

VIACOMCBS INC.

COMPENSATION COMMITTEE CHARTER

Purpose

The primary purpose of the Committee is to discharge the responsibilities of the Board relating to the compensation of the Company's executive officers and other senior executives. As set forth in this charter, the Committee has overall responsibility for compensation packages and for evaluating and making recommendations to the Board regarding equity-based and incentive compensation plans, policies and programs of the Company.

Composition

1. Members. The Committee shall consist of as many members as the Board, in consultation with the Committee itself, shall determine, but in any event not fewer than three members; provided, however, in the event of a vacancy in Committee membership, the Committee shall be considered to be properly constituted, until the Board acts to fill such vacancy, so long as there are at least two Committee members. The members of the Committee shall be appointed annually by the Board, taking into account the recommendation of the Nominating and Governance Committee of the Board.
2. Qualifications. Each member of the Committee shall meet the criteria for independence established by law, regulation and the NASDAQ Stock Market LLC ("NASDAQ") Marketplace Rules, as well as the Company's Corporate Governance Guidelines, and shall have the experience, qualifications, attributes and/or skills deemed necessary by the Board to serve on the Committee. Each member of the Committee shall also be a "non-employee director" as defined in Rule 16b-3 of the Securities Exchange Act of 1934, as amended.
3. Chair. The Chair of the Committee shall be elected by the Board, taking into account the recommendation of the Nominating and Governance Committee.
4. Removal and Replacement. The members of the Committee may be removed or replaced, and any vacancies on the Committee shall be filled, by the Board, taking into account the recommendation of the Nominating and Governance Committee of the Board.

Operations

1. Meetings. The Chair of the Committee, in consultation with the Committee members, shall determine the schedule and frequency of the

Committee meetings, provided that the Committee shall meet at least four times per year. In general, directors who are not Committee members may attend meetings of the Committee, except when the Chair of the Committee determines otherwise. The Committee shall periodically meet in executive session without management.

2. Agenda. The Chair of the Committee shall develop and approve the Committee's agenda, in consultation, as appropriate, with other members of the Committee. Each member of the Board and members of management are free to suggest the inclusion of items on the agenda. The agenda and information concerning the business to be conducted at each Committee meeting shall, to the extent practical, be provided to the members of the Committee sufficiently in advance of each meeting to permit meaningful review.
3. Report to the Board. The Committee shall report regularly to the entire Board and shall make available to the Board the minutes of its meetings (without confidential individual compensation information).
4. Self-Evaluation; Assessment of Charter. The Committee shall conduct an annual performance self-evaluation and shall report to the entire Board the results of the self-evaluation. The Committee shall assess the adequacy of this Charter at least annually, or more frequently as the Committee may determine, and recommend any changes to the Board.

Authority and Duties

The Committee may, in its sole discretion, retain or obtain the advice of a compensation consultant, independent legal counsel or other adviser (each, an "Adviser"). The Committee shall be directly and solely responsible for the appointment, compensation and oversight of the work of any Adviser retained by the Committee. The Company will provide for appropriate funding, as determined by the Committee, for payment of reasonable compensation to an Adviser retained by the Committee. The Committee may select or receive advice from an Adviser to the Committee, consistent with the NASDAQ Marketplace Rules, only after taking into consideration all factors relevant to that person's independence from management, including the factors specified in the NASDAQ Marketplace Rules. The Committee shall conduct an annual assessment of the independence of each Advisor taking into account the factors specified in the NASDAQ Marketplace Rules as well as any other information the Committee deems appropriate. The Committee shall take such steps deemed necessary by the Committee to ensure the independence in accordance with law or regulation of any compensation consultant it retains, and shall address any conflicts of interest raised by the compensation consultant's work.

The Committee also has the authority to obtain advice and assistance from internal advisors as it deems appropriate to assist the Committee in fulfilling its responsibilities. The Committee has the authority to request that any officer or employee of the Company

or the Company's outside counsel attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

The Committee shall, among other things:

1. Approve the total compensation package (including, without limitation, their base salaries, annual incentives, deferred compensation, equity-based compensation, incentive compensation, perquisites and other compensatory arrangements) for all the Company's Section 16(b) officers and such other senior executives identified by the Committee after consultation with the Company's Chief Executive Officer and its Executive Vice President, Chief People Officer (excluding "talent"), up to a maximum of 25 such employees in the aggregate. The executive officers and other employees whose compensation packages are subject to approval by the Committee are hereinafter referred to as the "Specified Employees". The determination of whether any person is among the Specified Employees of the Company will be made at the beginning of each calendar year. The Committee shall make all determinations and take any actions that are reasonably appropriate or necessary in the course of establishing the compensation of the Specified Employees.
2. Approve all equity and equity-based compensation for the Specified Employees and for all other employees of the Company except to the extent that the Committee has authorized specified members of management to approve equity compensation (including stock options and restricted share units) to such employees based on guidelines approved by the Committee from time to time.
3. Review and approve corporate goals and objectives relevant to the compensation of the Chief Executive Officer. Together with the Nominating and Governance Committee, evaluate annually the performance of the Chief Executive Officer in light of these goals and objectives and after considering input from the non-management directors, and report the results of the evaluation to the non-management directors. The Committee shall set the compensation level of the Chief Executive Officer taking into account the evaluation, and report to the Board on this process. In determining the long-term incentive component of the Chief Executive Officer's compensation, the Committee shall consider, without limitation, the Company's financial performance, relative shareholder return, the value of incentive awards to executives in similar positions at comparable companies, and the awards given to the Chief Executive Officer in past years. The Committee will report to the Board on this process.
4. Review the evaluation of the performance of other executive officers by the Chief Executive Officer, as appropriate.

5. Review periodically and make recommendations to the Board regarding the Company's incentive compensation plans applicable to the Company's executive officers and other senior executives and the equity-based plans (collectively, the "Plans"), the appropriateness of the allocation of benefits under the Plans and the extent to which such Plans are meeting their intended objectives and, where appropriate, recommend that the Board modify any Plan that yields payments and benefits that are not reasonably related to employee performance.
6. Oversee the administration of the Plans in accordance with their terms, construe all terms and provisions, conditions and limitations of such Plans and make factual determinations required for the administration of such Plans.
7. Review all new employment, consulting, retirement and severance arrangements for the Specified Employees.
8. Together with the Nominating and Governance Committee, review key management succession planning as contemplated by the Company's Corporate Governance Guidelines. From time to time or when it shall be called upon to do so, review and report to the Board with respect to the depth of the senior management of the Company, including, without limitation, their experience, responsibilities, advancement potential and diversity, and the Company's programs for management development and succession, in each case jointly with the Nominating and Governance Committee.
9. Adopt and periodically review the Company's philosophy, strategy and principles regarding the design and administration of the Company's compensation programs.
10. Review and discuss with management the Compensation Discussion & Analysis ("CD&A") disclosures required under the laws and regulations of the Securities and Exchange Commission. Approve an annual Compensation Committee Report to stockholders in the Company's proxy statement in compliance with the requirements of the Securities and Exchange Commission. Oversee a periodic risk assessment of the Company's compensation programs.
11. Be briefed regularly regarding legal, disclosure and other regulatory issues affecting executive compensation generally and/or the Company's plans and programs.

The foregoing list of duties is not exhaustive, and the Committee may, in addition, perform such other functions as may be necessary or appropriate for the performance of its oversight function. The Committee has the power to delegate its authority and duties to subcommittees or individual members of the Committee as it deems appropriate and in

accordance with applicable laws and regulations. In discharging its oversight role, the Committee shall have full access to the Company's senior management and employees and all Company books, records and facilities. The failure of any member of the Committee to meet the qualifications provided in this Charter shall not invalidate any determination or action taken by the Committee.