

# 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. <a href="https://www.paychex.com/corporate">https://www.paychex.com/corporate</a> <a href="https://www.paychex.com/business-solutions">https://www.paychex.com/business-solutions</a>
102-3	Location of headquarters	911 Panorama Trail South, Rochester, NY 14625 <a href="https://locations.paychex.com/us/new-york/rochester-corporate">https://locations.paychex.com/us/new-york/rochester-corporate</a>
102-4	Location of operations	United States, Denmark, Germany, and India. <a href="https://locations.paychex.com/">https://locations.paychex.com/</a>
102-5	Ownership and legal form	Paychex, Inc. is a publicly traded corporation. <a href="#">Page 3 of 2022 Annual Report on Form 10-K</a>
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. <a href="http://www.paychex.com/corporate">www.paychex.com/corporate</a>
102-7	Scale of the organization	<a href="#">Pages 9, 42 of 2022 Annual Report on Form 10-K</a> <a href="#">List of Paychex office locations</a> <a href="#">Yahoo Finance Paychex information</a> <a href="#">Yahoo Finance – Paychex Holders information</a> <a href="#">Page 17 of 2022 Proxy Statement</a>
102-8	Information on employees and other workers	<a href="#">Page 9 of 2022 Annual Report on Form 10-K</a> <a href="#">Page 17 of 2022 ESG Report</a>

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"> <li>• Paychex is a supporter of the <a href="#">Task Force on Climate-Related Financial Disclosures</a>.</li> <li>• Paychex CEO is a signatory to the <a href="#">CEO Action for Diversity &amp; Inclusion™ pledge</a></li> <li>• The focus areas of the <a href="#">Paychex Charitable Foundation</a> are aligned with some of the United Nations Sustainable Development Goals.</li> </ul>
102-13	Membership of associations	<a href="#">National Payroll Reporting Consortium (NPRC)</a> <a href="#">National Association of Professional Employer Organizations (NAPEO)</a>
102-14	Statement from senior decision-maker	<a href="#">Pages 1, 5 of 2022 ESG Report</a> <a href="#">Corporate Responsibility website</a>
102-15	Key impacts, risks, and opportunities	<a href="#">Pages 12-18 of 2022 Annual Report on Form 10-K</a> <a href="#">Page 5 of 2022 CDP Climate Change Response</a>
102-16	Values, principles, standards, and norms of behavior	<a href="#">Corporate Responsibility website</a> <a href="#">Code of Business Ethics and Conduct</a> <a href="#">Employees webpage – Training &amp; Development tab – The Right Way Training section</a>
102-17	Mechanisms for advice and concerns about ethics	<a href="#">Employees webpage – Training &amp; Development tab - The Right Way Training section</a> <a href="#">Employees webpage – Non-Discrimination tab</a> <a href="#">Ethics webpage</a>
102-18	Governance structure	<a href="#">Corporate Governance webpage</a> <a href="#">Corporate Governance documents</a> <a href="#">Charter of the Nominating and ESG Committee of the Board of Directors</a> <a href="#">Charter of the Compensation &amp; Leadership Committee of the Board of Directors</a> <a href="#">Pages 19-24 of 2022 Proxy statement</a>

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

102-31	Review of economic, environmental, and social topics	<a href="#">Page 2 of 2022 CDP Climate Change response</a> <a href="#">Charter of the Nominating and ESG Committee of the Board of Directors</a>
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	<a href="#">Page 13 of Paychex Code of Business Ethics and Conduct</a>
102-35	Remuneration policies	<a href="#">Pages 13-16, 41-51 of 2022 Proxy Statement</a>
102-36	Process for determining remuneration	<a href="#">Pages 14, 39, 41-51 of 2022 Proxy Statement</a>
102-37	Stakeholders' involvement in remuneration	<a href="#">Pages 29-31 of 2022 Proxy Statement</a> <a href="#">Results of votes on remuneration policies and proposals from prior year</a>
102-38	Annual total compensation ratio	<a href="#">Page 50 of 2022 Proxy Statement</a>
102-40	List of stakeholder groups	<a href="#">Page 2 of 2022 ESG Report</a>
102-41	Collective bargaining agreements	<a href="#">Page 9 of 2022 Annual Report on Form 10-K</a>
102-42	Identifying and selecting stakeholders	<a href="#">Page 2 of 2022 ESG Report</a>
102-43	Approach to stakeholder engagement	<a href="#">Page 2 of 2022 ESG Report</a>
102-45	Entities included in the consolidated financial statements	<a href="#">List of material subsidiaries</a>
102-46	Defining report content and topic boundaries	<a href="#">Page 2 of 2022 ESG Report</a>

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	<a href="#">Pages 22, 29-32 of 2022 ESG Report</a>
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	<a href="#">Table of Contents in 2022 ESG Report</a>

## GRI 201 – ECONOMIC PERFORMANCE

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

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

### **GRI 203 – INDIRECT ECONOMIC IMPACTS**

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

### **GRI 205 – ANTI-CORRUPTION**

205	Management approach	<a href="#">Ethics webpage – Anti-corruption tab</a> <a href="#">Employees webpage – Training &amp; Development tab</a>
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Page 20 of 2022 ESG Report</a> <a href="#">Employees webpage – Training &amp; Development tab</a>

### **GRI 206 – ANTI-COMPETITIVE BEHAVIOR**

206	Management approach	<a href="#">Ethics webpage – Anti-corruption tab</a>
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## GRI 207 – TAX

207-1	Approach to tax	<a href="#">Ethics webpage – Tax tab</a>
207-2	Tax governance, control, and risk management	<a href="#">Ethics webpage</a> <a href="#">Ethics webpage – Tax tab</a> <a href="#">Pages 13, 15 of Code of Business Ethics and Conduct</a>
207-3	Stakeholder engagement and management of concerns related to tax	<a href="#">Ethics webpage – Tax tab</a>

## GRI 302 – ENERGY

302	Management approach	<a href="#">Pages 26-29 of 2022 ESG Report</a>
302-1	Energy consumption within the organization	<a href="#">Page 29 of 2022 ESG Report</a>
302-3	Energy intensity	<a href="#">Page 30 of 2022 ESG Report</a>

## GRI 305 – EMISSIONS

305	Management approach	<a href="#">Pages 26-29 of 2022 ESG Report</a>
305-1	Direct (Scope 1) GHG emissions	<a href="#">Pages 30-31 of 2022 ESG Report</a>
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">Pages 30-31 of 2022 ESG Report</a>
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Pages 32-34 of 2022 ESG Report</a>
305-4	GHG emissions intensity	<a href="#">Page 32 of 2022 ESG Report</a>

## GRI 306 – WASTE

306-4	Waste diverted from disposal	<a href="#">Page 35 of 2022 ESG Report</a>
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## GRI 401 – EMPLOYMENT

401	Management approach	<a href="#">Employees webpage – Employee Benefits tab</a>
401-3	Parental leave	<a href="#">Pages 21-22 of 2022 ESG Report</a>

## GRI 403 – OCCUPATIONAL HEALTH AND SAFETY

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



## GRI 404 – TRAINING AND EDUCATION

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

## GRI 405 – DIVERSITY AND EQUAL OPPORTUNITY

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

## GRI 406 – NON-DISCRIMINATION

406	Management approach	<a href="#">Employees webpage – Non-discrimination tab</a>
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## GRI 412 – HUMAN RIGHTS ASSESSMENT

412-2	Employee training on human rights policies or procedures	<a href="#">Employees webpage – Training &amp; Development tab</a> <a href="#">Page 20 of 2022 ESG Report</a>
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## GRI 415 – PUBLIC POLICY

415	Management approach	<a href="#">Ethics webpage – Government Relations tab</a>
415-1	Political contributions	<a href="#">Page 7 of 2022 ESG Report</a>

## GRI 418 – CUSTOMER PRIVACY

418	Management approach	<a href="#">Privacy &amp; Security webpage – Privacy tab</a>
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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	<a href="#">Page 29 of 2022 ESG Report</a>
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	<a href="#">Page 28 of 2022 ESG Report</a>
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	<a href="#">Privacy &amp; Security webpage – Privacy tab</a>
	TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	<a href="#">Page 6 of 2022 ESG Report</a>
Data Security	TC-SI-230a.1	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	<a href="#">Page 11 of 2022 ESG Report</a>
	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	<a href="#">Privacy &amp; Security webpage – Cyber Security tab</a>

Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.2	Employee engagement as a percentage	<a href="#">Page 13 of 2022 ESG Report</a>
	TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	<a href="#">Page 17 of 2022 ESG Report Diversity, Equity, and Inclusion webpage – Performance tab</a>
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	<a href="#">Page 6 of 2022 ESG Report</a>
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	<a href="#">Privacy &amp; Security webpage – Business Continuity Planning tab</a>
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	<a href="#">Privacy &amp; Security webpage – Business Continuity Planning tab</a>