

IONQ, INC.

AMENDED AND RESTATED CHARTER OF THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS

(amended and restated on February 26, 2024)

PURPOSE

The purpose of the Compensation Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of IonQ, Inc. (the “*Company*”) is to:

- help the Board oversee the Company’s compensation policies, plans and programs with a goal to attract, incentivize, retain, and reward top quality executive management and employees;
- review and determine the compensation to be paid to the Company’s executive officers, senior management (in the Committee’s discretion) and non-employee directors;
- when required, review and discuss with management the Company’s compensation disclosures in the “Compensation Discussion and Analysis” section of the Company’s annual reports, registration statements, proxy statements or information statements filed with the Securities and Exchange Commission (the “*SEC*”);
- when required, prepare and review the Committee report on executive compensation included in the Company’s annual proxy statement; and
- review and ensure the Company’s talent management strategies are aligned to best practices and ensure the Company attracts, retains, and develops top talent.

The term “compensation” includes salary, long-term incentives, bonuses, perquisites, equity incentives, severance arrangements, retirement benefits and other related benefits and benefit plans. The term “*executive officer*” means the individuals designated by the Company as officers for purposes of Section 16 of the Securities Exchange Act of 1934, as amended from time to time (the “*Exchange Act*”).

COMPOSITION

The members of the Committee shall be appointed by the Board on the recommendation of the Nominating and Corporate Governance Committee and may be removed by the Board in its discretion. Vacancies occurring on the Committee will be filled by the Board. Resignation or removal of a Committee member from the Board for any reason will automatically constitute resignation or removal from the Committee.

The Committee will consist of at least two members of the Board. Each member of the Committee will satisfy (i) the independence and other requirements imposed by applicable law and stock exchange listing requirements, (ii) the “non-employee director” requirements under Rule 16b-3 under the Exchange Act, and (iii) any other qualifications determined by the Board.

The Board may designate a chairperson of the Committee. In the absence of that designation, the Committee may designate a chairperson by majority vote of the Committee members, provided that the Board may replace any chairperson designated by the Committee at any time. The chairperson of the Committee (or, in the chairperson’s absence, a member designated by the chairperson or the Committee) shall preside at each meeting of the Committee, set the agendas for the Committee meetings and report regularly to the Board regarding the Committee’s activities.

AUTHORITY

The Committee will have access to all Company books, records, facilities, and personnel as deemed necessary or appropriate by any member of the Committee. The Committee shall have the authority, in its sole discretion, to retain (or obtain the advice of) any, compensation consultant, legal counsel or other advisors (referred to collectively as “*advisors*”) to assist it in the performance of its duties, but only after assessing the independence of these persons in accordance with the requirements of the stock exchange that lists the Company’s stock. If necessary, the Committee will review any conflicts of interest from the work of any compensation consultant, legal counsel or other advisors engaged, and any necessary disclosure in the Company’s annual proxy statement required by the stock exchange that lists the Company’s stock or applicable law. The Committee shall have direct responsibility for the appointment, compensation, and oversight of the work of any advisors engaged for the purpose of advising the Committee, and such advisors shall report directly, and be accountable, to the Committee. The Company will provide appropriate funding, as determined by the Committee in consultation with Company management, to pay any such compensation consultant, legal counsel or other advisors hired by the Committee, and the Committee shall have sole authority to approve the reasonable fees and the other terms and conditions of such engagement. The Committee may also pay any ordinary administrative expenses it deems appropriate in carrying out its duties at the expense of the Company. The Committee will have authority to require that any of the Company’s personnel or outside advisors attend any meeting of the Committee or meet with any member of the Committee or any of its advisors.

The Chairperson shall have the delegated authority to act on behalf of the Committee in connection with (1) approval of the retention of compensation consultants and outside service providers and advisors (including negotiation and execution of their engagement letters) and (2) as may otherwise be determined by the Committee. The Committee also may form and delegate authority to one or more subcommittees consisting of one or more members of the Board (whether he, she or they are on the Committee) to the extent allowed under applicable law and stock exchange listing requirements. By delegating an issue to the Chairperson or a subcommittee, the Committee does not surrender any authority over that issue. Although the Committee may act on any issue that has been delegated to the Chairperson or a subcommittee, doing so will not limit or restrict future action by the Chairperson or subcommittee on any matters delegated to it. Any action or decision of the Chairperson or a subcommittee will be presented to the full Committee at its next scheduled meeting. By approving this Charter, the Board delegates authority to the Committee with respect to these responsibilities.

RESPONSIBILITIES

The Committee’s responsibilities are for oversight, as described under “Purpose” above. The members of the Committee are not employees of the Company, and they do not perform management’s functions. The Committee relies on the expertise and knowledge of management in carrying out its oversight responsibilities. The Committee shall have the following responsibilities; *provided, however*, that this list of responsibilities is intended to be a guide and to remain flexible to account for changing circumstances and needs. Accordingly, the Committee may depart from or supplement such responsibilities, and establish policies and procedures, to the extent permitted by applicable law and stock exchange listing requirements. The Board will retain the right to act on all such matters without limiting the Committee’s authority, subject to compliance with applicable law and stock exchange listing requirements.

1. Overall Compensation Strategy. The Committee will review, oversee, and approve (or make recommendations to the Board for approval of) the Company’s overall compensation strategy and policies, including:

- reviewing, evaluating, and approving employment offers, employment agreements, severance agreements, change-of-control protections, corporate performance goals and objectives relating

to the compensation, and other compensatory arrangements of the Company's executive officers and other senior management (in the Committee's discretion), and adjusting compensation, as appropriate;

- evaluating and approving the compensation plans and programs advisable for the Company and evaluating and approving the modification or termination of existing plans and programs;
- evaluating the efficacy of the Company's compensation policy and strategy in achieving gender and minority pay parity, positive social impact and attracting a diverse workforce;
- establishing equity compensation policies to appropriately balance the perceived value of equity compensation and the dilutive and other costs of that compensation to the Company;
- reviewing and approving the Company's compensation peer group and data sources on an annual basis for purposes of evaluation market competitiveness;
- reviewing market data and trends on an annual basis to establish the appropriate competitive positioning of the levels, mix, and structure of compensation elements and program design;
- reviewing and approving any compensation arrangement for any executive officer involving any subsidiary, special purpose, or similar entity, with consideration of the potential for conflicts of interest in such arrangements and whether the arrangement has the potential to benefit the Company;
- monitoring the Company's compliance with the requirements of the Sarbanes Oxley Act of 2002 relating to loans to officers and directors and with all other applicable laws affecting employee compensation and benefits;
- reviewing the Company's practices and policies of employee compensation as they relate to risk management and risk-taking incentives on an annual basis, to determine if such compensation policies and practices are reasonably likely to have a material adverse effect on the Company;
- reviewing and considering the results of and responses to any advisory vote on executive compensation (the "*Say on Pay Vote*") required by Section 14A of the Exchange Act;
- considering and, if appropriate, establishing and monitoring compliance with, a policy designed to require executive officers and non-employee directors to acquire and hold a meaningful equity interest in the Company; and
- evaluating the efficacy of the Company's compensation policy and strategy in achieving expected benefits to the Company and otherwise furthering the Committee's policies.

2. Compensation of Chief Executive Officer. The Committee will review and make recommendation to the Board for the approval of the compensation and other terms of employment of the Company's Chief Executive Officer and evaluate the Chief Executive Officer's performance in achieving corporate performance goals and objectives. The evaluation will consider the policies of the Committee and the criteria for evaluating the Chief Executive Officer's performance including:

- fostering a corporate culture that promotes the highest level of innovation, integrity and ethical standards;
- developing and executing the Company's long-term strategic plan and conducting the business of the Company in a manner appropriate to enhance long-term stockholder value;

- achieving specified corporate goals and objectives; and
- achieving other individual or corporate goals and objectives deemed relevant to the Chief Executive Officer as established by the Committee.

In evaluating and making recommendation to the Board for the approval of the Chief Executive Officer's compensation, the Committee shall, if applicable, consider the results of the most recent Say on Pay Vote. In evaluating any long-term incentive component of the Chief Executive Officer's compensation, the Committee should seek to achieve an appropriate level of risk and reward, taking into consideration the Company's long-term performance, need for a sustainable pipeline of products and relative stockholder return, the potential benefits and costs to the Company of the award, the value of similar incentive awards given to chief executive officers of comparable companies, the awards given to the Chief Executive Officer in past years and such other criteria as the Committee deems advisable.

The Chief Executive Officer may not be present during the voting or deliberations regarding his or her compensation.

3. Compensation of Other Executive Officers and Senior Management. The Committee will review and approve (or make recommendations to the Board for approval of) the compensation, individual and corporate performance goals and objectives and other terms of employment of the Company's other executive officers (and other members of senior management in the Committee's discretion) and evaluate their individual performance, considering the recommendations and evaluation of the Chief Executive Officer to the extent the Committee deems appropriate.

4. Compensation of Non-Employee Directors. The Committee shall review and recommend to the Board the compensation (including cash payments and equity grants) for non-employee directors for service on the Board and its committees no less frequently than every two years.

5. Fees. Members of the Committee can receive such fees, if any, for their service as Committee members as may be determined by the Board or a duly authorized Board committee, as applicable. Members of the Committee may not receive any compensation from the Company except the fees that they receive for service as a member of the Board or any committee thereof.

6. Administration of Benefit Plans. The Committee will have full power and authority to adopt, amend, terminate, and administer the Company's equity-based programs, pension, and profit sharing plans, bonus plans, benefit plans and other similar programs. The Committee will have full power and authority to administer these plans, establish guidelines, interpret plan documents, select participants, approve grants and awards, approve modifications to awards and exercise other power, as appropriate. The Board will retain the right to act on all such matters without limiting the Committee's authority, subject to compliance with applicable laws and regulations.

7. Compensation Discussion and Analysis; Committee Report. The Committee will review and discuss with management any "Compensation Discussion and Analysis" and report of the Committee required to be included in any filing with the SEC.

8. Compensation Proposals. The Committee shall provide recommendations to the Board on compensation-related proposals to be considered at the Company's annual meeting of stockholders, including the frequency of advisory votes on executive compensation if required by Section 14A of the Exchange Act.

9. Conflict of Interest Disclosure. The Committee will review and discuss with management any conflicts of interest raised by the work of a compensation consultant or advisor hired by the Committee or

management and how such conflict is being addressed and prepare any necessary disclosure in the Company's annual proxy statement in accordance with applicable law and stock exchange requirements.

10. Annual Review of Compensation Advisor Independence. The Committee will review and discuss with management, if appropriate, the independence of any compensation consultant, outside legal counsel or any such other advisor engaged by the Committee and how such conflict is being addressed for disclosure in the Company's annual proxy statement in accordance with applicable law and stock exchange requirements.

11. Committee Self-Assessment; Charter Review. The Committee will annually evaluate its performance. The Committee shall also review and assess the adequacy of this Charter periodically and shall recommend any proposed changes to the Board for its consideration.

12. Clawback and Recoupment. If and as the Committee determines to be necessary or appropriate, or as required by applicable law or Stock Exchange Listing Standards, the Committee will approve and modify, as needed (or recommend to the Board for approval or modification), clawback policies and compensation forfeiture provisions allowing the Company to recoup compensation paid to employees.

13. General Authority. The Committee shall perform such other functions and have such other powers as may be necessary or appropriate in the discharge of any of the foregoing.

MEETINGS AND MINUTES

The operation of the Committee will be subject to the bylaws of the Company and the Delaware General Corporation Law, each as in effect from time to time. The Committee will meet whenever its members deem a meeting necessary or appropriate. The Committee will determine where and when to meet. Unless otherwise determined by the Committee, each regularly scheduled meeting will conclude with an executive session that excludes members of management. From time to time, or when requested by the Board, the Chairperson of the Committee will report to the Board.

The Committee will maintain written minutes of its meetings and regularly report to the Board on its actions and recommendations. The Committee may act by unanimous written consent; when it does so, those actions will be filed in the minute book.

The Committee may invite to its meetings any director, officer or employee 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. No employee may be present during portions of any meeting during which his or her performance and compensation are being deliberated and determined.