

Eaton Corporation plc
Board of Directors Independence Criteria

February 24, 2016

For an Eaton Corporation plc Director to be considered independent, the Board of Directors must affirmatively determine that the Director has no material¹ relationship (whether financial, business, personal or otherwise) with Eaton Corporation plc or any of its subsidiaries or affiliates, either directly or as a partner, shareholder or officer of an organization which in turn has a relationship with them. In making this determination, the Board may consider the Director independent either (A) because the Director has no relationships whatsoever with Eaton Corporation plc or any of its subsidiaries or affiliates (other than as a Director and shareholder) or (B) because the Director has only immaterial relationships with them. A Director will not be considered independent in the following circumstances:

1. The Director is, or has been, within the previous three years, an employee of Eaton Corporation plc or any of its subsidiaries or affiliates or a member of the Director's immediate family² is, or has been, within the previous three years, an executive officer of Eaton Corporation plc or any of its subsidiaries or affiliates.
2. The Director or any member of his or her immediate family has received, during any twelve-month period within the previous three years, more than \$100,000 in direct compensation from Eaton Corporation plc or any of its subsidiaries or affiliates (including, without limitation, any consulting, advisory or other compensatory fees) except (a) fees which Eaton Corporation plc pays to its Directors for their services as members of the Board and members or Chairs of Board Committees and (b) fixed amounts of deferred compensation for prior service, which are not contingent in any way on continued service; provided that compensation paid to an immediate family member for service as an employee other than an executive officer will not be considered in determining the Director's independence so long as the compensation is comparable to the compensation paid to other similarly situated employees.
3. The Director is a partner or an employee with a firm that is the internal or external auditor for Eaton Corporation plc or any of its subsidiaries or affiliates; or any member of the Director's immediate family is a partner with such a firm or an employee who participates in the firm's audit, assurance or tax compliance practice (excluding its tax planning practice); or the Director has, or any member of the Director's immediate family within the previous three years has, been a partner or employee with such a firm who within that time has personally worked on the audit of Eaton Corporation plc or any of its subsidiaries or affiliates.

¹ "Materiality" is to be considered from the standpoint of the Director and that of each person or organization with which the Director is affiliated, including organizations of which the Director is a partner, shareholder or officer. The determination that, as to each Director individually, there is no material relationship (whether financial, business, personal or otherwise) will be made by the Board of Directors after consideration of the recommendation of its Governance Committee, based upon information provided by the Director and any other information that may be known to the Board. The purpose is ultimately to determine whether a Director has any relationship with Eaton Corporation plc that may interfere with the exercise of the Director's independence from Eaton Corporation plc and its management.

² "Immediate family" means a Director's spouse, parents, stepparents, children, stepchildren, siblings, mothers- and fathers-in-law, sons and daughters-in-law, brothers- and sisters-in-law, and any person (other than a tenant or employee) who shares the Director's household.

4. The Director or any member of his or her immediate family is employed, or has been employed within the previous three years, as an executive officer of any company whose compensation committee at the same time included an individual who currently serves as an executive officer of Eaton Corporation plc or any of its subsidiaries or affiliates.

5. The Director is an employee, or any member of his or her immediate family is an executive officer, of another company as to which payments by Eaton Corporation plc to that company, or from that company to Eaton Corporation plc, including their respective subsidiaries and affiliates, for property or services have exceeded the greater of \$1 million or 2% of the other company's consolidated gross revenues, in any of the other company's past three fiscal years.

However, notwithstanding anything to the contrary in categorical standards #1 through #5 above, the Board will discuss case by case and will disclose, (i) any relationship between a Director and Eaton Corporation plc or any of its subsidiaries or affiliates that is required to be disclosed under Item 404 of Securities and Exchange Commission Regulation S-K (pertaining to related party transactions) and (ii) any contributions made by Eaton Corporation plc or any of its subsidiaries or affiliates to any tax-exempt organization of which a Director serves as an executive officer, and if, within the preceding three years, such contributions in any single fiscal year exceeded the greater of \$1 million or 2% of the tax-exempt organization's consolidated gross revenues, such contributions will be disclosed as required by New York Stock Exchange listing standards.

An Eaton Director will be deemed to meet the special independence standards required of Audit Committee members if the Board of Directors determines that the Director qualifies as independent under the above-described standards and that the Director meets the following additional criteria:

A. The Director has received no direct or indirect compensation from Eaton Corporation plc or any of its subsidiaries or affiliates (including, without limitation, any consulting, advisory or other compensatory fees) except (a) fees which Eaton Corporation plc pays to its Directors for their services as members of the Board and members or Chairs of Board Committees and (b) fixed amounts of deferred compensation for prior service, which are not contingent in any way on continued service.

B. The Director is not an affiliate of Eaton Corporation plc (i.e., not controlling, controlled by, or under common control with, Eaton Corporation plc), such as a 10%-plus shareholder.

The Board of Directors has determined that simultaneous service by any Audit Committee member on a maximum of three public company audit committees, including the Eaton Corporation plc Audit Committee, does not impair his or her ability to effectively serve on the Eaton Corporation plc Audit Committee.

Directors and members of Eaton Corporation plc's management are encouraged to bring questions or concerns regarding Director independence or these criteria promptly to the attention of the Governance Committee Chair for guidance.