



Appendix: Indices, explanations and data

KPMG 2023 U.S. Impact Plan



Part 1: Introduction

Reporting Approach

The information within the 2023 U.S. Impact Plan represents a continuation of our efforts to consolidate all relevant reporting into one place, which started last year with our [2022 U.S. Impact Plan](#). This approach allows us to represent how we have integrated our commitments and efforts into our business priorities and operations to meet stakeholder expectations and outline a path for future activation. You can learn more about our approach to reporting [here](#).

We have prepared data in this report with reference to World Economic Forum (WEF) International Business Council (IBC) Stakeholder Capitalism core metrics and include details reported in our 2023 Audit Quality Report. The reporting tables below share our response to the WEF IBC metrics, including alignment to the Global Reporting Initiative (GRI) Standards, and include links to where data can be found within our plan or supporting documentation. This document also contains a data appendix representing a consolidation of the data tables included in the plan itself, as well as relevant data updates to metrics presented in last year's report.

Disclose or explain

Our disclosure approach was guided by the findings of our materiality assessment. You can read more about that assessment and how it informed our reporting process [here](#).

Following the WEF IBC protocol, we have applied a “disclose or explain” approach for all of the core metrics. Where possible, we have shared information addressing the broader theme of metrics to which we are currently unable to respond directly. The following categories outline our rationale for areas of omission listed as “not reported” in the table.

- **Materiality:** Our stakeholder materiality assessment did not identify certain topics as the most material issues for our stakeholders and firm. Therefore, we have not prioritized capturing this data in this year's plan.
- **Data definitions, collection, and methodological advancement:** For certain topics, there are limitations in the availability of the current data or we are advancing the methodological approach to collection and analysis. We are committed to refining these areas in the years ahead and will reevaluate our disclosure accordingly.
- **Additional considerations:** We have excluded reporting on topics where there are outstanding privacy, internal business, and policy considerations that limit current data collection or publication.



Part 2: Indices and explanation – WEF IBC core metrics and disclosure

People

Theme	Metric & description	Corresponding metric (GRI)	Our impact
Dignity and equality	Diversity and inclusion (%) Percentage of employees per employee category, by age group, gender, and other indicators of diversity (e.g. ethnicity).	GRI 405-1b	Appendix People: Diversity, Equity, and Inclusion (p. 7-13) People: Who We Are
	Pay equality (%) Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas.	GRI 405-2	We base compensation on a combination of factors, including skills, performance, job responsibilities, level of experience, and geographic and market considerations. We annually benchmark salaries to inform salary ranges, consider competitive developments, and promote equitable compensation. This commitment is reflected in our membership in the Gender and Diversity KPI Alliance, with the goal of advancing women and underrepresented groups in the workplace and promoting pay equity. People: Succeeding here
	Wage level (%) Ratios of standard entry-level wage by gender compared to local minimum wage. Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.	GRI 2.21, 202-1	Not reported
	Risk for incidents of child, forced, or compulsory labor An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to: a) type of operation (such as manufacturing plant) and type of supplier; and b) countries or geographic areas with operations and suppliers considered at risk.	GRI 408-1b, GRI 409-1	We ask that our suppliers commit to the KPMG Values and Code of Conduct, which includes committing to making positive, sustainable change in our communities and society. In line with the KPMG International (KPMGI) Global Code of Conduct, and our U.S. Code of Conduct, we expect all our suppliers to respect internationally recognized human rights and the principles concerning fundamental rights and labor standards. People: Supplier diversity
Health and well-being	Health and safety (%) The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers.	GRI 403-9a&b, GRI 403-6a	All of our active employees are offered health & welfare benefits. Part-time employees working <20 hours/week are only offered one medical plan and no other H&W benefits. People: Caring for our people
Skills for the future	Training provided (#, \$) Average hours of training per person that the organization's employees have undertaken during the reporting period, by gender and employee category (total number of hours of training provided to employees divided by the number of employees). Average training and development expenditure per full-time employee (total cost of training provided to employees divided by the number of employees).	GRI 404-1	Appendix – FY 2022 training statistics (p. 15) People: Succeeding here

Planet

Theme	Metric & description	Corresponding metric (GRI)	Our impact
Climate change	<p>Greenhouse gas (GHG) emissions For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO₂e) GHG Protocol Scope 1 and Scope 2 missions. Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.</p> <p>TCFD implementation Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement—to limit global warming to well below 2°C above preindustrial levels and pursue efforts to limit warming to 1.5°C—and to achieve net-zero emissions before 2050.</p>	GRI 305: 1-3	<p>Appendix—Planet: GHG emissions (p. 19) For more detailed information visit:</p> <ul style="list-style-type: none"> • Planet: Our carbon footprint • KPMG 2023 U.S. Statement of GHG Emissions <p>Not reported. Please see the global Our Impact Plan (KPMG International) for progress on TCFD implementation.</p>
Nature loss	<p>Land use and ecological sensitivity Report the number and area (in hectares) of sites owned, leased, or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).</p>	GRI 304-1	<p>Appendix—Planet: Biodiversity (p. 19) Planet: From our offices to our communities</p>
Freshwater availability	<p>Water consumption and withdrawal in water-stressed areas Report for operations where material: megaliters of water withdrawn, megaliters of water consumed, and the percentage of each in regions with high or extremely high baseline water stress, according to WRI Aqueduct water risk atlas tool. Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.</p>	GRI 303-5	<p>Appendix—Planet: Biodiversity (p. 19) Planet: From our offices to our communities</p>

Prosperity

Theme	Metric & description	Corresponding metric (GRI)	Our impact
Employment and wealth generation	<p>Absolute number and rate of employment</p> <ol style="list-style-type: none"> Total number and rate of new employee hires during the reporting period, by age group, gender, and other indicators of diversity and region. Total number and rate of employee turnover during the reporting period, by age group, gender, and other indicators of diversity and region. 	GRI 2.7, GRI 401-1a&b	Appendix—People: New hires (p. 13-14) People: Getting here
	<p>Economic contribution</p> <ol style="list-style-type: none"> Direct economic value generated and distributed (EVG&D), on an accruals basis, covering the basic components for the organization’s global operations, ideally split out by: — Revenues — Operating costs — Employee wages and benefits — Payments to providers of capital — Payments to government — Community investment. Financial assistance received from the government: total monetary value of financial assistance received by the organization from any government during the reporting period. <p>Financial investment and contribution</p> <ol style="list-style-type: none"> Total capital expenditures (CapEx) minus depreciation, supported by narrative to describe the company’s investment strategy. Share buybacks plus dividend payments, supported by narrative to describe the company’s strategy for returns of capital to shareholders. 	GRI 201-1, GRI 201-4	Appendix—Prosperity: Economic contribution (p. 20) Appendix—Prosperity: Community investment (p. 21-22) Prosperity: KPMG contributions to the U.S. economy Not reported.
Innovation of better products and services	<p>Total R&D expenses (\$)</p> <p>Total costs related to research and development.</p>		Not reported.
Community and social vitality	<p>Total tax paid</p> <p>The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes.</p>	GRI 201-1	Not reported.

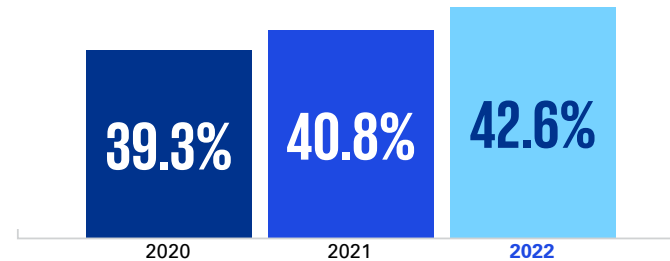
Principles of Governance

Theme	Metric & description	Corresponding metric (GRI)	Our impact
Governing purpose	<p>Setting purpose The company's stated purpose, as the expression of the means by which a business proposes solutions to economic, environmental, and social issues. Corporate purpose should create value for all stakeholders, including shareholders.</p>	GRI 2-12	Principles of Governance: How we do things matter
Quality of governing body	<p>Governance body composition Composition of the highest governance body and its committees by: competencies relating to economic, environmental, and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; and stakeholder representation.</p>	GRI 2-9, GRI 405-1a	Appendix Principles of Governance: U.S. Board of Directors & Management Committee (p. 23) Principles of Governance: The Board
Stakeholder engagement	<p>Material issues impacting stakeholders A list of the topics that are material to key stakeholders and the company, how the topics were identified, and how the stakeholders were engaged.</p>	GRI 2-12, GRI 2-29, GRI 3-2	Our ESG efforts have been, and will continue to be, informed by the results of a stakeholder materiality assessment that was conducted to better understand the ESG topics where KPMG can make the most impact. 2022 KPMG U.S. ESG Materiality Assessment About this report: Guided by materiality
Ethical behavior	<p>Anti-corruption 1. Total percentage of governance body members, employees, and business partners who have received training on the organization's anti-corruption policies and procedures, broken down by region. a) Total number and nature of incidents of corruption confirmed during the current year, but related to previous years; and b) Total number and nature of incidents of corruption confirmed during the current year, related to this year. 2. Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption.</p> <p>Protected ethics advice and reporting mechanisms A description of internal and external mechanisms for: 1. Seeking advice about ethical and lawful behaviour and organizational integrity; and 2. Reporting concerns about unethical or unlawful behaviour and lack of organizational integrity.</p>	GRI 205-2, GRI 205-3 GRI 2-26	<p>Ethics training is mandatory for all partners and professionals, with 12 hours of Ethics and Integrity training annually, choosing from a robust research-based curriculum to support ethical decision making. Principles of Governance: Ethics & Compliance</p> <p>To foster a culture of integrity, we promote a speak-up culture where all our people behave ethically and feel empowered to speak up without hesitation to address difficult situations, hold one another accountable, and ensure we constantly improve. We also develop an ethics training curriculum and resources that support our people's decision making. Principles of Governance: Ethics & Compliance</p>
Risk and opportunity oversight	<p>Integrating risk and opportunity into business process Company risk factor and opportunity disclosures that clearly identify the principal material risks and opportunities facing the company specifically (as opposed to generic sector risks), the company appetite in respect of these risks, how these risks and opportunities have moved over time, and the response to those changes. These opportunities and risks should integrate material economic, environmental, and social issues, including climate change and data stewardship.</p>		We use rigorous frameworks to sustain high quality and integrity standards; meet legal, regulatory, and professional requirements and market standards; and protect the brand and reputation of KPMG. Our robust due diligence process assesses potential clients, contractors, and suppliers to identify and mitigate risks. Principles of Governance: Managing Risk

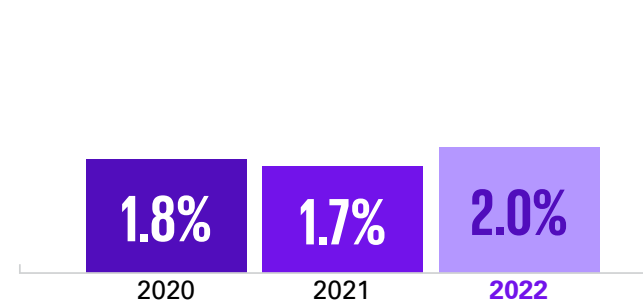
Part 3: Data

People: Progress against Accelerate 2025 aspirations

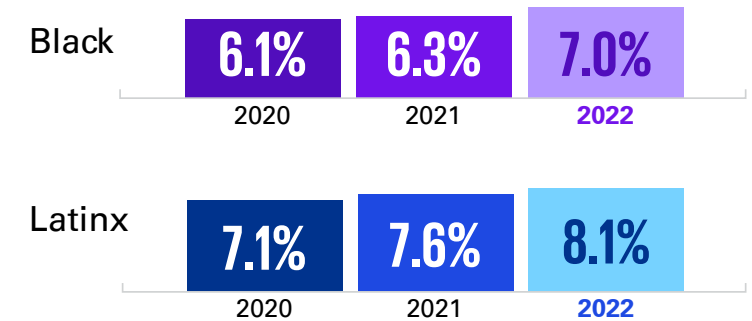
Partner & Managing Director – Underrepresented* groups representation



Partner & Managing Director – Black representation



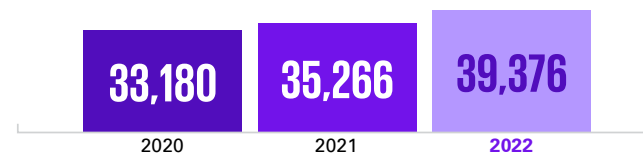
Workforce – Black & Latinx representation



*At KPMG, underrepresented groups (URG) are defined as groups that have been historically underrepresented and make up a smaller percentage of the KPMG workforce compared with the external population, including people of color, women, LGBTQ+ individuals, people with disabilities, and military service members.

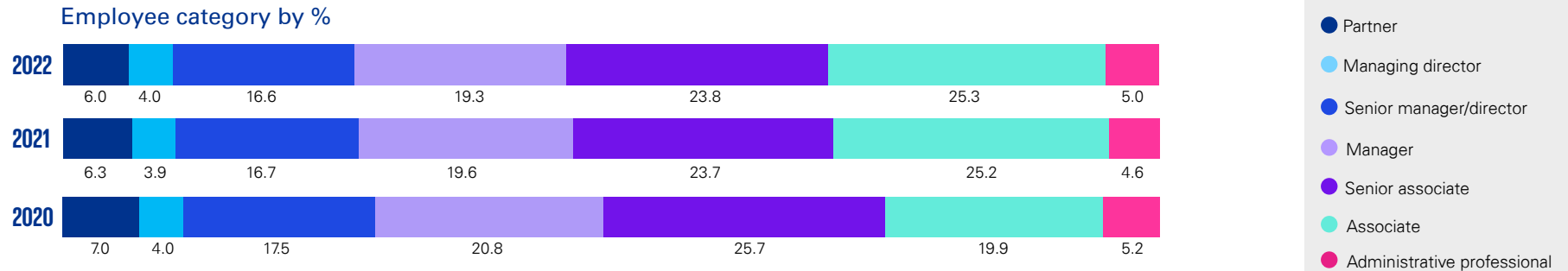
People: Diversity, equity, and inclusion

Headcount

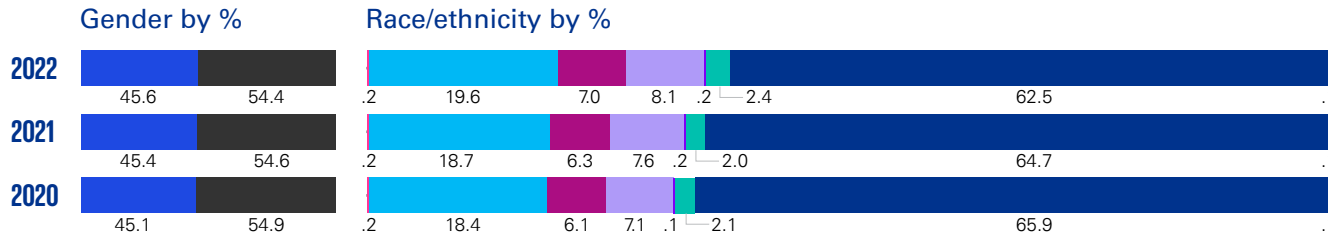


People: Diversity, equity, and inclusion

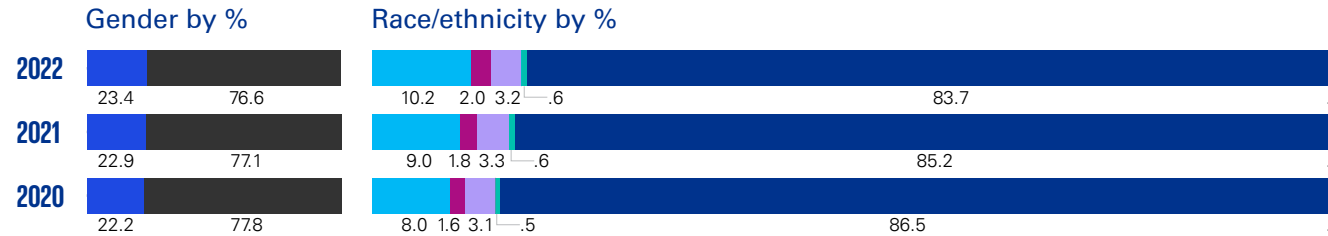
Our people by employee category



Firmwide



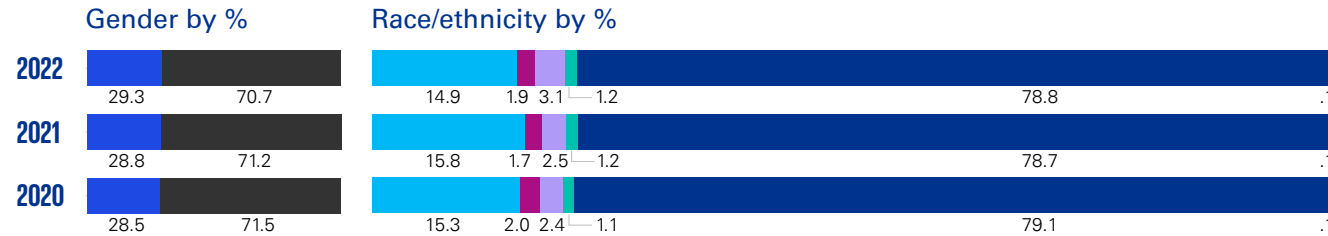
Partner



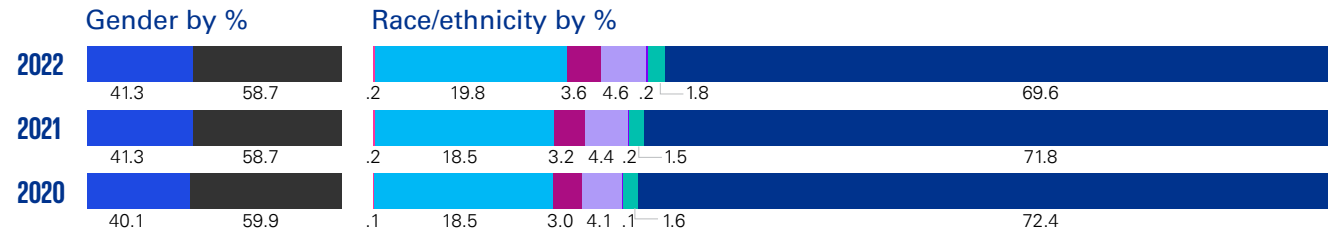
Unless otherwise noted on the charts, American Indian/Alaska Native, Native Hawaiian/Pacific Islander, and employees whose race/ethnicity is Unknown make up <0.1%.

People: Diversity, equity, and inclusion

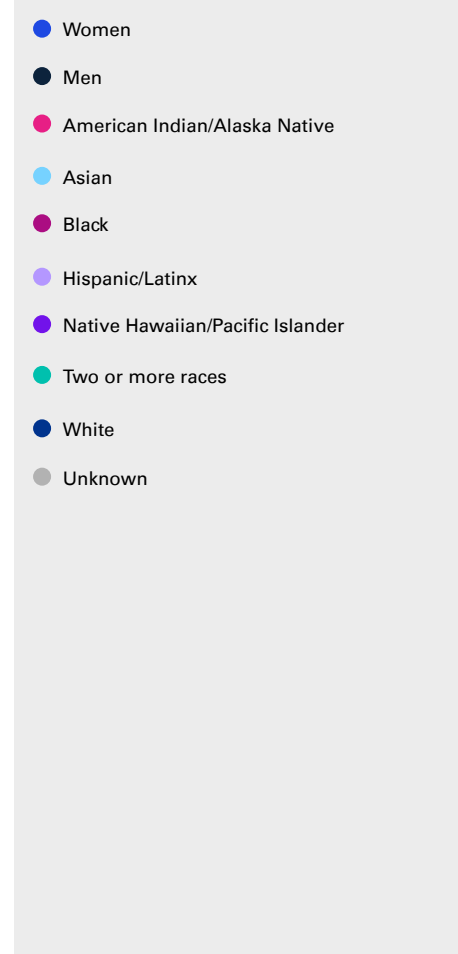
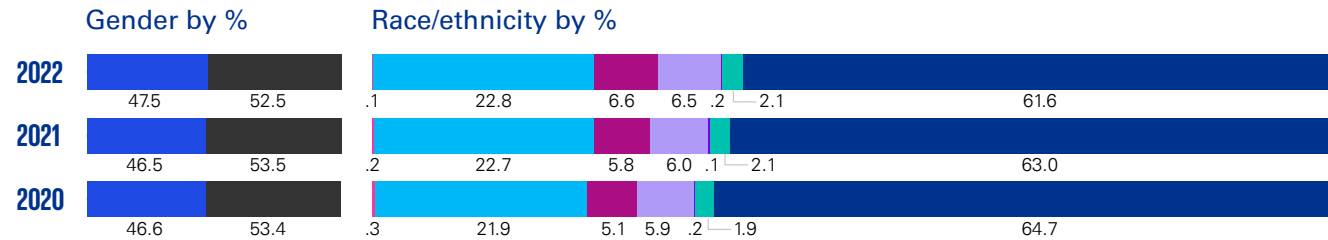
Managing director



Senior manager/director



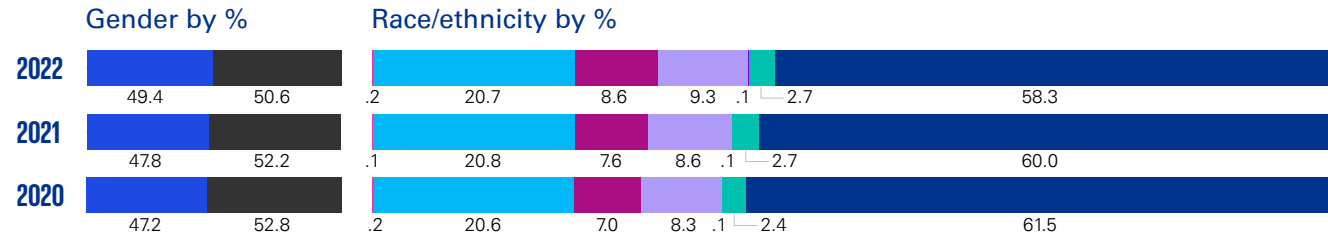
Manager



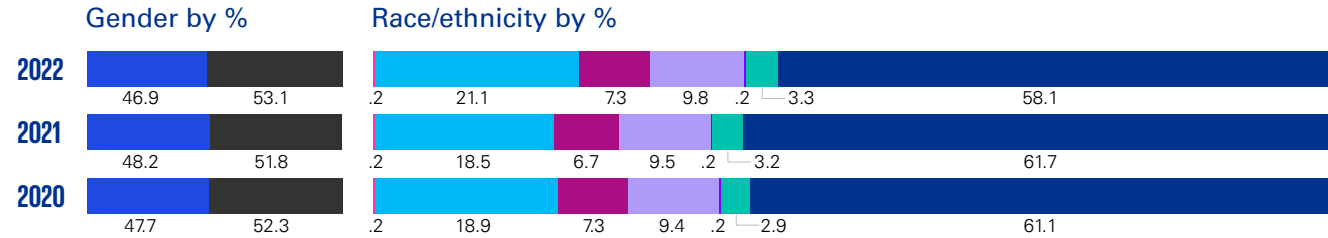
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People: Diversity, equity, and inclusion

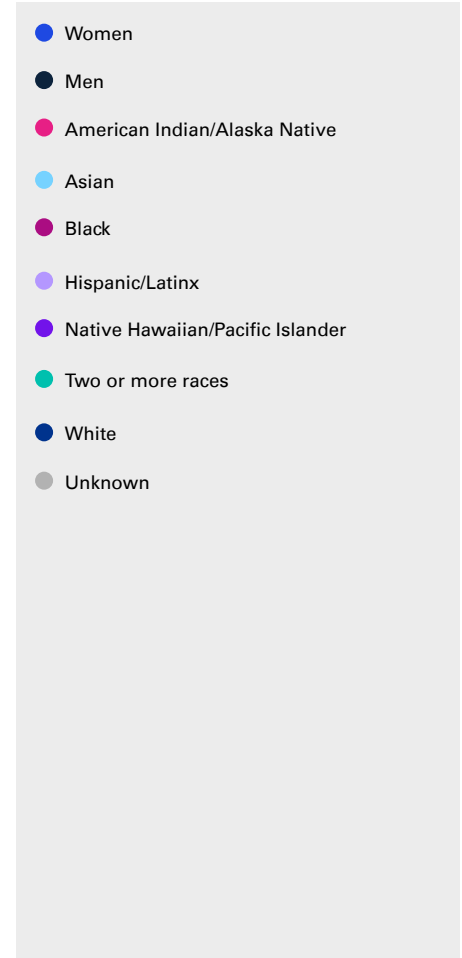
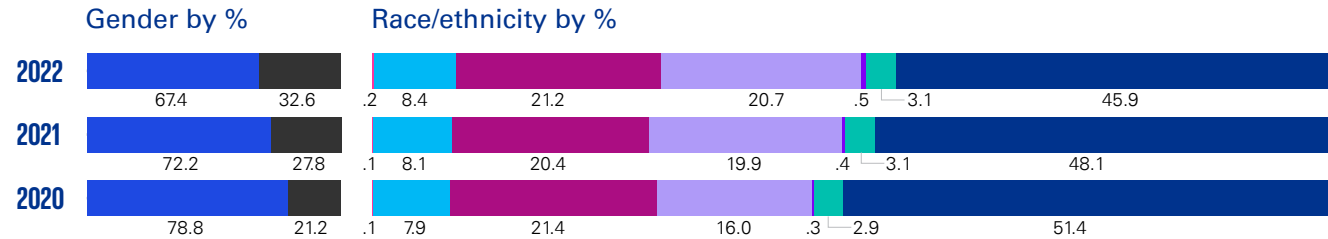
Senior associate



Associate



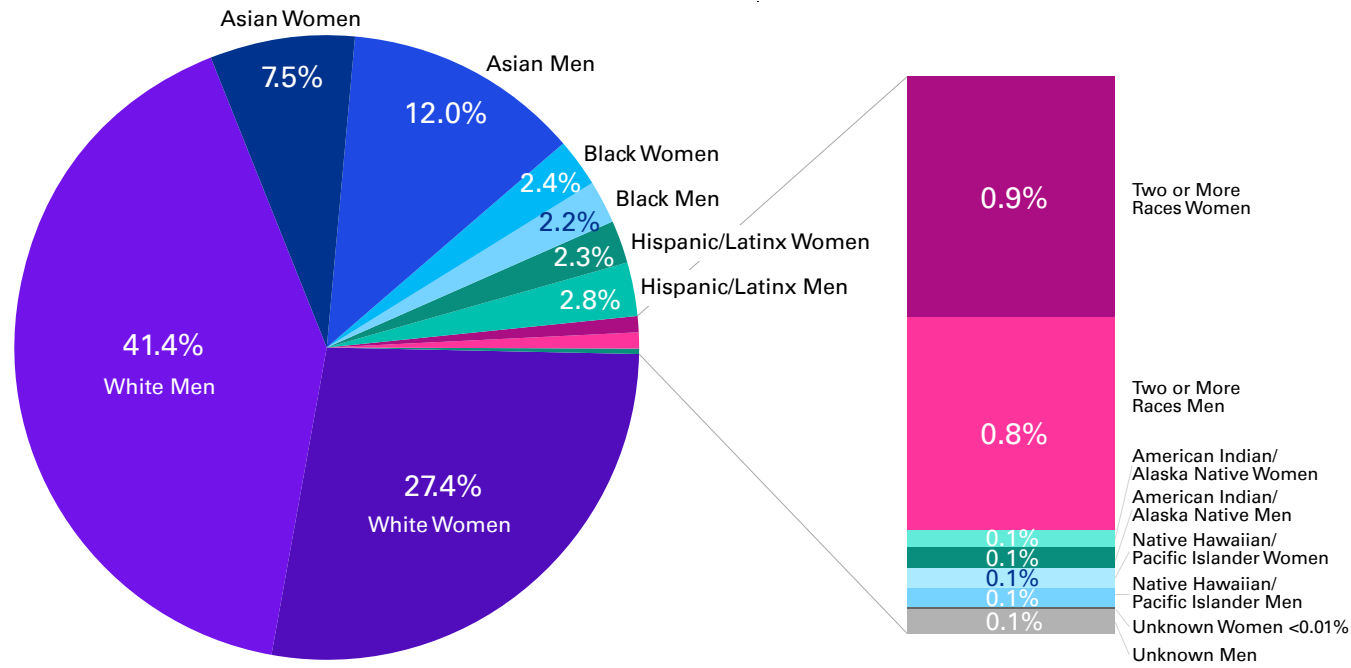
Administrative professional



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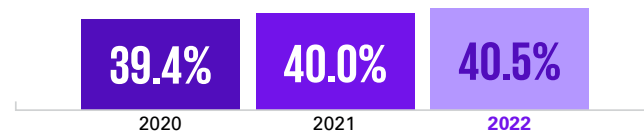
People: Diversity, equity, and inclusion

People in manager roles and above

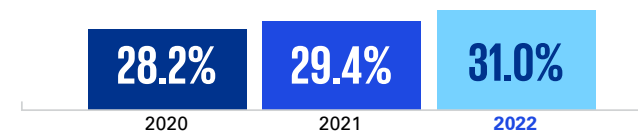


Gender/Race cross-sections by % (e.g., Asian men, Asian women, Black men, Black women, Hispanic/Latinx men, Hispanic/Latinx women, etc.)

Women in manager roles and above

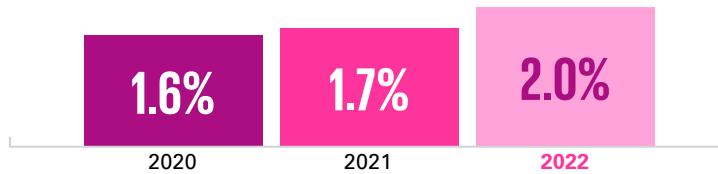


People of color in manager roles and above

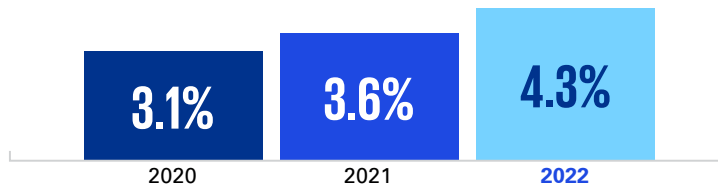


People: Diversity, equity, and inclusion

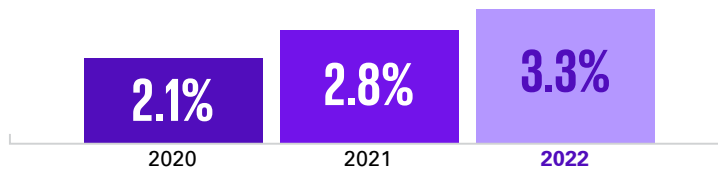
LGBTQ+



Military service



People with disabilities

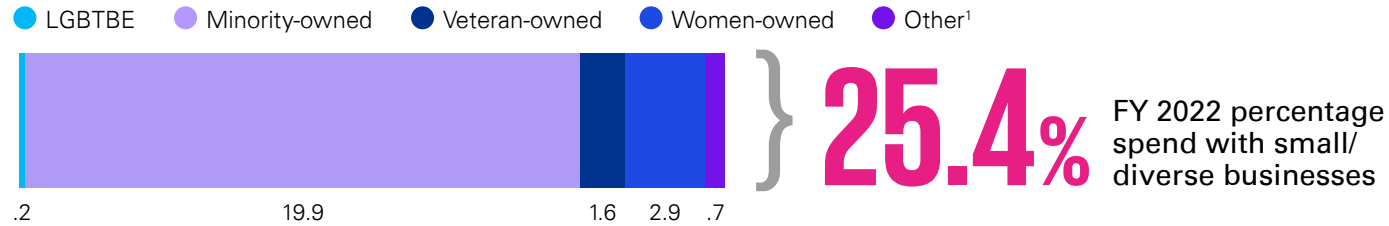


Total Self ID for FY 2022

	LGBTQ+	Military service	People with disabilities
Partner	1.4%	2.3%	1.3%
Managing director	1.7%	3.0%	2.0%
Senior manager/ director	2.1%	3.3%	2.6%
Manager	2.1%	4.3%	3.6%
Senior associate	2.1%	5.0%	2.9%
Associate	2.1%	4.7%	4.1%
Administrative professional	2.4%	5.2%	6.2%

People: Diversity, equity, and inclusion

Supplier diversity



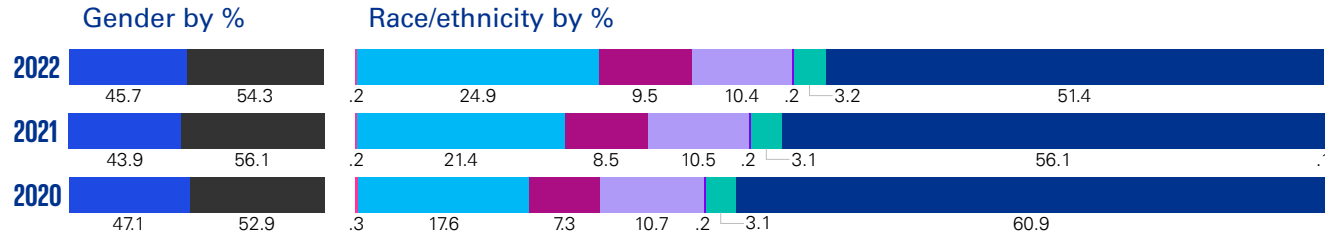
Percentage of supplier diversity spend is the total spend with small and diverse suppliers (following DiversityInc criteria), including Tier 1 and Tier 2 spend, divided by addressable firm spend. Non-addressable spend, such as taxes and intercompany payments, is excluded.

¹Other includes Disability-Owned Enterprises, Disadvantaged Business Enterprises, and [HUBZone](#) Eligible Enterprises.

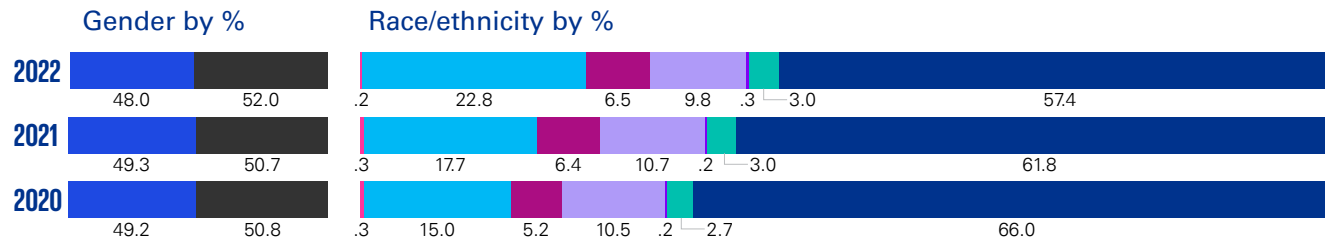
People: New hires

Getting here

Total



Interns

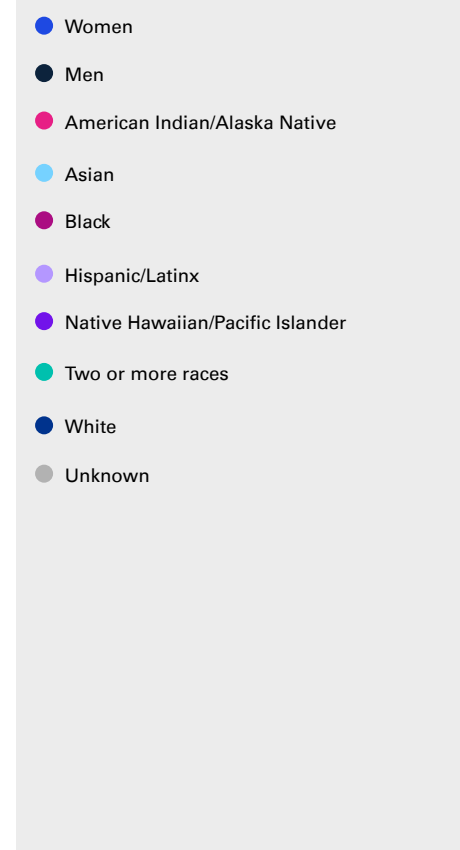
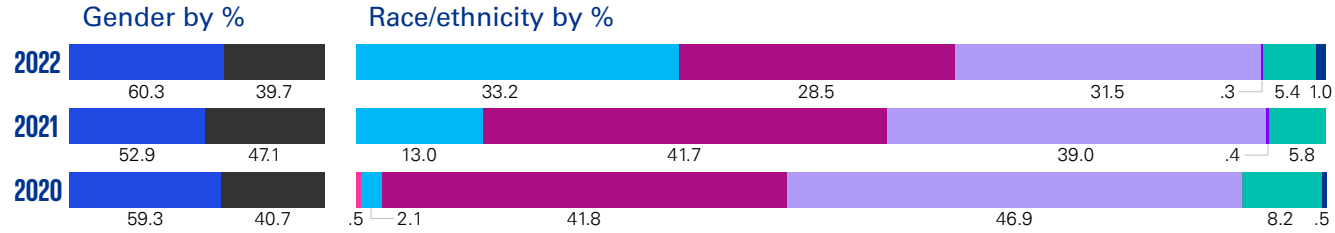


Statistics on new hires reflect KPMG hires in the calendar years 2020–2022 to better align with varying school calendars and graduation dates.

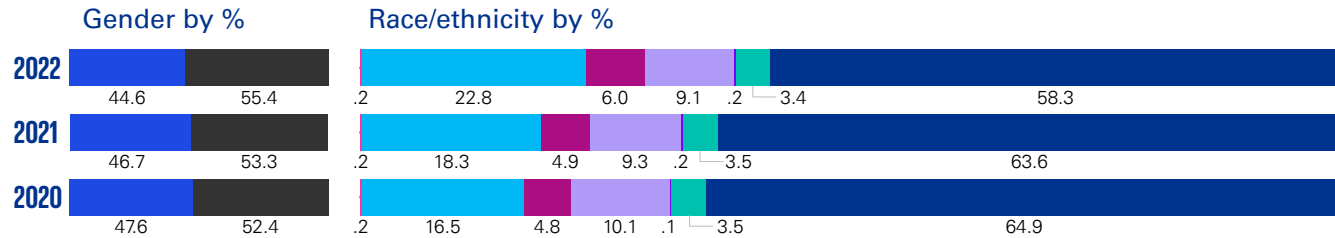
People: New hires

Getting here

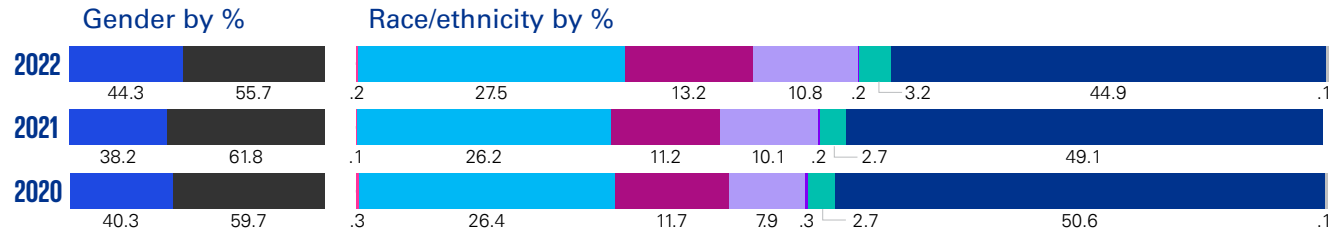
Embark interns



University hires



Experienced hires



Statistics on new hires reflect KPMG hires in the calendar years 2020–2022 to better align with varying school calendars and graduation dates.

People: FY 2022 training statistics

Average expenditure per full-time employee

Average training and development expenditure per full-time employee

\$4,300+

Total hours of DEI and ESG training

Our people devoted

93,000+

hours to DEI learning. This is nearly double the DEI learning hours of FY 2021, and likely the result of increased communication about new course offerings, more specialized DEI learnings at the request of engagement teams, and a greater embedding of DEI into our culture.

Our people spent

33,000+

hours training on ESG. In addition, 750 KPMG professionals completed NYU Executive Sustainability Certification.

Average hours of training for all employees, and average hours by level

Firmwide average 42

Partner 57

Managing director 46

Senior manager/director 39

Managers 34

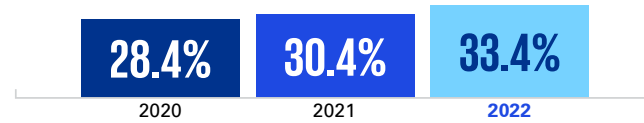
Senior associate 40

Associate 51

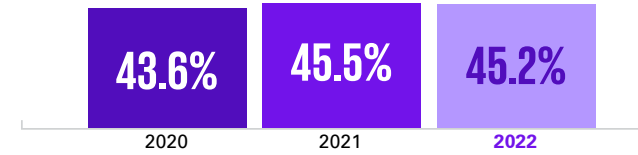
Administrative professionals 23

People: Promotions by level

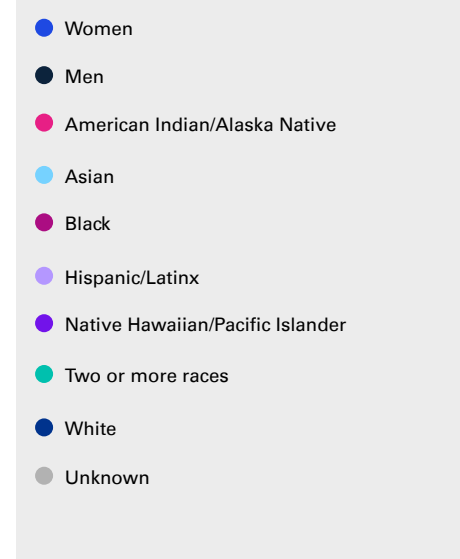
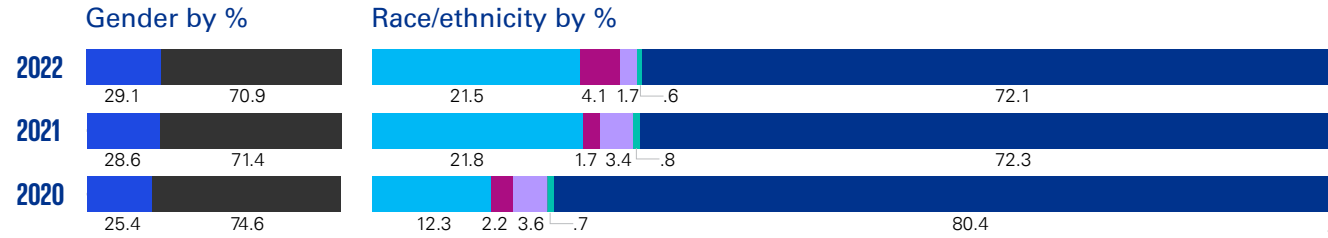
Promotions for people of color in manager roles and above



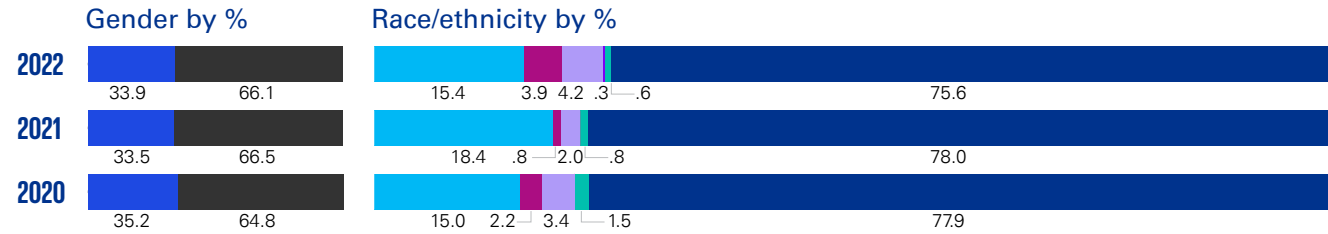
Promotions for women in manager roles and above



Partner



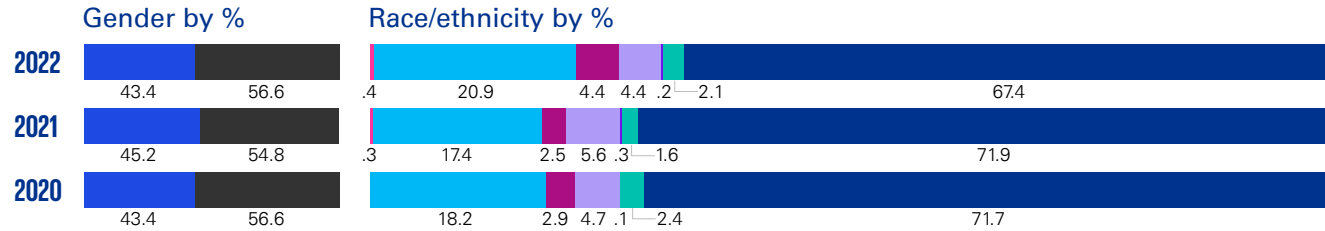
Managing director



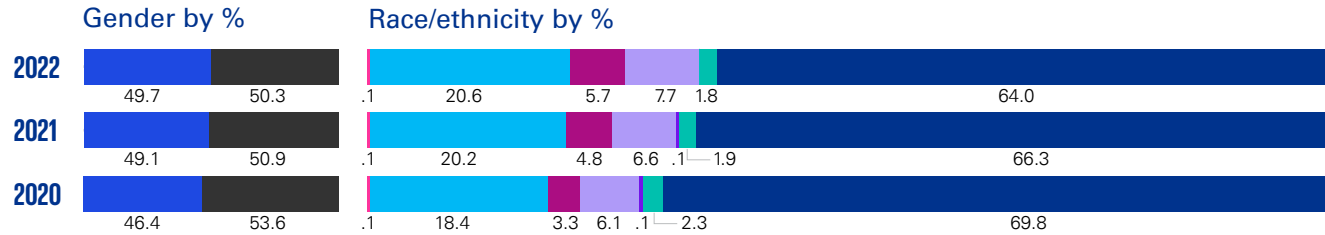
Unless otherwise noted on the charts, American Indian/Alaska Native, Native Hawaiian/Pacific Islander, and employees whose race/ethnicity is Unknown make up <0.1%.

People: Promotions by level

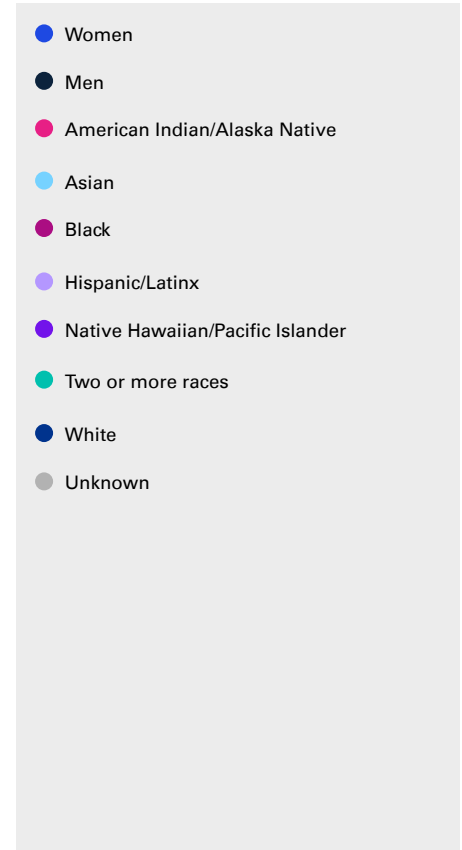
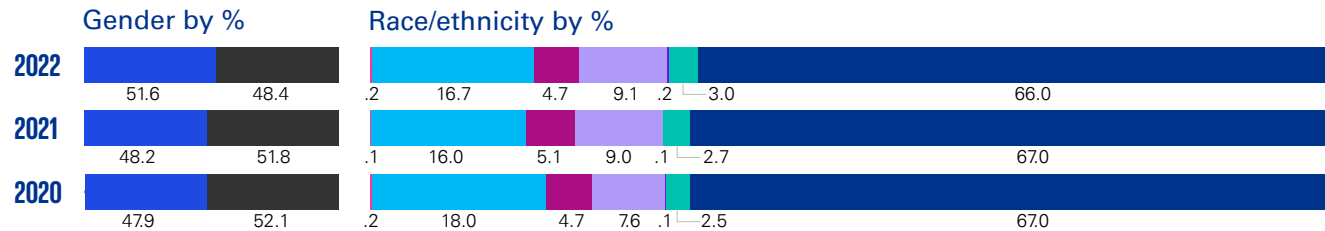
Senior manager/ director



Manager



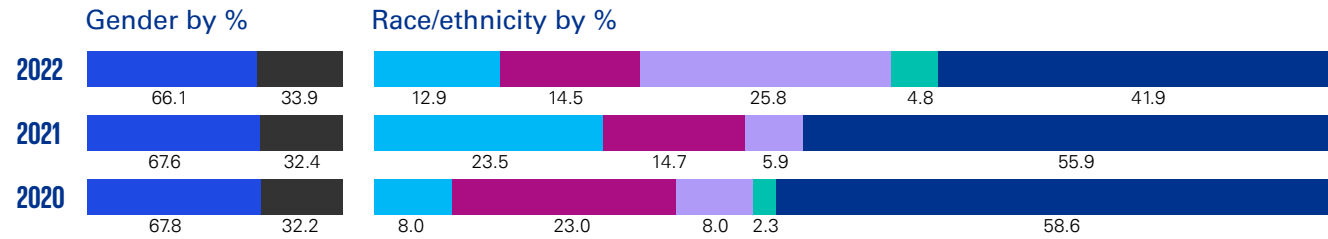
Senior associate



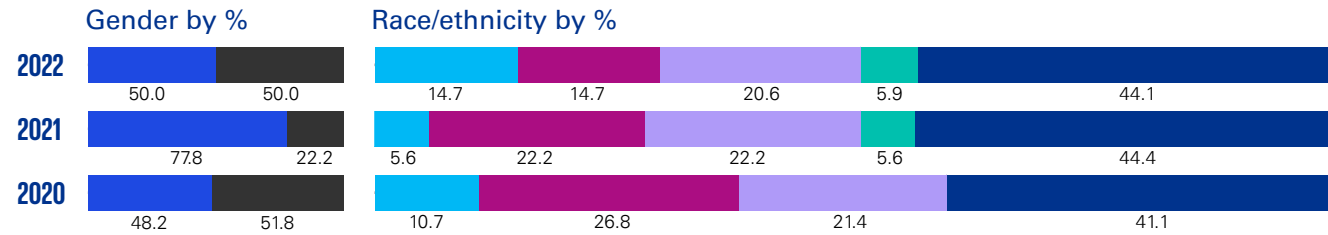
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People: Promotions by level

Associate



Administrative professional



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Planet: GHG emissions

Our carbon footprint

		FY 2019	FY 2020	FY 2021	FY 2022
Scope 1 GHG emissions	tCO ₂ e	6,759	4,687	3,449	3,531
Scope 2 GHG emissions (location-based)	tCO ₂ e	17,629	20,249	13,680	13,349
Scope 3 GHG emissions	tCO ₂ e	758,215	647,544	854,697	825,243
Carbon emissions reported	tCO₂e	782,600	672,480	871,826	842,123
Scope 1 and 2 carbon emissions per individual*	tCO ₂ e	0.7	0.7	0.5	0.5

*This represents the reported Scope 1 and 2 carbon emissions per individual headcount at KPMG. Per GHG Protocol Corporate Standard, reductions are calculated by comparing changes in actual emission inventory over time relative to our base year, 2019.

See also [KPMG 2023 U.S. Statement of GHG Emissions](#).

Planet: Biodiversity

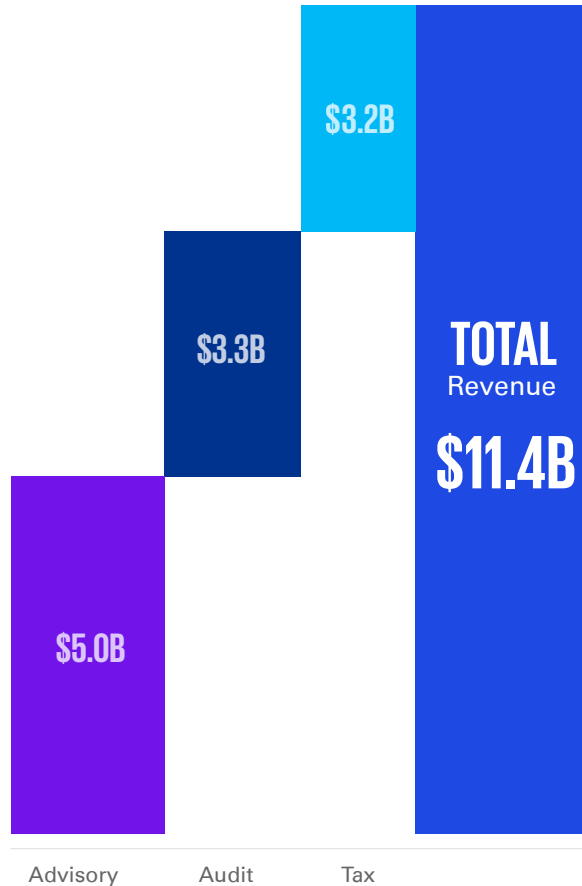
Biodiversity & water stress overlap

72%
of our real estate (53 offices) are in the vicinity of key biodiversity areas

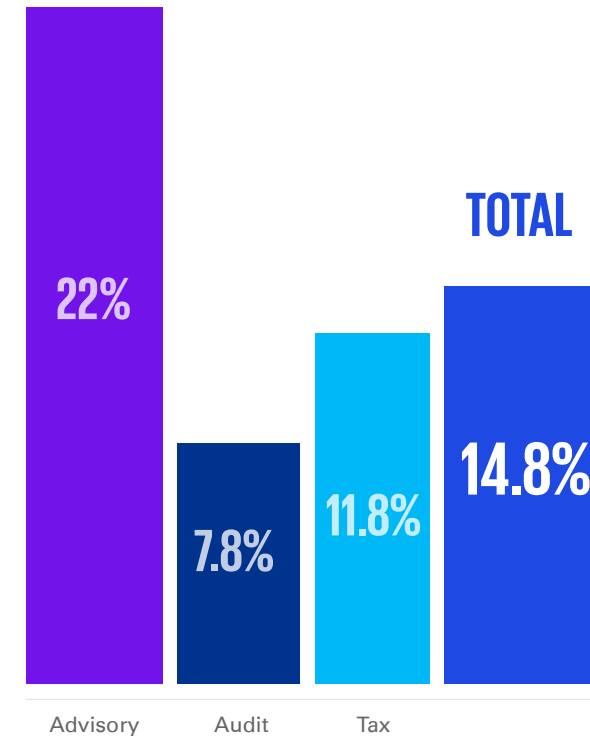
55%
of our real estate (32 offices) are near water-stressed areas

Prosperity: Economic contribution

Revenue by service line

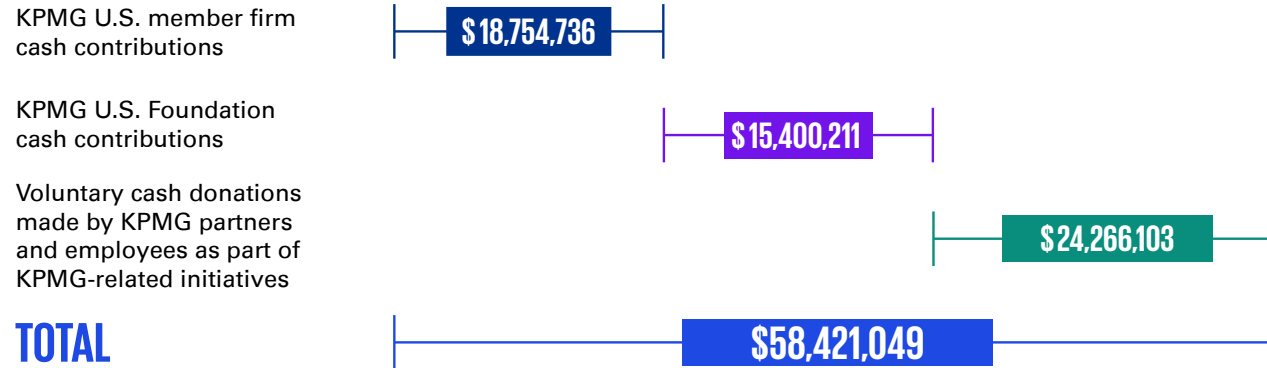


Annual growth percentage by service line



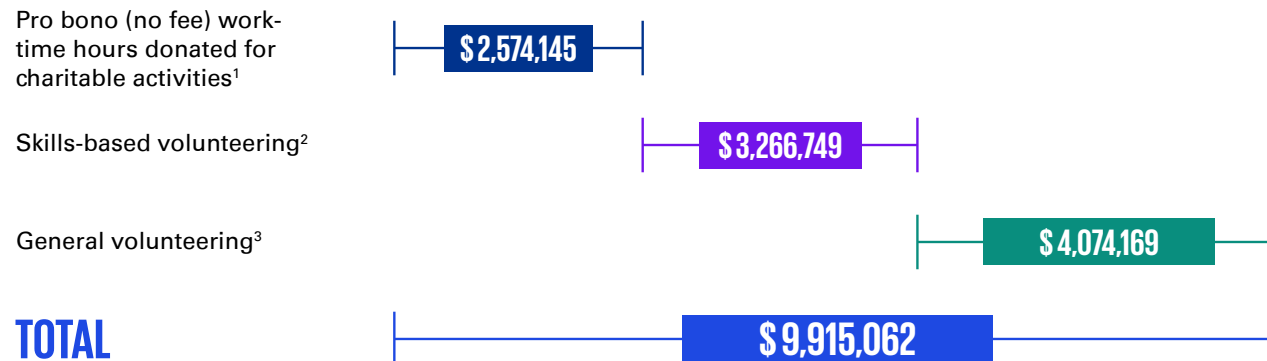
Prosperity: Community investment

Community investment



Components are rounded and may not equal the total.

Volunteer activity and pro bono services*



¹This was calculated by applying the average standard KPMG bill rate per hour to the hours of engagement.

²This was calculated by applying an average internal cost per service per hour to the number of hours recorded.

³This was calculated by applying the value of volunteer time defined by Independent Sector to the number of hours recorded.

*Hours recorded are self-reported.

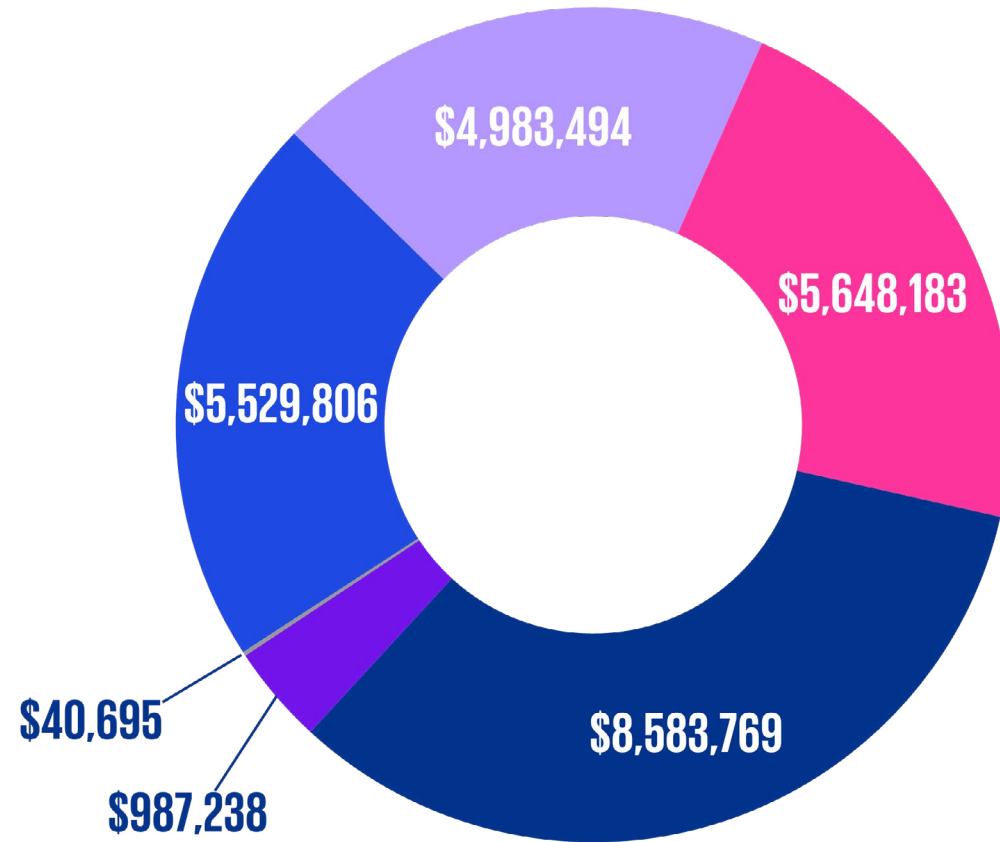
Components are rounded and may not equal the total.

Prosperity: Community investment

Lifelong learning contributions

- Firm giving
- KPMG U.S. Foundation giving
- KPMG U.S. Foundation higher education matching gifts
- Partner and professional donations and fundraising
- Pro bono services
- Other

Total = \$25,773,185*



*Financial contributions to nonprofit organizations support priority programming for lifelong learning.

Note, chart not featured in KPMG 2023 U.S. Impact Plan.

Principles of Governance: U.S. Board of Directors & Management Committee

Board and Management Committee statistics:

Board membership:

15 Member directors
(including the chair
and deputy chair)

3 Independent directors
Linda Addison,
Roel Campos, and
Janet Wolfenbarger

Board of Directors (18 members):

We aim for our leadership to represent our employees and the people we serve.

50% Members from
underrepresented
groups

33% Women

17% People of color

Management Committee:

50% Members from
underrepresented
groups

50% Women

20% People of color

Our board is composed of member directors and independent directors, elected to staggered five-year terms. Board members have a diverse set of skills, spanning business, organizational strategy, financial competencies, leadership ability, regulatory experience, risk management, data and cybersecurity knowledge, and ESG experience, including DEI. Directors are required to adhere to our firm's rigorous independence standards.

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The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

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