GREATER LOS ANGELES ZOO ASSOCIATION

POLICY AND PROCEDURES FOR ANNUAL REVIEW

OF

EXECUTIVE COMPENSATION

FISCAL YEAR 2022

The Board of Trustees of the Greater Los Angeles Zoo Association ("GLAZA"), a California 501(c)(3) nonprofit organization, has implemented policies and procedures in compliance with state and federal law for annually reviewing its total executive compensation program for the President and Chief Financial Officer.

The Committee reviews salary comparability data, compensation history, and conducts the annual performance evaluation for the President to evaluate and determine the following:

- The competitive positioning of the current executive compensation program
- To establish a rebuttable presumption that the compensation is reasonable for purposes of Internal Revenue Code Section 4958
- To determine whether a "just and reasonable" total c ŏ reasonable"