask for assistance and guidance from your HR Business Partner or Compensation Analyst.

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FLSA and/or State Laws Provide for the Following Exemptions:

- Executive - Mgmt of enterprise or department, regularly supervises at least 2 FTE employees, authority to hire/fire, exercises discretion, spends more the 50% time doing exempt work
- Professional - Medicine, Dentistry, Optometry, Architecture, Engineering, Teaching, Accounting – California requires certification or license.
- Computer Professional – Primarily engaged in work that is intellectual and creative, requires discretion and independent judgment, high-level work such as systems analysis, systems design
- Administrative – Employee must customarily and regularly exercise discretion and independent judgment. More than 50% of work time engage in exempt work. Does not engage in production work.
- Outside Sales – primary duty is making sales or obtaining orders or contracts for service. The employee spends his time primarily away from the office
- Inside Sales – Requires that at least half of the employee's compensation be from commissions and work in retail or service establishment

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The slide goes through some of the basic information pertaining to each of the major exceptions. This is not intended to be an exhaustive resource on the topic.

It is important to remember that a determination of whether an employee is exempt under the FLSA or state law is a decision to be made by corporate compensation, working with the legal department. Although these definitions may seem straightforward, many times they are not.

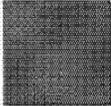
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US ONLY - Working Overtime

- Employees are required to accurately record their time
- Overtime rate varies by state
- Manager approval required for overtime
- Oracle pays for all hours worked, even if no approval
- Provide opportunity for meal and rest periods in accordance with state law

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Employees who are overtime eligible are required to record the hours they work in Oracle Time and Labor (OTL). Employees must record when they begin work, end work, take a meal break, or take a vacation or sick day. It is important that managers encourage their employees to accurately record the hours they are working, so they get paid properly.

The rate of overtime varies by state. In many states, employees are paid at a rate of 1.5 times their regular rate of pay after working 40 hours in a work week. In some states, like California, employees receive overtime after working 8 hours in a day or 40 in a week. Oracle requires employees to obtain manager approval before working overtime. If an employee works overtime without approval, Oracle is still required to pay the employee for the hours he or she worked. As a manager, you should counsel your employees on the importance of obtaining appropriate approvals prior to working overtime. Work with your HR manager whenever you have questions or concerns regarding employee overtime.

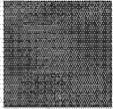
Overtime eligible employees are also generally entitled to take a meal and rest period. You should make sure meal and rest periods are made available to these employees. Work with your HR manager if you have questions regarding the variance of state laws on this issue.

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Choosing the Correct Job Code

- It is critical that employees be in the correct job code throughout their employment with Oracle, in order to avoid potentially costly lawsuits.
- The job code selected determines the employee's eligibility for overtime pay.
- If the job code is determined to be incorrect, the employee may not be classified and/or paid correctly.

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As discussed earlier, choosing the correct job code for a new hire, or a transfer into your group, is extremely important. The job code you select tells our payroll system whether someone is eligible for overtime, or not. If it is determined that an employee was placed in an incorrect job, and the company neglected to pay overtime to an eligible employee, it could open tracking to legal risk.

If you have questions about a specific employee, or job, please contact your HR Manager or your compensation analyst. Your first step will be to complete a job classification review form in order for corporate compensation to review the duties of the job. Once done with HR/Comp Legal, we then make a determination of the classification status of the job (including overtime eligibility), which will allow HR/Comp to decide on the appropriate job code.

Please contact your HR Manager or corporate compensation analyst if you have questions about the classification of any of your employees.

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US ONLY - Workflow Notifications

- Corporate Compensation is in the approval chain for workflow notifications with the following characteristics:
 - Internal transfers from overtime eligible to non-overtime eligible roles
 - Requires completion of Job Classification Review form
 - All M4 and above promotions in all functions
 - New hire offers 100K and below that are not overtime eligible

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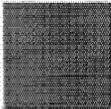
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Corporate compensation is part of the approval hierarchy for some internal transfers and promotions in the US.

When an employee job change involves a change in classification status from overtime eligible to non-overtime eligible, the manager will receive an email from Corp Comp requesting that he or she complete a job classification review form for the new role. This completed form helps Corp Comp validate that the correct job code and level were chosen for the new position, and it confirms whether it is appropriate to remove the employee from the overtime eligible pay schedule. Please be sure to include the percent of time spent on each duty and complete the form for the specific individual, not just the general position description. It is essential that these forms contain accurate information.

In addition to the overtime eligible role changes, Corp Comp will also have to approve all M4 and above promotions in all functions. This audit step went into effect in the Fall of 2008. When corporate comp receives a notification for this level of promotion, a compensation analyst will contact the manager to ask some questions about the new role. These questions may include: How has the employee's role changed? How many direct & indirect reports will he or she have? Will he or she be responsible for a single business unit, or multiple units? How is he or she involved in the strategic direction of the team? etc.



US ONLY - Job code selection for Temporary Employees

- In the majority of cases a temporary employee should be assigned job code 50100 Student/Intern (overtime eligible).
- Job code 50200 Professional Student (not overtime eligible) is appropriate for those individuals who fall under the Learned Professional exemption; ie: Attorneys
- Please refrain from classifying temporary employees in Oracle's regular employee job codes.
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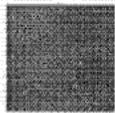
In the US we must be able to distinguish between those employees who are performing a temporary assignment and are not considered a regular Oracle employee, from those who are a regular Oracle employee. We do this by categorizing these employees in job code 6010 for Student Intern, or job code 9020 for Professional Student (such as Attorney) depending upon their job duties and responsibilities.

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US ONLY - Geographical Differentials

- Used to better align pay with local competitive market pay rates
 - Should an employee in SFBA be paid as much as an employee in Kansas City?
- Two separate pay structures

Job Title	HQ			Non-HQ		
	Salary Range Minimum	Salary Range Midpoint	Salary Range Maximum	Salary Range Minimum	Salary Range Midpoint	Salary Range Maximum
Financial Analyst 3	[REDACTED]					

- Differential of [REDACTED] applies to Non-HQ locations



Oracle salary ranges are based on cost of labor for the job and not cost of living. The HQ salary range is based on the local Bay Area competitive market. The Non-HQ salary range is [REDACTED]. It is important to recognize an appropriate labor market differential between the Bay Area and the rest of the company. Only the San Francisco Bay Area labor market pays for above the national average.

Please use work location as a primary HQ when using the salary ranges.

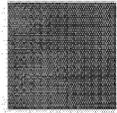
Please note that there are regional pay relationships and there may be differences by job share or job level. Some jobs in some markets may be competitive to a labor shortage. If you are having trouble relating pay ranges please reach out to your Compensation Analyst for assistance and guidance.

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Tools and Resources

- Your manager
- The local Compensation/HR department
 - the HR Global Website lists compensation contacts & you will find your HR Rep & Manager by checking your ARIA page
- Internal Websites
 - MEE
 - DBI
 - CWB – used for bonus, stock & salary increase processes
 - IWB – shows salary information and history for all employees within your organization
 - HR Global Website, global HR policies

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In a self service organization like Oracle, there are many resources available to educate you on making compensation decisions.

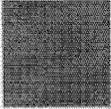
Your manager should be your number 1 resource for compensation-related discussions. He or she can give you direction about compensation decisions made at the line-of-business level. For example, during the salary increase, bonus and stock processes, some LOBs may implement specific strategies on how they want to allocate their budget pools.

Another important resource for you is the local Compensation manager or HR manager for the country in which the employee works. He or she will be able to provide expertise on local practices, processes and requirements for that country. In addition to providing advice on day-to-day comp decisions, the compensation team and HR team can also provide advice for some of the more difficult compensation-related challenges that you may face. You can find your HR Contact and HR Manager by checking your ARIA page. The appropriate compensation contact can be found on the HR Global website.

In addition to personal resources, Oracle has plenty of online resources available to you. There is a wealth of information available through the global HR website and through HRMS applications like Manager Self Service (often referred to as MEE), Compensation Workbench -or CWB- and Information Workbench (often referred to as IWB).

On the HR Global Website you will find the country HR sites, global compensation information, employee handbooks and global policies such as code of ethics and Business Conduct.

Compensation Workbench is used for comp processes such as the Global Corporate Bonus and the Salary Increase Review and on IWB you will find job and salary information and history for all employees within your organization.



Information Workbench (IWB)

- Main View options:
 - Salary
 - Job Information
 - Sales Salary
 - Total Compensation (summarized - Rolling 12 months)
 - US hours worked - great tool to track overtime hours
- Filters:
 - All employees
 - Direct employees
 - By team
 - Per country
- There is also a training video available under: Information and Links / Trainings.

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Information Workbench is accessed via your Compensation Workbench responsibility. IWB is a tool available to assist you in monitoring all compensation related information pertaining to your employees. In addition to base salary history, bonus history, job history and salary range data, IWB enables you to track elections and enrollment pay history for US employees in your hierarchy. The data is refreshed every month.

The main view options that you will find on Information Workbench are salary, job information, and sales salary. But you will also be able to find a summarized total compensation overview of your employees. The overview will show what base and variable compensation your employees have received in the last 12 months.

If you want to view specific sections of your organization, there are filters available in Information Workbench. You may filter by country or direct report team, or you may choose to view just your direct employees or all employees who report up to you.

If you have little experience with Information Workbench, you can use the getting started guide available in Compensation Workbench under information and User and Role Training.

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