

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☒ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan EMPLOYEE BENEFIT PLAN FOR EMPLOYEES OF EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 01/01/1998
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) EMPLOYSHARE, INC. 6824 BIG BEAVER BLVD BEAVER FALLS, PA 15010-1803	2b Employer Identification Number (EIN) 34-1832544
		2c Plan Sponsor's telephone number 724-384-3050
		2d Business code (see instructions) 541990

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2024	JEFFERY BOVALINO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 735
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 614 6a(2) 557 6b 11 6c 95 6d 663 6e 1 6f 664 6g(1) 593 6g(2) 572 6h 8
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2T

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4)** ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5)** ☒ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ **A** (Insurance Information) – Number Attached 1
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☒ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan EMPLOYEE BENEFIT PLAN FOR EMPLOYEES OF EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EMPLOYSHARE, INC.	D Employer Identification Number (EIN) 34-1832544	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier MUTUAL OF AMERICA SEC. CORP LLC					
(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-1614399	88668	576400	572	01/01/2023	12/31/2023

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	1222

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
PITTSBURGH REGIONAL OFFICE 401 LIBERTY AVENUE SUITE 2378 PITTSBURGH, PA 15222-1011

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	1222	INCENTIVE COMPENSATION	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	1735519
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	57730746

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year**7b**

1829506

c Additions: (1) Contributions deposited during the year**7c(1)**

355625

(2) Dividends and credits

7c(2)

34331

(3) Interest credited during the year

7c(3)

0

(4) Transferred from separate account.....

7c(4)

204834

(5) Other (specify below)

7c(5)

0

(6) Total additions

7c(6)

594790

d Total of balance and additions (add lines **7b** and **7c(6)**)**7d**

2424296

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

474096

(2) Administration charge made by carrier

7e(2)

105

(3) Transferred to separate account.....

7e(3)

175791

(4) Other (specify below)

7e(4)

38785

▶ **FORFEITURE LOAN AND OTHER ACTIVITY**

(5) Total deductions

7e(5)

688777

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f**

1735519

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan EMPLOYEE BENEFIT PLAN FOR EMPLOYEES OF EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EMPLOYSHARE, INC.	D Employer Identification Number (EIN) 34-1832544	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
AMERICAN CENTURY INVESTMENTS	PO BOX 419786 KANSAS CITY, MO 61141

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
AMERICAN FUNDS	333 SOUTH HOPE STREET LOS ANGELES, CA 90071

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
CALVERT	4500 MONTGOMERY AVE STE 1000N BETHESDA, MD 20814

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
DWS	222 SOUTH RIVERSIDE PLAZA CHICAGO, IL 60606

FIDELITY INVESTMENTS 82 DEVONSHIRE STREET
BOSTON, MA 02109

INVERSCO VI MAIN STREET
PO BOX 5270
DENVER, CO 80217

MFS 111 HUNTINGTON AVE
BOSTON, MA 02199

NEUBERGER BERMAN 1290 AVENUE OF THE AMERICAS
NEW YORK, NY 10104

PIMCO 840 NEWPORT CENTER DRIVE
NEWPORT BEACH, CA 92660

T ROWE PRICE 100 EAST PRATT STREET
BALTIMORE, MD 21202

VANGUARD

PO BOX 2600
VALLEY FORGE, PA 19482

VICTORY FUNDS

4900 TIEDEMAN ROAD
4TH FL
BROOKLYN, OH 44144

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

GOLDMAN SACHS VIT FUNDS

200 WEST STREET
NEW YORK, NY 10282

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

DELEWARE FUNDS

ONE COMMERCE SQUARE
PHILADELPHIA, PA 19103

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MUTUAL OF AMERICA INVESTMENT CORP

320 PARK AVENUE
NEW YORK, NY 10022

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 15 37 65	RECORD KEEPER	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan EMPLOYEE BENEFIT PLAN FOR EMPLOYEES OF EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 EMPLOYSHARE, INC.				D Employer Identification Number (EIN) 34-1832544	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNT NUMBER HS1					
b Name of sponsor of entity listed in (a): MUTUAL OF AMERICA					
c EIN-PN 13-1614399-001		d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57730746		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule D (Form 5500) 2023 v. 230707

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan <u>EMPLOYEE BENEFIT PLAN FOR EMPLOYEES OF EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS</u>	B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EMPLOYSHARE, INC.</u>	D Employer Identification Number (EIN) <u>34-1832544</u>

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	30177	27697
(2) Participant contributions	1b(2)	93102	99776
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	433010	343563
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	44348535	57730746
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1829506	1735519
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	46734330	59937301
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	46734330	59937301

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	3001412	
(B) Participants	2a(1)(B)	5396378	
(C) Others (including rollovers)	2a(1)(C)	161588	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		8559378
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	27762	
(F) Other	2b(1)(F)	34331	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		62093
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		9429490
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		0
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		18050961

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3973300	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3973300
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	1358	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1358
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3974658

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		14076303
l Transfers of assets:			
(1) To this plan	2l(1)		1392163
(2) From this plan	2l(2)		2265495

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **WILKE CPAS & ADVISORS LLP**

(2) EIN: **25-1871694**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
INSPERITY 401K PLAN	76-0178498	001
LINCOLN PARK PERFORMING ARTS CENTER 401K PLAN	04-3703131	001

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan EMPLOYEE BENEFIT PLAN FOR EMPLOYEES OF EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS	B Three-digit plan number (PN) 001	
C Plan sponsor's name as shown on line 2a of Form 5500 EMPLOYSHARE, INC.	D Employer Identification Number (EIN) 34-1832544	

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 13-3590259		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.			
3	Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	0

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4	Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.				
5	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6	a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
	b Enter the amount contributed by the employer to the plan for this plan year	6b		
	c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.				
7	Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8	If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9	If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10	Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11	a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
	b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12	Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b):	
a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%	
b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.	
a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No	
b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:	
☐ Yes.	
☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.	
☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.	
☐ No. Other. Provide explanation. _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No	
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☒ Design-based safe harbor method	
☐ "Prior year" ADP test	
☒ "Current year" ADP test	
☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>11 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q704237A</u> .	

SCHEDULE MEP (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 6058(a) of the Internal Revenue Code (the Code) ► File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan EMPLOYEE BENEFIT PLAN FOR EMPLOYEES OF EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS	B Three-digit Plan number (PN) ►	001
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF EMPLOYSHARE, INC.	D Administrator's EIN 34-1832544	

Part I	Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.
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1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).

- a** ☒ association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- b** ☐ professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- c** ☐ pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- d** ☐ other multiple-employer pension plan (Describe) _____ (Complete Part II)

Part II	Participating Employer Information.
----------------	--

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. **Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

2a Name of Participating Employer 5 STONE HOLDINGS, LLC	2b EIN 88-2995114	2c Percentage of Total Contributions for the Plan Year 0.82	2d Aggregate Account Balances Attributable to Participating Employer 608885
2a Name of Participating Employer A HUGG, LLC	2b EIN 27-1135866	2c Percentage of Total Contributions for the Plan Year 1.29	2d Aggregate Account Balances Attributable to Participating Employer 1042469

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

2e Does the plan include any individuals not participating through an employer or who are individual working owners?	2e	☐ Yes ☒ No
2f If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	2f	
2g If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	2g	

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

**Schedule MEP (2023)
v. 230728**

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ABSOLUTE GROUP, L.L.C.	36-4369878	2.70	1049876
ANDREW D. NORMAN	83-2777086	0.11	24999
ASHFORD WEALTH ADVISORS LLC	81-3286567	1.94	520901
BARONE FAMILY PLANNING INC.	82-3543071	0.54	335652
BEN C SMITH JR	92-1268579	0.20	18345
BERLIN AND ASSOCIATES, LLC	45-3999724	1.56	666689
BOBBY D. HARRIS	85-0541039	0.29	96513
BRAD A. SWARTZWELDER, INC.	26-3778717	1.88	1844131
BREZOVEC & ASSOCIATES	47-4166905	0.59	640558

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Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BURGEON ENTERPRISES LLC	85-0644676	0.14	50089
BWT FINANCIAL, LLC	81-5243652	1.19	1749561
CALANDER WEALTH MANAGEMENT LLC	81-2298163	0.46	113749
CCWF2 LLC	88-1956817	1.26	120646
CHARLES MITCHELL EVANS	46-2764619	0.09	13944
CHRISTOPHER M. GURLEY	87-3477016	0.72	113056
CIRKSENA, KNIGHT, JACOBSEN, SI	47-2473806	7.66	4435555
COOP LLC	84-4154004	1.36	389410
CROSBY WEALTH ADVISORS	91-1715585	2.38	1664851

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Part II Participating Employer Information (Continued).

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
DAVID M. BOCCIGNONE	26-2671945	0.03	0
DAVID M. MEDICK, LLC	83-2852274	0.96	895118
DILWORTH MANAGEMENT GROUP LLC	87-4531496	0.52	72114
DLIGHT INC.	47-2676802	0.50	241242
DSW ENTERPRISES, LLC	47-4365947	0.68	808134
ELAINA A. CARLSON	47-3704921	2.32	1128856
EMPLOYSHARE, INC.	34-1832544	1.41	1059955
ER GREEN OPERATIONAL SERVICES	85-3932483	1.21	353376
ESCO & ASSOCIATES, INC.	27-4582111	1.14	617891

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Part II Participating Employer Information (Continued).

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
FINANCIAL PLANNING PARTNERS, L	54-1962031	1.04	705721
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
FINN FINANCIAL, INC.	27-4090976	1.20	982562
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
FP MATTERS, LLC	52-2222594	1.33	2444378
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
FRENCH COMPASS LLC	88-2748448	2.37	1107818
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
FRONTLINE GROUP, INC.	82-0999070	0.19	17514
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
GEORGE G. SMOJVER	26-3965228	0.90	117179
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
GREAT SERVICE MODEL LLC	88-0537497	1.09	316682
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
GREEN VISTA, LLC	46-1875876	2.45	1330733
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HAMTECH, LLC	27-4874513	1.02	1239581

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Part II Participating Employer Information (Continued).

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HARRIET ELIZABETH HEYDA	34-4132695	0.97	682333
HAWKINS & ASSOCIATES, LLC	45-2535810	0.58	176754
HH BMD ENTERPRISES LLC	87-1368181	1.62	246546
HURWITZ & ASSOCIATES, LLC	45-4699049	1.40	1088189
ILSK LLC	88-0640049	0.66	61507
IRONSIDES OPERATIONAL SUPPORT	84-4007088	2.86	774956
J & R OPERATIONS, LLC	86-2422011	1.94	2013247
J.LYNNE CONSULTING LLC	27-4567552	0.33	69236
JAMES S. RITTER, CFP, CRPC	20-3971744	0.00	350044

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
JASON D. DUNN	84-4186528	0.54	176257
JEFF W. ROHR	46-0861638	0.00	5294
JIN & ASSOCIATES LLC	47-5462952	1.44	168180
KEVIN C. KONEY	82-3575626	1.27	933894
KIMBERLEE MO, LLC	82-3847295	5.31	2249715
LBYD, LLC	99-0530331	0.76	230149
LEVI SHANE BRANDRISS	86-3582906	0.85	157175
LFS MANAGEMENT, LLC	20-5673241	0.22	289252
LIFE VA, LLC	27-0524683	0.00	51921

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LINCOLN PARK PERFORMING ARTS C	04-3703131	2.06	0
LLLI, INC.	81-5017740	0.34	289963
LUNG, SHIRING & ASSOCIATES, LL	27-3147701	0.96	553344
MARBAN & ASSOCIATES, INC.	26-3916570	1.54	1625847
MARGUERITA M. CHENG	80-0603802	0.00	9629
MATTHEW ORMAN	75-3215940	0.13	58565
MBS MANAGEMENT, LLC	45-2535863	0.50	523915
METZLER MANAGEMENT COMPANY, LL	45-2420882	0.46	516198
MICHAEL A PEREZ	68-0673657	0.34	0

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MICHAEL BERISS	59-3786214	0.88	1124999
MICHAEL MATUS	57-1129391	0.00	962
MMM CONSULTING GROUP, LLC	27-4435149	1.70	1015233
MORTGAGE LENDING SOLUTIONS, IN	25-1865445	0.54	1305149
MWTLC ASSOCIATES, LLC	82-3488457	0.59	596054
OLD BRIDGE PRIVATE WEALTH, LLC	86-3887472	0.08	9401
ONE TEN PARTNERS, LLC	84-3770031	1.30	425082
ORION MOULTON, LLC	47-2559002	0.79	443930
PLNR GROUP, LLC	27-1560993	0.64	757715

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
PROFESSIONAL MANAGEMENT GROUP,	39-2069558	0.06	102736
R&D HOLDINGS, LLC	85-3509796	1.40	1465994
R.O. MILLS MANAGEMENT, LLC	38-3807901	0.76	311179
R7 WEALTH MANAGEMENT LLC	81-2441170	0.83	393893
RANDAL J. FARABAUGH	47-3379118	0.64	488870
REDEFINED HORIZONS, INC.	93-2258206	0.15	246053
RMS MECHANICAL SERVICES, INC.	20-0869926	0.00	2395
SANLEO GROUP INC.	86-1544517	1.16	715862
SAVOR, INC.	88-0702607	1.47	167033

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Part II Participating Employer Information (Continued).

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SECOND BASE ADVISORS, LLC	27-4182150	0.06	23059
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SHIVA P. BHASHYAM	83-1169635	0.60	355485
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SOMMERVILLE PARTNERS, LLC	20-8021753	0.16	88550
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SOUTHAMPTON BUSINESS GROUP, LL	27-3062725	0.85	381395
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
STEVEN T. MARSHALL	26-1688095	0.63	144999
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
THE DEHONEY GROUP, INC.	47-1649366	0.79	442589
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
THE DENARO GROUP INC	26-3826982	0.00	744462
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
THE JEFFERY N. EVANS	26-0121347	0.48	25245
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
THE O'BRIEN GROUP	06-1496173	0.45	526286

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Part II Participating Employer Information (Continued).

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
THOMAS P. SHORTREED & ASSOCIAT	45-1284695	2.13	1058159
TMG-QG, LLC	47-5000764	1.11	677702
VAN TASSEL, LLC	87-3777641	0.38	67536
VELOCITY CAPITAL MANAGEMENT, L	46-4156331	0.22	137119
WAYPOINTE OPERATIONAL SERVICES	82-3471249	0.93	331457
WDA, INC. DBA TREELINE WEALTH	47-3818987	1.07	611417
WEALTH INSIGHT GROUP, LLC	46-1610227	0.08	202399
WILLIAMSON FINANCIAL PLANNING,	26-3773491	1.60	1686371
WISDOM POINTE WEALTH ADVISORS	22-0046249	0.87	492222

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Part III

Pooled Employer Plan Information

Line 3. All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

- 3a

Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44)

☐ Yes ☐ No
- 3b

If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)

ACK ID

**401K PROFIT SHARING PLAN FOR
EMPLOYEES OF EMPLOYSHARE, INC.
AND PARTICIPATING EMPLOYERS**

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2023 AND 2022
WITH
INDEPENDENT AUDITORS' REPORT

**401K PROFIT SHARING PLAN FOR
EMPLOYEES OF EMPLOYSHARE, INC.
AND PARTICIPATING EMPLOYERS**

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INDEPENDENT AUDITORS' REPORT

To the Trustees of the
401K Profit Sharing Plan for Employees of Employshare, Inc. and Participating Employers
Beaver Falls, Pennsylvania

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the accompanying financial statements of 401K Profit Sharing Plan for Employees of Employshare, Inc. and Participating Employers, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of 401K Profit Sharing Plan for Employees of Employshare, Inc. and Participating Employers' financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2023 and 2022, and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note F to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 401K Profit Sharing Plan for Employees of Employshare, Inc. and Participating Employers and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 401K Profit Sharing Plan for Employees of Employshare, Inc. and Participating Employers' ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 401K Profit Sharing Plan for Employees of Employshare, Inc. and Participating Employers' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 401K Profit Sharing Plan for Employees of Employshare, Inc. and Participating Employers' ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

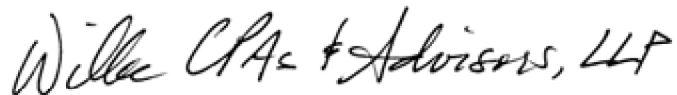
Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule I – Schedule H, Line 4i, Schedule of Assets (Held at End Of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion-

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Wilke CPAs & Advisors, LLP
Pittsburgh, Pennsylvania

October 1, 2024

FINANCIAL STATEMENTS

**401K PROFIT SHARING PLAN FOR EMPLOYEES OF
EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS**
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Assets		
Investments, at fair value	\$ 57,730,746	\$ 44,348,535
Investments, at contract value	<u>1,735,519</u>	<u>1,829,506</u>
	59,466,265	46,178,041
Receivables		
Employer contribution receivable	27,697	30,177
Employee contribution receivable	99,776	93,102
Notes receivable from participants	<u>343,563</u>	<u>433,010</u>
	<u>471,036</u>	<u>556,289</u>
Net Assets Available for Benefits	<u><u>\$ 59,937,301</u></u>	<u><u>\$ 46,734,330</u></u>

See accompanying notes to the financial statements.

**401K PROFIT SHARING PLAN FOR EMPLOYEES OF
EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS**
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	2023	2022
INVESTMENT INCOME:		
Net appreciation (depreciation) on investments on pooled separate accounts	\$ 9,429,490	\$ (10,666,176)
Earnings investments on insurance general account funds	34,331	14,480
Interest income, notes receivable from participants	27,762	21,363
TOTAL INVESTMENT INCOME	9,491,583	(10,630,333)
CONTRIBUTIONS:		
Participant	5,396,378	4,645,074
Employer	3,001,412	1,582,229
Rollover	161,588	530,103
TOTAL CONTRIBUTIONS	8,559,378	6,757,406
TRANSFER OF ASSETS INTO THE PLAN	1,392,163	3,118,863
TOTAL ADDITIONS TO NET ASSETS	19,443,124	(754,064)
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Payment of benefits	3,973,300	7,324,761
Administrative expenses	1,358	5,366
TOTAL DEDUCTIONS	3,974,658	7,330,127
TRANSFER OF ASSETS FROM THE PLAN	2,265,495	44,142
TOTAL DEDUCTIONS	6,240,153	7,374,269
NET INCREASE (DECREASE)	13,202,971	(8,128,333)
NET ASSETS AVAILABLE FOR BENEFITS		
BEGINNING OF PERIOD	46,734,330	54,862,663
END OF PERIOD	\$ 59,937,301	\$ 46,734,330

See accompanying notes to the financial statements.

**401K PROFIT SHARING PLAN FOR EMPLOYEES OF
EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS**
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE A – DESCRIPTION OF PLAN

The following description of the 401K Profit Sharing Plan for the Employees of Employshare, Inc. and Participating Employers, (hereinafter referred to as “the Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General:

The Plan is a multiple-employer defined contribution plan available to all employees of EmployShare, Inc. (the "Sponsoring Employer") which is an organization providing employment and administration services to a number of individuals and entities across the United States of America. Under the Plan, participating employers (the "Company") may adopt certain elections regarding their specific employment group as long as those elections meet the provisions of the Internal Revenue Code (IRC) and the Employer Retirement Income Security Act of 1974 (ERISA). Some of the elections available to participating employers are eligibility requirements, entry dates, and minimum number of hours worked in the Plan year. Participating employers may also elect to transfer assets from existing plans into the Plan. Participants should refer to the Plan document and their employer adoption agreement for a more complete description of the Plan's provisions.

Contributions:

Participants may contribute up to 100% of pretax annual eligible compensation, as defined in the Plan. Contributions are subject to certain Internal Revenue Code (IRC) limitations. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. The Plan allows participants to designate all or part of their contribution as Roth Contributions, and participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan.

Employer contributions are comprised of two components: a profit sharing contribution and an employer matching contribution. The profit-sharing contribution is made at the discretion of the participating employers.

Participating employers have several options if they elect to offer a matching provision. Included in those options are provisions ("Safe Harbor Methods") which satisfy certain Internal Revenue Code requirements and eliminate the need for the performance of certain non-discrimination annual tests. All matching or profit sharing contributions are invested at the participant's discretion.

**401K PROFIT SHARING PLAN FOR EMPLOYEES OF
EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS**
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE A – DESCRIPTION OF PLAN (CONTINUED)

Participant Accounts:

Each participant's account is credited with his or her respective salary reduction amount and an allocation of (1) the employer's contribution and (2) Plan earnings. Allocations of Plan earnings, including net appreciation or depreciation in fair value of investments, are allocated to each participant's account based on participant earnings or account balances, as defined. Participant's accounts may be withdrawn upon separation from the Company, death, disability, or retirement (regular age 65).

A Participant may request a loan or apply for hardship withdrawals at any time, in accordance with the provisions of the Plan.

Investment Options:

Each participant directs the manner in which contributions are to be allocated among the investment options available under the Plan.

Vesting:

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100% vested either a) immediately, b) 100% cliff after three years, or c) 20% per year graded vesting over six years, dependent on election of the Company in the Adoption Agreement.

Participant Notes Receivable (Participant Loans):

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 (reduced by the amount of the highest outstanding loan balance under the Plan during the previous one-year period) or one-half of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at a rate equal to the prime rate as published in The Wall Street Journal plus one percentage point. The interest rates on the outstanding loans range from 4.25%-9.50%. Loans must be fully repaid within five years unless the loan is used for the purchase of a primary residence. Principal and interest are paid ratably through payroll deductions. All notes are deemed collectible.

Payment of Benefits:

On termination of service due to death, disability, retirement, or other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution. Once a participant reaches age 70.5 and separates from service, a portion of their account balance must be transferred out of the Plan annually. If the participant is a five percent owner of the Company, payments must begin even if the participant is still employed.

**401K PROFIT SHARING PLAN FOR EMPLOYEES OF
EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS**
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE A – DESCRIPTION OF PLAN (CONTINUED)

Forfeited Accounts:

Each Company has a forfeiture account if its particular option specifies a vesting schedule or if non-discrimination testing results in forfeitures for corrections. Forfeited balances are used to offset the Plan's administrative expenses or the Company's employer contributions.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies, which conform to generally accepted accounting principles, have been used consistently in the preparation of the Plan's financial statements.

Basis of Accounting:

The financial statements of the Plan have been prepared on the accrual basis of accounting.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefit and change therein. Actual results could differ from these estimates.

Investment Valuation and Income Recognition:

Investment Valuation and Income Recognition — The Plan's investments in pooled separate accounts are stated at fair value. The Plan's investment in the guaranteed investment contract is stated at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. Capital gain distributions are included in dividend income. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits:

Benefits are recorded when paid.

Administrative Expenses:

All expenses of maintaining the Plan are paid by the Plan Sponsor and the Plan. Expenses paid by the Plan Sponsor are excluded from these financial statements.

Transfers:

As a defined contribution multiple employer plan, the Plan has transfers in and transfers out regularly as participating employers join and leave the Plan.

**401K PROFIT SHARING PLAN FOR EMPLOYEES OF
EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS**
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE C – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in employer contributions.

NOTE D – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with investment securities, it is at least reasonably possible that change in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE E – TAX STATUS

On November 30, 2020, the Internal Revenue Service stated that the volume submitter profit sharing plan adopted by the Plan, as then designed, qualifies under Section 401(a) of the Internal Revenue Code (IRC). The Plan has not received a determination letter specific to the Plan itself, and the Plan has been amended since the determination letter was issued; however, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and believe that the Plan is qualified and the related trust is tax-exempt. No provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE F – CERTIFIED INVESTMENTS

Certified information related to investments disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2023 and 2022, and net appreciation (depreciation) in fair value of investments, interest and dividends for the year ended December 31, 2023 and 2022 was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Mutual of America Life Insurance Company as of December 31, 2023 and 2022.

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

**401K PROFIT SHARING PLAN FOR EMPLOYEES OF
EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS**
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE G – RELATED PARTY TRANSACTIONS

Mutual of America provides third-party administrator, recordkeeping, and custodial services to the Plan including maintaining participant accounts, preparing tax filings, and issuing statements. Transactions with Mutual of America regarding these services qualify as exempt party-in-interest transactions. For the years ended December 31, 2023 and 2022, fees paid by the Plan for the investment management services amount to \$1,358 and \$1,634, respectively.

NOTE H – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability as a specified (contractual) term, the Level 2 input must be observable for substantially the full-term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

**401K PROFIT SHARING PLAN FOR EMPLOYEES OF
EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS**
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE H – FAIR VALUE MEASUREMENTS (CONTINUED)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the valuation methodologies used at December 31, 2023.

Pooled Separate Accounts: Valued at the net asset value (NAV) of units as determined by the insurance company. NAV is a readily determinable fair value and is the basis for current transactions.

At December 31, 2023, the Plan held the following assets with fair value measurements:

	Level 1	Level 2	Level 3	Totals
Pooled Separate Accounts	\$ 57,730,746	\$ -	\$ -	\$ 57,730,746
Annuity contracts	1,735,519	-	-	1,735,519
Total assets, at fair value	<u>\$ 59,466,265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,466,265</u>

At December 31, 2023, the notes receivable from participants of \$343,563 were held by the Plan and were not subject to fair value measurement reporting under FASB ASC 820-10-50-2. Notes receivable from participants are measured at cost which is an approximation of fair value.

At December 31, 2022, the Plan held the following assets with fair value measurements:

	Level 1	Level 2	Level 3	Totals
Pooled Separate Accounts	\$ 44,348,535	\$ -	\$ -	\$ 44,348,535
Annuity contracts	1,829,506	-	-	1,829,506
Total assets, at fair value	<u>\$ 46,178,041</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,178,041</u>

At December 31, 2022, the notes receivable from participants of \$433,010 were held by the Plan and were not subject to fair value measurement reporting under FASB ASC 820-10-50-2. Notes receivable from participants are measured at cost and which is an approximation of fair value.

**401K PROFIT SHARING PLAN FOR EMPLOYEES OF
EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS**
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE H – FAIR VALUE MEASUREMENTS (CONTINUED)

Below is a reconciliation of the opening and closing balances of the annuity contracts in the general account for the years ended December 31:

	<u>2023</u>	<u>2022</u>
General account - beginning balance	\$ 1,829,506	\$ 2,165,384
Contributions	355,625	247,342
Transfers in	204,834	-
Dividends	34,331	-
Interest	-	14,762
Forfeiture re-allocation	-	1,498,612
Administration fees	(105)	(120)
Loans	(38,785)	(20,407)
Transfers out	(175,791)	(88,335)
Disbursements	<u>(474,096)</u>	<u>(1,987,732)</u>
General account - ending balance	<u>\$ 1,735,519</u>	<u>\$ 1,829,506</u>

NOTE I — CONTRACT WITH INSURANCE COMPANY

The Plan entered into a traditional fully benefit-responsive guaranteed investment contract with Mutual of America. Mutual of America maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer. The crediting rate is reviewed on a quarterly basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

The contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Mutual of America, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

**401K PROFIT SHARING PLAN FOR EMPLOYEES OF
EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS**
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE I — CONTRACT WITH INSURANCE COMPANY (CONTINUED)

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments. Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, and (4) a material amendment to the agreement without the consent of the issuer.

As of December 31, 2023 and 2022, the contract value of the investment account was \$1,735,519 and \$1,829,506, respectively.

NOTE J – TRANSFER OF ASSETS

During 2023, one adopting employer transferred their previous plan's assets into the Plan. Transfers of assets into the Plan for the year ended December 31, 2023 totaled \$1,392,163.

During 2023, three adopting employers terminated their participation in the Plan and transferred all assets to other plans. Transfers of assets out of the Plan for the year ended December 31, 2023 totaled \$2,265,495.

During 2022, three adopting employers transferred their previous plan's assets into the Plan. Transfers of assets into the Plan for the year ended December 31, 2022 totaled \$3,118,863.

During 2022, one adopting employer terminated their participation in the Plan and transferred all assets to other plans. Transfers of assets out of the Plan for the year ended December 31, 2022 totaled \$44,142.

**401K PROFIT SHARING PLAN FOR EMPLOYEES OF
EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS**
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE K — SUBSEQUENT EVENTS

The trustees and management of the Plan have evaluated subsequent events and determined there are no subsequent events necessary for disclosure as of the date of the independent auditors' report.

SUPPLEMENTARY INFORMATION

**401K PROFIT SHARING PLAN FOR EMPLOYEES OF
EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS**
SCHEDULE I – SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 20-8531019 PLAN NUMBER: 001
DECEMBER 31, 2023

(a)	(b) - Identity of Issue	(c) - Investment Type	(d) - Cost	(e) - Current Value
*	Mutual of America Equity Index Fund	Pooled separate	\$ -	\$ 6,387,195
	T. Rowe Price Blue Chip Growth Portfolio	Pooled separate	-	6,285,919
	Vanguard VIF International Portfolio	Pooled separate	-	3,761,565
*	Mutual of America 2040 Retirement Fund	Pooled separate	-	3,045,124
	Fidelity CIP Contrfund Portfolio	Pooled separate	-	3,004,149
*	Mutual of America Mid-Cap Equity Index	Pooled separate	-	2,262,093
*	Mutual of America 2045 Retirement Fund	Pooled separate	-	2,250,119
*	Mutual of America Moderate Allocation	Pooled separate	-	1,986,535
*	Mutual of America 2030 Retirement Fund	Pooled separate	-	1,950,499
	Vanguard VIF Diversified Value Portfolio	Pooled separate	-	1,807,205
*	Mutual of America Interest Accumulation	General account	-	1,735,519
*	Mutual of America Aggressive Allocation	Pooled separate	-	1,616,568
*	Mutual of America Small Cap Growth Fund	Pooled separate	-	1,602,235
	DWS Capital Growth VIP	Pooled separate	-	1,589,621
	Fidelity VIP Equity-Income Portfolio	Pooled separate	-	1,384,525
	Fidelity VIP Mid Cap Portfolio	Pooled separate	-	1,327,133
*	Mutual of America 2050 Retirement Fund	Pooled separate	-	1,169,657
*	Mutual of America 2035 Retirement Fund	Pooled separate	-	1,142,193
	PIMCO VIT Real Return Portfolio	Pooled separate	-	1,007,324
	American Funds IS New World Fund	Pooled separate	-	978,678
	Delaware VIP Small Cap Value Series	Pooled separate	-	952,444
	Vanguard VIF Real Estate Index Portfolio	Pooled separate	-	913,527
	Vanguard Total Bond Mkt I Prt	Pooled separate	-	884,518
*	Mutual of America Retirement Income Fund	Pooled separate	-	879,704
	MFS VIT III Mid Cap Value Portfolio	Pooled separate	-	791,595
*	Mutual of America 2020 Retirement Fund	Pooled separate	-	631,670
*	Mutual of America 2065 Retirement Fund	Pooled separate	-	631,329
*	Mutual of America Small Cap Value Fund	Pooled separate	-	607,798
	American Century VP Capital Appreciation	Pooled separate	-	581,957
*	Mutual of America Money Market Fund	Pooled separate	-	566,995
*	Mutual of America Small Cap Equity Index Fund	Pooled separate	-	544,971
*	Mutual of America Bond Fund	Pooled separate	-	514,886
*	Mutual of America 2060 Retirement Fund	Pooled separate	-	486,709
*	Mutual of America International Fund	Pooled separate	-	460,022
*	Mutual of America 2025 Retirement Fund	Pooled separate	-	426,108
	GS VIT Small Cap Eq Insights	Pooled separate	-	402,547
*	Mutual of America Mid-Term Bond Fund	Pooled separate	-	393,550
*	Mutual of America 2055 Retirement Fund	Pooled separate	-	392,171
*	Mutual of America Mid Cap Value Fund	Pooled separate	-	384,964
	Victory RS Small Cap Growth Equity VIP	Pooled separate	-	287,264
	Fidelity VIP Asset Manager Portfolio	Pooled separate	-	255,954
	Neuberger Berman AMT Sustainable Equity	Pooled separate	-	237,377
*	Mutual of America All America Fund	Pooled separate	-	236,575
	GS VIT US Equity Insights	Pooled separate	-	223,357
	Invesco V.I. Main Street	Pooled separate	-	160,800
	Calvert VP SRI Balanced Portfolio	Pooled separate	-	128,643
*	Mutual of America Composit Fund	Pooled separate	-	103,781
*	Mutual of America Conservative Allocation	Pooled separate	-	91,122
*	Mutual of America 2015 Retirement Fund	Pooled separate	-	71
*	Participant Notes Receivable	Notes Receivable (interest 4.25% - 9.50%)	-	343,563
			<u>\$ -</u>	<u>\$ 59,809,828</u>
*	Party-in-interest			

See independent auditors' report.

Attachment to January 2023 Form 5500
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

Plan Name: EMPLOYEE BENEFIT PLAN FOR EMPLOYEES OF EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS
EIN: 34-1832544
Plan Number: 001

(a)	(b) identity of issuer, borrower, lessor, or similar party	(c)Description of investment including maturity date, rate of interest, collateral par or maturity value	(d) Cost	(e)Closing Value
.	Mutual of America	GROUP ANNUITY CONTRACT American Century Investments VP Capital Appreciation Fund		581,957
.	Mutual of America	GROUP ANNUITY CONTRACT American Funds Insurance Series New World Fund		978,678
.	Mutual of America	GROUP ANNUITY CONTRACT Calvert VP SRI Balanced Portfolio		128,642
.	Mutual of America	GROUP ANNUITY CONTRACT Delaware VIP Small Cap Value Series		952,444
.	Mutual of America	GROUP ANNUITY CONTRACT DWS Capital Growth VIP		1,589,621
.	Mutual of America	GROUP ANNUITY CONTRACT Fidelity VIP Asset Manager Portfolio		255,954
.	Mutual of America	GROUP ANNUITY CONTRACT Fidelity VIP Contrafund Portfolio		3,004,148
.	Mutual of America	GROUP ANNUITY CONTRACT Fidelity VIP Equity-Income Portfolio		1,384,525
.	Mutual of America	GROUP ANNUITY CONTRACT Fidelity VIP Mid Cap Portfolio		1,327,133
.	Mutual of America	GROUP ANNUITY CONTRACT Goldman Sachs VIT Small Cap Equity Insights Fund		402,546
.	Mutual of America	GROUP ANNUITY CONTRACT Goldman Sachs VIT US Equity Insights Fund		223,357
.	Mutual of America	GROUP ANNUITY CONTRACT Invesco V.I. Main Street Fund		160,800
.	Mutual of America	GROUP ANNUITY CONTRACT MFS VIT III Mid Cap Value Portfolio		791,595
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Aggressive Allocation Fund		1,616,568
.	Mutual of America	GROUP ANNUITY CONTRACT MoA All America Fund		236,575
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Balanced Fund		103,781
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2015 Fund		71
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2020 Fund		631,670
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2025 Fund		426,108
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2030 Fund		1,950,499
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2035 Fund		1,142,193
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2040 Fund		3,045,124
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2045 Fund		2,250,119
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2050 Fund		1,169,657
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2055 Fund		392,171

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Plan Name: EMPLOYEE BENEFIT PLAN FOR EMPLOYEES OF EMPLOYSHARE, INC. AND PARTICIPATING EMPLOYERS

EIN: 34-1832544

Plan Number: 001

.	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2060 Fund		486,709
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2065 Fund		631,329
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Conservative Allocation Fund		91,122
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Core Bond Fund		514,886
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Equity Index Fund		6,387,195
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Intermediate Bond Fund		393,550
.	Mutual of America	GROUP ANNUITY CONTRACT MoA International Fund		460,022
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Mid Cap Equity Index Fund		2,262,093
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Mid Cap Value Fund		384,964
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Moderate Allocation Fund		1,986,535
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Money Market Fund		566,995
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Retirement Income Fund		879,704
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Small Cap Equity Index Fund		544,971
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Small Cap Growth Fund		1,602,235
.	Mutual of America	GROUP ANNUITY CONTRACT MoA Small Cap Value Fund		607,798
.	Mutual of America	GROUP ANNUITY CONTRACT Mutual of America Interest Accumulation Account		1,735,519
.	Mutual of America	GROUP ANNUITY CONTRACT Neuberger Berman AMT Sustainable Equity Portfolio		237,377
.	Mutual of America	GROUP ANNUITY CONTRACT PIMCO VIT Real Return Portfolio		1,007,324
.	Mutual of America	GROUP ANNUITY CONTRACT T. Rowe Price Blue Chip Growth Portfolio		6,285,919
.	Mutual of America	GROUP ANNUITY CONTRACT Vanguard VIF Diversified Value Portfolio		1,807,205
.	Mutual of America	GROUP ANNUITY CONTRACT Vanguard VIF International Portfolio		3,761,565
.	Mutual of America	GROUP ANNUITY CONTRACT Vanguard VIF Real Estate Index Portfolio		913,527
.	Mutual of America	GROUP ANNUITY CONTRACT Vanguard VIF Total Bond Market Index Portfolio		884,518
.	Mutual of America	GROUP ANNUITY CONTRACT Victory RS Small Cap Growth Equity VIP Series		287,264
.	Mutual of America	GROUP ANNUITY CONTRACT Participant Loans		343,563