



Global Reporting Initiative (GRI) G4 content index

This report contains Standard Disclosures from the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines and is aligned with the GRI G4 Guidelines.

PwC did not seek external assurance for this report; however please see our statement for [carbon footprint data](#).

Key:

● Full ○ Partial

G4	General Standard Disclosures	Reported	Response/Page/Link
Strategy and Analysis			
G4-1	CEO statement	●	Chairman's message
Organizational Profile			
G4-3	Name of reporting organization.	●	PricewaterhouseCoopers LLP (PwC), the US member firm of the PwC global network of firms.
G4-4	Primary brands, products, and/or services.	●	Our firm is organized around our three core lines of service for Advisory , Assurance , and Tax .
G4-5	Location of organization's headquarters.	●	The headquarters of the US firm of PwC is located in New York City.
G4-6	Countries of operation.	●	PwC refers to the US member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. For the purpose of this report, the reporting organization is PwC US.
G4-7	Nature of ownership and legal form.	●	Transparency report
G4-8	Markets served (including geographic breakdown, sectors served, and types of customers and/or beneficiaries).	●	The US operations of PwC are organized into 21 strategic markets (list of US office locations), each of which is led by a market council, comprised of leaders from each of our core lines of service and a market managing partner (MMP). Our people leverage their unique perspectives, skills, and backgrounds to deliver services that meet the needs of the clients we serve – representing 30 specific industries across the private, public, and non-profit sectors.
G4-9	Scale of reporting organization.	○	As reported in PwC's 2016 EEO-1 Report , PwC US had revenues of \$14.3 billion in FY15, with over 46,000 partners and staff working from 88 offices across the country. Note: As a privately held company that is not required to publicly report financial data, we are partially reporting on this indicator for reasons of confidentiality.
G4-10	Number of employees by employment contract and gender; number of permanent employees by employment type and gender; total workforce by employees, supervised workers and by gender; total workforce by region and gender. Report whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed or contract workers. Report any significant variations in employment numbers.	●	No significant variations in employment numbers exist. This report only covers information regarding our permanent workforce in the US. Workforce breakdown is available in the Performance hub . Note: Total workforce by region is not applicable because this report is for the US only.
G4-11	Report the percentage of employees covered by collective bargaining agreements.	●	None of our employees belong to a union and therefore they are not covered by collective bargaining agreements.

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G4	General Standard Disclosures	Reported	Response/Page/Link
G4-12	Describe the organization's supply chain.	●	<p>As a professional services firm, PwC does not source raw materials or manufacture products. Our supply chain consists of the goods and services we procure to operate our business. In FY16, we purchased major goods and services from approximately 6,500 direct suppliers.</p> <p>Building sustainable and responsible supply chains is one important way that businesses can have a tangible impact on some of the biggest challenges facing the world today. We recognize the influence we can have on suppliers and our supply chain to promote responsible and sustainable practices. As we monitor our supply chain, we engage our largest suppliers regularly to understand their corporate responsibility priorities and we seek out companies whose goals and values align with our own.</p> <p>US Third Party Labor Code of Conduct Supplier Code of Conduct</p> <p>Supplier diversity: We support organizations and programs that certify, train, and develop diverse suppliers because we know that our diversity efforts have a positive economic impact on the communities where we do business. Our procurement spend with diverse suppliers has increased from 9% in 2011 to more than 14% in 2015.</p> <p>More broadly, our value chain revolves around our people – from recruiting on college campuses to developing people's careers throughout their tenure at PwC and beyond. To get a better glimpse of who we are and our value chain, watch this short video.</p>
G4-13	Report any significant changes during the reporting period regarding the organization's size, structure, ownership or its supply chain.	●	There were no significant changes during the reporting period.
G4-14	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	●	The firm has a range of risk assessment and management processes across our range of services. In addition, we have analyzed our environmental impacts and taken precautionary action by reducing our greenhouse gas emissions and other environmental impacts. See: Performance Hub – Environment .
G4-15	List externally developed economic, environmental and social charters, principles or other initiatives to which the organization subscribes or endorses.	●	<p>PwC is a signatory to the United Nations Global Compact.</p> <ol style="list-style-type: none"> 1) <i>HeforShe</i> Initiative 2) Women's Empowerment Initiative 3) White House Equal pay Pledge 4) The ISO 22301:2012 – Societal security – Business continuity management systems

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G4-16	<p>Memberships of associations (such as industry associations) and/or national or international advocacy organizations in which the organization:</p> <ul style="list-style-type: none"> • Has positions in the governance bodies; • Participates in projects or committees; • Provides substantive funding beyond routine membership due; or • Views membership as strategic. 	●	<p>PwC is active in many organizations and associations, particularly those that focus on our core business offerings and our profession as a whole. Some of our significant and strategic memberships include the Center for Audit Quality (CAQ), the American Institute of Certified Public Accountants (AICPA), the Council of Institutional Investors (CII), The Conference Board, the International Federation of Accountants (IFAC), US Chamber of Commerce, and the Business Roundtable.</p> <p>In addition, we engage in strategic collaborations with organizations focused on important social and environmental issues affecting the marketplace. These collaborations include, among others, United Nations Global Compact, World Resources Institute, and World Business Council for Sustainable Development.</p> <p>See the Stakeholder engagement page for more on how we engage with these groups.</p>

Identified Material Aspects and Boundaries

G4-17	List all entities included in the organization's consolidated financial statements and indicate whether any entity is not covered in the report.	●	About this report
G4-18	Process for defining the report content and the Aspect Boundaries and how the organization has implemented the Reporting Principles for Defining Report Content.	●	Materiality analysis
G4-19	List all the material aspects identified in the process for defining report content.	●	Materiality analysis
G4-20	Report the boundaries for each material aspect within the organization. Indicate whether or not each aspect is material within the organization; if it is material for all entities within the organization; if there are any limitations regarding the aspect boundaries.	●	Materiality analysis
G4-21	Report the boundaries for each material aspect outside the organization. Identify the entities or groups for which the aspect is material as well as the geographical location. Describe any limitations regarding the aspect boundary outside the organization.	●	Materiality analysis
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	●	PwC had no restatements for FY16.
G4-23	Report significant changes from previous reporting periods in the scope and aspect boundaries.	●	There have been no significant changes to the report scope or aspect boundaries.

Stakeholder Engagement

G4-24	Stakeholder groups engaged by the organization.	●	Stakeholder engagement
G4-25	Basis for identification and selection of stakeholders with whom to engage.	●	We have identified our primary stakeholders as those who have a significant interest in the actions and views of the firm, and whose actions and views are, in turn, of significant interest to us.

Key:

● Full ○ Partial

G4	General Standard Disclosures	Reported	Response/Page/Link
G4-26	Approaches and frequency of engagement by type and by stakeholder group, and indicate whether any of the engagement was undertaken specifically as part of the report preparation process.	●	Stakeholder engagement To develop the materiality analysis, we engaged with a select group of senior leadership through a survey and incorporated their feedback into the results. Materiality analysis
G4-27	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	●	Stakeholder engagement Materiality analysis

Report Profile

G4-28	Reporting period (fiscal or calendar year) for information provided.	●	Fiscal year 2016; ended June 30, 2016.
G4-29	Date of most recent previous report (if any).	●	FY15 Report
G4-30	Reporting cycle (such as annual, biennial).	●	We publish a yearly comprehensive report aligned with the GRI Guidelines.
G4-31	Provide the contact point for questions regarding the report or its contents.	●	Shannon Schuyler, Principal, Chief Purpose Officer and Corporate Responsibility Leader. Contact us here .
G4-32	Indicate the 'in accordance' option the organization has chosen; the table identifying the location of the Standard Disclosures in this Report; and whether the report has been externally assured.	●	This report was produced in the spirit of the Global Reporting Initiative (GRI) G4 Guidelines at the Core level, as was the GRI Index table. An assurance column was not added because this report was not externally assured. However, we did engage our US Sustainability Services practice to assess our KPI methodology and results, and identify improvement opportunities for us to apply going forward. This process allows us an opportunity to learn from the leading practices our client service teams are applying with our clients.
G4-33	Policy and current practice with regard to seeking external assurance for the report.	●	PwC did not seek external assurance for this report.

Governance

G4-34	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	●	Transparency report Focus on audit quality
G4-38	Composition of the highest governance body and its committees.	○	Refer to our Transparency report or Focus on audit quality to learn about our Board of Partners and Principals, including how they fit into the firm's governance structure, their roles and responsibilities, their composition and the current members. Refer to the Performance Hub - engagement for a breakdown of their composition by gender and diversity.
G4-39	Indicate whether the Chair of the highest governance body is also an executive officer.	●	Transparency report Focus on audit quality

Key:

● Full ○ Partial

G4	General Standard Disclosures	Reported	Response/Page/Link
G4-40	Report nomination and selection process for highest governance body and its committees and criteria used for nominating and selecting highest governance body members.	●	Transparency report
G4-41	Processes in place for the highest governance body to ensure conflicts of interest are avoided and managed.	●	The Board of Partners and Principals is comprised entirely of active partners and principals. Under the firm's global <i>Code of Conduct</i> and in order to avoid possible conflicts, partners and employees are generally restricted from accepting directorships, other similar executive appointments, or membership in a supervisory or advisory board in for-profit organizations. In addition, the firm has implemented a number of policies and risk management standards that address conflicts of interest, independence, and ethics and compliance.

Ethics and Integrity

G4-56	Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	●	<p><i>Living Our Purpose and Values</i> – PwC's Code of Conduct – provides a set of standards that describe the behavior expected of PwC partners, principals and staff. In the US, we also adhere to <i>Our Standards</i>, the US Supplement to <i>PwC's Code of Conduct</i>. All of our partners and staff complete mandatory independence, ethics, and compliance training when joining the firm and annually thereafter. Likewise, they attest to <i>PwC's Code of Conduct</i> and <i>Our Standards</i> as new joiners and annually. In addition, everyone at PwC is required to complete an Annual Compliance Confirmation, re-confirming knowledge and acceptance of key requirements and policies, including individual responsibilities outlined in <i>PwC's Code of Conduct</i> and supplemental guidance. They are also expected to adhere to both the letter and spirit of our professional codes.</p> <p>At its core, maintaining the highest standards in ethics, compliance, and governance is foundational to driving responsible business practices. We implement robust governance, ethics, and accountability measures to help maintain integrity throughout our internal operations and our client service work. This not only protects our clients, our people, and our firm, but also contributes to the quality of our work. For more on our governance structure, refer to our latest transparency and audit quality reports.</p> <p>Our reputation, which is fundamental to the continued success of our business, is the cumulative product of the conduct, dedication, and caliber of our people. As custodians of that reputation, we conduct ourselves with integrity and quality at all times. We make every reasonable effort to comply with both the letter and the spirit of all applicable laws, regulations, professional standards, and internal firm policies. Robust ethics and compliance policies and programs help our people strengthen trust and accountability with our clients, our communities, and within our own operations.</p>
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Key:

● Full ○ Partial

G4	General Standard Disclosures	Reported	Response/Page/Link
			<p>At PwC, our ethics and compliance program links key areas such as independence, privacy and client confidentiality, anti-corruption, anti-money laundering, antitrust/anti-competition, insider trading, anti-discrimination, anti-harassment, non-retaliation, affirmative action, equal employment, professional licensing, and avoiding conflicts of interest. The principal goals of the PwC US Ethics & Compliance Office are to advance and foster integrity-based decision-making and conduct, reinforce personal responsibility and promote compliance with external laws and regulations, as well as internal policies and procedures. At PwC, 100% of our partners and staff complete mandatory independence, ethics, and compliance training when joining the firm and annually thereafter.</p> <p>PwC's Code of Conduct.</p> <p>Maintaining independence</p> <p>Independence is fundamental to our ability to serve our clients and the public interest. It gives our clients, regulators, and the public confidence that we act with integrity and objectivity. We provide our partners and staff with robust systems and tools to manage their independence responsibilities, including a dedicated team of full-time independence specialists.</p>
G4-57	Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.	●	<p>When our partners and staff have a question or concern about policy or conduct, we have an Ethics HelpLine through which subject matter specialists provide policy guidance and also conduct internal investigations of all alleged policy violations. Our partners and staff may contact the Ethics HelpLine anonymously. All reported concerns are handled confidentially to the extent possible and consistent with the firm's prohibition against retaliation for reporting concerns in good faith. In addition to the Ethics HelpLine, the firm maintains a Compliance Resource Center which provides guidance and assistance on compliance matters, such as personal independence, CPA licensing, and related issues.</p>

Business performance

The specific standard disclosures are organized by PwC's material topics, and within topics, by GRI aspect.

Standard Disclosure	Description	Reported	Cross-reference/Direct answer/Notes
Economic performance			
DMA	Economic Performance	●	<p>Transparency report</p> <p>Materiality analysis</p>
EC1	Direct economic value generated and distributed	○	<p>Transparency report</p> <p>Also see Performance hub for details on corporate responsibility investments</p> <p>Note: As a privately held company that is not required to publicly report financial data, we are partially reporting on this indicator for reasons of confidentiality.</p>

Key:

● Full ○ Partial

Standard Disclosure	Description	Reported	Cross-reference/Direct answer/Notes
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Hiring people

Market presence

DMA	Market Presence	●	<p>The Human Capital function at PwC is overseen by a member of the People Leadership Team (PLT) who is responsible for executing our people strategy through various human resource functions that are in place throughout the markets, verticals, and lines of service of the US firm. Progress is documented periodically and evaluated each fiscal year.</p> <p>Each market includes a market human resource leader, whose job it is to attract, develop, and retain talent in their designated geographic market.</p> <p>For more, see: Careers at PwC, Total rewards; Materiality analysis</p>
EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	x	PwC does not employ a material number of people who are paid based on the minimum wage. All locations are in the US.

Developing people

Employment

DMA	Employment	●	(See DMA for Market presence above)
G4-LA1	Total number and rates of new employee hires by age group, gender and region.	○	<p>Refer to Performance Hub - engagement for the number of new employee hires by gender and diversity.</p> <p>Notes:</p> <ul style="list-style-type: none"> – New hires by region is not applicable because this report is for the US only. – Turnover and age groups are not included for proprietary reasons.
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operations.	●	PwC employees are eligible to participate in the health and well-being benefits if the individual is classified by PwC as a US staff member scheduled to work at least 1,000 hours a year, with a minimum of 20 hours per week. Benefit details can be viewed here .

Training and education

DMA	Training and Education	●	<p>Learning and development at PwC is overseen by a member of the People Leadership Team (PLT), who is responsible for executing our strategy through the markets, verticals, and lines of service of the US firm. Progress is documented and evaluated each fiscal year.</p> <p>Also see Career growth, Materiality analysis</p>
G4-LA9	Average hours of training per year per employee by gender and by employee category.	○	Refer to the Performance Hub - engagement for total training hours and CPE credits earned by our people.

Key:

● Full ○ Partial

Standard Disclosure	Description	Reported	Cross-reference/Direct answer/Notes
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	○	<p>PwC provides the training, coaching, and experiences to help employees, build relationships, and take advantage of opportunities to shape their careers at PwC and beyond. We give our partners and staff the support they need to succeed at each level of their careers, and engage them as active participants in planning their own career paths. We have an online career site to help our people understand the wealth of career options and opportunities available to them.</p> <p>The support we provide our people does not end when they leave PwC. We stay connected through the PwC Alumni Network. We provide our alumni with technical training, networking events, and career services, as well as access to firm publications and other resources.</p> <p>See more on career growth and alumni.</p>
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	●	All PwC employees engage in regular performance and career development discussions as part of PwC's Leadership Development Experience.

Diversity and inclusion

Diversity and equal opportunity

DMA	Diversity and Equal Opportunity	●	<p>The Diversity team at PwC is led by a member of the US Leadership Team (USLT) and is responsible for executing the diversity strategy across the markets, verticals, and lines of service of the US firm. Progress is documented regularly and evaluated each fiscal year.</p> <p>Read more on diversity and inclusion</p> <p>Specific highlights of our firm's Ethics & Compliance equal employment opportunity and affirmative action programs include the following:</p> <ul style="list-style-type: none"> As a government contractor at federal, state and local levels, the firm maintains both affirmative action programs and standards that demonstrate the firm's commitment to the principle of equal opportunity employment. The firm protects the employment opportunities of individuals who are members of particular groups protected under applicable federal, state, or local laws (including, without limitation, race; color; religion; national origin; sex; age; disability; sexual orientation; gender identity or expression; genetic predisposition or carrier status; veteran, marital, or citizenship status; or any other status protected by law) and bases its personnel decisions (i.e., hiring, training, promotions, transfers, terminations, working conditions, compensation, and all other terms, conditions, and privileges of employment) on individual merit and capabilities.
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	○	<p>Performance Hub - engagement</p> <p>Note: PwC does not report a breakdown by age group for confidentiality reasons.</p>

Key:

● Full ○ Partial

Standard Disclosure	Description	Reported	Cross-reference/Direct answer/Notes
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Environmental stewardship

Emissions

DMA	Emissions	●	<p>The biggest contributors to our GHG emissions are energy use, air travel, and commuting. Setting goals and tracking progress against our goals allows us to continually hone our strategy in order to achieve our reduction targets.</p> <p>Our energy footprint mainly comprises the electricity we use to run our offices. PwC's commitment to reducing our GHG emissions includes purchasing renewable energy credits (RECs) to match 100% of our electricity usage.</p> <p>Beyond RECs, our energy reduction strategy has mainly focused on being more efficient with space – meaning less space per head count – and migrating to more office space in LEED-certified buildings.</p> <p>We also track emissions from air travel and commuting. Our employees are encouraged to be thoughtful about their travel needs and whether trips can be combined or avoided. Finding more efficient ways to commute to work are also encouraged, and PwC provides flexibility and support so employees can work from home when appropriate.</p> <p>See Tackling our carbon footprint, Performance hub – Environment data, Carbon methodology and our Environmental statement for more.</p>
EN15	Direct GHG emissions (Scope 1).	●	Performance hub – Environment data
EN16	Energy indirect GHG emissions (Scope 2).	●	Performance hub – Environment data
EN17	Other indirect GHG emissions (Scope 3).	●	Performance hub – Environment data
EN18	GHG emissions intensity.	●	Performance hub – Environment data
EN19	Reduction of GHG emissions.	●	Performance hub – Environment data

Transport

DMA	Transport	●	See DMA on Emissions, above.
EN30	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	●	<p>Our transportation environmental impacts are primarily related to employee travel and commuting by personal vehicle and various public carriers, including airplanes, trains, buses, subways, and taxis. Each of these modes has direct and indirect environmental impacts across its value chain, ranging from GHG and non-GHG emissions from the vehicle itself to manufacturing and production impacts of fuel and vehicle production to indirect impacts on land use. In addition, there are transportation impacts related to the goods we buy that are shipped to us (e.g. office supplies and technology). With the assistance of our Sustainable Business Solutions (SBS) team, we considered these impacts and concluded that GHG emissions are the most significant transportation-related impacts. The nature and magnitude of these impacts are estimated and reported through the GHG footprint analysis discussed in the Performance hub – Environment data.</p>

Key:

● Full ○ Partial

Standard Disclosure	Description	Reported	Cross-reference/Direct answer/Notes
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Communities

Local communities

DMA	Local Communities	●	PwC has built a strong culture around community involvement. We interact with <u>stakeholders</u> within our communities to gain a better understanding of the effectiveness of our programs and are working to measure the success of our <u>Earn Your Future</u> ® program.
SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	●	100% of PwC locations have implemented local community engagement programs. We have done impact assessments, particularly in relation to our <u>Earn Your Future</u> initiative, which aimed to reach 2.5 million students and educators over five years. While we continue to develop many of our community programs based on the local needs of the areas in which we operate, we measure impact at the national level. Also see: <u>Performance hub – Communities data</u> , <u>Performance hub – Pro bono data</u> , and <u>Materiality analysis</u>

Ethics, compliance and anti-corruption

Anti-corruption

DMA	Anti-Corruption	●	In support of our commitment to integrity, we are governed by PwC's <u>Code of Conduct</u> and <u>Our Standards</u> , the US companion to PwC's <u>Code of Conduct</u> . The Code is designed to guide us in upholding professional standards, and conducting our business responsibly and with integrity. Our firm has established anti-corruption policy and processes and controls designed to mitigate corruption risk. Also see: <u>Materiality analysis</u>
SO4	Communications and training on anti-corruption policies and procedures.	●	Ethics and compliance training is an essential and required part of the PwC experience. All partners and staff are also required to complete comprehensive course work around independence, ethics, and compliance during onboarding and on an annual basis; and everyone is expected to adhere to both the letter and spirit of our professional codes.

Compliance

DMA	Compliance	●	<u>Transparency report</u> Also see: <u>Materiality analysis</u>
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	●	There were no significant fines or sanctions in FY15 for non-compliance with laws and regulations.

Key:
● Full ◐ Partial

Standard Disclosure	Description	Reported	Cross-reference/Direct answer/Notes
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Information protection, privacy and client confidentiality

Customer privacy

DMA	Customer Privacy	●	<p>We take the protection and security of confidential information seriously. We are bound by the confidentiality requirements of the American Institute of Certified Public Accountants' (AICPA) code of conduct and PwC's own global <i>Code of Conduct</i>.</p> <p>We have an ongoing initiative to enhance our cybersecurity program. The enhancements are designed to strengthen our technology infrastructure and decrease our vulnerability to cyberattacks, and ultimately provide better protection of confidential, privileged and valuable client information.</p>
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	●	<p>When we experience security incidents, we follow the appropriate legal requirements and internal procedures for disclosing these matters to affected parties and remediate circumstances that may have led to these situations arising.</p> <p>Note: PwC does not report specific details of complaints for confidentiality reasons.</p>