

Corporate and foundation giving policy

As an independent, national non-profit organization, the PAN Foundation's mission is to help underinsured people with life-threatening, chronic, and rare diseases get the medications and treatments they need by assisting with their out-of-pocket costs and advocating for improved healthcare access, affordability, and equity for all. Partnering with generous corporate and foundation donors, we are able to help patients across the country access the healthcare treatments they need to best manage their conditions and focus on improving their quality of life.

PAN operates pursuant to standards established for tax-exempt organizations by the Internal Revenue Service (IRS) under section 501(c)(3) of the Internal Revenue Code and an Advisory Opinion, 07-18, issued to PAN by the Office of Inspector General (OIG) of the U.S. Department of Health and Human Services. Government-issued rules and guidance and best practices for tax-exempt charities providing assistance for health care needs set forth expectations and requirements for how PAN operates, including the ways in which donors may receive public acknowledgment for the donations.

When it comes to partnering with corporate and foundation donors, PAN considers the following guiding principles:

1. **Mission alignment:** Corporate and foundation donors should align with the PAN Foundation's mission of improving access to healthcare for underinsured patients.
2. **Ethical standards:** Corporate and foundation donors should adhere to high ethical standards and demonstrate responsible business practices.
3. **Transparency:** PAN is committed to maintaining transparency in all corporate and foundation giving activities and ensuring proper disclosure of contributions.
4. **Compliance:** Corporate and foundation activities must comply with all applicable laws, regulations, and industry guidelines.

PAN upholds the following guidelines in working with corporate and foundation donors:

1. **Independence and non-promotion of commercial interests:** All initiatives conducted by PAN must operate independently, free from commercial influences or bias. No corporate or foundation donor will control, influence, or have any authority over any level of organizational decision-making or the content or design of any PAN activity.
2. **Non-endorsement:** PAN does not endorse, recommend, or promote any specific treatments, medical/non-medical products, or healthcare goods and services.
3. **No obligation:** Financial support received from any corporate or foundation donor imposes no obligation on PAN employees or affiliates to purchase, recommend, or arrange for the acquisition or prescription of any commercial or non-commercial product. PAN will not endorse, recommend, or promote any commercial treatment, product, good, process, or service.
4. **Consent and usage:** Prior written consent from PAN is required to alter, revise, or duplicate educational programs. Corporate and foundation donors seeking to use PAN's name, images, logo, marks, or other branding must obtain prior written consent.
5. **Disclosure:** PAN will demonstrate transparency by disclosing the names of its corporate and foundation partners and the specific activities supported by each donor, but only if allowed by federal rules, regulations, laws, etc. This information will be made available in PAN's materials, including but not limited to PAN's website and annual report.