

GRI and SASB Indices

GRI Index

GRI 102 – GENERAL DISCLOSURES

Disclosure Number	Description	Page Number(s) and/or URL
102-1	Name of the organization	Paychex, Inc.
102-2	Activities, brands, products, and services	Paychex, Inc. (NASDAQ: PAYX) is a leading provider of integrated human capital management solutions for human resources, payroll, benefits, and insurance services. www.paychex.com/corporate www.paychex.com/business-solutions
102-3	Location of headquarters	911 Panorama Trail South, Rochester, NY 14625 https://locations.paychex.com/us/new-york/rochester-corporate
102-4	Location of operations	United States, Denmark, Germany, and India. https://locations.paychex.com/
102-5	Ownership and legal form	Paychex, Inc. is a publicly traded corporation. Page 3 of 2022 Annual Report on Form 10-K
102-6	Markets served	Paychex, Inc. serves small- and medium-sized businesses primarily in the private sector. Paychex, Inc. serves markets in the United States, Germany, and Denmark. www.paychex.com/corporate
102-7	Scale of the organization	Pages 9, 42 of 2022 Annual Report on Form 10-K List of Paychex office locations Yahoo Finance Paychex information Yahoo Finance – Paychex Holders information Page 17 of 2022 Proxy Statement
102-8	Information on employees and other workers	Page 9 of 2022 Annual Report on Form 10-K Page 17 of 2022 ESG Report

102-10	Significant changes to the organization and its supply chain	During the COVID-19 pandemic, we accelerated our existing geo-optimization plans, closed a number of facilities and established a work-from-home program for a significant number of employees.
102-12	External initiatives	<ul style="list-style-type: none"> • Paychex is a supporter of the Task Force on Climate-Related Financial Disclosures. • Paychex CEO is a signatory to the CEO Action for Diversity & Inclusion™ pledge • The focus areas of the Paychex Charitable Foundation are aligned with some of the United Nations Sustainable Development Goals.
102-13	Membership of associations	National Payroll Reporting Consortium (NPRC) National Association of Professional Employer Organizations (NAPEO)
102-14	Statement from senior decision-maker	Pages 1, 5 of 2022 ESG Report Corporate Responsibility website
102-15	Key impacts, risks, and opportunities	Pages 12-18 of 2022 Annual Report on Form 10-K Page 5 of 2022 CDP Climate Change Response
102-16	Values, principles, standards, and norms of behavior	Corporate Responsibility website Code of Business Ethics and Conduct Employees webpage – Training & Development tab – The Right Way Training section
102-17	Mechanisms for advice and concerns about ethics	Employees webpage – Training & Development tab - The Right Way Training section Employees webpage – Non-Discrimination tab Ethics webpage
102-18	Governance structure	Corporate Governance webpage Corporate Governance documents Charter of the Nominating and ESG Committee of the Board of Directors Charter of the Compensation & Leadership Committee of the Board of Directors Pages 19-24 of 2022 Proxy statement

102-19	Delegating authority	Page 2 of 2022 CDP Climate Change response
102-20	Executive-level responsibility for economic, environmental, and social topics	Page 2 of 2022 CDP Climate Change response Pages 29-31 of 2022 Proxy Statement
102-21	Consulting stakeholders on economic, environmental, and social topics	Page 2 of 2022 ESG Report Pages 29-31 of 2022 Proxy Statement
102-22	Composition of the highest governance body and its committees	Corporate Governance webpage Corporate Governance documents Pages 6-12, 24-26 of 2022 Proxy Statement
102-23	Chair of the highest governance body	Page 21 of 2022 Proxy Statement
102-24	Nominating and selecting the highest governance body	Page 22 of 2022 Proxy Statement
102-25	Conflicts of interest	Pages 26-27 of 2022 Proxy Statement
102-26	Role of highest governance body in setting purpose, values, and strategy	Charter of the Nominating and ESG Committee of the Board of Directors Paychex Code of Business Ethics and Conduct
102-27	Collective knowledge of highest governance body	Page 6 of 2022 Proxy Statement
102-28	Evaluating the highest governance body's performance	Page 4 of Corporate Governance Guidelines Charter of the Nominating and ESG Committee of the Board of Directors
102-29	Identifying and managing economic, environmental, and social impacts	Charter of the Nominating and ESG Committee of the Board of Directors Page 2 of 2022 CDP Climate Change response Page 2 of 2022 ESG Report
102-30	Effectiveness of risk management processes	Charter of the Audit Committee of the Board of Directors Page 2 of 2022 CDP Climate Change response Pages 25-26 of 2022 Proxy Statement

102-31	Review of economic, environmental, and social topics	Page 2 of 2022 CDP Climate Change response Charter of the Nominating and ESG Committee of the Board of Directors
102-32	Highest governance body's role in sustainability reporting	The CEO formally reviews and approves the organization's sustainability report.
102-33	Communicating critical concerns	Page 13 of Paychex Code of Business Ethics and Conduct
102-35	Remuneration policies	Pages 13-16, 41-51 of 2022 Proxy Statement
102-36	Process for determining remuneration	Pages 14, 39, 41-51 of 2022 Proxy Statement
102-37	Stakeholders' involvement in remuneration	Pages 29-31 of 2022 Proxy Statement Results of votes on remuneration policies and proposals from prior year
102-38	Annual total compensation ratio	Page 50 of 2022 Proxy Statement
102-40	List of stakeholder groups	Page 2 of 2022 ESG Report
102-41	Collective bargaining agreements	Page 9 of 2022 Annual Report on Form 10-K
102-42	Identifying and selecting stakeholders	Page 2 of 2022 ESG Report
102-43	Approach to stakeholder engagement	Page 2 of 2022 ESG Report
102-45	Entities included in the consolidated financial statements	List of material subsidiaries
102-46	Defining report content and topic boundaries	Page 2 of 2022 ESG Report

102-47	List of material topics	In this report we have reported on ESG topics that are most significant to Paychex: Ethics Governance Privacy & Security Diversity, Equity, and Inclusion Employees Environment Community Empowering Businesses Occupational Safety
102-48	Restatements of information	Pages 22, 29-32 of 2022 ESG Report
102-50	Reporting period	FY22: June 1, 2021 – May 31, 2022
102-51	Date of most recent report	September 2021
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	public_relations@paychex.com
102-54	Claims of reporting in accordance with the GRI Standards	Table of Contents in 2022 ESG Report

GRI 201 – ECONOMIC PERFORMANCE

201	Management approach	Employees webpage – Employee Benefits tab Pages 3-5 of 2022 CDP Climate Change Response Ethics webpage – Government Relations tab Page 7 of 2022 ESG Report
201-1	Direct economic value generated and distributed	2022 Annual Report on Form 10-K
201-2	Financial implications and other risks and opportunities due to climate change	Pages 3-5 of 2022 CDP Climate Change Response

201-3	Defined benefit plan obligations and other retirement plans	Page 21 of 2022 ESG Report Employees webpage – Employee Benefits tab
201-4	Financial assistance received from government	Ethics webpage – Government Relations tab Page 7 of 2022 ESG Report

GRI 203 – INDIRECT ECONOMIC IMPACTS

203	Management approach	Pages 37-42 of 2022 ESG Report Community Webpage – Community Initiatives and Paychex Charitable Foundation tabs
203-1	Infrastructure investments and services supported	Pages 37-44 of 2022 ESG Report Empowering Businesses webpage
203-2	Significant indirect economic impacts	Pages 45-50 of 2022 ESG Report

GRI 205 – ANTI-CORRUPTION

205	Management approach	Ethics webpage – Anti-corruption tab Employees webpage – Training & Development tab
205-2	Communication and training about anti-corruption policies and procedures	Page 20 of 2022 ESG Report Employees webpage – Training & Development tab

GRI 206 – ANTI-COMPETITIVE BEHAVIOR

206	Management approach	Ethics webpage – Anti-corruption tab
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GRI 207 – TAX

207-1	Approach to tax	Ethics webpage – Tax tab
207-2	Tax governance, control, and risk management	Ethics webpage Ethics webpage – Tax tab Pages 13, 15 of Code of Business Ethics and Conduct
207-3	Stakeholder engagement and management of concerns related to tax	Ethics webpage – Tax tab

GRI 302 – ENERGY

302	Management approach	Pages 26-29 of 2022 ESG Report
302-1	Energy consumption within the organization	Page 29 of 2022 ESG Report
302-3	Energy intensity	Page 30 of 2022 ESG Report

GRI 305 – EMISSIONS

305	Management approach	Pages 26-29 of 2022 ESG Report
305-1	Direct (Scope 1) GHG emissions	Pages 30-31 of 2022 ESG Report
305-2	Energy indirect (Scope 2) GHG emissions	Pages 30-31 of 2022 ESG Report
305-3	Other indirect (Scope 3) GHG emissions	Pages 32-34 of 2022 ESG Report
305-4	GHG emissions intensity	Page 32 of 2022 ESG Report

GRI 306 – WASTE

306-4	Waste diverted from disposal	Page 35 of 2022 ESG Report
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GRI 401 – EMPLOYMENT

401	Management approach	Employees webpage – Employee Benefits tab
401-3	Parental leave	Pages 21-22 of 2022 ESG Report

GRI 403 – OCCUPATIONAL HEALTH AND SAFETY

403	Management approach	Occupational Safety webpage – Approach tab
403-1	Occupational health and safety management system	Occupational Safety webpage – Approach tab
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Safety webpage – Approach tab
403-3	Occupational health services	Occupational Safety webpage – Resources tab Employees webpage – Well-Being tab
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Safety webpage – Approach tab
403-5	Worker training on occupational health and safety	Occupational Safety webpage – Approach tab
403-6	Promotion of worker health	Pages 22-23 of 2022 ESG Report Employees webpage – Employee Benefits and Well-Being tabs
403-8	Workers covered by an occupational health and safety management system	Page 52 of 2022 ESG Report

GRI 404 – TRAINING AND EDUCATION

404	Management approach	Page 19 of 2022 ESG Report Employees webpage – Training & Development tab
404-1	Average hours of training per year per employee	Page 19 of 2022 ESG Report
404-2	Programs for upgrading employee skills and transition assistance programs	Page 19 of 2022 ESG Report
404-3	Percentage of employees receiving regular performance and career development reviews	Page 20 of 2022 ESG Report

GRI 405 – DIVERSITY AND EQUAL OPPORTUNITY

405	Management approach	Page 13-15 of 2022 ESG Report Diversity, Equity, and Inclusion webpage
405-1	Diversity of governance bodies and employees	Page 7 of 2022 Proxy Statement Page 17 of 2022 ESG Report Diversity, Equity, and Inclusion webpage – Performance tab
405-2	Ratio of basic salary and remuneration of women to men	Page 16 of 2022 ESG Report

GRI 406 – NON-DISCRIMINATION

406	Management approach	Employees webpage – Non-discrimination tab
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GRI 412 – HUMAN RIGHTS ASSESSMENT

412-2	Employee training on human rights policies or procedures	Employees webpage – Training & Development tab Page 20 of 2022 ESG Report
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GRI 415 – PUBLIC POLICY

415	Management approach	Ethics webpage – Government Relations tab
415-1	Political contributions	Page 7 of 2022 ESG Report

GRI 418 – CUSTOMER PRIVACY

418	Management approach	Privacy & Security webpage – Privacy tab
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SASB Index

INDUSTRY GROUP: SOFTWARE & IT SERVICES

Topic	Code	Accounting Metric	Page Number
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total energy consumed, (2) percentage grid electricity (3) percentage renewable	Page 29 of 2022 ESG Report
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	Page 28 of 2022 ESG Report
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	Privacy & Security webpage – Privacy tab
	TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	Page 6 of 2022 ESG Report
Data Security	TC-SI-230a.1	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	Page 11 of 2022 ESG Report
	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Privacy & Security webpage – Cyber Security tab

Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.2	Employee engagement as a percentage	Page 13 of 2022 ESG Report
	TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Page 17 of 2022 ESG Report Diversity, Equity, and Inclusion webpage – Performance tab
Intellectual Property Protection & Competitive Behavior	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Page 6 of 2022 ESG Report
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	Privacy & Security webpage – Business Continuity Planning tab
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	Privacy & Security webpage – Business Continuity Planning tab