

KOPIN CORPORATION

COMPENSATION COMMITTEE CHARTER

Charter

This charter governs the operations of the Compensation Committee (the "Committee") of the Board of Directors (the "Board") of Kopin Corporation (the "Company"). The Committee shall review the adequacy of this charter at least annually and recommend any proposed changes to the Board for its approval, although the Board shall have sole authority to amend this charter. The Company shall make this charter available on its website at www.kopin.com.

Membership of Committee

The Committee shall be composed of at least two directors appointed by the Board, each of whom shall satisfy the applicable independence requirements of the Nasdaq Stock Market, Inc. ("Nasdaq"), as they may be amended from time to time, and the rules and regulations of the Securities and Exchange Commission (the "SEC"). Committee members also shall qualify as "non-employee directors" for purposes of Rule 16b-3 under the Securities Exchange Act of 1934, as in effect from time to time (the "Exchange Act"), and "outside directors" for purposes of Section 162(m) of the Internal Revenue Code, as in effect from time to time (the "Code").

No Committee member may accept, directly or indirectly, any consulting, advisory or other compensatory fees from the Company or any subsidiary thereof. Compensatory fees do not include (i) fees for Board service or (ii) the receipt of fixed amounts of compensation under a retirement plan (including deferred compensation) for prior service with the Company (provided that such compensation is not contingent in any way on continued service). In addition, in determining whether a director is eligible to serve on the Committee, the Board must consider whether the director is affiliated with the Company, a subsidiary of the Company, or an affiliate of a subsidiary of the Company to determine whether such affiliation would impair the director's judgment as a member of the Committee.

The Committee shall be appointed by the Board, upon recommendation of the Nominating and Corporate Governance Committee of the Board. The chairperson of the Committee shall be appointed by the Board. Committee members shall serve until their successors are duly appointed and qualified or until their earlier removal by the Board at any time.

The Committee may form and delegate any of its responsibility to subcommittees as it deems necessary or appropriate in its sole discretion.

Meetings

The Committee shall meet as often as it shall determine, but not less frequently than annually. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or any consultant to, the Committee.

Except as otherwise provided by the Certificate of Incorporation or By-Laws of the Company, the frequency, location and operation of meetings and similar procedural matters relating to the Committee shall, to the extent applicable, be the same as those that relate to meetings of, and procedural matters concerning, the Board.

Advisers and Consultants and Funding

The Committee shall be directly responsible for the appointment, compensation and oversight of the work of any compensation consultants, independent legal counsel and other advisers ("Consultants") and shall have the authority to select, retain and terminate any Consultants as it deems necessary or appropriate in its sole discretion. The Committee shall have the sole authority to approve the fees and retention terms relating to such Consultants, and the Company will provide the Committee with appropriate funding, as determined by the Committee, in its business judgment, to pay the compensation of any Consultants. The Committee may also invite Consultants, as well as any officer, director or employee of the Company, to attend meetings of the Committee or to meet with any members of the Committee.

Before selecting a Consultant, the Committee must conduct an independence assessment taking into consideration the following factors: (a) any other services provided to the Company by the adviser's employer; (b) the amount of fees that the adviser's employer received from the Company for such services as a percentage of the total revenue of the adviser's employer; (c) the conflict of interest policies and procedures of the adviser's employer; (d) any business or personal relationships between the adviser and any Committee members, (e) any stock of the Company owned by the adviser, and (f) any business or personal relationship of the adviser or the adviser's employer with an executive officer of the Company. The Committee may select, or receive advice from, any Consultant, including ones that are not independent, but only after considering the six independence factors outlined above.

Purposes of the Committee

The Committee shall discharge the overall responsibility of the Board relating to executive compensation and produce an annual Compensation Committee Report for inclusion in the Company's proxy statement. The Committee has overall responsibility for approving and evaluating all compensation plans, policies and programs of the Company as they affect the Company's executives.

Authority and Responsibilities

The Committee shall have the following authority and responsibilities:

- To assist the Board in developing and evaluating potential candidates for executive positions, including the chief executive officer, and to oversee the development of executive succession plans.
- To review and approve on an annual basis the corporate goals and objectives with respect to compensation for the chief executive officer. The Committee shall evaluate at least once a year the chief executive officer's performance in light of these established goals and objectives and based upon these evaluations shall set the chief executive officer's annual compensation, including salary, bonus, incentive and equity compensation. The chief executive officer shall not be present during any Committee deliberations or voting with respect to his or her compensation.
- To review and approve on an annual basis the evaluation process and compensation structure for the Company's executive officers, with input from the chief executive officer. The Committee shall evaluate the performance of the Company's executive officers based on the corporate goals and objectives set with respect to compensation for the executive officers and shall approve the annual compensation, including salary, bonus, incentive and equity compensation, for such executive officers. The Committee also shall provide oversight of management's decisions concerning the performance and compensation of other Company officers.
- To review the Company's incentive compensation and other stock-based plans and recommend changes in such plans to the Board as needed. The Committee shall have and shall exercise all the authority of the Board with respect to the administration of such plans.
- To 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 rules that, with limited exceptions, that stockholders approve equity compensation plans.
- To review executive officer compensation for compliance with Section 16 of the Exchange Act and Section 162(m) of the Code, and other applicable laws, rules and regulations.
- To review and approve all incentive awards and opportunities, including both cash-based and equity-based awards and opportunities, as they relate to the Company's executive officers.
- To review and approve non-routine employment agreements, severance arrangements and change in control agreements and provisions when, and if, appropriate, as well as any special supplemental benefits.

- To review and discuss with management the Company's disclosures under "Compensation Discussion and Analysis" (the "CD&A"), and based on such review and discussion, make a recommendation to the Board as to whether the CD&A should be included in the Company's annual report of Form 10-K and, as applicable, the Company's proxy statement.
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- To prepare and publish an annual Compensation Committee Report for inclusion in the Company's proxy statement in compliance with the rules and regulations promulgated by the SEC.
- To oversee the development of executive succession plans and the leadership development and training of the Company's executive team.
- To monitor the Company's compliance with the requirements under Sarbanes-Oxley Act of 2002 relating to loans to directors and officers, and with all applicable laws affecting employment compensation and benefits.
- The Committee shall have the authority, in its sole discretion, to retain and terminate (or obtain the advice of) any adviser to assist it in the performance of its duties, but only after taking into consideration factors relevant to the adviser's independence from management as specified in the Nasdaq listing rules, as described above.
- Annually discuss with management and evaluate the extent to which the Company's compensation policies and programs for all employees may create incentives that can affect risk and discuss the Company's management of that risk, as well as whether the Company's compensation programs are appropriately aligned with the Company's risk management.
- To conduct an annual performance evaluation of the Committee and report the results thereof to the full Board.
- To review at least annually Board and committee compensation and benefits and recommend any proposed changes to the Board for approval
- To report regularly to the Board on the Committee's activities.
- To review this charter at least annually and recommend to the Board any necessary amendments.
- To perform any other activities consistent with this charter, the Company's Certificate of Incorporation and By-laws and applicable law, as the Committee or the Board deems appropriate.

Amended: October 15, 2013.