Dear Valued Associate,

At Kohl’s, our purpose is to inspire and empower families to lead fulfilled lives. To accomplish this, we have four values that we model every single day — put customers first, act with integrity, build great teams and drive results. Our intention will always be to act and make decisions that are in accordance with our purpose and with our values.

These values work in harmony with one another. When we strive to put customers first, build great teams and drive results, we do so with integrity. Kohl’s is committed to upholding high standards of integrity, and each of us shares the responsibility to make ethical decisions and voice concerns.

Our Code of Ethics sets the expectations and guides us to do what’s right, but it’s our commitment to an ethical culture and a strong reputation that are critical to our continued success. If you have a question or think there may be a violation of the Code of Ethics, you should approach your manager or utilize the resources outlined in this document. We each have an obligation to hold ourselves and each other accountable.

Our strategies and initiatives will evolve over time, but our culture will endure for years to come. Being a purpose-led company means that at Kohl’s, we show up every day at work because we want to be part of something bigger and live our values with one another.

Thank you for making Kohl’s what it is today, and for your commitment to upholding our values.

Michelle Gass  
Chief Executive Officer
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1.0 Our Commitment to Integrity

1.1 Purpose Statement & Values

Kohl’s was built on a foundation of integrity that we uphold and exemplify every day. These values are more than a commitment to those we serve; they are fundamental to every aspect of our business and drive our purpose to inspire and empower families to lead fulfilled lives. Our values bring our purpose and pillars to life.

Integrity is at the heart of who we are, and we want to be proud of the work we do and the lives we lead. Without a reputation for integrity, we would fail — on store shelves, on Wall Street and in our own eyes.

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<td>See customers as a constant source of inspiration and guidance.</td>
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<td>Take a “yes we can” approach to everything we do.</td>
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<td>Support the communities and causes our customers and associates care about.</td>
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<td>Recognize and celebrate greatness.</td>
<td>Offer up new ideas and solutions beyond the status quo.</td>
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1.0 Our Commitment to Integrity

1.2 About this Code

Kohl’s Code of Ethics ("Code") guides our ethical and legal responsibilities to each other, our customers, shareholders, business partners and the communities we serve. The Code applies to all of us, at every level and at every location. It’s intended to assist you in identifying ethical and legal issues that may arise. Importantly, the Code explains how to voice a concern or ask questions if something is unclear.

This Code covers many situations, but it can’t address every ethical issue you might face, nor can it cover all laws and policies that apply to Kohl’s business. Please be sure to review other internal policies, procedures and guidelines to find more information about a particular topic.

Because Kohl’s reputation and integrity are important aspects of our culture, you are responsible for understanding this Code and other related resources.

Anyone who violates (or fails to report a violation of) our Code, our policies, regulations or the applicable laws is subject to disciplinary action, up to and including termination.
1.0 Our Commitment to Integrity

1.3 Associate Responsibility

While business integrity is hard to define, Kohl’s Code of Ethics outlines all associates’ responsibilities to uphold our value of integrity and ensure our continued success. As a company of integrity, we expect our associates to be honest and accountable. Kohl’s associates should treat others with fairness and respect. Managers have an additional responsibility to exemplify the highest standards of ethical business conduct, to lead with integrity and to create a work environment that reflects this Code. The best leaders lead by example and make themselves approachable for those who have questions or concerns.

1.4 Ethical Decision-Making

Not sure what to do? Ask yourself:

- Is it legal?
- Does it comply with our Code?
- Would I feel good about my actions if they were published online or in the news?
- Would it be good for Kohl’s and my co-workers?

ask for help: ask your manager or contact AskHR
2.0 How to Report Concerns

Reporting violations of the Code is everyone’s responsibility. If you have questions about the Code or are concerned about conduct you believe violates the Code or the law, you have several reporting options:

Talk to your manager or pyramid head.

Contact the Chief People Officer, Chief Risk & Compliance Officer or Kohl’s General Counsel.

Use the Kohl’s Integrity Hotline (by phone at 1-800-837-7297 or online at kohlsintegrity.com).

The Hotline and website allow you to report concerns openly or anonymously.

If you choose to remain anonymous, please know that we may need additional information to conduct a prompt and thorough investigation. Those who remain anonymous and wish to follow up on their concern will be assigned a confidential designation.

Code violation allegations are taken very seriously, and we will promptly investigate all complaints. We will maintain confidentiality of our investigation to the extent reasonably possible in light of the Company’s need to investigate reported matters and the requirements of applicable laws.

Kohl’s prohibits retaliation against anyone who reports a concern in “good faith. Any associate who retaliates against anyone involved in reporting a concern or for participating in the investigation of a concern will be subject to disciplinary action, up to and including termination of employment. For further information, see Kohl’s Policy 612 No Retaliation.

No matter which of the reporting options you use, we will promptly address all concerns or questions.

“What is good faith? Sharing a concern ‘in good faith’ means that you honestly suspect there’s a violation of the Code, our policies or the law. And you’re not deliberately making a false report.”
3.0 Respect Each Other

3.1 Diverse, Respectful & Discrimination-Free Workplace

Kohl’s believes in the value of a diverse and inclusive workforce. Our success depends on the unique contributions of our associates. We owe each other honesty, respect and fair treatment.

Kohl’s is committed to maintaining a workplace free from discriminatory harassment based on an individual’s race, color, sex, religion, national origin, age, disability, sexual orientation, gender identity or any other legally protected characteristic. Neither discrimination nor harassment will be tolerated at Kohl’s.

We believe it is Kohl’s best interest to recruit, hire, train, and promote people based on their skills, abilities and qualifications without regard to factors unrelated to job performance. We follow laws that promote equal opportunity employment.

Kohl’s complies with all applicable labor and employment laws. If you have a question or concern, report it immediately.

For additional information, read Kohl’s Policies 701 Equal Employment Opportunity and 702 Prohibited Harassment.

3.2 Safety & Health

Kohl’s is committed to providing a safe, healthy and environmentally compliant workplace for its associates and customers. You are expected to understand the regulated materials and waste management practices for your work location. You are also responsible for immediately reporting accidents, injuries, unsafe practices or conditions, or any product safety issues. We will take appropriate and timely action to correct known unsafe conditions. For further information, read Kohl’s Safety and Accident Policy 121.

Kohl’s insists on a work environment free from violence, the use or influence of illegal drugs, and abuse of controlled substances or alcohol.

“Harassment is a form of discrimination that includes unwelcome conduct or comments by supervisors, managers, co-workers or others in the workplace, such as customers or vendors, based on an individual’s protected characteristic, which has the effect of creating an intimidating, hostile, or offensive work environment, unreasonably interfering with an individual’s work performance or adversely affecting an individual’s employment opportunities.”
**4.0 Serve Our Customers**

Kohl’s has earned a reputation for honesty and integrity by providing quality and value to its customers. We must stand behind what we sell to preserve that trust. That’s why we are committed to:

- Truthful and tasteful advertising, sales and marketing practices.
- Accurate representation of our products and services.
- Compliance with all laws that promote customer protection.

**4.1 Responsible Sales & Marketing Practices**

We know our customers expect accurate and honest sales and marketing practices. We base our marketing efforts on quality, distinctiveness, brand recognition, fair pricing and promotional programs, and honest advertising practices. We do not misrepresent merchandise, service and price attributes nor do we make false claims about competitors’ offerings.

Prices must be stated accurately, and advertisements must be truthful. All ads must accurately describe and illustrate the merchandise Kohl’s offers for sale and must conform to all applicable federal, state and local rules and regulations. Advertisements, packaging, point of purchase displays and promotions should not be untrue, misleading or deceptive.
5.0 Accurate Business Records

5.1 Records Retention

Make sure you know and follow our Records Retention Policy. Kohl’s financial books, records and accounts must be stored properly and retained in accordance with legal and business requirements applicable to Kohl’s. Associates having ownership of Kohl’s financial books, records or accounts are responsible for their security.

5.2 Accurate Business Records & Financial Reports

The records we create and maintain are important for our continued success. Accurate records are essential for us to make good business decisions. We also have a responsibility to our shareholders, business partners and various government agencies who rely on our business records and disclosures to make informed decisions. Because all business records may become subject to public disclosure (through litigation, governmental investigations or the media), associates must be clear, concise, truthful and accurate when recording any information.

We must comply with internal control requirements governing our accounting and financial reports. In addition, all public disclosures must adhere to applicable laws, regulations and professional standards. If you are responsible for preparing these reports, the information must be full, fair, accurate, timely, understandable and transparent. Even if you are not directly responsible for financial reports, you are still responsible to maintain the integrity of all of our records — whether they be expense reports, customer records, time sheets, safety results or sales results.

If you have a question or concern, report it immediately.

5.3 Timekeeping

We expect you to be paid for every hour you work. If you are a non-exempt associate, you must record all of the time you work each day. Your arrival, departure, and meal and break times must be recorded honestly and accurately, and you are prohibited from working “off the clock.” When you receive your pay stub, you are required to verify immediately that your working time is reflected accurately and that you were paid correctly for all hours worked. Refer to Kohl’s Recording of Time Worked Policies 205 and 205A for more information.
6.0 Protect Our Assets

We have an obligation to protect our company assets from theft, loss, waste, damage, fraud or other inappropriate use. Kohl’s assets include just about everything we use to perform our job responsibilities.

6.1 Protecting Our Information

One of Kohl’s most valuable assets is information. No matter what area of Kohl’s you work in, you have access to information that could impact Kohl’s, our customers or our associates if it is handled inappropriately or carelessly. We are all responsible for protecting information unique to Kohl’s such as business strategies, processes, plans and other business ideas. We also have to safeguard financial information and other confidential information, such as potential acquisitions, new brand introductions and investments.

Treat all information with care by keeping it secure, limiting access to those who have a need to know in order to do their job, and avoiding discussion of confidential information in public areas, for example on planes, elevators and mobile phones. This obligation to preserve Kohl’s confidential information applies both during and after your employment at Kohl’s.

We also have an obligation to handle our customers’ personal information responsibly. Not only is this necessary to comply with privacy laws, but also key to maintaining our customers’ trust. Examples of customers’ personal information include, among others, customers’ name, email address, mailing address, phone number and credit card number.

For more details regarding how information is classified and how it should be protected, refer to the following policies: Associate Privacy (802), Information Security Program (616), Technology Resource (607), and Discoveries, Inventions and Other Intellectual Property (613). If you suspect any misuse of company assets, unauthorized disclosure of confidential information, or inappropriate use of personal information, report it immediately.
7.0
Public Communications & Social Media

We need a clear and consistent voice when providing information to the public, including the media, analysts and shareholders about Kohl’s business plans, results or position on public issues. For this reason, you should not share Kohl’s internal materials (including emails) with the media. Further, all requests for information about Kohl’s from the media should be referred to the Corporate Public Relations (PR) team; and any requests from analysts or shareholders regarding financial or other business results should be forwarded to the Investor Relations team (investor.relations@kohls.com).

Kohl’s believes that our communications should accurately reflect our brand. Online communications live forever, so think before you hit the “send” button. If you participate in social media, you are responsible for what you publish or post. That means you must make it clear your opinions are yours, not Kohl’s. You should never publish or post any confidential information about Kohl’s or its customers or use Kohl’s trademarks without authorization.

Any speaking engagement or public communication related to Kohl’s business requires pre-approval from your manager, your Senior Vice President and your Operating Committee member. Upon receiving those approvals, you should request final approval from the Corporate PR team through the Associate Speaking/Conference Opportunities Request Form and authorization process.

For more information, read Kohl’s Policy 120 Media and External Communications and Policy 617 Social Media.
8.0 Conflict of Interest  *Refer to 8.6 Disclosure Requirements

Kohl\'s expects you to make business decisions in the best interest of the Company. Our actions must be based on sound business judgment, not motivated by personal interest or gain. We all have to avoid any situation that creates a conflict of interest or that could even appear to create a conflict of interest. This means we don\'t engage in activities or relationships that would interfere with our jobs or make it difficult for us to fulfill our responsibilities at Kohl\'s. A conflict of interest exists anytime our personal interest or involvement in a situation interferes with our ability to make unbiased, objective decisions and act in the best interest of Kohl\'s.

While it is not possible to list every situation that could present a conflict, there are certain situations in which conflicts typically arise. A few situations include:

8.1 Personal Relationships

Business decisions can become difficult if the person with whom you are dealing is a friend or family member. When a friend or a family member performs services for a company that does business with, wants to do business with or competes with Kohl\'s, a conflict may arise.

Jeff\’s manager asked him to research some local cleaning service companies to potentially hire. Jeff starts his research, but he\’s not convinced any of the companies he\’s found so far will work well.

While at a family reunion, he realizes his cousins just started a cleaning service business. They\’re really anxious to work hard and gain some big clients. It seems like a win-win to Jeff.

This could be a potential conflict of interest, especially if Jeff controls Kohl\’s relationship with his cousins\’ cleaning service.

Jeff should disclose this potential conflict of interest when he proposes this option to his manager so his manager can escalate internally as outlined in 10.2 Purchasing Practices.
8.0 Conflict of Interest  *Refer to 8.6 Disclosure Requirements*

8.2 Corporate Opportunities
You have an obligation to advance Kohl's interests when the opportunity to do so arises. You may not use Kohl's property, information or your position with Kohl's for personal gain or to compete with Kohl's.

8.3 Investments
A conflict can arise if you or a person related to you holds a financial interest in (or exercises control over) one of our business partners or competitors. If you or a person related to you, owns, either directly or indirectly, a substantial interest in any entity that does business with, seeks to do business with, or competes with Kohl's, it could be a conflict.

8.4 Outside Employment
Work outside of Kohl's can pose a potential conflict if it competes with the work you do for Kohl's, is in a similar business as Kohl's, or interferes with your ability to fulfill the responsibilities of your job. This includes doing work as an employee or serving as a consultant without prior approval from your manager unless you are part of *the Corporate organization*, which requires prior approval from a **management board member**.

8.5 Supervisor / Associate Relationships
Personal relationships can (or may appear to others to) affect objective decision-making.

Sophie and Jennifer sell their homemade candles.
It started small, making the candles on weekends in Jennifer’s basement and selling at craft fairs, but has grown significantly!

This would be considered a conflict of interest for multiple reasons:

1. They compete with Kohl’s by selling candles
2. Sophie leverages her SEO and website creation knowledge which she gained while working at Kohl’s, and Jennifer utilizes the design software that Kohl’s purchased for their candle logo and label
3. Selling candles is no longer just a hobby - it is now considered a business, especially with $25k in annual sales and a trademark

They reached the $25k sales mark this year, mostly because Sophie used her SEO (Search-Engine Optimization) knowledge to drive traffic to their website. And they’re getting some fantastic product reviews, especially on the label Jennifer designed on her work computer! They even got a trademark on their unique logo.

*The Corporate organization includes associates who work at the Corporate office, the Kohl’s Innovation Center, the Milpitas office, and the New York Design office. **A management board member is a Kohl’s associate at the Director level or above.
8.0 Conflict of Interest

There are also certain questions you can ask yourself to determine whether you face a conflict of interest situation:

- Will the activity influence my work decisions? In other words, would this cause me to make a decision that's not in the best interest of Kohl’s?
- Will a family member or friend benefit personally from my involvement in the situation?
- Will I be using the same competencies or skills as I do in my job at Kohl’s?
- Will my participation in this activity interfere with my ability to do my job at Kohl’s?
- Would anyone think it might affect how I do my job?

If the answer is ‘Yes’ or ‘Maybe’ to any of these questions, you may have a conflict of interest.

For additional information, refer to Kohl’s Employment of Relatives (110 and 110A) and Outside Employment (134) Policies.

8.6 Disclosure Requirements

You are required to disclose any potential conflicts of interest immediately to your manager, pyramid head, Chief People Officer, Chief Risk & Compliance Officer or the General Counsel. If you have any questions or concerns, please report it immediately.

Our actions must be based on sound business judgment, not motivated by personal interest or gain.
9.0 Gifts & Entertainment

Gifts and entertainment can build and strengthen business relationships, but they can also pose a conflict of interest when they make it hard to be objective about a person or the company providing them. When it comes to giving or receiving gifts or entertainment, avoid anything that might influence or appear to influence the decisions you make as an associate of Kohl’s.

9.1 Gifts from Third Parties

You may accept infrequent, nominal gifts valued at less than $50 from vendors, suppliers or other third parties, such as an agent, freelancer or charitable organization. If you receive a gift of greater value, you must decline the gift or report the gift to your supervisor and to Corporate Loss Prevention, who will work with you to return the gift with a letter explaining Kohl’s policy or dispose of the gift. If a gift is perishable, it must be distributed to associates for consumption on Kohl’s premises, regardless of the value. Accepting gifts of cash or cash equivalents (e.g. gift card) or accepting gifts for your spouse or other family members is always unacceptable. This does not prohibit associates from participating in sweepstakes or other contests sponsored by a Kohl’s vendor that are open to the general public. Additionally, this gift policy applies to any associate speaking engagements.

9.2 Kohl’s Providing Gifts to Others

Gifts or entertainment may be provided if they are reasonable complements to business relationships, of nominal value, and not against the law or the policy of the recipient’s company. Any gifts or entertainment to government officials require the advance approval of Kohl’s General Counsel.

9.3 Entertainment Offered by Third Parties

Any form of entertainment offered by vendors, suppliers or other third parties, including but not limited to tickets to sporting or other entertainment events must be pre-approved by your Senior Vice President (or higher) through the Company’s Associate Entertainment Approval eForm and authorization process. Entertainment involving events where face value tickets are not generally accessible to the public or any entertainment with tickets having a face value exceeding $200 will also require pre-approval from an Operating Committee member.

You may accept an occasional meal and entertainment from a vendor, supplier or other business partner as long as they attend the event, and the costs involved are in line with accepted business practice.

Requesting or soliciting personal gifts, favors, entertainment or services, is unacceptable. Additionally, associates may not exploit their position to solicit vendors, including financial institutions, to provide any individual preferential treatment.

For more information, refer to the Policy 604 Gifts or Gratuities and the Gifts and Entertainment Guide.

9.4 Travel & Lodging

Travel or lodging may not be provided by a vendor, including travel or lodging for consultation, educational purposes, general entertainment or recreational purposes. Special circumstances may arise from time to time and should be reviewed and approved in advance by a member of the Operating Committee.
10.0 Conduct Business with Our Partners

We depend on strong relationships with our suppliers, vendors and other business partners (collectively, “partners”) who help us provide the high quality, high value merchandise our customers demand. We rely on our associates to select our partners and manage our partner relationships wisely.

10.1 Doing Business with Kohl’s

We believe in doing business with partners who embrace Kohl’s standards. That means we expect our partners to demonstrate high standards of ethical behavior and to operate in full compliance with all laws and regulations applicable to their operations. Kohl’s partners are also expected to comply with Kohl’s Terms of Engagement, which set forth the guidelines for doing business with Kohl’s.

Our partners are also responsible to ensure their workers are treated fairly, are working voluntarily, have a safe and healthy workplace, are fairly compensated, are allowed the right of free association and are not exploited in any way. Kohl’s will not knowingly do business with partners who do not comply with Kohl’s Terms of Engagement, regardless of whether such practices are permitted by applicable law.

10.2 Purchasing Practices

All purchasing decisions must be made based on the best value received by Kohl’s. Obtaining competitive bids, verifying quality and service claims on a regular basis, and confirming the financial and legal condition of the supplier are all important steps in a good purchasing decision. Agreements should be written and clearly set forth the services or products to be provided, the basis for earning payment, and the applicable rate or fee. The amount must not be excessive in light of industry practice and must be consistent with the services provided. When considering or utilizing outside vendor services and products, refer to the guidelines outlined in Kohl’s Policy 630 External Business Partner Contracts.

Personal, family or financial relationships with suppliers, potential suppliers, or potential acquisition candidates may impact objectivity and could result in a conflict of interest. These relationships should be disclosed to your manager and/or Human Resources partner. All potential conflicts will be reported to Kohl’s General Counsel to ensure decisions are based on objective input and judgment.

10.3 Kohl’s Merchandise

All samples (including inspirational samples), props, misdirected, marked out of stock or damaged property/merchandise is our property unless a vendor has specifically indicated that the sample is for preview purposes only and to be returned. You may not purchase a sample unless the item has been priced and offered for sale to the general public. All samples, props or other merchandise must be processed by the Corporate sample room or sent to a Distribution Center to be processed. On a periodic basis, we will audit the acquisition and disposal of such merchandise.

From time to time, we may ask associates to field-test an item. Prior to any field testing, a package pass and approval must be obtained from Corporate Loss Prevention.

Refer to the Policy 810 Merchandise Donations and Fundraising for additional information regarding Kohl’s merchandise.

10.4 Direct Purchase of Merchandise from Vendors for Personal Use

You may only purchase merchandise from a vendor through websites or locations made available to the general public and at a price available to the general public. You may not use a Kohl’s Purchase Order, Accounts Payable or Receiving systems for the personal purchase of merchandise, supplies or equipment.
11.0 Conduct Business Lawfully

11.1 Compliance with Law

Kohl’s is committed to being a responsible corporate citizen by complying with the laws and regulations of every country and community in which it does business. You also have a personal obligation to become familiar and comply with the laws and regulations related to your job responsibilities. Any violation of these laws can result in severe penalties, both civil and criminal. If you are not sure what is within the law or what laws apply, you should seek advice from the Legal Department.

Some of the laws that apply to Kohl’s, its associates and business dealings are summarized below.

11.2 Antitrust / Fair Competition

Kohl’s believes in free and open competition that is grounded in integrity and fair dealing. Kohl’s will compete vigorously on the merits of its products and services in compliance with all competition and antitrust laws.

This section briefly summarizes several issues common to many of the antitrust laws. Training and more detailed information are available from the Legal Department for any associate who has a question or concern. It is the responsibility of any individual who has a question about potential antitrust implications of a discussion, decision or action to consult with Kohl’s General Counsel before such action has taken place.

While obtaining information about competitors, customers and suppliers is a valuable asset in the highly competitive markets in which Kohl’s operates, it must be done lawfully and ethically. You may never access another company’s confidential information or encourage anyone to give you confidential information.

Never exchange information with competitors regarding pricing, marketing, production or customers without consulting with Kohl’s General Counsel. Also, never enter into any agreement, formal or informal, with competitors that fixes prices or allocates production, sales territories, products, customers or suppliers.

You may not conceal or misrepresent material information, misuse confidential information or otherwise engage in any deceptive practices.

11.3 Intellectual Property

It’s up to you to show respect for the laws regarding copyright, fair use of copyrighted material, trademarks and other intellectual property owned by others. So as not to infringe on the rights of others, you are expected to obtain any necessary permission before using others’ intellectual property. The Legal Department can assist you in obtaining appropriate usage rights.
11.0  
Conduct Business Lawfully

11.4 Insider Trading

Securities laws and Kohl’s policy prohibit you from trading in Kohl’s stock or other securities of other companies when you have important information that is not available to the public. This type of illegal trading is sometimes referred to as insider trading. Important information could include, for example, news about acquisitions, investments, new brand launches or changes in business relationships, cybersecurity risks or incidents, sales or financial results, store openings or closures, management changes or any other information that has the potential to affect prices of these securities. We refer to this type of information as inside information. You may also not share such information with others. If you are unsure as to whether you have inside information, do not trade or share that information until you have consulted with Kohl’s General Counsel. For a complete statement of our policy on insider trading, you should refer to Kohl’s Policy 626 Statement on Securities Trading.

11.5 Anti-Bribery & Anti-Corruption

Kohl’s has zero tolerance for bribery, kick-backs or any other unethical practices. No associate of Kohl’s, or any third party acting on behalf of Kohl’s may solicit, offer, make or authorize a payment or *anything of value* to:

- influence a business decision
- secure an improper advantage
- influence legislation, regulations or governmental processes, and/or
- persuade any officials or employees of another company to act contrary to, or neglect to perform, their duties

11.6 Foreign Corrupt Practices Act

The Foreign Corrupt Practices Act (FCPA) prohibits Kohl’s from directly or indirectly offering, promising to pay or authorizing the payment of money or anything of value to foreign government officials, parties or candidates for the purpose of influencing the acts or decisions of foreign officials. Certain minor payments to foreign government officials, made to expedite or secure the performance of “routine governmental action,” may not violate U.S. law. Consult with Kohl’s General Counsel before making or authorizing any payment of this type.

11.7 Government Requests

All government requests for information other than what is provided on a routine basis must be reported to Kohl’s General Counsel immediately, and the Legal Department’s guidance must be received before responding. Remember, we must always be truthful and accurate when responding to requests from government agencies. We must never destroy, alter or falsify any documents or records or attempt to impede any government investigations or audits.

11.8 International Trade Regulations

We are committed to complying with all applicable laws that govern international trade for Kohl’s business, including anti-boycott and export controls. If your work involves international trade, it is your responsibility to understand the associated laws and regulations. Any questions should be directed to Kohl’s Chief Risk & Compliance Officer or General Counsel. We also expect our agents and vendors to understand the laws that apply.

* “Anything of value” can include gifts, travel, entertainment, offers of employment, loans and charitable or political contributions.
12.0 Being a Good Corporate Citizen

12.1 Community Commitment

Kohl’s is committed to giving back to the communities we serve. We encourage your personal involvement in the communities where you live and work, but all corporate contributions to charitable organizations must be consistent with Kohl’s values and interests as well as benefit the communities we serve. All requests for charitable contributions should be sent to the Director of Community Relations. Associates should not solicit vendors for company-sponsored charitable events, including requests for prize donations or sponsorships.

For additional information, refer to Kohl’s Policy 810 Merchandise Donations and Fundraising as well as the Policy 602 Solicitation.

12.2 Commitment to Environmental Sustainability

Kohl’s is committed to providing healthy and engaging environments for our associates, customers and their families. By seeking solutions that encourage long-term sustainability, we strive to leave a smaller footprint. We understand our obligations to meet all applicable environmental laws and regulations in our facilities.

We also hold ourselves to high ethical standards and expect our associates to work towards a more sustainable tomorrow. To that end, we support recycling programs and waste avoidance strategies, we provide options for our customers to reduce their environmental footprint, we seek to prevent, eliminate and reduce the use of chemicals in our products, and we continually evaluate the performance of our buildings and set goals to improve energy efficiency and lower greenhouse gas emissions.

The steps we have taken and continue to take – both big and small – help us drive results as we strive to create a more sustainable tomorrow. We expect our associates to ethically do their part in these environmental efforts.

For more information about Kohl’s commitment to sustainability, visit Kohls.com/Sustainability.

12.3 Political Activities & Lobbying

Kohl’s respects your right to participate in the political process and to engage in political activities of your choosing. When you get involved by contributing your personal time or money in the civic process, you need to make it clear you are acting on your own behalf and not on behalf of Kohl’s. It is also important to remember you may not use any Kohl’s funds to support or oppose political candidates or campaigns.

We work to ensure any lobbying activity on behalf of Kohl’s is coordinated and compliant with all applicable laws. Before you contact any government officials (or their staff members) on behalf of Kohl’s about legislation, regulations, policies or programs, you must obtain approval from Kohl’s General Counsel.

While Kohl’s is a member of select industry-relevant trade organizations, such as the Retail Industry Leaders Association, the National Retail Federation and other State Retail Associations, Kohl’s does not make monetary or non-monetary contributions to support or oppose political candidates or campaigns. Written approval from Kohl’s General Counsel would be required before any Kohl’s-funded political contribution, whether it is financial or a contribution in kind, could be made.
Waivers

Generally, waivers of Kohl's Code of Ethics will not be given. Any waiver of a provision of the Code for an associate must be approved by the Chief Risk & Compliance Officer, the Chief People Officer and the General Counsel. Further, any waiver of a provision of the Code for Kohl's executive officers or a member of the Board of Directors may be made only by the Board of Directors (or a Board committee) and will be disclosed on our website. This approval requirement should help assure that any provision of this Code is waived only in appropriate circumstances.

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