I. PURPOSE

The Compensation Committee (the “Committee”) shall assist the Board of Directors (the “Board of Directors”) of Cohen & Steers, Inc. (the “Company”) in fulfilling its responsibility to the stockholders of the Company by fulfilling the Committee’s responsibilities and duties as outlined in Section IV of this Charter.

II. STRUCTURE AND OPERATIONS

Composition and Qualifications

The Committee shall be comprised of three or more members of the Board of Directors, each of whom is determined by the Board of Directors to be “independent” under the rules of the New York Stock Exchange, Inc. Additionally, no director may serve unless he or she (i) is a “Non-employee Director” for purposes of Rule 16b-3 under the Securities Exchange Act of 1934, as amended, and (ii) satisfies the requirements of an “outside director” for purposes of Section 162(m) of the Internal Revenue Code.

Appointment and Removal

The members of the Committee shall be appointed by the Board of Directors and shall serve until such member’s successor is duly elected and qualified or until such member’s earlier resignation or removal. The members of the Committee may be removed, with or without cause, by a majority vote of the Board of Directors.

Chairman

Unless a Chairman is elected by the full Board of Directors, the members of the Committee shall designate a Chairman by majority vote of the full Committee membership. The Chairman will chair all regular sessions of the Committee and set the agendas for Committee meetings.

Delegation to Subcommittees

In fulfilling its responsibilities, the Committee shall be entitled to delegate any or all of its responsibilities to a subcommittee of the Committee.

The Committee may delegate to one or more officers of the Company the authority to make grants and awards of cash or options or other equity securities to any non-Section 16 officer of the Company under the Company’s incentive-compensation or other equity-based plans as the Committee deems appropriate and in accordance with the terms of such plan; provided that such delegation is in compliance with the plan and the laws of the state of the Company’s jurisdiction.
III. MEETINGS

The Committee shall meet as frequently as circumstances dictate. The Chairman or, if applicable, any co-Chairman of the Board of Directors or any member of the Committee may call meetings of the Committee.

As part of its review and establishment of the performance criteria and compensation of designated key executives, the Committee should meet separately at least on an annual basis with the CEO or, if applicable, the co-CEOs, and any other corporate officers, as it deems appropriate. In addition, the Committee should meet regularly without such officers present and, in all cases, such officers shall not be present at meetings at which their performance and compensation are being discussed and determined. All meetings of the Committee may be held telephonically.

All non-employee directors who are not members of the Committee may attend meetings of the Committee but may not vote. Additionally, the Committee may invite to its meetings any director, management of the Company and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may also exclude from its meetings any persons it deems appropriate in order to carry out its responsibilities.

A majority of the Committee shall constitute a quorum for the transaction of business and the act of a majority of those present at any meeting at which there is a quorum shall be the act of the Committee.

IV. RESPONSIBILITIES AND DUTIES

The following functions shall be the common recurring activities of the Committee in carrying out its responsibilities. These functions should serve as a guide with the understanding that the Committee may carry out additional functions and adopt additional policies and procedures as may be appropriate in light of changing business, legislative, regulatory, legal or other conditions. The Committee shall also carry out any other responsibilities and duties delegated to it by the Board of Directors from time to time.

The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern that the Committee deems appropriate and may, in its sole discretion, retain, obtain the advice of and terminate any compensation consultant(s), independent legal counsel or other adviser. The Committee shall be directly responsible for the appointment, compensation and oversight of the work of any compensation consultant, independent legal counsel and other adviser retained by the Committee. The Company shall provide appropriate funding, as determined by the Committee, for payment of reasonable compensation to any compensation consultant, independent legal counsel or any other adviser retained by the Committee, as well as funding for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee shall undertake an independence assessment prior to selecting any compensation consultant, legal counsel or other advisers that will provide advice to the Committee (other than in-house legal counsel) taking into account such factors as may be required by the New York Stock Exchange from time to time. Such compensation consultant shall at least annually certify as to its independence to provide compensation evaluation services to the Committee and the Company.
Any compensation consultant retained by the Committee to assist it in connection with setting the amount or form of executive compensation (other than any role limited to consulting on any broad-based plan that does not discriminate in scope, terms, or operation, in favor of executive officers or directors of the Company, and that is available generally to all salaried employees; or providing information that either is not customized for the Company or that is customized based on parameters that are not developed by the compensation consultant, and about which the compensation consultant does not provide advice) shall not provide any other services to the Company or its subsidiaries, unless such services are pre-approved by the Committee. For the avoidance of doubt, retention of a compensation consultant by the Nominating and Corporate Governance Committee need not be approved by the Committee.

Finally, the Committee shall evaluate, on at least an annual basis, whether any work provided by the Committee’s compensation consultant raised any conflict of interest.

Setting Compensation for Executive Officers and Directors

1. Establish and review the overall compensation philosophy of the Company.

2. Review and approve corporate goals and objectives relevant to the compensation of the CEO or, if applicable, each co-CEO and other executive officers, including annual performance objectives.

3. With assistance from the compensation consultant, review and approve the industry peer group of companies to be used as a factor in determining total compensation to each co-CEO and other executive officers.

4. Evaluate the performance of the CEO or, if applicable, each co-CEO and other executive officers in light of these criteria and, based on such evaluation, review and approve the annual salary, bonus, restricted stock, restricted stock units, stock options and other benefits, direct and indirect, of the CEO or, if applicable, each co-CEO and other executive officers.

5. In connection with executive compensation programs:
   (i) Review and recommend to the full Board of Directors, or approve, new executive compensation programs;
   (ii) Review on a periodic basis the operations of the Company’s executive compensation programs to determine whether they are properly coordinated and achieving their intended purpose(s);
   (iii) Establish and periodically review policies for the administration of executive compensation programs; and
   (iv) Take steps to modify any executive compensation program that yields payments and benefits that are not reasonably related to executive and corporate performance.

6. Establish and periodically review policies in the area of senior management perquisites.
7. Consider policies and procedures pertaining to expense accounts of senior executives.

8. Discuss the results of the shareholder advisory vote on “say-on-pay,” if any, with regard to the named executive officers.

9. Review and make recommendations to the full Board of Directors, or approve, any contracts or other transactions with current or former executive officers of the Company, including consulting arrangements, employment contracts, change-in-control agreements and change-in-control provisions affecting any elements of compensation and benefits, severance or termination arrangements and loans to employees made or guaranteed by the Company.

10. Review and discuss with management, on at least an annual basis, management’s assessment of whether risks arising from the Company’s compensation policies and practices for all employees, including non-executive officers, are reasonably likely to have a material adverse effect on the Company.

Monitoring Incentive and Equity-Based Compensation Plans

11. Review and make recommendations to the Board of Directors with respect to the Company’s incentive-compensation plans and equity-based plans, and oversee the activities of the individuals responsible for administering those plans.

12. Review and approve all equity compensation plans of the Company that are not otherwise subject to the approval of the Company’s stockholders.

13. Review and make recommendations to the full Board of Directors, or approve, all equity-based awards pursuant to the Company’s equity-based plans.

14. Monitor compliance by executives with the rules and guidelines of the Company’s equity-based plans.

15. Review and monitor employee pension, profit sharing and benefit plans.

Reports

16. Review and discuss with management the Company's Compensation Discussion and Analysis ("CD&A") for the annual proxy statement; based on the review and discussion, recommend to the Board of Directors that the CD&A be included in the Company's annual report or annual proxy statement; and produce an annual report of the Committee on executive compensation for the Company’s annual proxy statement in compliance with and to the extent required by applicable Securities and Exchange Commission rules and regulations and any relevant listing authority.

17. Report regularly to the Board of Directors (i) following meetings of the Committee, (ii) with respect to such other matters as are relevant to the Committee’s discharge of its responsibilities and (iii) with respect to such recommendations as the Committee may deem appropriate. The report to the Board of Directors may take the form of an oral report by the Chairman or any other member of the Committee designated by the Committee to make such report.
18. Maintain minutes or other records of meetings and activities of the Committee.

V. ANNUAL PERFORMANCE EVALUATION

The Committee shall perform a review and evaluation, at least annually, of the performance of the Committee and its members, including by reviewing the compliance of the Committee with this Charter. In addition, the Committee shall review and reassess, at least annually, the adequacy of this Charter and recommend to the Board of Directors any improvements to this Charter that the Committee considers necessary or valuable. The Committee shall conduct such evaluations and reviews in such manner as it deems appropriate.