

# OMNICOM GROUP EMPLOYEE STOCK PURCHASE PLAN (ESPP)

The ESPP provides eligible employees with the opportunity to buy shares of Omnicom stock at a 5% discount through payroll deductions. Participation is voluntary, and employees may elect to contribute from 1% to 10% of covered compensation per pay period. The maximum annual contribution for each calendar year is \$23,750. [Note: Certain agencies are not eligible to participate due to the Federal tax structure of the agency pursuant to IRS rules.]

## COVERAGE:

Full-time employees who have been with a participating agency at least six months are eligible to participate. Also, employees who customarily work more than 20 hours per week and more than five months each year may also join after they meet the six months' eligibility requirement.

## PROCEDURES:

- Eligible employees may enroll in the ESPP at the start of any plan quarter. Plan quarters are different from calendar quarters and begin on March 1, June 1, September 1 and December 1.
- OMC stock is purchased as of the last business day of the plan quarter at a 5% discount off the fair market value. Under the ESPP, the fair market value is the average of the high and low price of Omnicom stock on the last business day of the plan quarter. Omnicom pays all purchase fees.
- The plan administrator maintains the participants' ESPP accounts. Individual accounts are established with the first share allocation.
- Employees may hold shares for as long as they wish or sell them at any time. There are tax implications when shares are sold, and employees should consult with a personal financial advisor with respect to any tax questions. There are also certain tax treatments that apply to shares held for less than two years from the purchase date.
- Employees can make changes to their contribution election prior to the start of a plan quarter.
- Participants can also elect to stop participating in the ESPP at any time. Contributions will be refunded if notice of cancellation is received at least 10 business days before the end of the plan quarter because employees must be in or out for the full plan quarter.
- If an employee terminates before the last business day of a plan quarter, they must receive a refund of contributions for the current plan quarter because employees must be active at the plan quarter end to receive an ESPP stock allocation per IRS regulations.