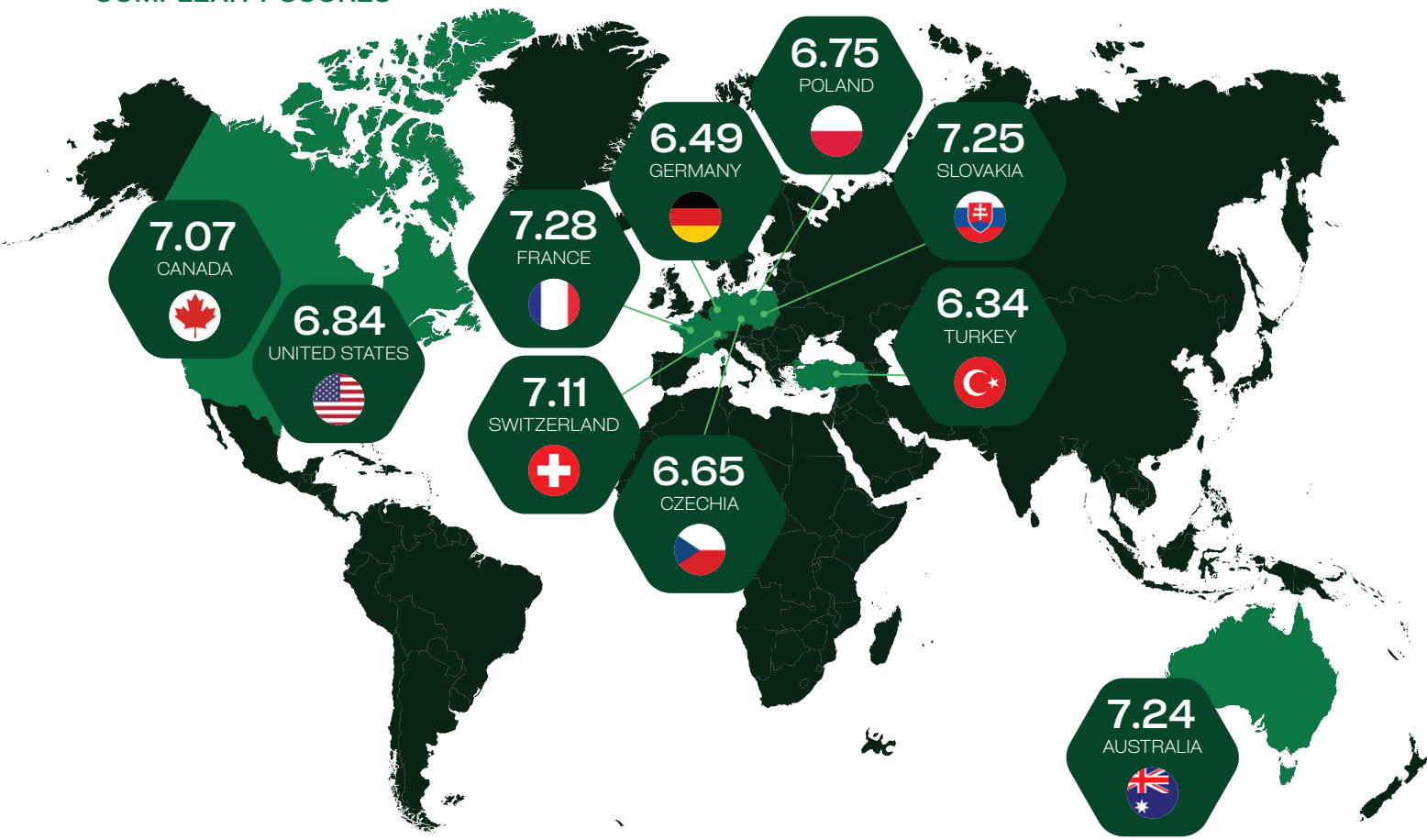


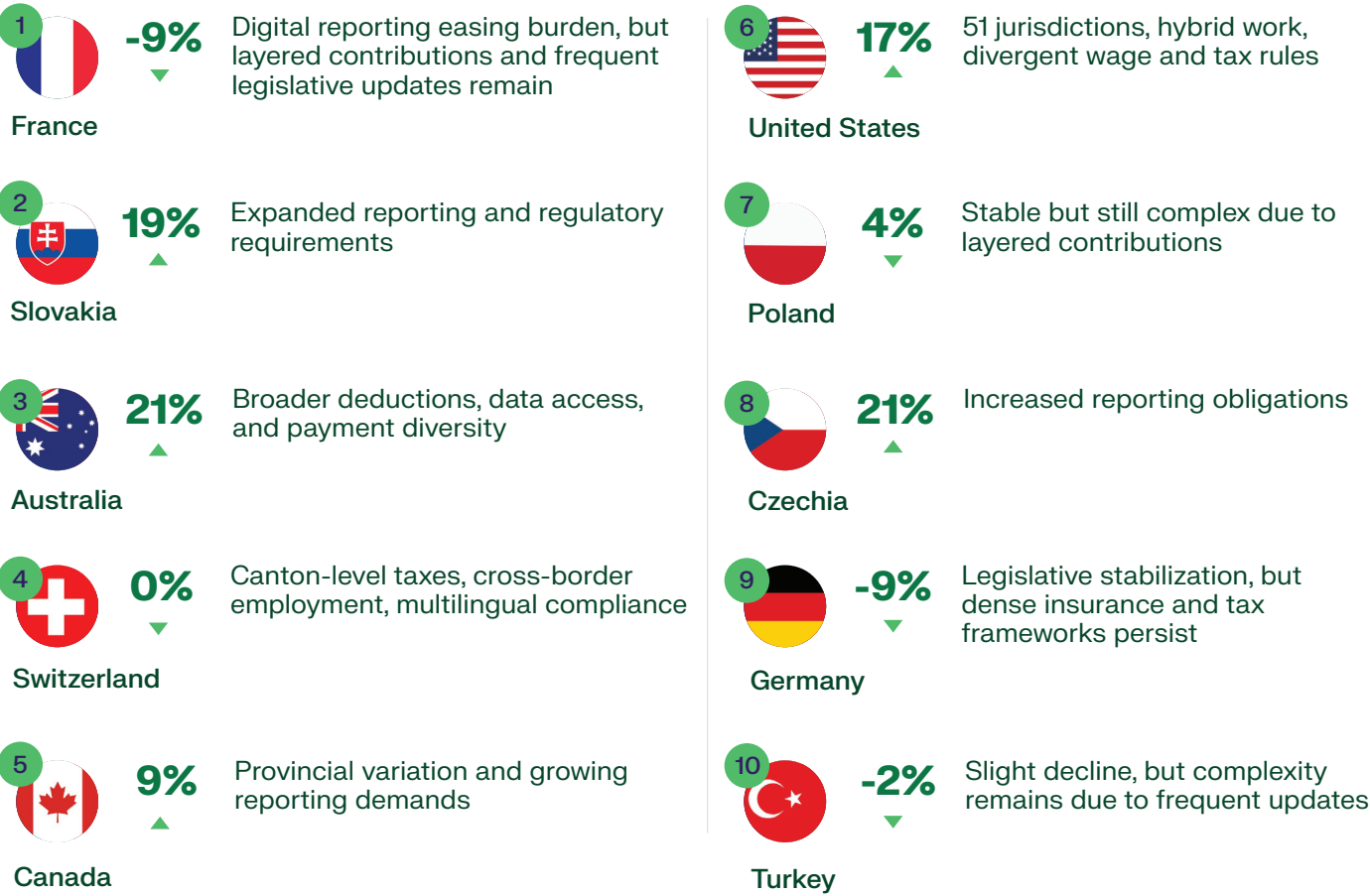
Inside the Top 10:  
Why global payroll  
remains complex



COMPLEXITY SCORES



KEY DRIVERS



GLOBAL TRENDS

- Complexity is stabilizing in some markets, but rising sharply in others with a 5% increase globally year-over-year.
- North America is now the most complex region globally, led by the United States (up 17%) and Canada (up 9%), both in the global top 10.
- Europe shows signs of simplification through digital reform though Central and Eastern Europe are becoming more complex.
- Asia continues to streamline via accelerated digitization.
- Australia and Central Europe are emerging as new complexity hotspots, with Australia's score rising 21% and Czechia up 21%.



Payroll complexity may be stabilizing, but the demands on organizations are not. This is the moment for leaders to move beyond comfortable chaos and take control of what payroll can really deliver. When technology, data and expertise come together, payroll becomes more than a process—it becomes a source of clarity, intelligence and possibility.