

GRI and SASB Indices

GRI Index

Disclosure Number	Description	Page Number(s) and/or URL
GRI 2: General Disclosures		
2-1	Organizational details	<p>Paychex, Inc. is a publicly traded corporation.</p> <p>Page 2 of 2025 Annual Report on Form 10-K</p> <p>The Company's headquarters are located at 911 Panorama Trail South, Rochester, NY 14625.</p> <p>The Company operates in United States, Denmark, Germany, and India.</p>
2-2	Entities included in the organization's sustainability reporting	<p>This report is for Paychex and its controlled affiliates (collectively, "Paychex" or the "Company"). Unless otherwise noted, metrics included in this report pertain to United States (U.S.) operations only and do not include Paycor HCM, Inc. which was acquired by Paychex in FY25, with the exception of references to the number of Company employees and the number of clients, which represent global counts for both Paychex and Paycor.</p> <p>Page 2 of 2025 Corporate Responsibility Report</p> <p>Annual Report on Form 10-K includes consolidated financial statements for all subsidiaries. List of material subsidiaries is available here.</p>
2-3	Reporting period, frequency and contact point	<p>Paychex publishes an Annual Report on Form 10-K and an annual Corporate Responsibility Report for the most recent fiscal year. The Annual Report on Form 10-K and Corporate Responsibility Report referenced in this index are for fiscal year 2025: June 1, 2024 – May 31, 2025.</p> <p>The Corporate Responsibility Report was published online on September 12, 2025.</p> <p>public_relations@paychex.com</p>



GRI Index

Disclosure Number	Description	Page Number(s) and/or URL
2-6	Activities, value chain and other business relationships	<p>Paychex, Inc. (Nasdaq: PAYX) is the digitally driven HR leader that is reimagining how companies address the needs of today's workforce with the most comprehensive, flexible, and innovative HCM solutions for organizations of all sizes.</p> <p>https://www.paychex.com/corporate</p> <p>https://www.paychex.com/business-solutions</p> <p>Our Primary Sustainable Industry Classification System (SICS®) Industry is Software & IT Services.</p> <p>The Company offers a full spectrum of HR advisory and employee solutions. Paychex pays one out of every 11 American private sector workers and is raising the bar in HCM for approximately 800,000 customers in the U.S. and Europe.</p> <p>https://www.paychex.com/locations</p> <p>Pages 2-7 of 2025 Annual Report on Form 10-K</p>
2-7	Employees	<p>Page 7 of 2025 Annual Report on Form 10-K</p> <p>Page 16 of 2025 Corporate Responsibility Report</p>
2-9	Governance structure and composition	<p>Corporate Governance webpage</p> <p>Corporate Governance documents</p> <p>Pages 6-11, 18-25 of 2025 Proxy Statement</p> <p>Charter of the Nominating and Governance Committee of the Board of Directors</p> <p>President & CEO John Gibson is the only executive member of the Board of Directors, and all others are non-executive members.</p> <p>Independence status of members of the Board of Directors</p>
2-10	Nomination and selection of the highest governance body	<p>Page 20 of 2025 Proxy Statement</p> <p>Page 3 of the Charter of the Nominating and Governance Committee of the Board of Directors</p>
2-11	Chair of the highest governance body	<p>Board of Directors overview</p>
2-12	Role of the highest governance body in overseeing the management of impacts	<p>Page 2 of the Charter of the Nominating and Governance Committee of the Board of Directors</p> <p>Pages 17-22 of 2025 CDP Climate Change Response</p> <p>Page 26 of 2025 Proxy Statement</p>



GRI Index

Disclosure Number	Description	Page Number(s) and/or URL
2-13	Delegation of responsibility for managing impacts	Page 9 of 2025 Corporate Responsibility Report Pages 18-22 of 2025 CDP Climate Change Response
2-14	Role of the highest governance body in sustainability reporting	The CEO formally reviews and approves the organization's sustainability report.
2-15	Conflicts of interest	Pages 7-11, 16-17, 25-26 of 2025 Proxy Statement Any reportable related-party transactions in the reporting year are disclosed in Transactions with Related Persons section of our Proxy Statement.
2-16	Communication of critical concerns	Page 14 of Code of Business Ethics and Conduct
2-18	Evaluation of the performance of the highest governance body	Page 4 of Corporate Governance Guidelines
2-19	Remuneration policies	Pages 12-14, 28-47 of 2025 Proxy Statement
2-20	Process to determine remuneration	Pages 12-14, 28-47 of 2025 Proxy Statement Results of shareholder vote on Say on Pay proposal
2-21	Annual total compensation ratio	Pages 59-60 of 2025 Proxy Statement
2-22	Statement on sustainable development strategy	Pages 3-4 of 2025 Corporate Responsibility Report
2-23	Policy commitments	Paychex Code of Business Ethics and Conduct Code of Business Ethics and Conduct was approved by the CEO, CFO and Vice Presidents responsible for Corporate Responsibility initiatives at Paychex. Paychex Third Party Code of Conduct Third Party Code of Conduct was approved by the Corporate Responsibility Steering Committee. Paychex Environmental Policy Environmental Policy was approved by the Corporate Responsibility Steering Committee.

GRI Index

Disclosure Number	Description	Page Number(s) and/or URL
2-23	Policy commitments	<p>Paychex's GHG emissions reduction targets The targets were approved by the CEO, CFO, COO and Vice Presidents responsible for Corporate Responsibility initiatives at Paychex.</p> <p>Paychex Fair Wage Policy Fair Wage Policy was approved by Human Resources & Organizational Development.</p> <p>Paychex Belonging & Engagement Policy Belonging & Engagement Policy was approved by Human Resources & Organizational Development.</p> <p>The policy commitments are publicly available on our company website. The Paychex Code of Business Ethics and Conduct and the Paychex Human Rights Policy are referenced in the Right Way Training:</p> <p>People webpage-Training & Development section, The Right Way Training and Policies Referenced in the Right Way Training dropdowns</p>
2-24	Embedding policy commitments	<p>The Corporate Responsibility Steering Committee is comprised of members representing Human Resources & Organizational Development; Legal; External Reporting; Investor Relations; Corporate Marketing; Corporate Communications; Risk, Compliance and Data Analytics; Information Technology; Business Operations; Sustainability; and Internal Audit, including several Senior Executives. This group assists in the development of policies to drive responsible and ethical business conduct.</p> <p>Page 9 of 2025 Corporate Responsibility Report</p> <p>People webpage-Training & Development section, The Right Way Training and Policies Referenced in the Right Way Training dropdowns</p>
2-25	Processes to remediate negative impacts	<p>Page 14 of Paychex Code of Business Ethics and Conduct</p>
2-26	Mechanisms for seeking advice and raising concerns	<p>People webpage-Training & Development section, The Right Way Training, Ethics Module of the Right Way Training, and Policies Referenced in the Right Way Training dropdowns</p> <p>People webpage-Non-Discrimination section</p> <p>Pages 14, 16 of Paychex Code of Business Ethics and Conduct</p>



GRI Index

Disclosure Number	Description	Page Number(s) and/or URL
2-28	Membership associations	National Payroll Reporting Consortium (NPRC) National Association of Professional Employer Organizations (NAPEO)
2-29	Approach to stakeholder engagement	Pages 5-6 of 2025 Corporate Responsibility Report Pages 26-27 of 2025 Proxy Statement
2-30	Collective bargaining agreements	Page 7 of 2025 Annual Report on Form 10-K

GRI 201: Economic Performance

3-3	Management of material topics	People webpage–Global Benefits and Total Rewards section Pages 6-15 of 2025 CDP Climate Change Response Corporate Governance and Ethics webpage–Government Relations section
201-1	Direct economic value generated and distributed	2025 Annual Report on Form 10-K
201-2	Financial implications and other risks and opportunities due to climate change	Pages 6-15 of 2025 CDP Climate Change Response
201-3	Defined benefit plan obligations and other retirement plans	Page 18 of 2025 Corporate Responsibility Report People webpage–Global Benefits and Total Rewards section
201-4	Financial assistance received from government	Corporate Governance and Ethics webpage–Government Relations section, Financial Assistance Received From the Government dropdown Page 11 of 2025 Corporate Responsibility Report

GRI 203: Indirect Economic Impacts

3-3	Management of material topics	Pages 24-26 of 2025 Corporate Responsibility Report Communities webpage–Community section
203-1	Infrastructure investments and services supported	Pages 23-27 of 2025 Corporate Responsibility Report Communities webpage–Empowering Businesses section
203-2	Significant indirect economic impacts	Page 7 of 2025 Corporate Responsibility Report



GRI Index

Disclosure Number	Description	Page Number(s) and/or URL
GRI 205: Anti-Corruption		
3-3	Management of material topics	Corporate Governance and Ethics webpage– Anti-Corruption section People webpage– Training & Development section, The Right Way Training and Ethics Module of the Right Way Training dropdowns
205-2	Communication and training about anti-corruption policies and procedures	Page 15 of 2025 Corporate Responsibility Report People webpage– Training & Development section, The Right Way Training and Ethics Module of the Right Way Training dropdowns
GRI 206: Anti-Competitive Behavior		
3-3	Management of material topics	Corporate Governance and Ethics webpage– Anti-Corruption section, Free and Fair Competition dropdown
GRI 207: Tax		
207-1	Approach to tax	Corporate Governance and Ethics webpage– Tax section, Approach to Tax dropdown
207-2	Tax governance, control, and risk management	Corporate Governance and Ethics webpage Corporate Governance and Ethics webpage– Tax section Pages 14, 16 of Code of Business Ethics and Conduct
207-3	Stakeholder engagement and management of concerns related to tax	Corporate Governance and Ethics webpage– Tax section, Professional Integrity dropdown
GRI 302: Energy		
3-3	Management of material topics	Pages 29-30 of 2025 Corporate Responsibility Report
302-1	Energy consumption within the organization	Pages 29-32 of 2025 Corporate Responsibility Report
302-3	Energy intensity	Page 32 of 2025 Corporate Responsibility Report



GRI Index

Disclosure Number	Description	Page Number(s) and/or URL
GRI 303: Water and Effluents		
3-3	Management of material topics	Page 36 of 2025 Corporate Responsibility Report
303-3	Water withdrawal	Page 36 of 2025 Corporate Responsibility Report
GRI 305: Emissions		
3-3	Management of material topics	Pages 29-30 of 2025 Corporate Responsibility Report
305-1	Direct (Scope 1) GHG emissions	Pages 32-33 of 2025 Corporate Responsibility Report
305-2	Energy indirect (Scope 2) GHG emissions	Pages 32-33 of 2025 Corporate Responsibility Report
305-3	Other indirect (Scope 3) GHG emissions	Pages 34-35 of 2025 Corporate Responsibility Report
305-4	GHG emissions intensity	Page 33 of 2025 Corporate Responsibility Report
GRI 306: Waste		
3-3	Management of material topics	Environment webpage—Resource Use section, Waste Management dropdown Page 37 of 2025 Corporate Responsibility Report
306-3	Waste generated	Page 37 of 2025 Corporate Responsibility Report
306-4	Waste diverted from disposal	Pages 37-38 of 2025 Corporate Responsibility Report
306-5	Waste directed to disposal	Pages 37-38 of 2025 Corporate Responsibility Report
GRI 401: Employment		
3-3	Management of material topics	People webpage—Global Benefits and Total Rewards section
401-3	Parental leave	Pages 18-19 of 2025 Corporate Responsibility Report



GRI Index

Disclosure Number	Description	Page Number(s) and/or URL
GRI 403: Occupational Health and Safety		
3-3	Management of material topics	People webpage – Occupational Safety section
403-1	Occupational health and safety management system	People webpage – Occupational Safety section
403-2	Hazard identification, risk assessment, and incident investigation	People webpage – Occupational Safety section
403-3	Occupational health services	People webpage – Occupational Safety section People webpage – Well-being section, Protecting Employees' Personal Health Information dropdown
403-4	Worker participation, consultation, and communication on occupational health and safety	People webpage – Occupational Safety section
403-5	Worker training on occupational health and safety	People webpage – Occupational Safety section
403-6	Promotion of worker health	Page 20 of 2025 Corporate Responsibility Report People webpage – Global Benefits and Total Rewards and Well-being sections
403-8	Workers covered by an occupational health and safety management system	Page 17 of 2025 Corporate Responsibility Report
GRI 404: Training and Education		
3-3	Management of material topics	Page 14 of 2025 Corporate Responsibility Report People webpage – Training & Development section
404-1	Average hours of training per year per employee	Page 14 of 2025 Corporate Responsibility Report



GRI Index

Disclosure Number	Description	Page Number(s) and/or URL
404-2	Programs for upgrading employee skills and transition assistance programs	Page 14 of 2025 Corporate Responsibility Report
404-3	Percentage of employees receiving regular performance and career development reviews	Page 16 of 2025 Corporate Responsibility Report
GRI 405: Diversity and Equal Opportunity		
3-3	Management of material topics	Pages 16, 21-22 of 2025 Corporate Responsibility Report People webpage–Belonging and Engagement section
405-1	Diversity of governance bodies and employees	Page 16 of 2025 Corporate Responsibility Report People webpage–Belonging and Engagement section, EEO-1 dropdown
405-2	Ratio of basic salary and remuneration of women to men	People webpage, Non-Discrimination section, Equity Policies dropdown
GRI 406: Non-Discrimination		
3-3	Management of material topics	People webpage–Non-Discrimination section
GRI 415: Public Policy		
3-3	Management of material topics	Corporate Governance and Ethics webpage–Government Relations section, Lobbying dropdown
415-1	Political contributions	Page 11 of 2025 Corporate Responsibility Report
GRI 418: Customer Privacy		
3-3	Management of material topics	Privacy & Security corporate webpage, Information Security and Client Resources sections



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	Page 31 of 2025 Corporate Responsibility Report
	TC-SI-130a.2	(1) Total water withdrawn (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Page 36 of 2025 Corporate Responsibility Report
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	Page 30 of 2025 Corporate Responsibility Report
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	Privacy & Security corporate webpage, Client Resources section, Privacy Policy dropdown
	TC-SI-220a.3	Monetary losses as a result of legal proceedings associated with user privacy	Page 12 of 2025 Corporate Responsibility Report
	TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	Page 11 of 2025 Corporate Responsibility 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 12 of 2025 Corporate Responsibility Report
	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Privacy & Security corporate webpage, Information Security section

SASB Index

Topic	Code	Accounting Metric	Page Number
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Page 16 of 2025 Corporate Responsibility Report People webpage, Belonging and Engagement section, EEO-1 dropdown
Intellectual Property Protection & Competitive Behavior	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Page 11 of 2025 Corporate Responsibility 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 corporate webpage, Business Continuity Planning section
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	Privacy & Security corporate webpage, Business Continuity Planning section

