MARRIOTT VACATIONS WORLDWIDE CORPORATION

AUDIT COMMITTEE CHARTER

I. Composition and Term of Office

The Audit Committee (the "Committee") shall consist of at least three members of the Board of Directors (the "Board") of Marriott Vacations Worldwide Corporation (the "Company"), each of whom shall be an "independent" director. For purposes hereof, an "independent" director is a director who meets the New York Stock Exchange (the "NYSE") standards of independence for directors and audit committee members, as determined by the Board.

Each member of the Committee shall be financially literate, as determined by the Board. In addition, at least one member of the Committee must also be an "audit committee financial expert" as determined by the Board in accordance with the rules of the U.S. Securities and Exchange Commission (the "SEC"). Members of the Committee shall not serve on more than a total of three audit committees of public companies.

The members of the Committee and its Chair are appointed by the Board upon the recommendation of the Nominating and Corporate Governance Committee and serve until their successors are appointed and qualified or until their earlier resignation or removal. Any member of the Committee may be removed by the Board in its discretion. The Chief Audit Executive or his or her designee shall serve as Committee Secretary.

II. Meetings and Operations

A. The Committee shall hold at least four regular meetings each year and such additional meetings as the Committee Chair may deem necessary or appropriate. Meetings may be held at such times and places as the Committee or the Committee Chair determines. Minutes of each Committee meeting shall be made available to the Board, and the Committee Chair will report to the Board on matters discussed at the most recent Committee meeting. A majority of the members of the Committee will constitute a quorum. The Committee shall have the authority to delegate any of its responsibilities to subcommittees as the Committee may deem appropriate.

B. To provide access to the Committee for the internal auditors, independent auditors, and key financial management, the Committee will request the attendance at its regular meetings or otherwise of the Chief Audit Executive and such other members of the Company's management as circumstances may require.

C. The Committee will meet separately, periodically, in executive session exclusively with each of management, the Chief Audit Executive, the General Counsel and the Principal Independent Auditor (defined below) and, at the Committee's discretion, exclusively with its own members. The

Committee shall meet with representatives of the Disclosure Committee at least annually, or more frequently at the Committee's discretion.

III. Purpose

The purpose of the Committee is to represent and assist the Board in overseeing: (i) the accounting, reporting, financial, cybersecurity, data privacy, data security, and artificial intelligence practices of the Company and its subsidiaries, including the integrity of the Company's financial statements; (ii) the Company's internal control environment and compliance with legal and regulatory requirements; (iii) the Principal Independent Auditor's (as defined below) qualifications and independence; and (iv) the performance of the Company's internal audit function and the Principal Independent Auditor. In addition, the Committee will oversee preparation of the report from the Committee required by SEC rules to be included in the Company's annual proxy statement.

IV. Duties and Responsibilities

Consistent with and subject to applicable law and rules or listing standards promulgated by the SEC, NYSE, or other applicable regulatory authority, the Committee shall have the following specific duties and responsibilities.

A. *Relationship with Independent Auditors*

1. The Committee will appoint (and seek ratification by the Company's stockholders), retain, oversee and determine the compensation of the registered public accounting firm employed by the Company for the purposes of preparing or issuing the audit report or related work as filed with the SEC (the "Principal Independent Auditor"), and the Principal Independent Auditor shall report directly to the Committee. The Committee has sole authority to approve all terms and fees associated with any audit engagement of the Principal Independent Auditor.

2. The Committee will review, at least annually, a report describing the Principal Independent Auditor's internal quality control procedures and any material issues raised by the most recent internal quality control review, or peer review, or by any inquiry or investigation by governmental or professional authorities, within the preceding five (5) years regarding an audit carried out by the Principal Independent Auditor, and any steps taken to address such issues.

3. The Committee will approve in advance all audit and permissible non-audit services to be provided by the Principal Independent Auditor. The Committee may establish policies and procedures for the engagement of the Principal Independent Auditor and the Committee's pre-approval of audit and permissible non-audit services to be performed by the Principal Independent Auditor.

4. The Company from time to time engages other registered public

accounting firms to provide services to the Company. The Committee may establish policies and procedures for the engagement of these firms and the Committee's approval of audit and permissible non-audit services to be performed by such firms.

5. The Committee will, at least annually, (i) consider the independence of the Principal Independent Auditor and whether the performance of permissible non-audit services is compatible with its independence, (ii) review a report by the Principal Independent Auditor describing any relationships between it or its affiliates, and the Company or any persons in financial reporting oversight roles at the Company, that may reasonably be thought to bear on the independence of the Principal Independent Auditor, and (iii) discuss with the Principal Independent Auditor the potential effects of any such relationships on independence.

B. *Relationship with the Chief Audit Executive*

1. The Chief Audit Executive will have a direct reporting line to the Committee to communicate any findings or concerns relative to management activities, financial reporting risks, or found discrepancies. The Committee will communicate and interact directly with the Chief Audit Executive, including in executive sessions and between Audit Committee meetings as appropriate.

2. The Committee will review and approve the Internal Audit Department's charter, budget, annual plan, all major changes to the plan, and the resources required to achieve plan objectives. During the year, the Committee will review and discuss with the Chief Audit Executive the scope, progress, and results of executing the internal audit plan, including findings and periodic follow-up reports.

3. The Committee will review, at least annually, with management and the Chief Audit Executive the capabilities, competency, activities, staffing, and organizational structure of the Internal Audit Department. It will periodically verify that the administrative reporting relationship continues to be consistent with the independence of the Internal Audit Department and whether there are inappropriate scope or resource limitations.

4. The Committee will (i) approve the appointment or removal of the Chief Audit Executive, (ii) meet with appropriate management personnel to discuss the annual performance of the Chief Audit Executive, and (iii) approve the proposed compensation of the Chief Audit Executive established using processes established by the Compensation Policy Committee.

C. *Financial Reporting*

1. The Committee will meet to review and discuss with senior management and the Principal Independent Auditor the Company's annual audited and quarterly financial statements, including the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

2. The Committee will review with senior management and the Principal Independent Auditor the Company's earnings press releases prior to the public release of those results, as well as financial information and earnings guidance provided to analysts, and, from time to time, management will provide the Committee with an overview of the information presented, or to be presented, to rating agencies.

3. The Committee will review and discuss with the Principal Independent Auditor the matters required to be communicated with the Committee by the Principal Independent Auditor under AS 1301, *Communications with Audit Committees*, or under any other applicable auditing standards, as adopted by the Public Company Accounting Oversight Board and amended from time to time, including any problems or difficulties encountered during the audit and management's response.

4. The Committee will recommend to the Board whether the financial statements should be included in the Annual Report on Form 10-K.

5. The Committee will meet regularly with in-house counsel to discuss legal matters that may have a material impact on the financial statements. The Committee may meet with outside counsel as the Committee deems appropriate.

6. The Committee will oversee preparation of an Audit Committee Report for inclusion in the Company's annual proxy statement as required by SEC rules.

D. *Risk Assessment and Control Environment*

1. The Committee will periodically review and discuss the Company's business and financial risk management and risk assessment policies and procedures with senior management, the Principal Independent Auditor, and the Chief Audit Executive.

2. The Committee will periodically review and discuss with management the Company's major risks and mitigation strategies related to accounting, reporting, financial practices (including the tax function, treasury operations, and insurance), internal controls, legal and regulatory matters, data privacy and related regulations, artificial intelligence and related regulations, and cybersecurity and data security.

E. *Internal Controls and Disclosure Controls and Procedures*

The Committee will periodically review and discuss with senior management, the Chief Audit Executive and the Principal Independent Auditor the adequacy and effectiveness of the Company's internal control environment, including any significant deficiencies or material weaknesses and any significant changes in internal controls reported to the Committee by the Principal Independent Auditor or management. The Committee will also review the annual report of the Principal Independent Auditor on the Company's internal controls over financial reporting. In connection with this review, the Committee will obtain and discuss:

1. Reports from the Chief Executive Officer, the Chief Financial Officer, and the Principal Independent Auditor on any significant deficiencies in the design or operation of internal controls with the identification of any material weakness;

2. Any fraud or other irregularity (whether or not material) that involves management or other employees who have a significant role in the Company's internal control environment; and

3. Management's evaluations of the adequacy and effectiveness of the Company's internal controls over financial reporting and disclosure controls and procedures, including the annual report of management on internal control over financial reporting.

F. *Compliance*

The Committee will oversee the Company's compliance systems with respect to legal and regulatory requirements and oversee the Company's compliance policies and its programs to monitor compliance with these policies. In this regard, the Committee will:

1. At least annually review with management, the General Counsel, and the Chief Audit Executive the implementation and effectiveness of the Company's programs to promote compliance with its Business Conduct Guide; each of the General Counsel and the Chief Audit Executive will have the authority to communicate directly to the Committee, promptly, about actual and alleged violations of law or the Company's Business Conduct Guide, including any matters involving criminal or potential criminal conduct.

2. Establish and oversee procedures for the oversight and reporting to the Committee of the receipt, retention, treatment, and closure of complaints concerning (i) accounting, internal accounting controls, auditing or federal securities law matters; and (ii) the confidential, anonymous submission by employees of concerns regarding questionable accounting, internal controls, auditing or federal securities law matters.

3. Discuss with management the filing of suspicious activity reports as contemplated by the Company's U.S. Bank Secrecy Act/Anti-Money Laundering Program.

G. *Hiring Employees of Independent Auditors*

The Committee will establish policies for the hiring of employees and former employees of the Principal Independent Auditor.

H. *Corporate Responsibility Reporting*

The Committee oversees the Company's corporate responsibility reporting and internal controls and disclosure procedures concerning corporate responsibility matters. In connection with this oversight responsibility, the Committee will:

1. Review and discuss the Company's process and procedures related to corporate responsibility reporting.

2. At least annually review and discuss with management the Company's internal controls and disclosure procedures concerning corporate responsibility matters and compliance with relevant legal and regulatory requirements.

3. Review and discuss with management the Company's public disclosures concerning corporate responsibility matters in the Company's SEC filings, and any other significant reports published by the Company on its corporate responsibility practices.

I. *Derivatives*

The Committee will, at least annually, review and approve, on behalf of the Company and its applicable subsidiaries, the Company's decision to enter into swaps and other derivative transactions that are exempt from mandatory exchange execution and clearing pursuant to the Commodity Exchange Act and "end-user exception" regulations established by the Commodity Futures Trading Commission (as applicable), and review and discuss with management applicable Company policies governing the Company's use of swaps subject to the end-user exception.

J. *Investigations*

The Committee may investigate suspected improprieties on any material matter, using Advisors (defined below) when necessary or appropriate.

K. *Related Party Transactions*

The Committee will oversee the disclosure of related party transactions required

by applicable accounting standards.

L. *Annual Review of Charter; Annual Evaluation*

The Committee will at least annually review and assess the adequacy of this Charter as part of its continuing commitment to the integrity and importance of the financial reporting process and in light of changes in law, rule, regulation or best practice. The Committee will submit proposed Charter revisions to the Board for approval. In addition, the Committee will at least annually evaluate its own performance.

V. Retention and Oversight of Outside Advisors

The Committee shall have the sole authority, in its sole discretion and without further action of the Board, to retain for its own account and service, or obtain the advice of, any external advisors, attorneys, consultants, and accountants (collectively, "Advisors") it deems necessary or appropriate to carry out the Committee's duties. The Committee will be directly responsible for the appointment, compensation, and oversight of the work of any Advisors retained by the Committee. The Company will adequately fund the costs and expenses, as determined by the Committee, of any Advisors retained by the Committee and the Committee's ordinary administrative expenses that are necessary or appropriate in carrying out the Committee's duties. The Committee has the power to investigate any matter brought to its attention within the scope of the Committee's responsibilities, with full access to all Company books, records, facilities and employees.

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