

UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G/A

Under the Securities Exchange Act of 1934

PAYCHEX, INC.

(Name of Issuer)

Common Stock, par value \$0.01 per share

(Title of Class Securities)

704326 10 7

(CUSIP Number)

December 31, 1998

CUSIP NO.704326 10 7

SCHEDULE 13G

1) Names of Reporting Persons S.S. or I.R.S. Identification Nos. of Above Persons

B. Thomas Golisano  
Social Security Number:      ###-##-####

2) Check the Appropriate Box if a Member of a Group (See Instructions)

(a)    [    ]

(b)    [    ]

3) SEC Use Only \_\_\_\_\_

4) Citizenship or Place of Organization:      United States

Number of Shares	5)	Sole Voting Power	17,974,900
Beneficially	6)	Shared Voting Power	330,253
Owned by Each	7)	Sole Dispositive Power	17,974,900
Reporting Person	8)	Shared Dispositive Power	330,253

9) Aggregate Amount Beneficially Owned by Each Reporting Person   18,305,153

10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares  
(See Instructions):    [    ]

11) Percent of Class Represented by Amount in Row 9    11.2%

12) Type of Reporting Person (See Instructions):    IN

Item 1.    (a) Name of Issuer:

Paychex, Inc.

(b) Address of Issuer's Principal Executive Offices:

911 Panorama Trail South  
Rochester, NY 14625

Item 2.    (a) Name of Person Filing:

B. Thomas Golisano

(b) Address of Principal Business Office:

911 Panorama Trail South  
Rochester, NY 14625

(c) Citizenship:

United States

(d) Title of Class of Securities:

Common Stock, par value \$0.01 per share

(e) CUSIP Number:

704326 10 7

Item 3. Not Applicable

Item 4. Ownership

(a) Amount beneficially owned: 18,305,153  
(b) Percent of Class: 11.2%  
(c) (i) sole power to vote or to  
direct the vote: 17,974,900  
(ii) shared power to vote or to  
direct the vote: 330,253  
(iii) sole power to dispose or to direct  
the disposition of: 17,974,900  
(iv) shared power to dispose or to direct  
the disposition of: 330,253

Item 5. Ownership Five Percent or Less of a Class

N/A

Item 6. Ownership of more than Five Percent on Behalf of Another Person:

N/A

Item 7. Identification and Classification of the Subsidiary Which Acquired  
and Security Being Reported by the Parent Holding Company

N/A

Item 8. Identification and Classification of Members of the Group

N/A

Item 9. Notice of Dissolution of Group

N/A

Item 10. Certification

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the Issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 3, 1999

/s/ B. THOMAS GOLISANO

B. Thomas Golisano