

Thomson Reuters

# Future of Professionals Report 2026

When the AI strategy doesn't  
reach the desk: a profession  
under pressure





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# Foreword

**Steve Hasker**

**President and CEO, Thomson Reuters**

In its fourth year, our Future of Professionals report reflects how, today, the AI debate has evolved. Rather than whether AI will shape professional work, it considers what organizations stand to lose if they fail to execute an AI strategy effectively.

Those risks are building faster than many leaders recognize. The leaders I speak to expect AI to deliver measurable operational improvements, yet in many cases the usage of AI tools remains experimental. The AI tools are ready, but growing adoption has not yet been matched by internal transformation, and the business process redesign required to capture positive return on AI investments.

While many organizations we spoke with have articulated AI strategies, they are not reflected in the day-to-day experience of their teams, and the expected improvements in quality, speed, and efficiency have not yet materialized; not because the technology failed, but because the organization did not change around it. Closing that gap requires more than deployment. It requires leadership, clear standards, and a willingness to truly evolve how work actually gets done.

This matters most where the stakes are highest. General-purpose AI tools, however capable they have become, are not sufficient for fiduciary-grade work. Where outputs influence legal judgments, financial disclosures, regulatory filings, or client advice, “almost right” is simply not good enough. In the moments that matter, this means AI must be built on authoritative, domain specific content; rigorous privacy and security; subject-matter expertise; outputs that are transparent and verifiable; and access to real-time human support. This is the standard we built to at Thomson Reuters, Fiduciary-Grade AI™, trusted by one million CoCounsel users worldwide who understand that accountability matters most.

As we look ahead, it is my firm view that AI is more likely to accelerate demand for professional services than diminish it. AI will accelerate new business formation, M&A activity, restructurings, and increase litigation and contracting activity.

In almost any future scenario, talent will continue to be the defining differentiator. Success in professional services has always been built on assembling exceptional people to solve complex client problems. AI is a powerful force multiplier, but the judgment, relationships and accountability remain human, and that won’t change.

Through the application of responsibly built AI, organizations can also enhance job satisfaction, well-being, and work-life balance by using AI to automate mundane tasks, allowing more time and focus on serving their clients.

A handwritten signature in black ink, appearing to read 'Steve Hasker', written in a cursive style.

# Key findings

**1** AI is embedded in professional work, but the conditions to use it are not.

**74%** 74% of professionals now use AI several times a week.

**41%** Yet 41% lack access to AI tools specifically designed for professional work, built on verified professional content.

**2** AI-enabled value is now a client non-negotiable.

**78%** 78% of corporate clients say receiving AI-enabled quality improvements from the firms they work with is very important or essential. *Yet just 6% say most or all of their providers deliver it.*

**32%** In the next 12 months, 32% will be reconsidering relationships with firms falling behind; among those reconsidering, *one-third estimate more than \$1 million in annual work is at risk.*




**3** When organizations move slowly, shadow AI fills the gap.

**34%** of professionals use AI tools their organization hasn't sanctioned, in ways it can't see, a sign that adoption is outpacing governance, and a quiet liability for the organizations where it's happening.

**4** The biggest AI gap isn't technical, it's organizational.

Among professionals whose firm or department has a named AI strategy, **35%** say day-to-day practice does not match it.

**The most common reasons:**

-  Tools aren't in place
-  People aren't trained to work in the intended way
-  No shared understanding of the plan

**5** Simply having an AI strategy produces materially better outcomes.

**66%** In firms and departments with a named strategy, **66%** of professionals say AI is meeting or exceeding expectations for creating value at work.

**22%** Where there is no active strategy, that figure drops to **22%**.

**6** Organizations with lagging strategy risk losing their top talent.

**24%** of professionals experiencing an AI value gap is considering leaving their current organization within two years, a significant liability, given the estimated \$232,000 replacement cost per professional.

*The greatest risk sits with mid-career professionals: the most mobile and the most operationally critical.*

**\$=** Estimated \$232,000 replacement cost per professional

**7** AI is reshaping how professional judgment develops, and not evenly.

**48%** 48% of professionals fear a negative impact on independent judgment development. Legal professionals expect the timeline to trusted judgment to extend by nearly two years; tax professionals expect it to accelerate by one.

**8** Access to professional-grade AI is fast becoming a talent signal.

Among professionals using professional-grade AI, **32%** would turn down a role that didn't offer it. Of those without access, just **12%** say the same.

*Once professionals see what professional-grade AI delivers, expectations change and they won't work without it.*

# The profession under pressure: today's biggest challenges

AI adoption is widespread: **74%** use AI tools several times a week and **44%** rely on those tools multiple times a day. But as it becomes more embedded in workflows, services, and expectations, AI is compounding challenges that the fiduciary professions can't afford to ignore.

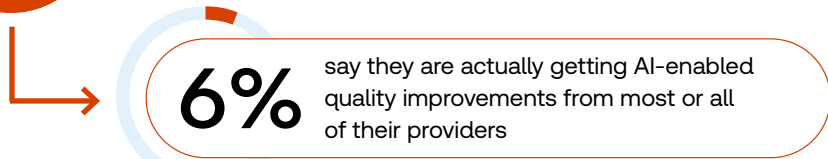
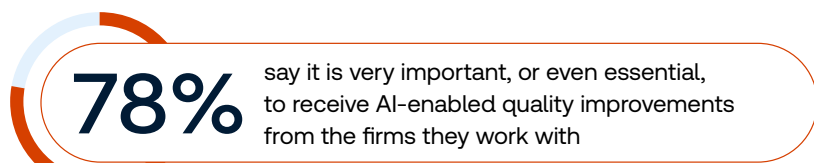


## 1. Clients are already moving on

AI capability is now a procurement criterion. Among corporate clients who buy professional services, 78% say it is very important, or even essential, to receive AI-enabled quality improvements from the firms they work with. But just 6% say they're getting this from most or all of their providers. The vast majority are working with firms that have yet to deliver on the value AI promises.

As a result, 32% have either already reconsidered their relationships with firms they feel are falling behind, or plan to do so within the next 12 months. Among those reconsidering, a third estimate more than \$1 million in annual work is at risk.

In-house departments face a similar pressure from leaders and internal stakeholders who expect AI-enabled quality, speed, and insight. Failure to deliver may not show up as immediately on the balance sheet; instead appearing as a quieter erosion of budget, headcount, and influence.

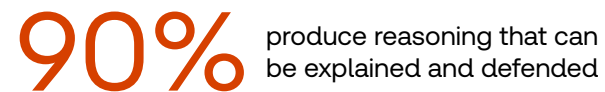


## 2. The fiduciary standard

Ask professionals who bears responsibility when AI-assisted work produces an error, and the answer is unambiguous: nearly half (47%) say final responsibility lies with the individual professional themselves. That instinct is consistent with the standards these professions have always held, but it only holds when professionals have the tools to back it up.

Professionals are clear about what their AI tools must do: safeguard confidential data (96%), ground outputs in authoritative content (94%), and produce reasoning that can be explained and defended (90%). These are the minimum conditions for Fiduciary-Grade AI systems built to meet the accountability standards of law, tax, audit, and compliance, where errors carry real consequences. Yet two in five professionals who use AI at work (41%) don't have access to them.

### What must AI tools do?



These are **essential conditions** for Fiduciary-Grade AI.

### Shadow AI

Motivated professionals don't stop working when the tools aren't good enough or the strategy rationale isn't clear.

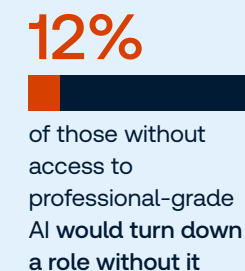
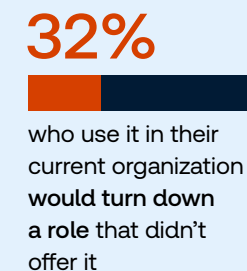
**34%** admit to using AI tools their organization hasn't sanctioned, in ways it can't see.

Whether someone reaches for shadow AI out of convenience, curiosity, pressure to keep up, or something else, it doesn't change the risk of data exposure, governance failures, and erosion of the professional accountability these professions are built on.

Organizations that leave gaps in their AI strategy or tool provision shouldn't be surprised to find those gaps quietly filled.

### A new industry baseline

Once professionals are familiar with professional-grade AI, their expectations change.



### 3. The professionals most likely to leave

When professionals are asked what AI value matters most to them, their priorities split almost evenly between reclaiming time and finding greater meaning in their work. Only a few see financial incentives or career advancement as a priority.

But this won't always be the case. As AI continues to change what professional work looks like day to day, expectations around recognition, progression, and pay will shift with it. When professionals start asking why AI is delivering for their organization but not for them personally; one in four already experiencing that gap expects to leave within two years.

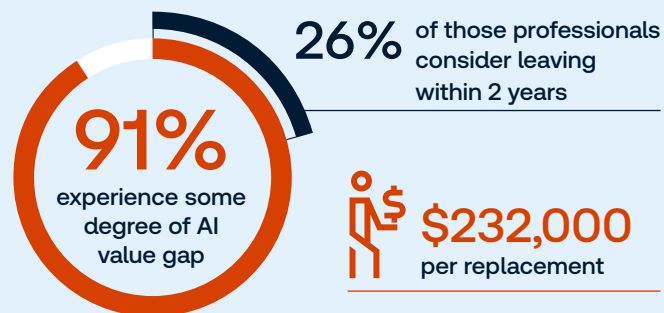
Mid-career professionals are the most embedded AI users, the most influential in day-to-day operations, and the most impatient with slow adoption, and are the most mobile. Almost three in ten would change jobs within two years if AI fails to deliver the value they expect, and 14% are considering it within the next 12 months.



When experienced professionals leave, they take headcount, operational AI capability, and hard-won industry experience with them. The risk exists as much for firms competing for partner-track talent as for departments working to keep specialist expertise from moving to advisory roles or back into private practice.

#### The price of departure

More than nine in ten professionals are experiencing some degree of AI value gap. Among them, one in four is considering leaving their current organization within two years. At an estimated \$232,000 per replacement, this is significant liability on the horizon.

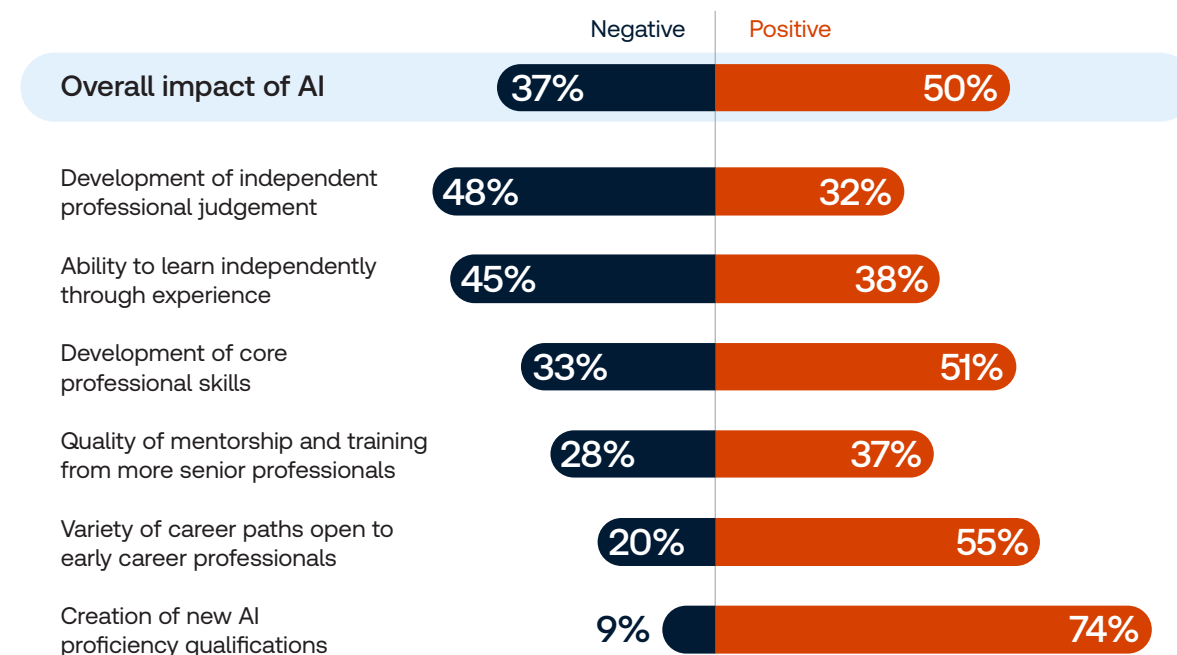


### 4. A generation of disrupted development

The cost isn't only measured in departures. When experienced professionals leave, they take with them the mentorship and oversight that early-career development depends on. Seventy-one percent of professionals believe early-career roles need structured support from experienced peers to develop the skills AI risks displacing. Nearly half (48%) are concerned about AI's impact on independent judgment development and learning through experience (45%), as well as mentorship quality (28%).

With this in mind, Legal professionals expect the timeline to trusted judgment to stretch by nearly two years (1.7); tax professionals expect it to accelerate by one (1.0). The same technology is producing two different pipeline problems, and neither shows up in adoption metrics until the damage is done.

#### Anticipated impact of AI on early career professionals





# Imagine three futures

What happens next in professional services depends on the choices firms and departments make about AI.

To explore possible futures, we offer three illustrative paths, drawn from how professionals already describe where their organizations are headed, where they believe AI is, and where it should be taking them.

Each represents a different answer to the same question:

## What is AI for...

in our profession



in our firm or department



in our work



## Find your path

Five quick questions. Pick the option that most reflects your view: there are no right answers, just better and worse fits for who you are and where you want to be.



### 1 In three years' time, I aim to be...

- Recognized as a deeper expert, the person people turn to for the calls AI can't make.
- Running a calmer, more responsive team that handles far more without the recruitment strain.
- Known for helping redesign how my organization or team works from the ground up, with AI built into the core, not bolted on.

### 2 What I most want my firm or department to be known for is...

- Being the place people come for the judgment and expertise that genuinely matter, not for routine output.
- Being responsive and reliable, getting more done, faster, consistently.
- Being ahead of the curve, operating in a fundamentally different way to anyone else in our space.

### 3 The right way to think about AI in my work is...

- AI assists; humans decide. Judgment stays at the center.
- AI and humans work side by side with AI handling routine output, and humans reviewing and applying judgment where it's needed.
- The system leads; humans apply judgment to what it surfaces, not the other way round.

### 4 My biggest concern about the next three years is...

- That the craft gets hollowed out and that judgment, expertise, and the human relationship stop being valued.
- That we become the bottleneck: slow, expensive, and harder to work with than we need to be.
- That AI fundamentally changes the rules while we're still operating the old model.

### 5 The next generation of professionals in my field will learn best by...

- Working on substantive problems from day one, with AI compressing the learning curve so they build judgment faster.
- Taking on a wider range of work earlier, including management and quality-assurance responsibility.
- Building hybrid skills, part professional, part technologist, for roles that didn't exist five years ago.

# Results

If you chose mostly A, then your strongest fit is...

## AI to Elevate

“Human expertise at the center with AI delivering that expertise faster and more readily, commanding greater value.”

If you chose mostly B, then your strongest fit is...


## AI to Scale

“Productivity comes first and AI is primarily about doing more with less, increasing capacity, responsiveness and consistency.”

If you chose mostly C, then your strongest fit is...

## AI to Reimagine

“Structural reinvention with AI at the core of operations, rebuilding from the ground up to create new value.”

Read on to learn more about what each path would mean for your future. 

# AI to Elevate

In an Elevate future, human expertise sits at the center of the proposition. AI handles the groundwork so professionals can focus on the judgment, relationships, and strategic thinking that command the greatest value.

## What professionals envision from an AI-elevated future:

“We stop competing on cheap, basic tax prep. Instead, we can charge premium rates for real advice that actually saves clients money, making the whole firm much more valuable.”

Tax/audit firm professional, United Kingdom

“It amplifies senior legal expertise without removing accountability, allowing faster, more consistent advice while decisions remain clearly owned by lawyers. It enables capability uplift across the team without turning the function into a volume-driven processing unit.”

General Counsel,  
government legal department, Australia

The service proposition becomes about expertise and accountability over throughput.

For firms, this typically means routine tasks are automated, and the time released is reinvested in deeper, higher-value engagement; fees hold or rise because the quality of what clients receive has genuinely improved. For corporate and government departments, the parallel is doing more strategic work with the same headcount: the function moves from cost center to strategic enabler, the in-house counsel who shifts from contract review to commercial advisory, the tax director who moves from compliance to planning, the public-sector legal team that takes on more governance and risk leadership without growing in size.

Early careers are built on substantive work from day one: AI compresses the learning curve, so junior professionals develop judgment faster than the traditional route allows, though foundational experience requires more deliberate design.

The trade-off: Elevate firms may serve a smaller market as price-sensitive clients go elsewhere; Elevate departments may need to reframe their internal value story before the headcount conversation reaches them. In both, newer professionals may find fewer opportunities to develop foundational experience the traditional way. The path depends on a clear-eyed view of what your expertise is worth, and what work is no longer worth doing in-house, or worth charging for at all.

## If Elevate is your future

You are among the 52% of professionals who prefer this path, the largest group by some distance. Professionals who choose Elevate tend to invest the time AI frees up in deeper, more complex work. They are more likely than any other group to say their organization’s pace feels about right, not because they lack ambition, but because quality matters more than speed. They are daily AI users who want their judgment to become more valuable, not redundant.

 **52%**  
of professionals  
choose this path



# AI to Scale

In a Scale future, AI primarily addresses a capacity question. Volume increases. Response times improve. Consistency is easier to maintain across a larger body of work, without proportional headcount growth.

## What professionals envision from an AI-scaled future:

“Capacity! The ability to compress end of year compliance season into a matter of a few months. Meaning no client needs to be told they have to wait six months because we don’t have capacity; the ability to do that urgent job for a client without working weekends.”

Tax/audit firm partner, New Zealand

“It delivers immediate, defensible value: more capacity, better consistency, happier teams, and lower risk — without overreaching on tech.”

Compliance Manager,  
insurance company, United Kingdom

For firms, particularly tax and audit, Scale answers a recruitment problem the profession has been wrestling with for years: how to do more, when there are not enough qualified people to hire. For corporate legal, tax and compliance departments, Scale answers a different version of the same problem: how to absorb growing volumes of work the business is generating without growing the team to match. For government legal departments, it is often about meeting public expectations on responsiveness and throughput within fixed budgets that don’t move year to year.

Early careers develop through breadth: high exposure to varied work, with quality assurance and consistency as the primary learning framework. Professionals oversee accuracy while AI handles routine output, enabling mid-career professionals to take on management responsibility earlier than on other paths.

The trade-off: as AI capability spreads, the throughput advantage erodes, competitors and peer departments catch up. Client and stakeholder relationships may become more transactional over time. Individual professionals spend less time on routine tasks, freeing them in theory for more complex work, though whether that promise is realized depends entirely on how the time is reinvested by the firm or the function.

## If Scale is your future

Scale professionals are operationally embedded and delivery-focused with 51% using AI multiple times a day. They are more likely to be decision-makers, more likely to feel their organization is moving too slowly, and more focused on consistency and throughput than on reinvention. For Scale professionals, AI’s job is to clear the path to more: more clients, more work, and more capacity without sacrificing reliability.

↕ 51%

of professionals use AI multiple times a day



# AI to Reimagine

In a Reimagine future, the question isn't how to make current services or functions faster or cheaper, it's what AI makes possible that wasn't before. New client propositions for firms. New operating models for departments. New definitions of what professional work even is. Reimagine organizations are not optimizing; they are rebuilding.

## What professionals envision from an AI-reimagined future:

“Freedom to practice creatively while drawing increasingly upon nuanced professional judgment and guidance. I see the existing legal services model as hopelessly broken.”

Law firm leader, United States

“Legal Ops will become a strategic design function responsible for how legal work is structured. This will enable Legal Ops to expand influence and visibility at the executive level.”

Legal Operations professional, manufacturing company, United States

For firms, Reimagine often shows up as new business models: subscription advisory, productized services, AI-native practices that compete on something other than billable hours. For corporate and government departments, it shows up as a fundamental rethink of what the function exists to do, risk teams providing predictive risk intelligence, global trade teams 'always-on' trade intelligence, government legal teams rebuilding justice delivery around continuous AI-enabled systems rather than paper-based processing.

Early careers look least like traditional professional development. Junior professionals move into hybrid roles combining domain expertise with technology capability, in functions that are being rebuilt rather than optimized.

The trade-off: Reimagine carries the highest transition risk. New models, whether commercial or operational, require sustained investment before they pay back. Clients and stakeholders may need to redesign how they engage. Individual professionals who can adapt will find new roles opening up; those who can't may find themselves exposed.

## If Reimagine is your future

Reimagine professionals are the most ambitious and the most impatient: 61% use AI multiple times a day, 55% say their organization is moving too slowly, and they are more than twice as likely as Elevate or Scale professionals to rank financial and career advancement as their top AI priority. They are also the most mobile and one in five is considering a move within two years. They know what they want. The question is whether their organization is moving fast enough to keep them.



of professionals say their organization is moving too slowly

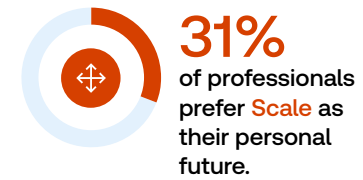
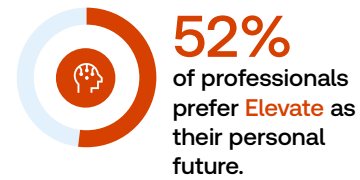




# Strategy by design, not default

The three paths represent genuinely different futures with different commercial models, different talent strategies, and different definitions of professional value. Which one an organization pursues matters. But the data is consistent on one point: the act of choosing deliberately, and committing to that choice, produces better outcomes than arriving at a path by default.

The stakes are personal as well as organizational.

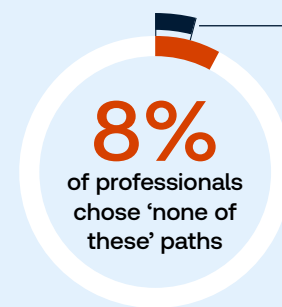
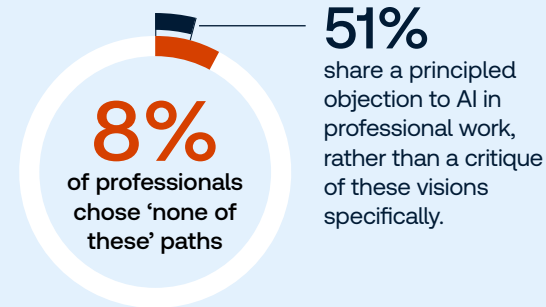


But **35%** are working somewhere whose AI approach does not match their own preference — meaning the future of their work, skills, progression, and rewards is being shaped on someone else's terms.

The risk: misaligned professionals are almost twice as likely to be considering leaving within 12 months.



Most professionals identify with an AI future:



**40%**

believe firms and departments will move through paths over time as natural stages. For organizations on this trajectory, the question is not which path to choose, but whether each stage is being pursued with enough intentionality to fund the next.

“First master the tools to free up your time, then use that extra time to change the entire way you do business.”

Tax/audit firm professional, United Kingdom

**36%**

sees the paths as approaches that separate parts of an organization could pursue simultaneously. In larger, multi-practice firms, it’s already the lived reality.

“Our commercial team would likely opt for *Reimagine* given the type of work they do; property would be more suited to *Scale* given the volume of transactions; corporate M&A would focus on *Elevate*.”

Law firm leader, Australia

**14%**

see the paths working best as mutually exclusive commitments, to align people, processes, and investment behind a clear, measurable goal.

“Each path demands a totally different business model and skill set, so trying to do them all at once just guarantees operational chaos.”

Director, tax/audit firm, Germany

“You have to pick a lane because running a high-volume efficiency machine takes a completely different setup than a premium consulting boutique.”

VAT Audit Specialist, tax/audit firm, United Kingdom

The decision to take a path matters more than the specific path you take.

Is AI is meeting or exceeding expectations for creating value?



### A note on the research

Even organizations taking more than one path will have a primary direction that influences its decisions, investment, and expectations. To ensure we could draw meaningful insights from the data, we asked professionals in this study about the single path that best describes their organization’s current AI direction, and the one path they themselves prefer.



# The gap between strategy and execution

No matter which path organizations choose, they face a shared challenge: **AI strategy does not easily translate into AI practice.**

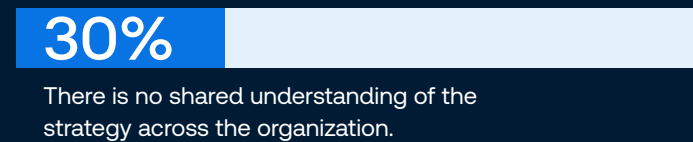
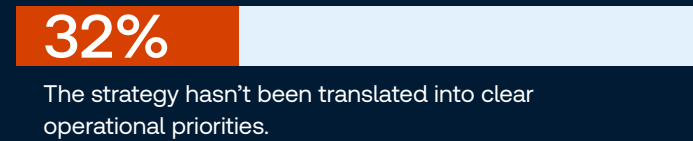
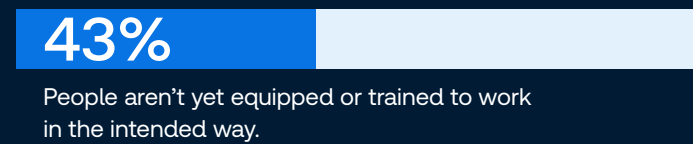


When organizations fail to translate strategy into practice, professionals must independently interpret what AI is supposed to mean for their work, their career progression, and professional accountability. Client and stakeholder expectations for AI-assisted professional services aren't met. Junior professionals receive training that feels disconnected from where their sector is actually heading. Unresolved, the strategy-execution gap compounds the commercial, talent, and pipeline risks already felt across the industry.

## Why strategies stall

Professionals are clear about why AI strategy breaks down between leadership ambition and day-to-day execution.

The most common reasons:



These barriers are not primarily technical. All four are change management problems, the classic markers of a strategy that has been articulated but not operationalized, and likely familiar to anyone who has led or lived through large-scale organizational change.



# Change management: How to close the gap

An AI strategy needs a clear decision about what AI is for and what that means in practice for how work gets done, how professionals develop, and how value reaches clients and stakeholders. Without that clarity, even well-resourced functions end up with high adoption rates and unresolved questions: what are we actually trying to achieve, how will our people grow, and what does our commercial or operational model look like on the other side?

Closing the strategy-execution gap is an organizational challenge that needs more than new AI tools or policies. But implementing AI strategy in professional services carries a level of complexity and risk beyond most transformation efforts; the technology touches nearly every aspect of professional work. Furthermore, expectations around what AI can do — and the value it can create for professionals, firms, and clients — are evolving faster than most organizational structures were designed to accommodate.

**The ADKAR framework (Awareness, Desire, Knowledge, Ability, and Reinforcement)** is an established, practical lens for understanding why AI strategies get lost in translation, and where to focus to close the gap.



## Awareness: Does everyone know the plan?

Among professionals whose organization has an AI strategy that does not match day-to-day practice, **30%** say there is no shared understanding of what that strategy means. The challenge is to help professionals understand how they are expected to operate within the AI strategy through concrete, role-specific guidance. For example, on an AI to Elevate path, a senior legal associate's role may shift toward interpreting AI-assisted outputs and advising clients on complex issues; on an AI to Reimagine path, they may be expected to take on workflow design, technology oversight, or cross-functional coordination.

The further strategy travels from leadership into day-to-day practice, the more clarity it loses. In larger firms and departments, that gap opens across teams, practice groups, and management layers. In smaller organizations, strategy can remain informal and implicit, understood by leadership but never fully articulated to the professionals expected to operationalize it.

### What this means for leaders

Make AI strategy concrete at the individual level by providing teams and roles specific examples of how work should be carried out. Explain which capabilities are your strategic priority, and define where AI should augment workflows, where human judgment remains essential, and how quality will be evaluated. Professionals should be able to articulate exactly where and how their work is changing.

### What this means for professionals

Develop a clear understanding of how your role is changing within the organization's broader AI strategy. That may mean proactively seeking clarity from managers and identifying which capabilities are becoming more valuable as AI takes on more routine work. Anticipating where the organization is headed, and preparing early, will matter more as AI strategies reshape how professional value is defined and delivered.



## Desire: Do they want to get there?

Nearly half of professionals say their organization’s AI direction does not align with their personal preference, and those professionals are twice as likely to be thinking about leaving within the next year.

Professionals can support an AI strategy they did not personally choose, but they are more likely to engage when leaders speak openly about why they believe their AI strategy is the right one, acknowledge trade-offs honestly, and demonstrate commitment to helping professionals build the skills they need to succeed.

The messenger matters too. Direct managers and colleagues influence whether professionals see the strategy as credible and worth pursuing far more than formal communications do. A senior professional who visibly puts AI strategy into practice and speaks openly about what has changed in their own workflow will do more to build trust than any top-down campaign.



## Knowledge: Do they know how to do it?

Among professionals experiencing a strategy-execution gap, **43%** say it is because people are not equipped or trained to work in the intended way. The question is rarely whether training exists, but what that training was designed to build.

Most AI training programs teach what the tools do. They rarely teach the harder and more valuable skills: knowing when to trust AI output, when to verify it, and when to override it. That judgment layer is what professional accountability depends on and it is developed through hands-on practice and proximity: reviewing AI-assisted work alongside experienced practitioners, evaluating AI outputs within defined guardrails, and having the opportunity to challenge, validate, and explain AI-assisted reasoning in real-world contexts.

### What this means for leaders



Equip managers and senior practitioners to have honest, ongoing conversations about how the AI strategy connects to individuals’ professional goals and long-term career development, not just organizational objectives. Those conversations should allow professionals to raise concerns, ask questions, and articulate what they need in order to see a place for themselves in the organization’s future.

### What this means for professionals



As AI reshapes the nature of work, develop a clear view of what you want from your career and how closely that aligns with your organization’s AI direction. Where there is a mismatch, raising it openly may help identify where additional guidance or support could bridge the gap.

### What this means for leaders



Treat AI training as more than a technical exercise. Create opportunities for professionals to develop judgment through reviewing AI-assisted work, understanding where errors are likely to emerge, and learning when human expertise should override the technology. That may require more supervised review, greater exposure to edge cases, and clearer guidance on how AI-assisted work should be validated before it reaches clients, regulators, or other stakeholders.

### What this means for professionals



Focus not only on learning how to use AI tools, but on developing the judgment to use them responsibly. That means understanding where tools tend to fail, asking how outputs were generated, and paying close attention to how experienced colleagues validate AI-assisted work. As AI becomes more embedded in professional workflows, the ability to evaluate reasoning, apply context, and explain decisions clearly may matter as much as technical fluency.



## Ability: Can they do it in practice?

Even where firms and departments have invested in AI tools, adoption remains uneven. Among professionals who have been given access to professional-grade AI, **18%** are not currently using them; of those with access to enterprise-level AI tools, this rises to **21%**.

Access is not ability. Different paths place different demands on professionals: an AI to Scale model requires teams to manage larger volumes of AI-assisted work while maintaining consistency and quality control; using AI to Elevate places greater emphasis on judgment, advisory work, and critical review of AI-generated outputs. Organizations need to build the right capabilities before those expectations become embedded in day-to-day delivery.



## Reinforcement: Will the change stick?

AI adoption tends to follow a predictable arc: early enthusiasm gives way to a quieter period of disappointment and reversion to old ways of working before genuine capability begins to build. Reinforcement is the work that determines whether organizations navigate that middle period or mistake it for the end of the journey.

Closing the strategy-execution gap is not a one-time fix. A law firm pursuing an AI to Elevate model will struggle to shift professionals toward higher-value advisory work if performance management still rewards hours spent on routine production tasks. An accounting firm pursuing an AI to Scale will meet resistance if professionals are expected to handle significantly larger volumes of AI-assisted work without corresponding changes to workflows, staffing, or quality control. Day-to-day systems and structures must reinforce the AI strategy rather than undermine it.

### What this means for leaders



Ability is ultimately about whether professionals are set up to succeed in the organization's chosen AI model. That requires building organizational capability alongside adoption: redesigning workflows, redefining role expectations, creating clearer quality-control processes, and ensuring professionals have the opportunity to practice working within AI-enabled delivery models before those expectations become business-critical.

### What this means for professionals



Pay close attention to how performance expectations are evolving. Different AI paths will reward different capabilities over time and professionals who can recognize where their organization is headed and adapt before those expectations become formalized requirements will be better positioned as AI becomes more embedded in practice.

### What this means for leaders

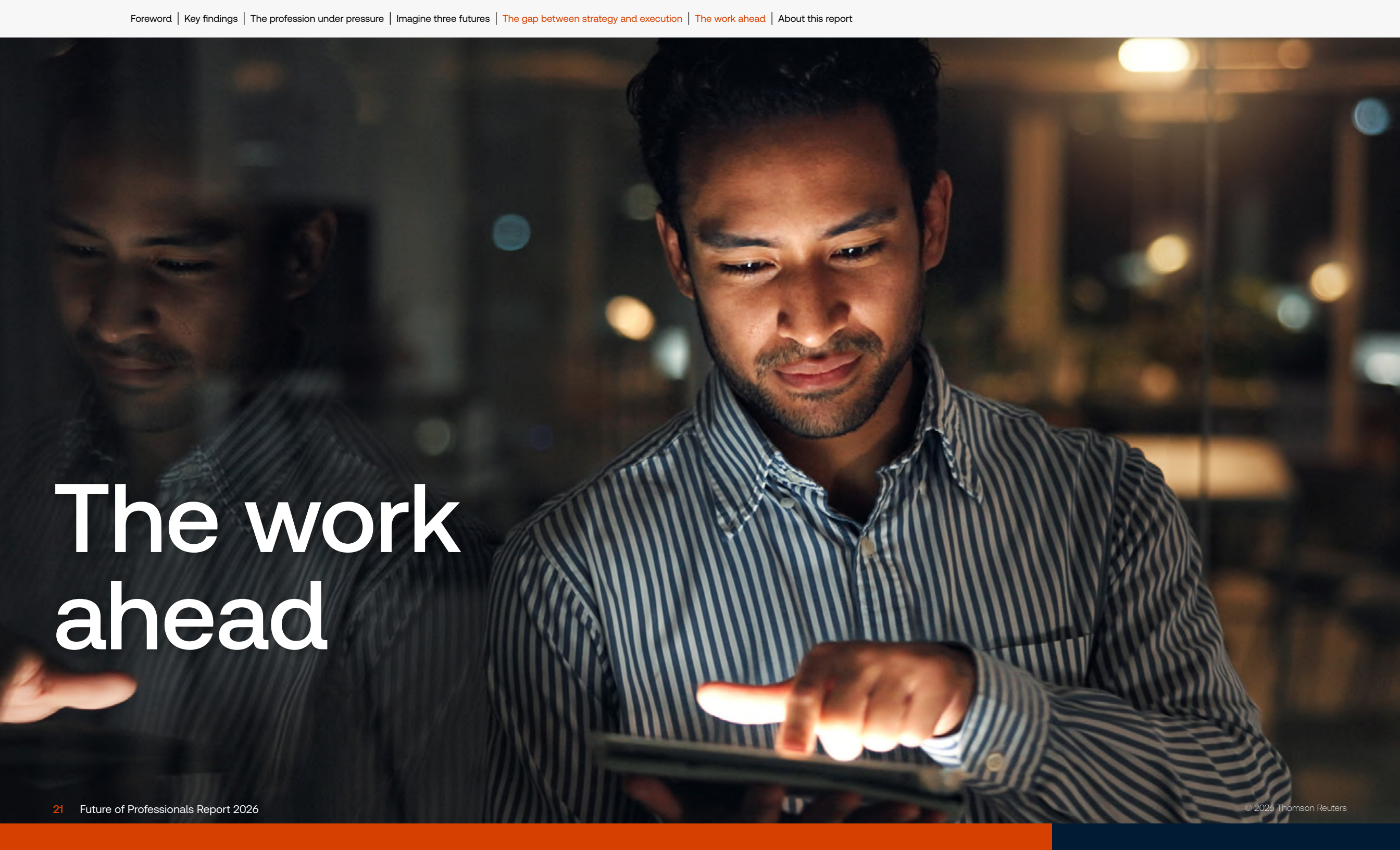


Measure behavior change, not adoption rates. Ask whether professionals can describe something they now do differently because of the AI strategy — and whether the systems around them make that change sustainable. Performance frameworks, billing models, career paths, and workflows all send signals about what the organization actually values. If those signals contradict the stated strategy, the strategy will lose.

### What this means for professionals



Make new ways of working the default. That means actively looking for opportunities to apply AI in day-to-day work rather than reserving it for lower stakes moments and forming habits before they are required rather than after. Find (or build) a peer group of colleagues working through the same challenges to share what is working and what isn't to help changes stick after formal training. The habits that hold under pressure are the ones practiced consistently when the pressure is off.



# The work ahead

The most useful starting point, whether you lead a firm, an in-house function, or a team within one, is not asking whether you have an AI strategy. Instead, it is asking how well each of the conditions for making it work is actually in place. Professionals can absorb imperfect strategies; what they cannot absorb is the gap between what is promised and what is delivered.

For individuals, the same logic applies at a personal level: Which of the five conditions is genuinely absent for you? Naming the right gap shifts the question from “Is my organization doing enough?” to “What do I need, and how do I get it?”, opening a conversation specific enough to lead somewhere.

## Five questions to answer honestly

1

Is your AI strategy legible at the individual level, can people describe what it means for how they work this week?

2

Where is shadow AI filling the gap that your strategy hasn't reached, and what does that tell you?

3

What proportion of your professionals have access to professional-grade tools, and how many of those who do are actually using them?

4

Are mid-career professionals, your most operationally critical cohort, aligned with the path you are on?

5

What deliberate investment is your firm or department making in the development of professional judgment, given AI is reshaping the conditions for it?

No single finding in this report describes a crisis. The commercial pressure, the talent risk, the execution gap, the pipeline problem: each is individually manageable. But together, they describe a profession where AI is driving change faster than most firms and departments were built to handle.

The profession that emerges from this period will look different from the one that entered it. Whether the people doing the work share in that difference, or simply enable it for others, is up to the choices being made and the gaps being closed, right now.



# About this report

## About this research

The findings in this report are based on a global survey of 1,816 professionals across law, tax, audit, accounting, compliance, risk, and global trade, conducted in March–April 2026. Respondents span private practice firms as well as in-house corporate and government departments across 62 countries.

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