

CHARTER FOR THE AUDIT COMMITTEE

OF THE BOARD OF DIRECTORS OF PLANTRONICS, INC.

To be Approved by the Audit Committee on March 9, 2020

I. PURPOSE:

The purpose of the Audit Committee (“Audit Committee”) of the Board of Directors (“Board”) of Plantronics, Inc. (“Company”) shall be to:

1. Oversee the accounting and financial reporting processes of the Company and audits of the consolidated financial statements of the Company, including overseeing the audit functions;
2. Assist the Board in oversight and monitoring of (i) the integrity of the Company’s consolidated financial statements, (ii) the Company’s compliance with legal and regulatory requirements including the standards pursuant to Section 301 of the Sarbanes-Oxley Act of 2002, (iii) the independent auditor’s qualifications, independence, performance and compensation, (iv) the performance of the Company’s internal audit function; and (v) the internal financial controls systems established by the Company;
3. Oversee the Company’s ethical compliance program; including oversight of the Company’s Code of Conduct, Ethics Reporting and Non-Retaliation Policy, Insider Trading Policy and Conflicts of Interest Policy;
4. Provide the Company’s Board with the results of its monitoring and recommendations derived therefrom; and
5. Report to the Board and provide to the Board such additional information and materials as it may deem necessary to make the Board aware of significant matters within its oversight role that require the attention of the Board.

The Audit Committee will undertake the specific duties and responsibilities listed in Section IV below and such other duties as the Board may from time to time dictate or which the Audit Committee determines is needed to fulfill its purpose.

II. MEMBERSHIP:

Audit Committee members (“Members”) will be appointed by, and will serve at the discretion of, the Board. Unless a chairperson (“Chair”) is elected by the full Board, the Members may by majority vote designate a chairperson from amongst the Members. The Audit Committee will consist of at least three members of the Board. Members must meet the following criteria (as well as any criteria required by the Securities and Exchange Commission (“SEC”) and the New York Stock Exchange (“NYSE”) as and when applicable:

1. Each Member will be “independent”, in accordance with the Corporate Governance Standards of the NYSE and the rules of the SEC (Rule 10A-3(b) of the Securities Exchange Act of 1934, as amended), as in effect from time to time;
2. Each Member will be financially literate, as such qualification is interpreted by the Board in its business judgment;
3. At least one member will have past experience in finance or accounting, including by being or having been a CEO, CFO or senior officer with financial oversight responsibility;
4. As determined by the Board, at least one Member must qualify as a financial expert as defined in Item 407(d)(5) of Regulation S-K;
5. No Member may serve on the audit committee of more than three public companies concurrently, unless the Board has determined that such simultaneous service and related time commitments would not impair

the Member's ability to effectively serve on the Audit Committee, takes steps to address any related issues and discloses that determination in annual proxy statements. Each Member will be required to disclose the number of public company boards of directors on which the Member serves in the Company's annual proxy statements; if the Member is a Named Executive Officer of another company additional limitations may apply with respect to the number of public company boards on which the Member serves; and

6. The Chair must have accounting or related financial management expertise and may not be associated with a holder of 20% or more of the Company's voting stock.

7. Any Member may be removed by the Board of Directors at any time.

III. AUTHORITY:

The Audit Committee has authority to conduct or authorize investigations into any matters within its scope of responsibility. In connection with the foregoing authority, it is empowered to:

- Appoint, compensate, and oversee the work of any registered public accounting firm employed by the Company.
- Resolve any disagreements between management and the independent auditors regarding financial reporting.
- Pre-approve all auditing and non-audit services.
- Retain independent counsel, accountants, or others to advise the committee or assist in the conduct of an investigation.
- Seek any information it requires from employees, all of whom are directed to cooperate with the Audit Committee's requests, or external parties.
- Meet with Company officers, external auditors, or outside counsel, as necessary.

The Committee recognizes that it is the responsibility of management and the Company's independent auditors to determine the completeness and accuracy of the Company's financial records. It is not the responsibility of the Committee to conduct audits.

IV. DUTIES AND RESPONSIBILITIES:

The duties and responsibilities of the Audit Committee shall include:

Responsibility		When Performed – Audit				
		(A)	(B)	(C)	(D)	As Required
External Audit						
1.	Appointing, compensating and overseeing the work of the independent auditors (including resolving disagreements between management and the independent auditors regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditors will report directly to the Audit Committee.				X	X
2.	Pre-approving (or granting authority to one or more Members to pre-approve) audit and permissible non-audit services provided to the Company by the independent auditors and retaining and terminating the Company’s independent auditors; in this regard, the Audit Committee shall have the sole authority to recommend the hiring of the independent auditors to the stockholders and approve all audit engagement fees and terms and all non-audit engagements, as may be permissible, with the independent auditors.		X		X	X
3.	Obtaining and reviewing, at least annually, a report by the independent auditor describing the independent auditor’s internal quality-control procedures and any material issues raised by the most recent internal quality-control review, peer review, or any inquiry, inspection or investigation by governmental or professional authorities within the two preceding years and any steps taken or to be taken to deal with any identified issues.				X	
4.	Reviewing with the independent auditors any audit problems or difficulties and management’s response.		X			X
5.	Discussing with the independent auditors the scope and approach of the annual audit and key risk areas, including coordination of efforts between the independent auditors and the Company’s internal				X	
6.	Discussing with the Company’s independent auditors (a) all critical accounting policies used by the Company, (b) alternative accounting treatments that have been discussed with management along with the potential ramifications of using those alternatives, and (c) other written communications provided by the independent auditors to management, including a schedule of unadjusted audit differences.		X			
7.	Directing the Company’s independent auditors to review before filing with the SEC the Company’s interim financial statements included in Quarterly Reports on Form 10-Q, using professional standards and procedures for conducting such reviews.				X	

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- (A) Quarterly meetings held in January, April, July and October prior to quarterly earnings announcement.
- (B) May “Bring Down” held prior to the filing of the Annual Report on Form 10-K.
- (C) June meeting held in conjunction with the Board of Directors meeting.
- (D) September meeting held in conjunction with the Board of Directors meeting.

Responsibility		When Performed – Audit				
		(A)	(B)	(C)	(D)	As Required
8.	Requesting from the independent auditors on a periodic basis a formal written statement delineating all relationships between the auditors and the Company, engaging in a dialogue with the independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditors, and recommending that the Board take appropriate action, if necessary, to ensure the independence of such auditors.		X		X	
9.	Reviewing and discussing with management and the independent auditors the matters required by AS 1301 of the Public Company Accounting Oversight Board, Communications with Audit Committees.		X			
10.	Reviewing reports submitted to the Audit Committee by the independent auditors in accordance with the applicable SEC requirements.					X
Financial Statements						
11.	Reviewing and discussing with management and the independent auditors, the substantially completed annual audited financial statements and quarterly unaudited financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," prior to filing the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q with the SEC.	X	X			
12.	Reviewing significant accounting and reporting issues, including complex or unusual transactions and highly judgmental areas, and recent professional and regulatory pronouncements, and understanding their impact on the financial statements.	X				X
13.	Discussing with management a draft of the earnings press releases, as well as financial information and earnings guidance to be provided to analysts and rating agencies, prior to public disclosure.	X				
Financial Control Systems						
14.	Monitor the effectiveness of the Company's internal financial and information technology security and control systems.		X			X
15.	Understand the scope of the internal and independent auditors' review of internal control over financial reporting, and obtain reports on significant findings and recommendations, together with management's responses.		X			
16.	In consultation with the independent auditors and management, review major issues as to the adequacy of the Company's internal controls; and any special audit steps adopted in light of material control deficiencies.		X			
17.	Review major changes or issues affecting the Company's auditing and accounting principles, policies, and practices, and financial statement presentations including critical accounting estimates and analyses of the effects of alternative Generally Accepted Accounting Principles (GAAP) on the financial statements.					X
18.	Review and approve all related-party transactions, defined as those transactions required to be disclosed under Item 404 of Regulation S-K.					X

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Responsibility		When Performed – Audit				
		(A)	(B)	(C)	(D)	As Required
Internal Audit						
19.	Approve the annual audit plan and all major changes to the plan. Review the internal audit activity's performance relative to its plan.			X		
20.	Reviewing and approving the Company's Internal Audit Charter from time to time.					X
21.	Approve decisions regarding the appointment and removal of the internal audit chief audit executive. Ensure there are no unjustified restrictions or limitations, and review and concur in the appointment, replacement, or dismissal of the internal audit chief audit executive.					X
22.	Review with the internal audit chief audit executive the internal audit budget, resource plan, activities, and organizational structure of the internal audit function.					X
23.	At least once per year, review the performance of the internal audit chief audit executive and concur with the annual compensation and salary adjustment.					X
24.	On a regular basis, meet separately with the internal audit chief audit executive to discuss any matters that the committee or internal audit believes should be discussed privately.					X
Compliance						
25.	Overseeing compliance with the requirements of the SEC for disclosure of the independent auditor's services and fees, Members, and Member qualifications and activities.		X			
26.	Review the implementation and effectiveness of the programs and systems for monitoring compliance with laws and regulations and for detecting non-compliance.					X
	Review and oversee the results of management's investigation and follow-up (including disciplinary action) of any instances of noncompliance or reports of noncompliance.				X	
27.	Periodically review, with the Company's counsel and independent auditor: Legal compliance and legal matters that could have a significant impact on the Company's financial statements Any material reports or inquiries received from regulators, governmental agencies or employees that raise material issues regarding the Company's financial statements and accounting or compliance policies.					X

28.	<p>Reviewing and approving, at least annually, the following policies:</p> <ul style="list-style-type: none"> • Company’s Code of Conduct; • Ethics Reporting and Non-Retaliation Policy; • Insider Trading Policy; and • Conflicts of Interest Policy <p>In addition, reviewing the process for communicating these policies to Company personnel, and for monitoring compliance therewith.</p>			X		
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Responsibility		When Performed – Audit				
		(A)	(B)	(C)	(D)	As Required
29.	Overseeing the risk assessment and risk management processes, including the Company’s major financial risk exposures and the steps management has taken to monitor and control such exposures.			X		
30.	Establishing procedures for receiving, retaining and treating complaints received by the Company regarding accounting, internal controls over financial reporting or auditing matters and procedures for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.			X		
31.	Performing investigations, hiring qualified third parties to perform investigations or monitoring management’s or internal audit’s performance of investigations into any matters that involve the financial reporting, accounting, internal controls over financial reporting, auditing matters or financial integrity of the Company.					X
	On a regular basis, meet separately with the Chief Compliance Officer to discuss any matters that the committee or Chief Compliance Officer believes should be discussed privately.				X	
Reporting Responsibilities						
32.	Reporting regularly to the Board about Audit Committee activities, issues, and related recommendations.			X	X	
33.	Providing a report in the Company’s annual proxy statements in accordance with the requirements of Item 306 of Regulation S-K and Item 7(e)(3) of Schedule 14A.		X			
34.	Providing a report to the Board, at least annually, presenting its conclusions with respect to the independent audit.			X		
Other Responsibilities						
35.	Reviewing, at least annually, the Audit Committee’s own charter, structure, processes and membership requirements. Modifications to this Audit Committee charter may be made by the Audit Committee at any time in accordance with applicable law, regulation or Company policy.			X		X
36.	Obtaining advice and assistance from outside legal, accounting or other advisors, as appropriate.					X
37.	Setting clear hiring policies with respect to employees or former employees of the independent auditors.					X
38.	Performing such other duties as may be requested by the Board.					X

V. COMPENSATION:

Members shall receive such fees, if any, for their service as Audit Committee Members as may be determined by the Board in its sole discretion from time to time. Such fees may include retainers, per meeting fees and special fees for service as Chair of the Audit Committee. Fees may be paid in such form of consideration as is determined by the Board, which may include cash, deferred payment, stock, stock options, phantom stock, restricted stock and common stock equivalents. Members are also entitled to reimbursement of expenses incurred in connection with attendance at Board or Audit Committee meetings.

Members may not receive any compensation from the Company except the fees that they receive for service as a Director of the Board or as members of any of its committees, including the Audit Committee.

VI. MEETINGS:

The Audit Committee shall meet at least quarterly, or more frequently as circumstances dictate. As part of its job to foster open communication, the Audit Committee should provide a channel of communication with management, Internal Audit, and the independent auditors, including separate private meetings, when appropriate, at the discretion of the Audit Committee, Internal Audit or the independent auditors. At least quarterly the Audit Committee will have the opportunity to hold regular private meetings with the independent auditors.

The Chair will, in consultation with other members of the Committee and the appropriate officers of the Company, be responsible for calling meetings of the Committee, establishing the agenda for the meetings and conducting the meetings of the Committee.

A majority of the Members of the Committee shall constitute a quorum at Committee meetings.

The Committee may, in the discretion of the Chair, invite any director, member of management of the Company and such other persons as it deems appropriate to carry out its responsibilities, to attend the Committee's meetings.

VII. DELEGATION OF AUTHORITY:

The Audit Committee has delegated the Chair authority to pre-authorize up to \$100,000 of services (both audit & non-audit) undertaken by the independent auditors without getting the approval of the entire Audit Committee, provided the entire Audit Committee is informed of the pre-approval at its next scheduled meeting. Should the full Audit Committee decide not to support a pre-approved project, the balance of any work not performed may be cancelled. The Audit Committee furthermore reserves the right to modify the scope and amount of the foregoing delegation as it deems appropriate from time to time.

VIII. VOTING:

Each Member shall have one vote on any matter requiring action by the Audit Committee; provided, however, that any Member who is associated with a holder of 20% or more of the Company's voting stock may not vote on any matters before the Audit Committee.

IX. MINUTES:

The Audit Committee will maintain written minutes of its meetings, which will be filed with the minutes of the meetings of the Board.

X. REPORTS:

Apart from the report prepared pursuant to Item 306 of Regulation S-K and Item 7(e) (3) of Schedule 14A, the Audit Committee will summarize its examinations and recommendations to the Board from time to time as may be appropriate, consistent with the Audit Committee's charter. Such reports may be made orally or in writing.

XI. PERFORMANCE EVALUATION:

At least annually, the Board and the Audit Committee shall conduct a performance evaluation of the Audit Committee. Such evaluation will include a self-assessment.