

**CHARTER FOR THE COMPENSATION COMMITTEE
OF THE BOARD OF DIRECTORS
OF
POLYCOM, INC.**

1. PURPOSE

The purpose of the Compensation Committee (the “Committee”) of the Board of Directors (the “Board”) of Polycom, Inc. (the “Company”) is to:

- provide oversight of the Company’s compensation policies, plans and benefits programs;
- act for the Board to (i) evaluate and recommend to the independent members of the Board, the compensation of the Company’s Chief Executive Officer, (ii) evaluate and approve the compensation of the Company’s other executive officers (including officers reporting under Section 16 of the Securities Exchange Act of 1934), and (iii) evaluate and approve the executive officer compensation plans, policies and programs of the Company;
- oversee the design of and administer the Company’s equity compensation plans;
- oversee the design of the Company’s primary incentive plans and administer such plans with respect to executive officers; and
- In conjunction with the Corporate Governance and Nominating Committee, review executive succession planning and evaluate and make recommendations to the independent members of the Board regarding the adequacy and effectiveness of non-employee director compensation.

The compensation programs for the Company's executive officers are designed to attract, motivate and retain talented executives responsible for the success of the Company in a manner that is consistent with stockholder interests. The programs are determined based on a number of factors that the Committee deems relevant, including the competitive market data and practice of comparable technology companies, a compensation philosophy of “pay for performance,” and aligning the interests of the Company’s executive officers with its stockholders.

In furtherance of these purposes, the Committee will undertake those duties and responsibilities as are enumerated in and consistent with this charter.

2. MEMBERSHIP AND ORGANIZATION

Composition. The Committee members are appointed by, and shall serve at the discretion of, the Board upon the recommendation of the Corporate Governance and Nominating Committee. The Committee shall consist of no fewer than two members of the Board. The Board may designate one member of the Committee as its chair. Unless otherwise determined by the Board, members of the Committee must meet the following criteria:

- the independence requirements of the Nasdaq Stock Market, Inc. Marketplace Rules;
- the non-employee director definition of Rule 16b-3 under Section 16 of the Securities Exchange Act of 1934, as amended; and
- the outside director definition of Section 162(m) of the Internal Revenue Code of 1986, as amended.

Meetings. The Committee will meet as often as may be deemed necessary or appropriate in its judgment, but the Committee is expected to meet at least four times per year. The Committee may meet either in person or telephonically, and at such times and places as the Committee determines, and may act by written consent (which may include electronic consent). The CEO may not be present when his or her compensation is determined.

The Committee will maintain written minutes of its meetings and actions taken by unanimous written consent, which will be filed with the minutes of the meetings of the Board. The Committee shall make regular reports to the full Board or to the independent members of the Board on the actions and recommendations of the Committee. The Committee may delegate authority to one or more directors or to members of management, to the extent permitted by applicable law and as it deems appropriate.

3. RESPONSIBILITIES AND DUTIES

The following duties and responsibilities of the Committee are set forth below as a guide to the Committee with the understanding that the Committee may alter or supplement them as it deems appropriate under the circumstances to the extent permitted by applicable law or the Nasdaq Rules:

Executive and Other Compensation

- The Committee shall review and recommend to the independent members of the Board for the CEO and review and approve for the executive officers of the Company (a) the annual base salary, (b) the annual incentive bonus, including the specific goals and amount, (c) equity compensation, (d) any employment agreement, severance arrangement, or change in control agreement/provision, (e) any signing bonus or payment of relocation costs, and (f) any other significant benefits or compensation arrangements not available to employees generally. An important objective of the Committee shall be to align the financial interests of executive officers with those of

the Company's stockholders by providing significant equity-based, long-term incentives.

- Specifically with respect to the CEO and executive management, the Committee shall review and recommend to the independent directors for the CEO and review and approve for executive officers, corporate goals and objectives relevant to the compensation of the CEO and executive management, evaluate their performance in light thereof, and consider identified and other factors related to the performance of the Company, including accomplishment of the Company's long-term business and financial goals.
- The Committee shall oversee and administer the Company's equity compensation plans and shall act as the administrator of such plans, including the review and grant of stock option and other equity incentive grants to executive officers and other eligible individuals and the periodic review of the Company's equity plan status, including outstanding grants, cancellations and the remaining shares available for grant under the plan.
- The Committee shall oversee the Company's bonus plans for executive officers and shall approve and administer such plans with respect to executive officers of the Company (subject to the approval of the independent members of the Board with respect to the compensation of the CEO).
- The Committee shall review and approve the Company's bonus plan objectives for the Company's broad-based cash incentive plans that are based on corporate performance goals.
- The Committee shall oversee and administer the Company's 401(k) plan.
- The Committee shall evaluate on a periodic basis the competitiveness of (i) the Company's overall compensation philosophy, (ii) the compensation of the CEO and the executive officers of the Company as compared to selected companies as reviewed and approved by the Committee on an annual basis, and (iii) the Company's overall compensation plans.
- In conjunction with the Corporate Governance and Nominating Committee, the Committee shall review periodically the succession planning for the Chief Executive Officer and other executive officers and report their joint findings and recommendations to the full Board.
- In conjunction with the Corporate Governance and Nominating Committee, the Committee shall evaluate and make recommendations to the independent members of the Board on the adequacy and effectiveness of non-employee director compensation.

Related Duties and Authority

- The Committee shall review and reassess the adequacy of this Charter periodically and recommend any proposed changes to the Board for approval.
- The Committee or its Chair has authority to select and hire outside consultants and shall approve the consultant's fees and other retention terms. The Committee may consult with the Human Resources department when appropriate to assist in the evaluation of executive officer compensation. The Committee may also obtain advice and assistance from internal or external legal, accounting or other advisors selected by the Committee.
- The Committee shall review and discuss with management the Company's Compensation Discussion and Analysis prepared pursuant to Item 402(b) of Regulation S-K and based on such review and discussion recommend to the Board whether such Compensation Discussion and Analysis disclosure should be included in the Company's annual report on Form 10-K, proxy statement, information statement or similar document, and shall produce a Committee report to stockholders for inclusion in the Company's annual proxy statement that complies with the applicable rules and regulations of the Securities and Exchange Commission.