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Future of Professionals Report 2026

Actionable insights for corporate leaders

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Foreword

The AI innovation race is no longer about technology, it's about leadership

Each day it seems we're introduced to another new large language model that's far more powerful and faster than anything that has come before it, but when it comes to corporate tax, legal, and compliance functions, keeping up with the incremental improvement in underlying technology is far less important than the strategy businesses are executing to integrate it.

According to our fourth annual Future of Professionals Report, that disconnect – between the capabilities of professional-grade AI tools and business strategy and operating model change needed to unlock them – is one of the biggest challenges businesses are facing today. Currently, close to half (44%) of corporate professionals working at companies with a stated AI strategy say their day-to-day practice does not match it. Whether the tools are not yet in place, people are not trained, or there is a lack of company-wide understanding of the broader AI strategy, many businesses are missing the mark when it comes to AI implementation.

Here, we dive deeper into the data behind this phenomenon and offer guidance to business leaders on how to better align their AI strategies with the rapidly changing operational, financial, and talent-related needs of their key enabling functions.

C-suites want more from enabling functions

Nearly three-fifths (58%) of corporate tax and legal professionals say they're facing "some" or "significant" pressure from their key stakeholders to move faster on AI adoption and nowhere is that pressure more acute than in corporate legal. More than one in four legal professionals already describe the pressure as significant, and nearly half anticipate real consequences within the next year.

Financial consequences of inaction get real

Our research also finds that 15% of professionals working in corporate enabling functions are already seeing financial consequences of insufficient progress on AI, with another 29% indicating they expect to see financial fallout within the next 12 months. Lack of integration between data and toolsets, uneven roll-outs of capabilities across different departments, and rogue use of unsanctioned AI tools are just some of the issues that are starting to create problems for corporate tax, legal, and compliance functions.

Talent recognizes talent

AI has also become a key component in the talent equation for top companies. In fact, 30% of corporate professionals who are experiencing a gap between the value they expect from AI and the real-world results they are seeing are considering leaving their current positions within two years.

The AI change management imperative

These are not issues businesses can afford to let fester. Corporate enabling functions need to take a seat at the table on the enterprise-wide AI integration conversation and start making a clear case for professional-grade tools that help them cover more ground faster. While C-suites expect AI-driven performance improvement, they may not fully understand all the workflow management, data integration, and operating model realignment that needs to happen within these functions to make it possible.

Taken together, these findings point to a change management and leadership challenge that no software license alone will solve. Whether business leaders choose to embrace this shift or ignore it, the transformation is already underway, and corporate tax, legal, and compliance cannot afford to sit around and wait for the C-suite to hand down the right tools or execution strategy. These key enabling functions require highly specialized solutions and a carefully choreographed approach that can only truly be driven by specialists. They need to take charge of the technology evolution unfolding across the enterprise, and assert their voices to help lead the change.

In-house functions under pressure

Corporate legal, tax, global trade, compliance, and risk functions are facing pressure from three fronts: internal stakeholders demanding faster, better-informed decisions; finance expecting AI to show up in efficiency and cost control; and employed professionals watching whether their organization will give them the tools they need to stay. Left unaddressed, these pressures compound: a function too slow to keep pace with the business loses its standing as a strategic partner, and advisory positions that once went unquestioned start facing scrutiny.

The C-suite imperative is clear: demonstrate what AI is delivering, and do it now.

Financial

	Total corporate functions	Legal	Tax / Accounting / Global Trade	Risk / Compliance
Facing pressure	60%	58%	64%	54%
Seeing consequences	44%	43%	45%	44%

Stakeholder

	Total corporate functions	Legal	Tax / Accounting / Global Trade	Risk / Compliance
Facing pressure	58%	61%	57%	51%
Seeing consequences	39%	43%	34%	37%

Talent

	Total corporate functions	Legal	Tax / Accounting / Global Trade	Risk / Compliance
Facing pressure	55%	54%	54%	59%
Seeing consequences	33%	34%	31%	37%

Facing pressure = proportion of respondents reporting they face “some” or “significant” pressure currently.
Seeing consequences = proportions already seeing consequences, or expecting to do so within 12 months.

The financial clock

Fifteen percent of professionals in corporate enabling functions are already seeing financial consequences of insufficient AI progress, and another 29% would expect them within 12 months. These departments have long been asked to absorb more work without proportional cost growth, and AI is now the expected mechanism. Functions that are slow to drive AI adoption and results risk having cuts imposed without the agency to shape them: scrambling to retrofit AI as a cost-saving measure after the fact, rather than being in a position to demonstrate where AI can genuinely reduce costs and, critically, where it can increase the value the function delivers.

15% are already seeing financial consequences of insufficient AI progress.

The stakeholder clock

Corporate functions exist to enable the business. As other departments deploy AI to increase the speed, volume, and complexity of their work, they expect enabling functions' capacity to expand in step. If it doesn't, the functions become a bottleneck: risking decisions moving ahead without full consideration, and being perceived as a drag, rather than a driver, of the business as a whole. More than half of corporate professionals report "some" or "significant" stakeholder pressure to act faster on AI, and those in corporate legal functions feel it most sharply: more than a quarter already report significant pressure, and nearly half expect tangible consequences within 12 months.

58% report 'some' or 'significant' stakeholder pressure to act faster on AI.

The talent clock

Three in ten (30%) corporate professionals are considering leaving their organization within two years due to a gap between the professional value they expect AI to deliver, and their current experience. When considering a new role, 52% say that access to professional-grade AI, tools built to the accuracy and reliability standard fiduciary work demands, would be a factor in their decision (a further 16% would decline a role without it outright). Yet 59% currently lack that access.

The risk isn't only departure. When professionals use AI because they've been told to, rather than because they've seen it change their work for the better, adoption will struggle to build momentum. The fix: show what freed-up time actually buys. Less time on contract review, more on deal structuring and emerging risk. Fewer hours on compliance administration, more on horizon scanning and business partnering. What's good for the professional and what's good for the organization are the same shift. Better decisions and faster throughput come from giving professionals more fulfilling, judgment-led work.

30% are considering leaving their organization within two years due to a gap between the professional value they expect AI to deliver and their current experience.

A quiet liability

When organizations move too slowly to provide AI access, professionals improvise. Thirty-six percent of corporate professionals use AI tools their employer hasn't authorized, leaving the organization with no visibility into what data those tools touch or what oversight applies. Beyond lost productivity, the real exposure is whether the organization can stand behind that output when it carries legal, financial, or regulatory consequences. To reduce that exposure, organizations must equip professionals with the tools they need to maintain standards and accountability.

The strategic paths for corporate functions

Organizations and teams are already on a strategic path. The question is whether the paths being taken across functions are coherent with each other, and what the organization is building toward.

AI to Elevate

An Elevate function focuses human effort on work requiring judgment and accountability to enable business opportunity. Legal shifts from contract review to deal strategy and emerging risk; tax from compliance administration to structuring and tax advisory; risk and compliance from reactive monitoring to proactive governance.

AI to Scale

Using AI to Scale allows teams to absorb growing work volumes without proportional headcount, solving the problem of doing more without more budget. Stakeholder relationships may shift as the function optimizes for throughput, but this can free up energy for the decisions and interactions that genuinely warrant senior attention.

AI to Reimagine

The most ambitious path rebuilds around what AI makes possible rather than optimizing what exists: shared data infrastructure across functions, real-time dashboards for business units, always-on intelligence replacing reactive advice. Just 1% of corporate professionals describe this as their current day-to-day reality, making it the highest-ambition, longest-runway option available.

Deferring

Four percent of corporate professionals say their organization has no intention of adopting AI strategically; a further 9% are unsure. Deferral is viable where a function's scope is narrow and stable, but increasingly fragile as C-suite expectations rise, and functions without a visible AI direction are the first scrutinized when financial pressure arrives.

How functions move forward

Corporate enabling functions have long been trying to limit energy on reactive, tactical work toward more proactive and strategic contributions. AI is an opportunity to accelerate that ambition, and most professionals (55%) choose Elevate as their preferred goal over Scale or Reimagine.

However, very few corporate professionals see the three paths as discrete choices that a department must commit to. Many (33%) believe that different parts of a department could be on different paths, but the majority (55%) believe it's an evolutionary journey.

This is a realistic perspective. Reaching Elevate typically requires passing through Scale first: reducing the volume of time-consuming routine work to free up capacity for more strategic activity. Along the way, departments are likely to find that the underlying workflow needs to be redesigned, not just accelerated. That is a Reimagine moment, even if the organization never uses that word.

55% choose Elevate as their preferred goal over Scale or Reimagine

33% believe that different parts of a department could be on different paths

55% believe it's an evolutionary journey

Respondents' personal path preferences

AI to Elevate: Human expertise-centered

Total	Legal	Tax / Acct / Global Trade	Risk / Compliance
55%	53%	54%	60%

AI to Scale: Productivity-first

Total	Legal	Tax / Acct / Global Trade	Risk / Compliance
30%	33%	30%	24%

AI to Reimagine: AI at core

Total	Legal	Tax / Acct / Global Trade	Risk / Compliance
11%	10%	12%	14%

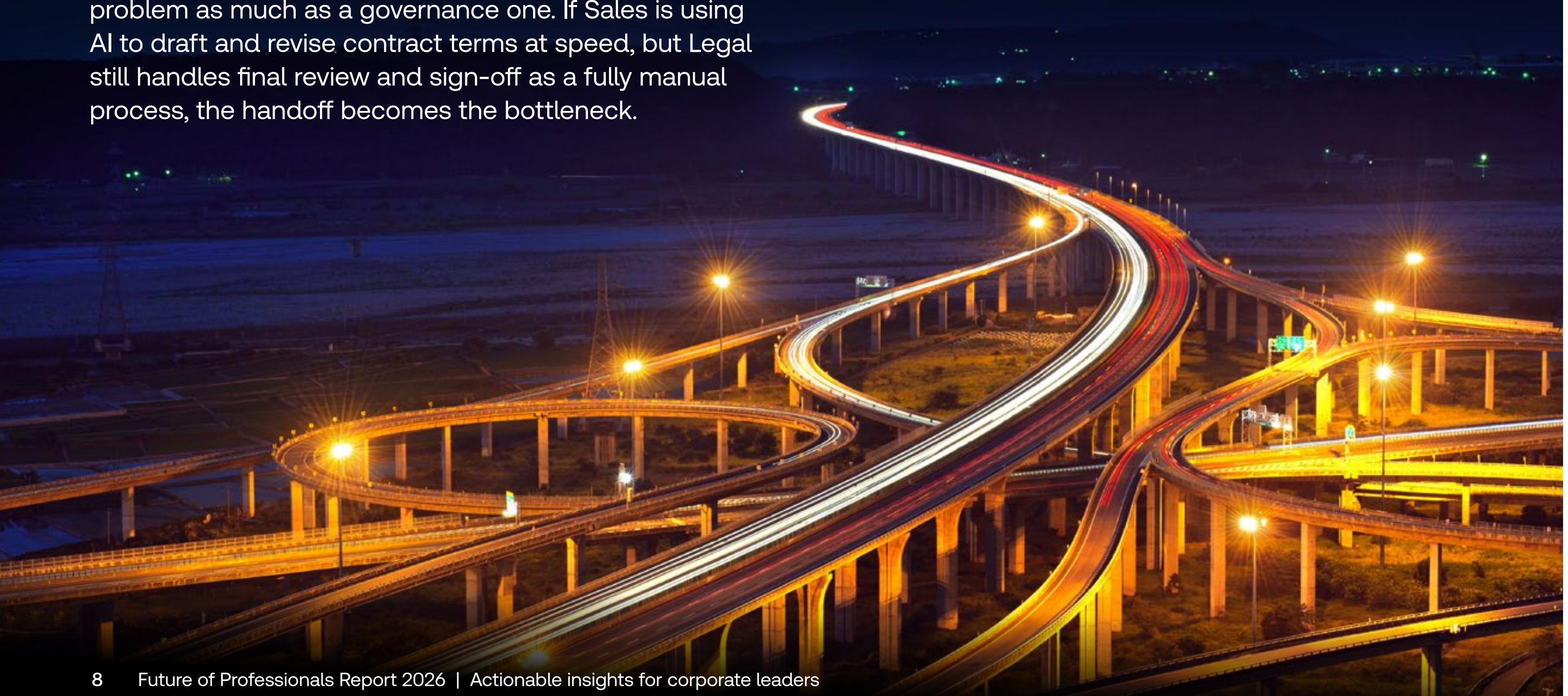
The execution gap

Knowing which path to take is not the same as being on it. Corporate enabling functions will have to overcome access and accountability gaps along the way.

Departments within an organization may be AI-active and individually motivated, but coordination between them isn't guaranteed. Legal could be using one tool stack, tax and compliance others. This means there is no shared language for accountability when something goes wrong, and no shared perspective for the C-suite. The risk is fragmentation, which is an operational problem as much as a governance one. If Sales is using AI to draft and revise contract terms at speed, but Legal still handles final review and sign-off as a fully manual process, the handoff becomes the bottleneck.

The organizations that will succeed are those where functions come together, and the head of legal, tax, or compliance steps into a bigger role by building a shared framework, rather than waiting for one to be handed down by the C-suite.

The priorities that follow are structured around that logic. They apply across corporate enabling functions, but the actions look different depending on where your department currently sits.



Priority 1

Advocate for your function, and name what you actually need

Why it matters

53%

Over half (53%) of corporate professionals use AI multiple times daily.

36%

36% are using tools their organization hasn't authorized.

What this means

Each enabling function must make its own case for professional-grade AI tools, and actively address the shadow AI that fills the gap when the right tools aren't provided. The goal is proficiency and efficiency. Functions that wait for enterprise-wide direction will find that the gap between their needs and their provision grows wider.

If your department is early-stage

Conduct a simple AI audit: where are tools already being used, where are people improvising, and where is there unmet demand?

If your department is further along

Identify whether your current tool provision actually meets the professional accountability standard your function operates to, or whether there's room to improve against what the work now demands. Audit shadow AI as a signal, not just a compliance problem: it tells you where your strategy hasn't reached.

Priority 2

Know where you're going over the long term and expect to take all three paths to get there

Why it matters

49%

Nearly half (49%) of corporate professionals say their department's ambition is AI to Elevate.

55%

Most (55%) see the three paths as an evolutionary journey rather than a one-time choice.

What this means

Even if Elevate is the intended destination, most departments will begin with Scale to ease the immediate pressure on output volume. But many will find that Scale alone won't automatically lead to Elevate; they will need to reimagine the workflow underneath. Recognize this trajectory early rather than treating each path as a separate decision.

If your department is early-stage

Focus your first AI use case on the single highest-volume, lowest-judgment workflow in your team. Use the time and credibility that frees up to make the case for the next step. Don't wait until Scale is complete to start thinking about what Elevate looks like.

If your department is further along

Map your cross-function workflows, the end-to-end processes that connect your department to HR, procurement, finance, or others. These are where Reimagine becomes practical rather than theoretical, and where Scale alone will visibly fall short.

Priority 3

Lead the enterprise-wide conversation, don't just participate in it

Why it matters

45%

If AI-assisted work produces an error, 45% believe accountability is shared between the organization and the individual.

41%

41% believe accountability is on the individual alone.

What this means

Functions working in isolation on AI strategy are creating shared risk: inconsistent accountability, incompatible governance, and shadow AI that nobody owns. Fiduciary functions, legal, tax, vompliance, hold the professional standards that should anchor the enterprise's AI governance. Someone needs to lead that conversation. The GC, in particular, is positioned to do this in a way no other function head is.

If your department is early-stage

At minimum, find out what AI governance already exists at enterprise level, and assess where your function's needs and standards aren't reflected in it. Don't assume the enterprise framework is good enough for fiduciary work.

If your department is further along

Identify one cross-function workflow where your department can set the standard, accountability framework, escalation model, tool requirements, and make that the proof of concept for enterprise-wide AI governance.

The General Counsel occupy a key position: The conversation in-house legal needs to have with leadership across their organization mirrors the one it needs to have with outside counsel. In both cases the question is the same: what path is each party on, and are those paths coherent with each other?

This is the moment to position the legal function not as one voice among many, but as the function that defines what responsible AI use means across the organization.

Reimagining your function

A leadership team exercise

Corporate enabling functions are at an inflection point. AI is not simply automating routine tasks; it's beginning to change the nature of the work itself: how advice is prepared, how risk is assessed, how teams partner with the business, and what it means to deliver strategic advice.

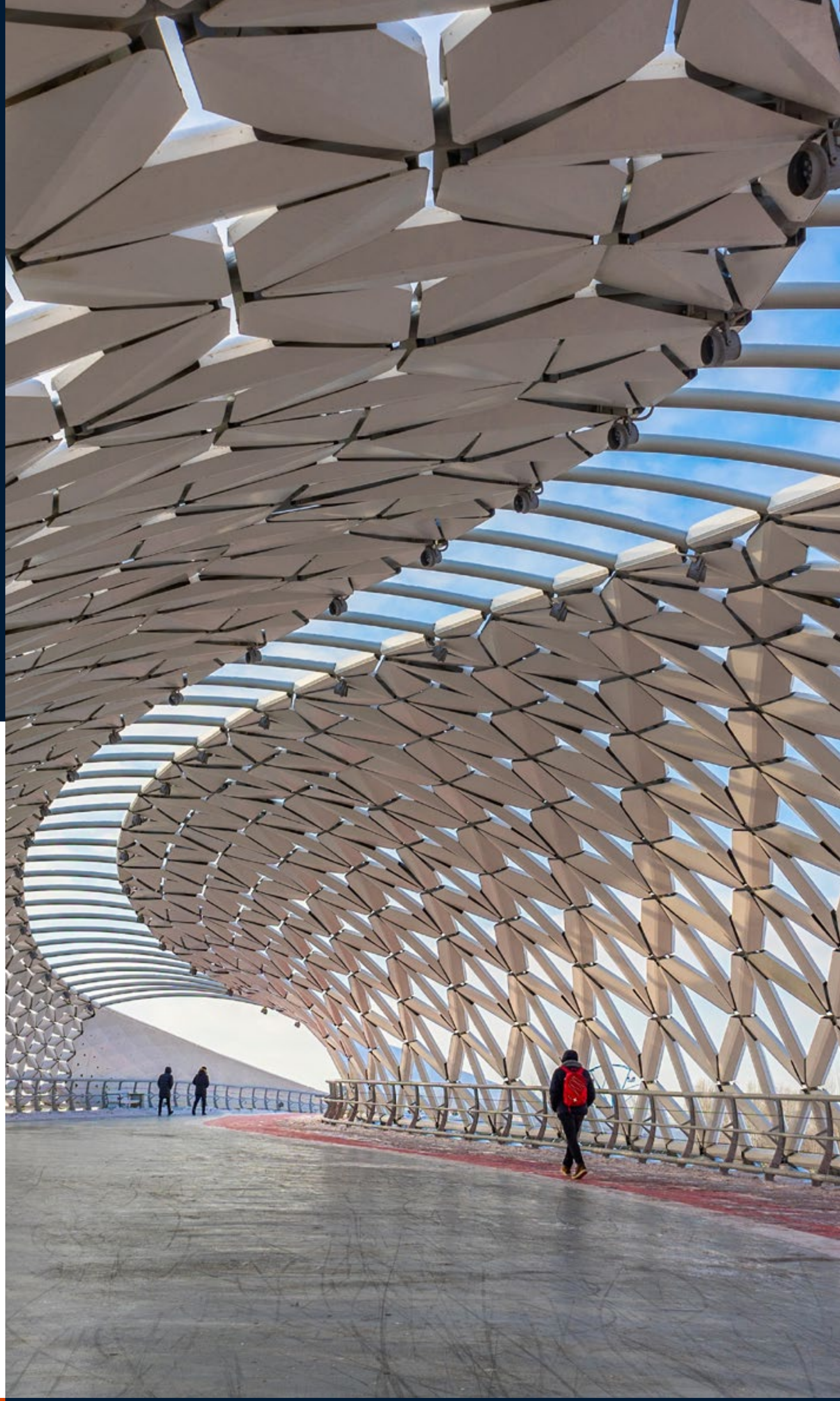
The question for departments isn't whether to respond to this shift, but how to lead it deliberately. That requires stepping back from day-to-day pressures to think clearly about where you want your function to be in five years, and what it will take to get there.

This exercise is designed to support that conversation. It draws on a framework developed by Thomson Reuters, grounded in research with senior in-house leaders. Use it with your leadership team to define a shared vision, assess your current reality honestly, and map the path forward.

Key Questions	Year 1	Year 2	Years 3-5
Describe what your function looks like in future years? What has changed by the end of each phase? Push beyond enhancing to truly transforming. Prioritize areas of greatest impact.			
What are the key enablers to transformation in your respective function? Think: Process/Data/Tech/People			
What does success look like in each phase? (i.e. efficiency, quality, adoption, rate of innovation, customer satisfaction, revenue, etc.). Focus on key outcomes you are driving in each phase.			
How does the type of work that the team performs change over each phase? (what work is decreased or eliminated through automation/process changes, how does lower value to higher value work shift, etc.)			
How are roles changing across each phase, and what skills, capabilities, or mindsets are you building to support that shift?			
What role will AI play in each phase? • Tasks and workflows fully automated • Tasks and workflows augmented by AI • Tasks and work that remain fully "human"?			
What risks and dependencies would you highlight in each phase?			

About this report

The insights from this report for corporate leaders are taken from the fourth annual Future of Professionals report, which is drawn from comprehensive research across multiple sectors to provide actionable insights on how professionals can harness technological innovation while keeping sight of the fundamental organizational vision that must guide AI implementation within their organizations. The data was gathered in March and April 2026 from 203 survey responses from professionals within corporate legal departments; 50 responses from professionals in risk and compliance roles, and 151 professionals in tax, accounting, and global trade roles. Responses came from 36 countries and a wide range of industry sectors.



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