

**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”) shall be to:

- provide oversight of the Company’s compensation policies, plans and benefits programs;
- act for the Board to (i) oversee the compensation of the Company’s Chief Executive Officer and other executive officers (including officers reporting under Section 16 of the Securities Exchange Act of 1934), and (ii) approve and evaluate the executive officer compensation plans, policies and programs of the Company; and
- oversee the design of the Company’s equity compensation plans.

The compensation programs for the Company's executive officers shall be designed to attract, motivate and retain talented executives responsible for the success of the Company and shall be determined within a competitive framework and based on the achievement of the Company’s overall financial results, individual contributions and a compensation philosophy of “pay for performance.”

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 shall be appointed by, and shall serve at the discretion of, the Board. 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 promulgated 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 in no event shall the Committee convene fewer than three times per year. The Committee may meet either in person or telephonically, and at such times and places as the Committee determines. The CEO may not be present at meetings during voting or deliberations regarding the compensation of the CEO.

The Committee will maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board. The Committee shall make regular reports to the full 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 annually review and approve for the CEO and 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, a change in control agreement/provision, (e) any signing bonus or payment of relocation costs, and (f) any other benefits, compensation or arrangements. 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 approve 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 the design of the Company's equity compensation plans and shall act as the administrator of such plans.
- The Committee shall review the Company's bonus plan objectives to ensure incentive payments reward the achievement of appropriate corporate performance goals.
- The Committee shall adopt, amend and oversee the Company's compensation and benefits plans and programs.

- The Committee shall evaluate on a periodic basis the competitiveness of (i) the compensation of the CEO and the executive officers of the Company and (ii) the Company's overall compensation plans.

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 is responsible for hiring and selecting outside consultants and may consult with the Human Resources department when appropriate to assist in the evaluation of executive officer compensation and may approve the consultant's fees and other retention terms. The Committee may also obtain advice and assistance from internal or external legal, accounting or other advisors.
- The Committee shall produce a report on executive compensation for inclusion in the Company's annual proxy statement that complies with the rules and regulations of the Securities and Exchange Commission and any other applicable rules and regulations.