



Top 5 Payroll Trends for 2025

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As we approach 2025, the payroll landscape continues to evolve, driven by technological advancements, changing regulations, and shifting workforce dynamics. In an increasingly complex and competitive business environment, staying informed about emerging payroll trends is crucial for organizations to maintain compliance, optimize processes, and enhance employee satisfaction.

This e-book, *Top 5 Payroll Trends for 2025*, provides an in-depth exploration of the most significant developments shaping payroll management in the coming year.

In this guide, we will delve into the key trends that are transforming how businesses manage payroll. From the rise of automation and AI to the growing importance of data security, each advancement presents both opportunities and challenges for organizations. By understanding these trends, business leaders and HR professionals can make informed decisions, streamline operations, and help ensure their payroll systems are future-ready.

Whether you're a seasoned payroll specialist, HR professional, or business owner looking to stay ahead of the curve, this e-book offers valuable insights and practical tips to navigate the evolving payroll landscape. Read on to unpack the top five payroll trends for 2025 and how they can impact your organization.

TREND 1 Proactive Management of Evolving Compliance and Regulatory Landscapes

TREND 2 Growing Importance of Centralization and Data Flow Between Payroll and HR Systems

TREND 3 The Rise of Employee Self-Service Portals

TREND 4 Adjustments to Remote Work Compensation and Benefits for Supporting Diverse Employee Needs

TREND 5 Moderation in Salary Increases and Emphasis on Non-Monetary Benefits



TREND 1

Proactive Management of Evolving Compliance and Regulatory Landscapes

In the rapidly evolving world of payroll management, staying compliant with regulatory changes is more critical than ever. As governments and regulatory bodies continually update laws and regulations, businesses must remain vigilant to avoid costly penalties and legal challenges. The landscape of payroll compliance is complex, encompassing various aspects such as tax laws, labor laws, and data protection regulations. For 2025, several key areas are expected to impact payroll compliance, necessitating a proactive approach from businesses.

The Impact of Changing Tax Regulations

One of the most significant aspects of payroll compliance is adherence to tax regulations. Tax laws are frequently updated, and these changes can have substantial implications for payroll processing. Regardless of who wins the 2024 presidential election, expect major tax legislation to be a hot topic in 2025, as key provisions of the 2017 Tax Cuts and Jobs Act are set to expire. For example, shifts in income tax brackets, modifications in tax credits, and changes in social security or unemployment insurance rates can all affect payroll calculations. Companies must ensure that their payroll systems are updated to reflect these changes, minimizing the risk of underpayment or overpayment of taxes.

Additionally, the rise of remote work has introduced new complexities in tax compliance. With employees working from different locations, businesses must navigate the nuances of multi-state tax obligations. This includes understanding the tax residency status of employees and complying with the varying tax withholding requirements across different jurisdictions. Failure to accurately manage these complexities can lead to significant penalties and audits.

Navigating Labor Law Changes

Another critical area of compliance is labor law, which governs the relationship between employers and employees. In recent years, there has been a global push toward greater transparency and fairness in the workplace. This shift is expected to continue into 2025, with new regulations emerging around issues such as wage transparency, overtime pay, and employee classification.

For instance, the classification of employees versus independent contractors has been a contentious issue. Misclassification can result in severe penalties, as it affects workers' rights to benefits, minimum



wage, and overtime pay. Businesses must carefully evaluate their workforce to ensure correct classification and compliance with relevant labor laws. This may involve revisiting contracts, job descriptions, and work arrangements to align with the latest legal standards.

Moreover, changes in minimum wage laws are expected to be a significant focus in many regions. Governments are increasingly advocating for a living wage, leading to periodic adjustments in minimum wage rates. Businesses must keep track of these changes and adjust their payroll systems accordingly to avoid noncompliance.

Data Protection and Privacy Regulations

With the growing importance of data security, payroll compliance now extends beyond traditional financial and labor regulations to include data protection and privacy laws. The handling of sensitive employee information, such as Social Security numbers, bank account details, and personal identification information, is subject to stringent regulations. Laws like the General Data Protection Regulation (GDPR) in Europe and the California Consumer Privacy Act (CCPA) in the United States impose strict requirements on how companies collect, store, and process personal data.

In 2025, businesses will need to prioritize data protection within their payroll systems. This includes implementing robust security measures, such as encryption and access controls, to protect sensitive information from breaches and unauthorized access. Additionally, companies must provide clear communication to employees about how their data is used and ensure they have mechanisms in place for data access, correction, and deletion requests.

Below are some best practice tips from an HR perspective for keeping your and your company's information safe:

- Protect your network with security software and keep this software up to date. A quality firewall is a must, as is encryption for your sensitive files.
- Install quality antivirus and antimalware software on all computers used for company purposes, and set up regular scans.
- Back up your files and databases regularly. If your files are ever compromised, you don't want to lose everything. Having a recent backup will enable you to restore your data so you can continue to operate.
- Train employees on your internet safety and security policy and procedures, your security software, recognizing potential security threats, and creating strong passwords. Training also should include your response plan.
- Regarding passwords, avoid dictionary words. Use multiple letters, numbers, and symbols. Phrases or long acronyms are especially hard to ascertain or break.
- Note in your policy the security measures employees should follow when they're out of the office and not using your firewall and secure network.
- Be extremely cautious of unexpected emails that ask you to click a link to log into an account to update information or fix a problem. These are likely fake and designed to steal valuable information.

- Never enter credit card numbers or other valuable information on a website that is not secure. If a website is secure, its URL will begin with HTTPS, instead of just HTTP.
- Double-check you're on the site you intend to be on whenever entering valuable information.
- Never, ever email sensitive information such as W-2s, benefit enrollment forms, completed census forms, or anything with Social Security or credit card numbers. Email databases and accounts are inherently insecure, and if malicious parties get access, they can often see or get everything.
- Scammers may also pose as company executives or employees to steal information. If you receive a request to email any such sensitive information, do not respond.

Proactive Strategies for Staying Compliant

To navigate the complex landscape of payroll compliance in 2025, businesses must adopt a proactive and strategic approach. This involves continuous monitoring of regulatory updates and maintaining a close relationship with legal and payroll professionals. Regular audits and compliance checks are essential to identify and rectify potential issues before they escalate.

Investing in modern payroll software can be a significant advantage. Advanced payroll systems often include automated compliance features, such as automatic tax updates and compliance alerts. These tools can help businesses stay ahead of regulatory changes and reduce the administrative burden on HR and payroll teams.



TREND 1 SUMMARY

Staying compliant with payroll regulations in 2025 requires a comprehensive understanding of tax laws, labor laws, and data protection regulations. By staying informed, implementing robust systems, and seeking expert advice, businesses can navigate these challenges effectively, ensuring smooth and compliant payroll operations.

PEOs provide expert guidance on navigating complex regulatory landscapes, ensuring your business stays compliant with evolving tax laws, labor laws, and data protection regulations. They handle compliance-related tasks to help reduce the risk of penalties and free up your internal team.



Growing Importance of Centralization and Data Flow Between HR and Payroll

In an era where digital transformation is reshaping business processes, seamless data flow between Human Resources (HR) and payroll systems is becoming increasingly critical. Integrating these systems into a cohesive platform not only streamlines operations but also enhances the management of employee benefits. This integration results in numerous efficiencies, from reducing administrative overhead to ensuring accurate and timely payroll processing, all of which contribute to a more effective and responsive HR function.

Streamlined Operations and Reduced Administrative Burden

One of the most immediate benefits of seamless data flow between HR and payroll is the reduction in administrative tasks. Traditionally, HR and payroll functions often operated in silos, requiring manual data entry and reconciliation across systems. This manual process is not only time-consuming but also prone to errors, which can lead to discrepancies in employee records, payroll calculations, and benefit distributions.

With an integrated system, data is entered once and automatically synchronized across both HR and payroll platforms. For instance, when HR updates an employee's information—such as a change in salary, job position, or benefits enrollment—this information is instantly reflected in the payroll system. This synchronization eliminates the need for duplicate data entry, significantly reducing the potential for errors and ensuring that all departments are working with the most current information. The result is a streamlined operation where HR and payroll teams can focus on strategic activities rather than administrative maintenance.

Enhanced Accuracy and Compliance

Seamless data flow also enhances accuracy, which is crucial for both payroll and benefit management. Accurate payroll processing ensures that employees are paid correctly and on time, a critical factor in maintaining employee satisfaction and trust. Missteps in payroll can lead to employee dissatisfaction and even legal issues, especially in highly regulated industries.

Integrated systems help prevent such issues by automatically updating payroll calculations based on real-time HR data. For example, if an employee's job status changes from full-time to part-time, the integrated system will automatically adjust their salary, tax withholdings, and benefits eligibility.



This automatic adjustment ensures compliance with employment and tax laws, reducing the risk of noncompliance penalties and audits.

Additionally, integrated systems often include compliance features that track regulatory changes and update payroll and HR processes accordingly. This is particularly important in managing benefits, where regulations frequently change. By ensuring that benefit plans are administered according to the latest regulations, companies can avoid costly compliance issues and provide their employees with the correct benefits.

Improved Benefit Management and Employee Experience

Seamless data flow significantly enhances benefit management by providing a unified view of each employee's status and eligibility. When HR and payroll data are integrated, benefits administration becomes more efficient and transparent. Employees can easily access and manage their benefits through a self-service portal, which draws information from both HR and payroll systems. This accessibility allows employees to see how changes in their employment status or salary affect their benefits in real time, providing greater transparency and control over their compensation package.

For HR departments, an integrated system simplifies the administration of complex benefits packages. For example, during open enrollment periods, employees can make their benefit selections directly through the portal, with all changes instantly updated across both HR and payroll systems. This seamless process reduces the administrative burden on HR staff and ensures that payroll deductions for benefits are accurate and timely.

Moreover, integrated systems provide valuable insights into benefit utilization and costs. HR professionals can analyze data to understand which benefits are most valued by employees and adjust offerings accordingly. This data-driven approach enables companies to design more attractive benefits packages, enhancing recruitment and retention efforts.

TREND 2 SUMMARY

The integration of HR and payroll systems, facilitating seamless data flow, offers substantial benefits for organizational efficiency and employee satisfaction. By eliminating manual data entry, enhancing accuracy, ensuring compliance, and streamlining benefit management, companies can significantly reduce administrative overhead and focus on strategic HR initiatives. As businesses continue to evolve in response to technological advancements and changing workforce expectations, the importance of integrated systems in HR and payroll operations will only increase, making them an essential component of a modern, efficient, and responsive workplace.

PEOs offer integrated HR and payroll solutions, centralizing data management. This seamless integration improves efficiency, accuracy, and compliance, providing a unified platform for all HR-related functions and payroll processes.

The Rise of Employee Self-Service

As businesses continue to prioritize efficiency and employee experience, employee self-service (ESS) portals are becoming a cornerstone of modern payroll and HR systems. These digital platforms allow employees to access and manage their personal and payroll information directly, reducing the administrative burden on HR departments and empowering employees with greater control over their data. In 2025, the adoption and enhancement of ESS portals are expected to be a significant trend, driven by advances in technology and the evolving expectations of the workforce.

Employee self-service portals have evolved from simple interfaces that provide basic payroll information to comprehensive platforms that integrate various HR functions. Modern ESS portals enable employees to view their payslips, update personal details, manage tax withholdings, and even access benefits information. The convenience of having all these features in one place not only simplifies processes but also enhances transparency, giving employees a clearer understanding of their compensation and benefits.

One of the main drivers behind the growing popularity of ESS portals is the increasing expectation for on-demand access to information. Employees today expect the same level of accessibility in their professional lives as they experience with consumer technology. ESS portals meet this demand by providing 24/7 access to important information, which can be especially valuable for employees who work remotely or across different time zones.

Key Benefits of ESS

- 1. INCREASED EFFICIENCY** By automating routine tasks and enabling employees to handle their own payroll and HR needs, ESS portals significantly reduce the workload on HR and payroll teams. This allows HR professionals to focus on more strategic activities, such as talent management and organizational development. Moreover, automation reduces the potential for errors in data entry and processing, leading to more accurate payroll and HR records.
- 2. ENHANCED EMPLOYEE EXPERIENCE** ESS portals provide a user-friendly experience that empowers employees to take control of their information. This autonomy can lead to greater job satisfaction, as employees feel more involved in managing their own work-related affairs. Additionally, the transparency provided by these portals helps build trust between employees and the organization, as they can easily access and verify their payroll and benefits information.
- 3. COST SAVINGS** The move to digital self-service solutions can result in significant cost savings for organizations. By reducing the need for paper-based processes and minimizing the administrative time spent on payroll and HR tasks, companies can lower operational costs. Furthermore, the automation of these processes helps avoid costly errors and compliance issues.



- 4. DATA SECURITY AND PRIVACY** With the increasing emphasis on data protection, ESS portals often come equipped with robust security features. These platforms ensure that sensitive employee information is securely stored and accessible only to authorized users. Advanced authentication methods and encryption technologies are commonly used to protect data from breaches and unauthorized access.

Implementing and Optimizing ESS

For businesses looking to implement or enhance their ESS portals, several best practices can help maximize the benefits of these platforms. First, it is crucial to choose a user-friendly interface that is intuitive and easy to navigate. This ensures that employees of all technological skill levels can comfortably use the system.

Second, providing comprehensive training and support is essential for a successful rollout. Employees should be educated on how to use the portal effectively, and support should be readily available to assist with any issues or questions. Regular updates and communication about new features and functionalities can also help keep employees engaged and informed.

Finally, integrating the ESS portal with other HR systems can provide a seamless experience for both employees and HR professionals. This integration can enable data to flow smoothly between different systems, reducing the need for manual data entry and ensuring consistency across all HR processes.



TREND 3 SUMMARY

As organizations continue to embrace digital transformation, the adoption of employee self-service portals is set to grow. These platforms not only streamline payroll and HR processes but also enhance the employee experience by providing convenient and secure access to essential information. In 2025, businesses that invest in modern ESS portals will be well positioned to improve efficiency, reduce costs, and build a more engaged and satisfied workforce.

PEOs provide access to advanced employee self-service portals. These platforms empower employees to manage their information, view payslips, and access benefits, enhancing the employee experience and reducing administrative burdens.



Adjustments to Remote Work Compensation and Benefits for Supporting Diverse Employee Needs

The shift toward remote work has been one of the most significant transformations in the modern workplace, accelerated by technological advancements and the global pandemic. As remote work continues to gain traction going into 2025, organizations are rethinking their compensation and benefits strategies to align with this new reality. Remote work compensation and benefits adjustments are not just about financial remuneration; they encompass a comprehensive review of how companies support their employees' diverse needs, regardless of location.

Geographic Pay Differentiation

One of the key aspects of remote work compensation adjustment is geographic pay differentiation. Traditionally, salaries were largely influenced by the cost of living in a particular region where the office was located. However, as employees spread out geographically, companies are reconsidering this model. Some organizations adjust salaries based on the employee's location, offering different pay scales for high-cost urban areas versus lower-cost rural or suburban regions. This approach can help companies manage labor costs while still providing competitive compensation that reflects the local market conditions.

However, geographic pay adjustments can be complex. Companies must carefully consider factors such as job roles, industry standards, and fairness to avoid creating disparities that could lead to dissatisfaction or attrition. Transparent communication about the rationale behind pay adjustments is crucial to maintaining employee trust and engagement.

Multi-State Tax Implications

When it comes to taxes, the location of your remote employees can make things more complicated, especially for multi-state employers. If the employee lives and works in a different state, the employer must comply with the requirements of that state. The amount of state taxes can vary significantly, depending on where the employee is located. Therefore, it's important to determine which states have taxing authority over your remote workers. Ultimately, employers are liable for tax withholding. If the employer fails to withhold the correct tax from wages, the state can collect it from the employer.

Even more challenges arise for the employer if a remote employee moves. Compliance issues regarding tax rules, workers' compensation, and unemployment insurance can potentially lead to penalties and

legal risks. To manage these complexities, employers should monitor employee locations and stay informed about state regulations to avoid unexpected liabilities.

Stipends and Reimbursements

Another important aspect of adapting benefits for remote workers is providing stipends and reimbursements for home-office expenses. As employees work from home, they incur additional costs for setting up a suitable workspace, including purchasing furniture, equipment, and reliable internet service. Many companies now offer one-time stipends or monthly allowances to help offset these costs, ensuring employees have the necessary tools and environment to perform their jobs effectively.

For example, some organizations provide a one-time setup stipend for home office essentials, while others offer ongoing reimbursements for internet and utility bills. These benefits acknowledge the shifting cost burdens from the employer to the employee and demonstrate a commitment to supporting remote workers' needs.

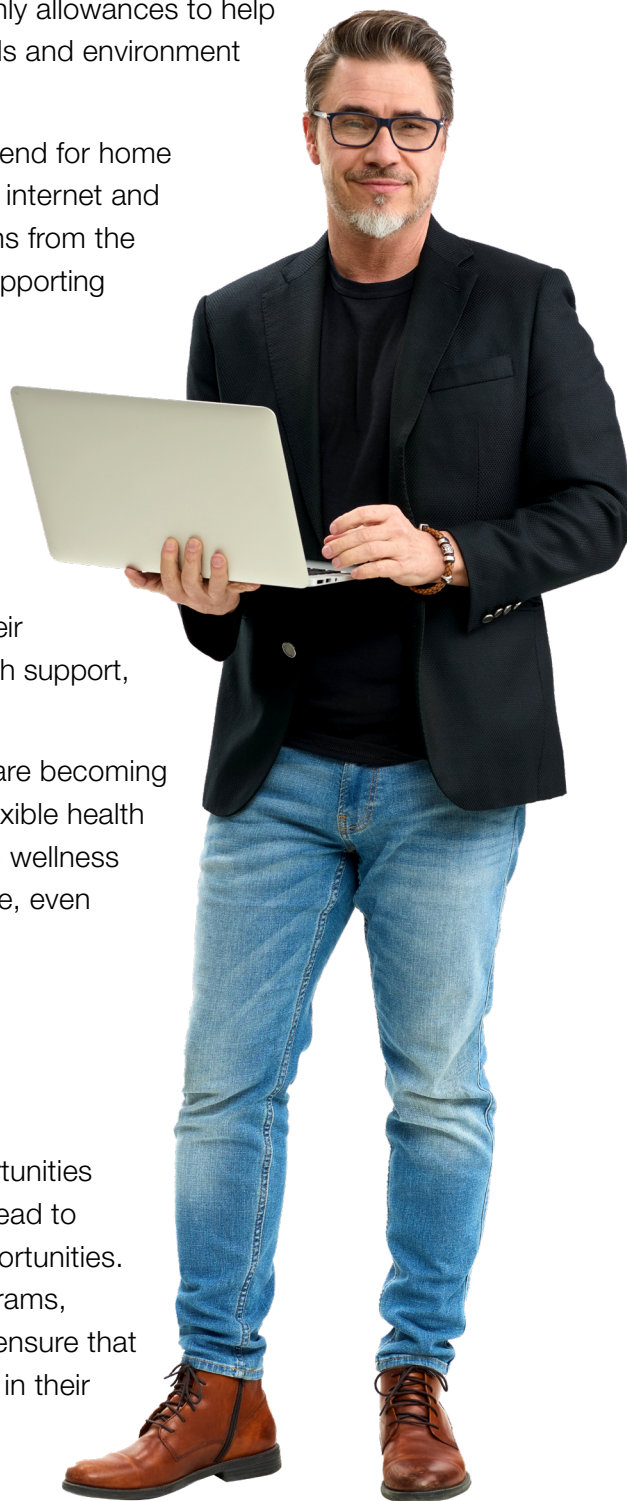
Health and Wellness Benefits

Remote work also necessitates a reevaluation of health and wellness benefits. With the blurring of boundaries between work and personal life, remote employees may experience increased stress and burnout. Companies are responding by expanding their wellness programs to include virtual health services, mental health support, and wellness apps that promote physical and mental well-being.

Telehealth services, virtual counseling, and mental health days are becoming standard offerings, providing employees with accessible and flexible health care options. Additionally, some organizations are incorporating wellness challenges and fitness incentives to encourage a healthy lifestyle, even while working from home.

Professional Development and Career Growth

Maintaining career growth and professional development opportunities is another critical consideration. Remote work can sometimes lead to employees feeling disconnected from career advancement opportunities. To address this, companies are investing in virtual training programs, online courses, and digital mentorship initiatives. These efforts ensure that remote employees continue to develop their skills and advance in their careers, regardless of their physical location.



TREND 4 SUMMARY

As remote work becomes a permanent feature of the modern workplace, adjusting compensation and benefits is essential for companies to remain competitive and attractive to top talent. By embracing geographic pay differentiation, staying informed of multi-state tax implications, offering stipends and reimbursements, enhancing health and wellness benefits, and supporting professional development, organizations can effectively meet the diverse needs of their remote workforce. These adjustments not only improve employee satisfaction and retention but also demonstrate a company's adaptability and commitment to fostering a supportive and inclusive work environment. As the landscape of work continues to evolve, companies that proactively adjust their compensation and benefits strategies will be well positioned to thrive in the remote work era.

PEOs assist in adjusting compensation and benefits for remote workers, offering expertise in geographic pay differentiation and providing tailored benefits packages. They also offer support for remote work setups, including stipends and reimbursements.



Moderation in Salary Increases and Emphasis on Non-Monetary Benefits

As the U.S. economy stabilizes after a period of significant fluctuations, employers are adjusting their approach to compensation and benefits. According to recent reports, salary increases are becoming more conservative. For 2024, the median pay raise has fallen to 4.1%, down from 4.5% in 2023. Projections for 2025 indicate a further reduction to 3.9%. This moderation is influenced by a cooling labor market and reduced inflation rates, with fewer employers (38%) reporting difficulties in attracting and retaining talent, compared to 57% two years ago.

Economic Stabilization and Its Impact

The stabilization of the U.S. economy is a primary factor driving these changes. The Consumer Price Index from the U.S. Bureau of Labor Statistics shows that annual inflation eased to 3% in June 2024. Additionally, the labor market is balancing out, reflecting pre-pandemic conditions. According to Sydney Ross, a junior economic researcher at SHRM, the labor market is beginning to stabilize, and it is not as tight as it was earlier in the year. This economic backdrop is leading many employers to adopt a more conservative approach to salary budgets.

Salary Budgets and Inflation

Organizations that have lowered salary budgets cite concerns related to cost management, weaker financial results, and inflationary pressures. Conversely, those that raised salary budgets this year did so due to inflationary pressures and a tight labor market. Despite the decline since 2023, salary hikes remain relatively high compared to pre-pandemic levels. For instance, the average salary increase in 2018 was 3%, according to WTW. Jeremy Feinstein, managing director at Empsight, notes that while salary budgets are expected to normalize to pre-pandemic levels, this is not projected to cause significant employee discontent or turnover.

Shift to Non-Monetary Rewards

In light of more conservative salary increases, many organizations are turning to non-monetary rewards to attract and retain employees. This shift includes the permanent adoption of hybrid and more flexible remote work policies and motivational engagement programs that focus on worker satisfaction and flexibility. These changes are crucial for maintaining employee morale and loyalty in the absence of substantial pay raises.



WTW's data reveals that organizations are actively addressing current market conditions and employee needs by providing more workplace flexibility (52%) and improving the overall employee experience (52%). This holistic approach to employee rewards encompasses bonuses, long-term incentives, and health and wellness benefits. Lesli Jennings, North America leader for work, rewards, and careers at WTW, emphasizes that a targeted review of specific employee groups can provide greater support for those with in-demand skills or those in lower salary ranges.

Pay Equity and Comprehensive Rewards

Pay equity remains a top concern for employers. Ensuring a clear and equitable salary increase process that emphasizes the connection to business performance is essential. Jennings highlights that giving employees a comprehensive view of what they are offered, beyond just salary increases, is critical for maintaining transparency and trust. This comprehensive view includes non-monetary benefits and the overall value of the rewards package.

Long-Term Implications

The trend toward more conservative salary increases, coupled with a focus on non-monetary benefits, is likely to continue as the economy stabilizes. Employers are recognizing the importance of a balanced approach to compensation and benefits, one that manages costs while still providing competitive and attractive rewards to employees. This approach not only helps in retaining talent but also in attracting new employees by offering a holistic and appealing rewards package.

TREND 5 SUMMARY

While salary increases are becoming more modest, the emphasis on non-monetary benefits such as flexible work arrangements, comprehensive health and wellness programs, and long-term incentives is growing. This balanced approach ensures that employers can manage costs effectively while still maintaining a competitive edge in the talent market. By focusing on both monetary and non-monetary rewards, organizations can enhance employee satisfaction, loyalty, and overall engagement in a stabilizing economic environment.

A PEO, by design, implements competitive benefits packages that emphasize non-monetary rewards like flexible work arrangements, wellness programs, and professional development opportunities. By leveraging their expertise and economies of scale, PEOs enable companies to offer high-quality benefits at lower costs, thereby enhancing employee satisfaction and retention, despite conservative salary budgets. Additionally, PEOs assist in maintaining pay equity and transparency, ensuring fair compensation through benchmarking a business against market trends. This holistic support allows companies to manage costs effectively while staying competitive in the talent market.

Conclusion

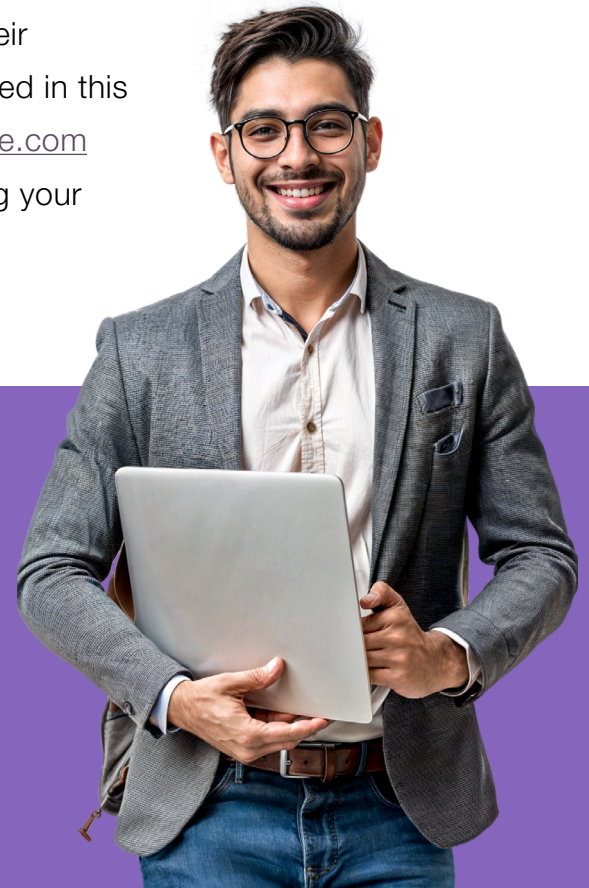
Based on the trends and insights discussed in this e-book, it's clear that the landscape of payroll, HR, and benefits is rapidly evolving. The move toward digital transformation, personalized benefits, and integrated systems is not just a trend but a necessity for organizations aiming to stay competitive and maintain employee satisfaction. Embracing these changes can streamline operations, improve compliance, and enhance the overall employee experience.

As you consider implementing these strategies, partnering with a PEO like CoAdvantage allows businesses to leverage specialized expertise in HR, payroll, and benefits management. PEOs provide comprehensive solutions that align with the latest industry trends, offering scalable support to help your organization thrive. Whether it's managing compliance, centralizing HR functions, or enhancing employee benefits, a PEO provides the tools and resources needed to stay competitive in a dynamic business environment.

Don't wait to future-proof your organization. Reach out to CoAdvantage today to explore how their comprehensive solutions can help you succeed in this dynamic environment. Visit www.coadvantage.com to learn more and get started on transforming your HR and payroll.

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