

Paycom Global Limited – UK Tax Strategy

Introduction

This tax strategy applies to Paycom Global Limited (“Paycom UK,” “we” and “our”) in relation to activities undertaken in the UK. Paycom UK is a wholly owned subsidiary of its ultimate parent Paycom Software, Inc., incorporated in the USA (Paycom Software, Inc. and its subsidiaries, including Paycom UK, are referred to hereafter as “Paycom”).

This tax strategy has been prepared in accordance with paragraph 22 of Schedule 19 of the Finance Act 2016 in relation to the financial year ended 31 December 2025 and has been approved by the Board of Paycom UK.

Company Overview

Paycom is a leading provider of a comprehensive, cloud-based HCM solution which provides functionality and data analytics that businesses need to manage the complete employment lifecycle, including payroll, talent acquisition, talent management, human resources management and time and labour management applications.

Paycom UK was incorporated in May 2023 and commenced its operations providing payroll processing services during 2024.

The business’s approach to the management of UK tax risks

Accountability for the UK tax strategy and the stewardship and management of UK tax risk, resides with the Paycom UK Board.

Responsibility for the implementation of the tax strategy rests with the Paycom CFO, who sits on the Paycom UK Board as a Company Director. The Paycom CFO is supported on a day-to-day basis by the Paycom finance team, which is resourced with appropriately qualified and experienced professionals, and engages reputable UK tax advisors.

Paycom UK has established tax risk management processes that enable the identification, assessment, and management of key tax risks along with supporting accurate and timely reporting to His Majesty’s Revenue & Customs (“HMRC”).

The business’s attitude to tax planning

Our approach to tax is aligned with the Paycom’s wider business strategy, which is underpinned by our [Code of Ethics and Business Conduct](#) and corporate values.

Paycom UK considers tax implications as part of business decisions. We do not enter into arrangements that do not support commercial operations or engage in any artificial tax arrangements.

In line with our prudent approach to tax risk, we do utilise and consider statutorily available reliefs and government sponsored tax incentives. Our approach is consistent with the Paycom UK’s commercial objectives and reflects our careful consideration of all relevant issues and potential impacts, including financial, operational, and reputational risks.

We conduct transactions with other Paycom companies on an arm’s-length basis and in accordance with the OECD Transfer Pricing Guidelines.

If and where uncertainty arises in the interpretation of tax law, we seek appropriate external advice to support our positions.

The level of risk the business is prepared to accept for UK taxation

Consistent with our attitude to tax planning, Paycom UK considers its appetite and tolerance for tax risk in the UK is low. Paycom UK seek to minimise the risk of uncertainty and tax disputes.

Where the application of tax law is unclear or subject to interpretation, in accordance with our risk appetite, we may engage with reputable advisors to ensure we remain compliant in our operations.

We have zero tolerance for tax evasion and the facilitation of tax evasion whether carried out by an employee, or a business partner acting for us, or on our behalf.

How the business works with HMRC

We seek to work with HMRC in an open and collaborative manner.

We aim to ensure that all required tax filings and payments are made accurately and timely. We respond clearly and promptly to queries raised, providing appropriate disclosure of corporate information.

Any material or inadvertent errors requiring disclosure to HMRC, should they occur, will be fully disclosed as soon as reasonably practicable after they are identified.