**Omnicom**Group



Employee Stock Purchase Plan

We are pleased to offer an employee stock purchase benefit plan to all

U. S. employees of Omnicom Group companies electing to participate.

This benefit plan offers you the opportunity to become a shareholder of

Omnicom Group, through what is officially known as the Omnicom Group

Employee Stock Purchase Plan.

The **ESPP** offers a convenient and efficient way for employees to purchase

Omnicom stock at a discount. Of course, as with other investments, the price
of Omnicom stock is subject to market fluctuations and volatility and, therefore,
you may wish to seek professional advice before participating.

Our goal in offering this plan is to help employees develop a closer ownership interest in Omnicom Group and to reward the commitment and creativity of employees who keep our Company in its industry leadership position.

We hope that you will view the ESPP as a valuable part of your benefits package. We are pleased to offer it as another way of expressing our appreciation for your efforts and the many contributions you make to the success of this Company.

John D.Wren

Chief Executive Officer and

President

Randall J. Weisenburger
Executive Vice President and

Randall Weinkey

Chief Financial Officer

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### Introduction

As an employee of one of the more than 200 companies owned by Omnicom Group Inc. in the United States (your Company), you're a part of the world's premiere communications organization. And, as such, you're eligible to participate in a unique program offered to all employees of participating United States Omnicom subsidiaries: the Omnicom Group Employee Stock Purchase Plan (ESPP).

The ESPP gives you the opportunity to buy Omnicom common stock at a 5% discount from its current fair market value through payroll deductions.

- You can choose to deduct from 1% to 10% of your covered compensation to be withheld each pay period, up to annual IRS limits.
- On the last business day of each plan quarter, Omnicom stock will be purchased for you at 95% of the fair market value at that time, using your accrued employee deductions. As a holder of Omnicom stock, you become an owner of the Company— your Company.

Why is this program offered? Most important, because many of the Omnicom companies requested it. Second, it makes good business sense. A stock purchase plan is a valuable benefit that will help your company hire and retain other talented employees like you.

**Why should you consider participating?** Because the ESPP is a convenient and efficient way to become a shareholder of Omnicom. Should you decide you want to invest in Omnicom, this is an excellent way to do so ... keeping in mind, of course, that the stock price is subject to market fluctuations.

Terms highlighted in blue are defined on page 4.

For complete information, refer to the Omnicom Group ESPP prospectus.

## The ESPP step by step

Your participation in the ESPP entitles you to purchase shares of Omnicom stock — units of ownership in the **Company** — at a discounted rate. The more shares you own, the larger your investment in Omnicom. Here's how it works:

- If you are an eligible employee of a participating Omnicom company, join the plan at the start of any plan quarter.
- 2. Choose the amount you wish to contribute (1% 10% of your base salary) and indicate it on your enrollment form.
- 3. Return the completed form to your company's Payroll or Benefits Department.
- Your funds are deducted from each paycheck and accumulate in a contribution account held by your employer.
- 5. On the last business day of each plan quarter the purchase date your accumulated funds are used to buy stock.
- 6. The discounted purchase price of that stock is 95% of the fair market value on the last business day of the plan quarter. Omnicom pays all purchase fees.
- 7. At the first allocation of shares to you, Computershare establishes your ESPP account and will forward a letter to you with your assigned PIN. Your ESPP shares will always be allocated into this account.
- 8. You can request that Computershare issue stock to you or to another person, as well as have your shares transferred to another broker, for a fee.
- 9. You can hold your shares for as long as you want, or you can sell them at any time. The stock is all yours.
- 10. Computershare will send you an account statement at the end of each calendar quarter, detailing your account activity.

**Here's a quick illustration:** Maria's base salary is \$60,000 a year, and she chooses to invest 6% in the ESPP. After three months, she will have put \$900 into her company's **contribution account**. Maria's money is used to buy Omnicom stock on Maria's behalf on the last business day of the **plan quarter** ... at a 5% discount. If, for example, the **fair market value** of Omnicom stock is \$30 per share on the **purchase date**, Maria's cost is only 95% of that amount, or \$28.50 per share. That means her \$900 investment buys her 31.578947 shares — 1.578947 shares more than the same amount would buy a non-ESPP participant.

#### **Stock Listing**

Omnicom Group Inc. **common stock** is traded on the New York Stock Exchange, and daily trading results are published in major newspapers. The "ticker" symbol is OMC. You can check the stock price on the Internet, including at Omnicom's website **www.omnicomgroup.com**.

All the stock prices used for examples in this brochure are for illustration purposes only. The actual value of any stock varies from day to day.

Please keep in mind that your participation in the ESPP is entirely voluntary and should be just one part of an overall, well-balanced investment plan. There can be no guarantee that the stock you purchase through the ESPP will increase in value.

### Important terms

**Basis** — For tax purposes, the amount you paid for your shares of stock plus the amount taxed as ordinary income.

**Capital Gain or Capital Loss** — The difference between the sales proceeds and the tax **basis** on the disposition of a capital asset such as shares of stock.

**Common Stock** — Basic ownership of a corporation and all its assets. When you buy **common stock**, you become a part owner, or stockholder, of the corporation.

**Company** — When capitalized, "Company" refers to Omnicom. When lower case is used, "company" refers to an Omnicom-owned subsidiary.

**Contribution Account** — A bookkeeping account established by your company in which your payroll contributions, along with those of your co-workers, accumulate (but do not earn interest) each **plan quarter** until they are used to purchase shares of stock for you on the **purchase date**.

**Contribution Rate** — The amount you authorize your employer to deduct from your paycheck each pay period. Once established, the **contribution rate** remains in effect unless you change the amount. You may elect to contribute between 1% and 10% of your **covered compensation**.

**Covered Compensation** — The gross amount of your base salary or hourly wages you receive from your participating employer (or commissions received, if you are primarily compensated on a commission basis) excluding any overtime, cash bonus compensation, fringe benefits and other irregular or special forms of compensation.

**Dividend** — The portion of net earnings a corporation pays to its shareholders.

**Dividend Reinvestment** — Using **dividend** income to purchase more shares of **Company** stock.

**ESPP Account** — The account established by Computershare, the **plan administrator**, in which your ESPP plan shares are held and maintained.

**Fair Market Value** — The average of the high and low market price on a particular day.

**Holding Period** — The two-year period beginning on the last business day of the **plan quarter** during which your payroll deductions purchased the particular shares of stock being sold.

**Participating Company** — A United States Omnicom-owned subsidiary that has elected to participate in the Omnicom Group ESPP.

**Plan Administrator** — Computershare is the company that administers the Omnicom Group ESPP and that will send you quarterly statements.

**Plan Quarter** — The four participation periods each year during which your contributions accrue. **Plan quarters** are different from calendar quarters and run from:

March 1 through May 31 September 1 through November 30 June 1 through August 31 December 1 through February 28

**Purchase Date** — The last business day of the **plan quarter** and the day on which your money is used to buy Omnicom stock.

Purchase Price — 95% of the **fair market value** of the stock on the last business day of the **plan quarter**; i.e., the **purchase date**.

**Sale Price** — The dollar amount you get for the stock when you sell it.

## How to join the plan

### You are eligible to participate in the ESPP if:

- You have completed six consecutive months of continuous service as a United States employee of Omnicom or a participating company,\* and
- You work more than 20 hours a week and more than five months per calendar year.

#### When you can enroll

To enroll in the ESPP, you will need to complete an *Omnicom Group Employee Stock Purchase Plan Enrollment Form* and return it to your company's Payroll or Benefits Department no later than five business days before the first day of the **plan quarter**. Note that **plan quarter** dates are different from calendar quarters:

March 1 through May 31 September 1 through November 30 June 1 through August 31 December 1 through February 28

You are automatically re-enrolled from **plan quarter** to **plan quarter** with the same deduction percentage unless you change your contribution level or stop participation by returning an *Omnicom Group ESPP Change Form* to your company's Payroll or Benefits Department.

If you choose to stop participating in the plan and you submit the change form to your Payroll or Benefits Department at least 15 business days before the **purchase date** for the quarter, you will receive a refund of the entire cash balance in your **contribution account**. If your request to stop participating is not received at least 15 business days before the **purchase date** for the quarter, the funds in your **contribution account** will be used to purchase Omnicom stock for that quarter and your participation in the plan will stop after the **purchase date**. You also may specify that your participation be discontinued at the beginning of the next **plan quarter**.

As long as you remain an employee of a **participating company**, you may re-enroll in the plan by submitting a new ESPP enrollment form at least five business days before the first day of the **plan quarter** in which you wish to participate. Your account with Computershare will remain open as long as you are an active employee of an Omnicom Group company and have a balance in your account, unless you choose to close it.

#### Your contributions

You select from 1% to 10% of your **covered compensation** to be withheld each pay period via payroll deductions, up to an annual IRS limit. In each calendar year, the IRS imposes a \$25,000 market-value limit on stock purchases through the ESPP, based on the **purchase price** plus the amount of the discount. Your payroll deductions begin with the first paycheck of the **plan quarter** for which you enroll.

Your **contribution rate** must be in whole percentages, and it must be the same for each payroll period within a **plan quarter**. It will continue from **plan quarter** to **plan quarter** unless you indicate otherwise by submitting an *Omnicom Group ESPP Change Form* to your company's Payroll or Benefits Department.

As you think about how much you wish to contribute, choose the percentage that feels comfortable. Understand that no investment in the stock market is risk-free, because the stock market fluctuates.

<sup>\*</sup> Note that some Omnicom companies either may have elected not to participate in the ESPP or may not be eligible to participate. If you're unsure whether your company is a **participating company**, please contact your Human Resources or Benefits Department.

## Your plan account

Although all payroll deductions are credited to your company's **contribution account** under the ESPP, no separate account is actually established to hold your contributions. Therefore, no interest is earned on your payroll deductions.

The money you contribute accumulates from the beginning of each **plan quarter** until the **purchase date**, when it is used to purchase stock on your behalf. The sole purpose of the **ESPP account** Computershare establishes for you is to hold your Omnicom stock. As an added benefit, Omnicom pays the annual fee for maintaining your **ESPP account** and all fees for stock purchases you make through payroll deductions according to the plan. You pay all fees for sales. Specific information about sales-related Computershare fees is included on page 6 of the *Questions and Answers* booklet.

### **Tracking your investment**

After the close of each calendar quarter, Computershare will send you a summary statement showing the closing market price of the assets in your **ESPP account** as of the last day of the quarter. The statement details all activity in your account for the previous three months, listing the total number of whole and fractional shares you have accumulated, as well as the number of shares and the price of each purchase, sale and **dividend reinvestment**.

Each year, your December 31 statement will include a special end-of-year summary. You will also receive a separate Tax Reporting Statement each January with information to be used when preparing your income tax return. You should keep all statements and correspondence related to your **ESPP account** in a safe place.

Only you will receive your account statements; neither your company nor Omnicom will receive copies. If you lose or misplace a statement, you can request a replacement from Computershare. Computershare will replace the two most recent statements free of charge. Additional duplicate statements may be obtained for a fee. You can also use the Computershare website and Interactive Voice Response (IVR) system to keep track of the shares you have purchased. See the page 7 for more details.

# Website and Interactive voice response (IVR)

Once your shares have been purchased, they will be placed into the **ESPP account** established for you. After you have an **ESPP account**, you can take advantage of Computershare's website and IVR system to perform certain account transactions 24 hours a day, 7 days a week.

You can access your account online at <a href="www-us.computershare.com/employee">www-us.computershare.com/employee</a>. Enter either the Company Code – OMC – or the Company Name – Omnicom. Your User ID type is your Social Security Number. For security, the first time you log on to the website, you will be required to change your existing PIN. You can also access your account via the Interactive Voice Response system (IVR) at 1-800-527-0573, and speak with a service representative.

In order to access your account, you will always need the following information:

- Your Social Security number; and
- Your PIN (this will be mailed to you once your account has been established).

If you lose or forget your PIN, call the IVR system during business hours on any day the New York Stock Exchange is open and speak to a service representative. For your security, service representatives do not have access to participant PINs, but they can work with you to assign a new number immediately over the phone.

### The stock purchase

On the last business day of each **plan quarter**, your payroll deduction amounts are automatically used to purchase Omnicom **common stock**. Because you're an ESPP participant, this stock can be purchased at 95% of the **fair market value** (the average of that day's high and low price).

Your **ESPP account** is credited with as many whole and fractional shares as the funds in your **contribution account** will allow. If the amount of money invested won't buy a whole share, your account is credited with a fractional share. For example, if you invest \$300 a month and stock is purchased at 95% of the **fair market value** of, say, \$30 a share (discounted to \$28.50 per share), your **ESPP account** will be credited with 31.578947 shares at the end of the **plan quarter** because **\$900** ÷ **\$28.50** = **31.578947**.

#### **Dividends**

- Your decision as to whether Computershare holds your stock for you or you hold it yourself will impact how dividends are paid to you.
- Unless you request otherwise, Computershare will automatically hold your shares and reinvest your dividends
  in additional shares\* of Company stock at no cost to you, since Omnicom pays your purchase and maintenance
  fees.
- You can request that Computershare send dividends to you instead of reinvesting them.
- You can request that shares be issued in your name outside the ESPP. In that case, dividends must be paid in cash to the holder of the stock.

#### **ESPP Account**

After your stock is allocated to you, it is automatically deposited into an **ESPP account** opened for you by Computershare. At your request, you may have Computershare transfer your shares from your **ESPP account** to another broker for a \$30 fee. Or, you may ask Computershare to issue any amount of whole shares from your account to you — or to any person you designate — via the Direct Registration System (DRS) for a fee of \$50. If Computershare holds your stock in your **ESPP account**, you'll pay no fees until you choose to sell.

Whether you choose to hold the stock yourself or have Computershare hold it for you in your **ESPP account**, your buying price for the stock is locked in on the **purchase date** and any potential profit will be subject to market fluctuations. The risk is the same whether you hold the stock or the broker holds the stock.

<sup>\*</sup> These shares will be purchased at the current (not discounted) market price.

# Selling your stock

You may hold on to your stock or sell it. The choice is yours. Keep in mind, however, that there is no guarantee that the market price of the stock will increase. Your decision to sell will be personal, based on your individual needs, resources and expectations about future stock performance.

You are encouraged to follow **Company** performance and the market price of the stock as an aid in deciding when to sell. You can follow the Omnicom stock price in the financial section of any major newspaper or on many Internet sites including **www.omnicomgroup.com**.

You may sell your stock at any time by either by placing your order through the Computershare website at <a href="https://www-us.computershare.com/employee">www-us.computershare.com/employee</a> or calling Computershare at 1-800-527-0573.

You will be able to enter sales in the Omnicom Employee Stock Purchase Plan on a real time basis. This feature allows you to elect a market order, a day limit order, or a 30-day limit order. Below is a description of each trading type.

- Market Order The sale is executed at the next available trade on the stock market.
- Limit Order Day A Limit Order Day is an order that allows you to specify a price at which you want to sell your shares. Your order instructions will be effective for only one trading day. Your shares are only sent for sale when the stock price hits or exceeds the minimum price set by you. Your order will then be executed at the next available trade. There is no guarantee that the price you set will be the price you will receive for your shares, or that the sale will occur. If the price does not meet or exceed your minimum price by the end of the trading day, the sale request is cancelled.
- Limit Order 30-Day A Limit Order 30-Day is an order that allows you to specify a price at which you want to sell your shares. Your order instructions will be effective for 30 trading days. Your shares are only sent for sale when the stock price hits or exceeds the minimum price set by you. Your order will then be executed at the next available trade. There is no guarantee that the price you set will be the price you will receive for your shares, or that the sale will occur. If the price does not meet or exceed your minimum price by the end of 30 trading days, the sale request is cancelled.

If you would like a broker other than Computershare to sell your shares, you can arrange for a "broker-to-broker" transfer for a \$30 fee. From the receipt of your request form, this type of transfer usually takes three to five business days. You can call a service representative and ask for a broker-to-broker request form or ask your broker to handle the process.

Any fees for selling stock for you under the plan — by Computershare or by another broker — will generally be reflected in the sale proceeds of your shares and are your responsibility, along with any taxes. Specific information about sales-related Computershare fees is included on page 6 of the *Questions and Answers* booklet.

### Tax information

Under current income tax regulations, you may hold your shares as long as you like, and you will not recognize gains or losses until you sell your shares. However, **dividend** income is taxable, even if it's reinvested in additional Omnicom shares, and will be reported on a 1099-DIV for the tax years in which you receive the **dividends**.

The amount of income tax you owe when you sell your stock is influenced by whether you do so after what is called the **holding period** — two years from the last business day of the **plan quarter** in which your shares were purchased. If you wait to sell your stock until **after** the **holding period** for those shares expires, you may, in certain circumstances, receive favorable tax treatment.

There also are tax implications based on whether you sell your shares for more or less than you paid for them, and whether any **capital gain** or **capital loss** is considered short term or long term.

### Selling your stock during the two-year holding period

If you sell your stock during the two-year **holding period**, you will be liable for taxes on **(A)** ordinary income <u>and</u> on **(B)** any **capital gain** or **capital loss**.

**(A)** The difference between the **fair market value** of your shares on the **purchase date** and the amount you actually paid for them is taxable as ordinary income. For example, suppose the **purchase price** of your stock was \$28.50 because:

```
$30 (fair market value on purchase date) - $1.50 (5% discount) = $28.50 (purchase price)
```

In this case, \$1.50 per share will be taxable as ordinary income because:

\$30 (fair market value on purchase date) - \$28.50 (purchase price) = \$1.50

- **(B)** Any **capital gain** or **capital loss** is equal to the difference between:
  - your basis in the shares (purchase price plus the amount taxed as ordinary income in (A) above), and
  - the amount you receive when you sell the shares.

If you sell your stock for \$40 per share, you will have capital gains of \$10 per share because:

```
$40 (sale price) - [$28.50 (purchase price) + $1.50 (ordinary income)] = $10.00
```

If you sell the stock for \$25, your capital loss per share will be \$5 because:

\$25 (sale price) - [\$28.50 (purchase price) + \$1.50 (ordinary income)] = (\$5.00)

If you sell your stock within the two-year holding period, you are still taxed on ordinary income (\$1.50 in this example) whether you have a capital gain or capital loss. You must notify Omnicom when you sell your stock within the two-year holding period. If Computershare sells your stock from your ESPP account, it will notify Omnicom for you; otherwise you must do it yourself.

This will be a short-term **capital gain** or **capital loss** if you realize it within a year of the **purchase date** of the shares. If the **capital gain** or **capital loss** is realized more than one year **after** the **purchase date** of the shares, it will be a long-term **capital gain** or **capital loss**. Short-term and long-term **capital gains** are typically taxed at different tax rates. You should also be aware that **capital losses** may be deducted against **capital gains** and, second, against ordinary income only to a limited extent.

### Selling stock after the two-year holding period

You are always liable for taxes on ordinary income and on any **capital gain** or **capital loss** incurred when you sell your stock. Your taxable ordinary income is calculated a bit differently, however, if you sell your stock **after** the two-year **holding period** expires. In this case, taxable ordinary income on the sale will be the **lesser** of either **(C1)** or **(C2)**:

- (C1) The sale price minus the purchase price (if negative, treat as zero); or
- **(C2)** 5% of the **fair market value** of the stock on the **purchase date**.

For example, let's assume you purchased the stock for \$28.50, the **fair market value** of the stock at the end of the **plan quarter** in which your shares were purchased was \$30, and you are selling the stock for \$40 — a profit. You would calculate the following:

- (C1) \$40 (sale price) \$28.50 (purchase price) = \$11.50
- (C2) 5% x \$30 (fair market value on purchase date) = \$1.50

The lesser of the two amounts — \$1.50 per share — would be taxed as ordinary income.

Now, let's look at what might happen if the stock **decreases** in price. Suppose you purchased the stock for \$28.50 per share, and its **fair market value** at the end of the **plan quarter** in which it was purchased was \$30, just as in the previous examples. In this case, however, you are selling the stock for \$20 rather than \$40. Here is how the equation would play out:

- (C1) \$20 (sale price) \$28.50 (purchase price) = (\$8.50) negative, so treat as zero
- (C2) 5% x \$30 (fair market value on purchase date) = \$1.50

The lesser of the two amounts is zero, so no amount would be taxed as ordinary income.

As with the examples on the previous pages, any **capital gain** or **capital loss** is calculated as the difference between:

- your basis in the shares (purchase price plus the amount taxed as ordinary income), and
- the amount you receive when you sell the shares.

If you wait until the two-year **holding period** expires to sell your shares, as in the examples above, any **capital gain** or **capital loss** would be considered "long-term" because you held the stock for more than one year.

#### Tax reporting and other information

If your **ESPP account** earned more than \$10 in reportable **dividends** or interest or if you sold shares during the year, you will receive a tax reporting statement from Computershare shortly after January 31 of the following plan year. The statement provides a summary of taxable activities in your **ESPP account** and all the information that Computershare is required to report to the Internal Revenue Service.

You will also receive a booklet that explains statement information in detail and how it should be reported on your tax return. Be sure to look for an envelope with "Important Tax Documentation Enclosed" printed in red.

Computershare can provide general tax information. However, please remember to consult with your tax advisor regarding your personal income tax situation before making a decision to sell.

Remember to keep all of your ESPP statements so you can determine your cost basis and other information needed for income tax reporting.

Please note that the stock prices in all examples in this brochure are illustrations only. No one knows what the stock's price will be in the future.

### Other events

Certain events may affect your participation in the Omnicom ESPP. Here are some examples:

**If you transfer to another participating Omnicom company**, you will need to re-enroll in the ESPP, but you can maintain your same **ESPP account**. You'll also need to notify the ESPP plan administrator at Omnicom of your move and submit an *Omnicom Group ESPP Transfer Form*.

**If you transfer to a non-participating Omnicom company**, you may no longer participate in the plan. Any contribution made in the **plan quarter** during which you leave will be refunded. Omnicom will continue to pay your maintenance fee, but you may no longer make contributions to the account under the ESPP.

**If you leave your company**, you should call a Computershare service representative to find out more about your options. You may sell the stock, transfer it to another broker, register the shares in your name or keep the account with Computershare.

**If Omnicom terminates or suspends the ESPP or your company discontinues its participation**, you will continue to own shares credited to your ESPP account and you will receive a refund of any cash balance remaining in your **contribution account**.

**If you take a paid leave of absence**, you may continue to participate in the ESPP as long as contributions are deducted from your paycheck.

**If you take an unpaid leave of absence**, your accumulated contributions will be used to purchase Omnicom stock on the **purchase date**, and your participation in the plan will then stop. Once you return to active status, your contributions will automatically be reinstated unless you complete and submit an *Omnicom Group ESPP Change Form* to your Payroll or Benefits Department.

**If you are rehired** by an Omnicom **participating company** within one year of your departure from an Omnicom **participating company**, and you previously satisfied your eligibility requirements, you may join the plan at the start of the next **plan quarter**. You will need to re-enroll in the plan by completing and submitting an *Omnicom Group Employee Stock Purchase Plan Enrollment Form* to your Payroll or Benefits Department.

**If your employment status changes from part-time to full-time**, and you were previously ineligible, you are permitted to enter the plan at the start of the next **plan quarter** as long as you have met the six-month eligibility requirement. Employees who have previously had two or more years of service with a participating employer are eligible to enroll immediately.

**If you die** after purchasing stock through the ESPP, the two-year **holding period** is considered satisfied. Income tax is payable only on the portion of any gain — as of the date of your death — up to 5% of the stock's **market value** on the **purchase date**. This amount is taxed as ordinary income. The remainder of the gain at your date of death is not subject to income tax, but the value of the stock may be subject to estate tax.

The administrator, executor or beneficiary of your estate should call Omnicom. Omnicom will notify Computershare of the participant's death. A letter containing instructions will be sent to the administrator, executor or beneficiary of the estate. Upon return of the appropriate documentation, shares will be issued in the name of the estate. Unlike with a retirement plan account, you cannot designate a beneficiary for your ESPP account.

# Where to go for more information

Here are some other resources to use in obtaining additional details on the ESPP.

- You can review the Omnicom Group ESPP prospectus and Questions and Answers booklet.
- Your company's intranet site, if it has one, may contain information about the Omnicom Group ESPP.
- You can contact your company's Payroll or Benefits Department if your question is concerning payroll
  deductions.
- You can access the Computershare website at <u>www-us.computershare.com/employee</u> or call the IVR system at 1-800-527-0573.

While Omnicom intends to continue offering the ESPP indefinitely, it reserves the right to amend or discontinue the plan at any time. Your company may also choose to cease participation in the Omnicom Group ESPP at any time.

While every attempt has been made to verify the accuracy of the information in this brochure, it does not supersede the plan document. If there is any discrepancy between this brochure and the plan document, the latter will prevail.

Omnicom Group Inc. May 2009