



CHARTER OF THE COMPENSATION COMMITTEE

PURPOSES AND POLICY

The purpose of the Compensation Committee (the “Committee”) of the Board of Directors (the “Board”) of PayPal Holdings, Inc., a Delaware corporation (the “Company”), is to, among other things, discharge the Board’s responsibilities relating to the compensation of the Company’s executive officers and directors. The Committee shall also review and discuss with management the Compensation Discussion and Analysis (“CD&A”) to be included in the proxy statement and annual report on Form 10-K and prepare the Compensation Committee Report regarding the Committee’s recommendation that the CD&A be included in such proxy statement and annual report, in accordance with the rules and regulations of the Securities and Exchange Commission (the “SEC”). References to employees of the Company include employees of the Company and its subsidiaries, as appropriate.

COMPOSITION AND ORGANIZATION

The Committee shall consist of at least two members of the Board, each of whom (i) meets the requirements for an “independent director,” as defined under the listing standards of The Nasdaq Stock Market (including the additional factors relevant to the determination of independence of members of compensation committees), (ii) otherwise satisfies the applicable independence standards for compensation committee service imposed by the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and (iii) meets the requirements for a “non-employee director” within the meaning of Rule 16b-3 of the Exchange Act. The members of the Committee shall be appointed by the Board based upon the recommendations by the Company’s Corporate Governance and Nominating Committee. The members of the Committee will serve at the discretion of the Board. The Committee may, in its discretion, delegate any portion of its duties and responsibilities to a subcommittee consisting of one or more members of the Committee or, subject to applicable law, listing standards and the terms of this charter, any officer or officers of the Company. The Board shall designate one member of the Committee as the Committee’s chairperson.

MEETINGS

The Committee will meet in person or telephonically at least three times per year at a time and place determined by the Committee chairperson, with further meetings to occur, or actions to be taken by unanimous written consent, when deemed necessary or desirable by the Committee or its chairperson. The Committee may invite any officer or employee desired by the Committee or its chairperson to attend any meeting or meetings of the Committees, except for portions of the meetings where such presence would be inappropriate, as determined by the Committee or its chairperson. No such officer or employee of the Company may be present during any discussions, deliberations, or voting of the Committee regarding the compensation of such officer or employee.

DUTIES AND RESPONSIBILITIES

The operation of the Committee will be subject to the provisions of the Bylaws of the Company, the Delaware General Corporation Law, the rules and regulations of the SEC and the listing standards of The

Nasdaq Stock Market, each as in effect from time to time. The following are the duties and responsibilities of the Committee and may be modified by the Board from time to time:

1. At least annually, review, determine and approve the base salary, incentive compensation and long-term compensation for the Company's Chief Executive Officer (the "CEO") and other executive officers of the Company.
2. In consultation with senior management, establish, review, and evaluate the long-term strategy of executive compensation, as well as the types of equity and other compensation plans used by the Company in compensating its employees.
3. Review and approve corporate goals and objectives relevant to the compensation of the CEO, evaluate the performance of the CEO in light of those goals and objectives, and determine and approve the CEO's compensation based on this evaluation. In determining the long-term incentive component of the CEO's compensation, the Committee shall consider, among other factors, the Company's performance and relative stockholder return, competitive market data pertaining to compensation at comparable companies, the awards given to the CEO in past years, and such other factors as the Committee deems appropriate. In connection with this evaluation, the Committee may request and receive input from other non-employee Board members and any Committee Advisor (defined below), either formally or informally.
4. Approve any new compensation plan or any material change to an existing compensation plan, whether or not subject to stockholder approval, make recommendations to the Board with respect to the Company's incentive compensation plans and equity-based plans subject to stockholder approval, oversee the activities of the individuals and committees responsible for overseeing the Company's compensation plans, and discharge any responsibilities imposed on the Committee by any of these plans.
5. Approve, amend or terminate any material plans, programs or policies that provide retirement or welfare benefits to employees or any significant change to such arrangements and oversee the activities of individuals and committees responsible for overseeing the Company's welfare and retirement plans, and discharge any responsibilities imposed on the Committee by any of these plans, including any responsibility for appointing applicable plan committees; provided that the Committee may delegate to management the authority (i) to approve changes or adopt or terminate welfare plans of general applicability to employees or a class of non-executive employees and (ii) to amend retirement plans if such amendments do not result in a significant cost increase to the Company.
6. In consultation with management, oversee regulatory compliance with respect to compensation matters, as and when the Committee determines appropriate and applicable.
7. Review and approve any severance or similar termination payments proposed to be made to, or the entry by the Company into, or material amendments of, any employment and/or severance agreements or plans to be maintained for the benefit of, any executive officer of the Company.
8. Review and approve the compensation of, and all compensation programs applicable to, members of the Board, including all cash compensation and all forms of equity compensation provided to members of the Board.
9. Review the risks associated with the Company's compensation policies and practices, including an annual review of the Company's risk assessment of its compensation policies and practices for its employees.

10. Review and approve, and oversee and monitor compliance with the stock ownership guidelines applicable to the executive officers of the Company and members of the Board.
11. Administer the PayPal Holdings, Inc. Clawback Policy and PayPal Holdings, Inc. Mandatory Recovery Policy for Executive Officers, and review and approve, and oversee and monitor compliance with, such policies and any other policies with respect to the recovery or “clawback” of compensation.
12. Oversee the Company’s compliance with SEC rules and regulations regarding stockholder approval of certain executive compensation matters, including advisory votes on executive compensation and the frequency of such votes, and the requirement under The Nasdaq Stock Market rules that, with limited exceptions, stockholders approve equity compensation plans.
13. Review the results of any advisory stockholder votes on executive compensation and consider whether to recommend adjustments to the Company’s executive compensation policies and practices as a result of such votes.
14. After reviewing and discussing with management the Company’s CD&A in connection with the Company’s annual proxy statement and annual report on Form 10-K, prepare the Compensation Committee Report regarding the Committee’s recommendation that the CD&A be included in the Company’s proxy statement and annual report on Form 10-K in accordance with applicable SEC rules and regulations.
15. Oversee and monitor the Company’s strategies and policies related to human capital management.
16. Monitor the Company’s compliance with the requirements under the Sarbanes-Oxley Act of 2002 relating to loans to directors and officers, and with all other applicable laws affecting employee compensation and benefits.
17. Undertake any other responsibilities expressly delegated to the Committee by the Board from time to time relating to compensation matters.

ANNUAL EVALUATION

The Committee shall produce and provide to the Board on an annual basis an evaluation of the Committee’s performance of its duties under this charter. The performance evaluation shall be conducted in such a manner as the Committee deems appropriate. Any member of the Committee may present the evaluation to the Board either orally or in writing.

The Committee shall also provide to the Board annually an assessment of the adequacy of this charter and any recommendations to improve this charter.

RESOURCES AND AUTHORITY OF THE COMPENSATION COMMITTEE; RETENTION OF ADVISORS

The Committee shall have the resources and authority appropriate to discharge its duties and responsibilities, including the authority, in its sole discretion, to select, retain or obtain the advice of a compensation consultant, legal counsel and/or other compensation advisor (each, a “Committee Advisor”), or terminate any such Committee Advisor, as it deems appropriate, without seeking approval of the Board or management. The Committee may, at its discretion, also review the choice of any consultants or other experts recommended by management for the purpose of reviewing the Company’s executive compensation. The Committee shall be directly responsible for appointing, compensating and overseeing

the work of any Committee Advisor retained by the Committee. The Committee shall receive appropriate funding from the Company, as determined by the Committee, for payment of reasonable compensation to any Committee Advisor retained by the Committee. Prior to selecting or receiving advice from any Committee Advisor (other than in-house legal counsel), and on an annual basis thereafter, the Committee shall comply with any applicable rules of the SEC and The Nasdaq Stock Market regarding assessing the independence of Committee Advisors, including, in connection with the retention of any such advisor, taking into consideration the independence factors set forth in the applicable rules and regulations of The Nasdaq Stock Market to the extent required thereby.

MINUTES AND REPORTS

Minutes of each meeting, and each written consent to take action without a meeting, will be kept and distributed to each member of the Committee, members of the Board who are not members of the Committee, and the Secretary of the Company. The Committee shall produce a summary of the actions taken at each Committee meeting, or pursuant to each written consent to take action without a meeting, which shall be presented to the Board at the next Board meeting.

Last approved: February 2, 2026