

Doing business the right way

Ethics & Compliance guide for Marketing

What this guide covers, and why it matters

As a Marketing professional, you play a crucial role in expanding demand for our services and solutions while building and maintaining trust, upholding our standards, and protecting our brand and reputation. This guide highlights key ethics and compliance risks specific to your role and how to navigate them.



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Marketing activities that carry bribery and corruption risk

Your role may involve hosting firm-sponsored events and providing entertainment (such as event tickets). A firm-sponsored event is any work-related event the firm pays for, from large-scale conferences to team happy hours. If the firm covers the cost, our policies apply, including the [Drugs and Alcohol in the Workplace Policy](#) if alcohol is served.

These activities involve offering **things of value** to clients or other business partners, which can create bribery and corruption risk.

The firm prohibits offering or accepting anything of value to improperly influence a decision, obtain or retain business, or gain an unfair business advantage, whether directly or through a third party.

Marketing events and entertainment

When hosting marketing events or other firm-sponsored events—in person or virtual—or providing entertainment (such as event tickets) to commercial (non-government) clients, keep the following in mind:

- **Occasional, sensible, and reasonable:** Expenses for events and entertainment (such as food and beverages) must serve a primary business purpose and be occasional, sensible, and reasonable in the circumstances.
- **Joint participation required:** A firm representative and an external attendee must both participate. Without joint participation, the item of value (such as event tickets) is treated as a gift. See the section on the right for details.
- **Transportation, travel, and lodging:** Don't cover these costs for clients or other business partners unless they're nominal (such as a local taxi or app-based car service).

Gifts

We permit gifts **valued at \$100 or less per person for commercial** clients, prospective clients, or other business partners, only when the gift meets all of these criteria:

- Occasional, sensible, and reasonable
- Not intended to influence a decision
- Free of conflicts of interest in fact or appearance

Not prohibited by law, regulation, firm policy, business partner policy, or contractual agreement

Additional restrictions for government officials*

You may interact with government officials when inviting them to marketing events or hosting events where they may be present. **Additional restrictions apply**—make sure you know who qualifies as a government official (refer to the section on the right for examples).

- Don't offer anything of value (such as marketing events, hospitality, or gifts) to a government official without prior approval from [Ethics & Compliance](#).
- Before inviting a government official to a firm-sponsored event or meeting, complete an [event questionnaire](#) and submit it to [Ethics & Compliance](#) for pre-approval.

*Who is a government official?

Government officials can include:

- Employees of government departments
- Employees of public schools, universities, hospitals, police departments, and fire departments
- Employees of state-owned or partially government-owned entities (such as Bank of China, Indian Oil Corporation, or Pemex)
- Personnel associated with sovereign wealth funds (such as the Abu Dhabi Investment Authority)
- Employees of entities ultimately owned or controlled by a government (such as a teller at the New York branch of the Bank of China)



Protecting confidential information and personal data

Handling confidential information

You regularly work with confidential information owned by the firm, our clients, competitors, and other business partners, as well as **personal data*** about individuals. Using and protecting that information properly is essential to maintaining trust and upholding our reputation.

Sources of confidential information

- Business contacts in Salesforce
- Information submitted through "contact us" forms
- Registrations for firm-sponsored events
- Conversations with our partners, employees, and other business partners
- Subscribers to content

Examples of confidential information

- Pricing information
- The firm's market share
- Pursuit strategies or our interest in specific opportunities
- Proprietary knowledge of the marketplace
- Terms and conditions of our agreements
- Individual personal data

Handling confidential information with care

- **Don't share confidential information in marketing materials**, whether owned by the firm, our clients, competitors, or other business partners.
- **Don't use or share confidential information** entrusted to us by clients or other business partners for business purposes beyond its intended use.
- **Gather competitor information only from publicly available sources** or through means that don't breach legal or contractual obligations.
- **Don't buy or sell investments when in possession of material, nonpublic information** about an investment or the issuer.

*What is personal data?

Personal data is information about a person or from which a person can be identified, such as:

- Age
- Gender
- Home address
- Phone number
- Marital status

Highly confidential or sensitive personal data (such as government-issued ID numbers, health information, or race and ethnicity) require extra care. Consult [Ethics & Compliance](#) before undertaking activities that involve highly confidential personal data.

Take action to protect personal data

Transparency and tools

- Use a [privacy notice](#) to be transparent about what personal data you're collecting (such as from an online form) and how it's being used.
- Use Marketing Cloud to manage marketing campaigns and communications.
- Manage contacts in Salesforce to keep personal data records and opt-out preferences up to date.

Legal and regulatory compliance

- Comply with federal and state laws governing marketing activities. For example, [CAN-SPAM](#) requires an opt-out mechanism (such as an unsubscribe link) in marketing emails.
- If an individual submits a request to exercise their [data subject rights](#), direct them to the [PwC US Data Subject Request form](#).

Consult [Ethics & Compliance](#) before:

- Launching higher-risk marketing activities, such as monitoring, profiling, targeted advertising, or text messaging
- Collecting highly confidential or sensitive personal data
- Sharing employee or applicant data with third parties for a marketing project
- Using personal data for marketing purposes

Additional requirements

- Don't share employee or applicant data for cross-contextual advertising (such as behavioral advertising).
- Use only approved inclusion, environmental, and social and governance metrics, available on the [Inclusion & Sustainability page](#) under "Work & inspire."
- For questions about Inclusion & Sustainability metrics, reach out to our [Inclusion & Sustainability Client Team](#) or [Ethics & Compliance](#).

Thinking of recording?

Photos, videos, and audio recordings of individuals are considered personal data. In addition to considering prohibitions and obtaining approvals required by the [Utilizing Recording Tools Policy](#), be transparent and obtain consent before you record.



Conflicts of interest, inclusive events, and compliant communications

Conflicts of Interest

A conflict of interest arises when a financial interest, personal activity, or relationship could affect your ability to act impartially. For Marketing professionals, these most commonly involve:

- **Outside activities:** Get pre-approval for activities such as social media influencing, creating content for other organizations, or promoting other brands. Keep firm assets, brand materials, confidential information, and the firm's intellectual property out of outside pursuits.
- **Freelancing:** Before taking on freelance work (such as graphic design or content writing), confirm the entity isn't a client of the firm or a source of potential conflict—and get approval first.
- **Close personal relationships:** Friendships, family ties, or romantic relationships with clients, third parties, or colleagues can cloud decision-making. If a connection could shape (or appear to shape) a business decision, disclose it to [Ethics & Compliance](#).

For more information, refer to the [Outside Activities Policy](#) and the [Relationships Policy](#).

Accommodations for individuals with disabilities

Confirm that events you host foster disability inclusion.

- For questions on our disability accommodation process, or for a consultation on your upcoming event, contact [Ethics & Compliance](#).
- For questions about individual accommodation requests, visit [AbilityWorks](#).
- For in-person events and accommodation needs, contact your [Meeting and Event Services](#) representative.

Communicating in line with firm policy

Every communication you create represents the firm. Before distributing marketing materials:

- Add the required [PwC copyright, disclaimer, and description language](#).
- Submit communications through the [Risk & Independence Communications Risk Management review system](#) to determine if a review or consultation is required.
- Don't discuss matters or distribute materials relating to politics or interactions with our regulators without prior approval from [External Communications](#).

For more information, refer to the [US Public Communications and Social Media Policy](#).





Speak up—help is available

You don't have to go it alone. If you're aware of conduct by anyone that may be unethical, illegal, or inconsistent with our [US Code of Conduct](#), [values](#), or policies, help is available. You can speak with your supervisor, Career Coach, engagement leader, partner leader, Development Leader, the [Office of the General Counsel](#) (OGC), or People Team (HR) representative. You can also report concerns to the [Ethics HelpLine](#), anonymously if you prefer.



For more information on our policies, access the resources below or visit the [Ethics & Compliance site](#):

- [Anti-Corruption Policy](#)
- [Antitrust and Fair Competition Policy](#)
- [Drugs and Alcohol in the Workplace Policy](#)
- [Gifts & Entertainment Policy](#)
- [Information Protection Principles \(IPPs\)](#)
- [Insider Trading & Related Prohibitions on Using Confidential Information Policy](#)
- [Outside Activities Policy](#)
- [Personal Data Protection Policy](#)
- [Relationships Policy](#)
- [Sanctions Policy](#)
- [US Public Communications and Social Media Policy](#)
- [Utilizing Recording Tools Policy](#)