

Employee Stock Purchase Plan

....Frequently Asked Questions....

January 2011

Question: *Where do I find details on this plan?*

Answer: All details and forms are posted at www.cbizesc.com.

Question: *What is the share price in the plan?*

Answer: The price can change on any business day, as shares are traded on the New York Stock Exchange. But, through the ESPP an associate purchases shares of CBIZ common stock (directly through Computershare, through payroll deduction or both) at a discounted price. The purchase price is 85% of the closing stock price on the last business day prior to the 15th of each month. CBIZ pays all expenses associated with purchases!

Question: *When can I start participating?*

Answer: If you meet the eligibility criteria, you may establish a payroll deduction at any time during the year by completing the Employee Stock Purchase Plan Election Form, posted at www.cbizesc.com. A new Purchase Period begins on the 15th of each month; deferrals in the following thirty day period are used to purchase shares on the first business day following the 14th of the next month.

Question: *How do I assign a beneficiary to my account?*

Answer: It is certainly recommended that each participant name a beneficiary to their ESPP account. Unlike other benefit plans, however, retaining beneficiary designation is done solely by the participant. This is most commonly done through a personal will.

In order for your account to transfer to a beneficiary upon your death, the named beneficiary would contact Computershare directly. The beneficiary would be required to prove their 'beneficiary status' and so would require certain documentation. If you do not name a beneficiary, or your beneficiary does not have necessary documentation to support their status, your Computershare account becomes part of your estate and is managed through the probate system. If currently participating, we recommend you seek professional advice if you have questions in this regard.

Question: *What is the process for selling my shares or transferring my shares from Computershare?*

Answer: Only Computershare can assist when selling or transferring shares. Any fees associated with these transactions are paid by the participant. Please contact the recordkeeper at 1-888-726-8085.

Question: *What are the tax ramifications to me if I choose to participate?*

Answer: Buying and selling shares of stock may have tax impacts. Please contact your personal tax advisor for detailed information.

There is a taxable event for every participant who elects to sell shares purchased through the ESPP before a two-year period from purchase date. Selling shares that were purchased through an ESPP within two years of purchase date is called a Disqualifying Disposition (DD) of shares. Any earnings achieved through a "DD" are considered taxable earnings. These earnings are added to your Box 1 earnings on the W2 for the year in which the shares were sold.