

FORM 5

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

OMB APPROVAL	
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ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

- Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).
- Form 3 Holdings Reported
- Form 4 Transactions Reported

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* Miley Lynn J			2. Issuer Name and Ticker or Trading Symbol PAYCHEX INC [PAYX]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director _____ 10% Owner _____ <input checked="" type="checkbox"/> Officer (give title below) _____ Other (specify below) _____ <div style="border: 1px solid black; padding: 2px; width: fit-content; margin-left: 100px;">V.P. Eastern Operations</div>			
(Last) (First) (Middle) 911 PANORAMA TRAIL SOUTH			3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year) 06/14/2005						
(Street) ROCHESTER, NY 14625			4. If Amendment, Date Original Filed(Month/Day/Year)			6. Individual or Joint/Group Reporting (check applicable line) <input checked="" type="checkbox"/> Form Filed by One Reporting Person <input type="checkbox"/> Form Filed by More than One Reporting Person			
(City) (State) (Zip)			Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned						
1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned at end of Issuer's Fiscal Year (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
				Amount	(A) or (D)	Price			
Common Stock ESPP							384.883 (I)	D	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned at End of Issuer's Fiscal Year (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
						Date Exercisable	Expiration Date					
					(A) (D)							

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Miley Lynn J 911 PANORAMA TRAIL SOUTH ROCHESTER, NY 14625			V.P. Eastern Operations	

Signatures

Lynn J. Miley		06/14/2005
**Signature of Reporting Person	Date	

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) ESPP balance as of May 31, 2005

Note: File three copies of this Form, one of which must be manually signed. If space provided is insufficient, *see* Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

To: Securities and Exchange Commission
(The "Commission")

POWER OF
ATTORNEY

The undersigned does hereby constitute and appoint JOHN M. MORPHY and STEPHANIE L. SCHAEFFER, severally, as my true and lawful attorney and agent, to do any and all acts in my name and behalf, and to execute any and all instruments for me and in my name to enable me to comply with the requirements of Section 16 of the Securities Exchange Act of 1934 (the "1934 Act"), and any other rules, regulations and requirements of the Commission requiring compliance by me as an officer and/or director and/or owner of more than 10% of the outstanding shares of Paychex, Inc., including specifically, but not limited to, power and authority to sign for me any and all Form 3's, Form 4's and Form 5's.

The duration of this Power of Attorney shall extend until a written termination, signed and acknowledged by the undersigned, has been filed with the Commission.

The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming any of the undersigned's responsibilities to comply with Section 16 of the 1934 Act.

Dated: 6/1/2005

Lynn J. Miley

(Name)

STATE OF NEW YORK)
COUNTY OF MONROE) ss:

On the 1st day of June , 2005 before me personally came Lynn J. Miley to me know and known to me to be the individual described in and who executed the foregoing instrument and he duly acknowledged to me that he executed the same.

Dana L. Bolia
Notary

Public

State of New York

Monroe County

My

Commission Expires October 28, 2006