

Director Independence Categorical Standards
As adopted by the Board of Directors on March 25, 2005

Under these categorical standards, none of the following relationships is considered a material relationship impairing a director's independence:

- #1. If the director is currently employed in any capacity by, or is an equity owner in, another company that has done or does business with Steelcase, provided that:
 - The amount of business with Steelcase is less than the greater of \$1,000,000 or 1% of the other company's annual gross revenues; or
 - The director's ownership interest does not exceed 5% of the total equity interest in the other company.
- #2. If the director is currently serving solely as a director, advisory director, consultant or in a similar non-employee position with another company that has done or does business with Steelcase, regardless of the amount.
- #3. If the director is currently employed as an executive officer of a charitable institution that has received contributions from Steelcase or the Steelcase Foundation, provided that the amount of the contributions in any of the last three years is less than the greater of \$1,000,000 or 2% of the charitable institution's annual gross revenue.
- #4. If the director is currently serving solely as a director, trustee, volunteer, committee member or in a similar position (and not as an executive officer) of a charitable institution that has received contributions in any amount from Steelcase or the Steelcase Foundation during any of the past three years.
- #5. If Steelcase has employed the director's immediate family member within the last three years, provided such employment was not as a board-elected officer of Steelcase.
- #6. If the director, as part of his or her service on the Board of Directors of Steelcase Inc., also serves as a trustee of the Steelcase Foundation or as a director of a Steelcase subsidiary or affiliate.
- #7. If Steelcase previously employed the director in any capacity, provided that the director's employment ceased more than five years ago.

As used in the above categorical standards, "business with Steelcase" includes Steelcase selling products and/ or services to the other company, either directly or through an independently owned Steelcase dealer, and Steelcase buying products and/ or services from the other company during the last three years. Unless the context otherwise requires, "director" includes the director and his or her immediate family members as defined in the NYSE listing standards.