

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [X] a single-employer plan [ ] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [ ] the first return/report [ ] the final return/report [ ] an amended return/report [ ] a short plan year return/report (less than 12 months)
C Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] DFVC program [ ] special extension (enter description)
D If the plan is a collectively-bargained plan, check here [ ]
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 THOMPSON HINE CASH BALANCE PLAN
1b Three-digit plan number (PN) 003
1c Effective date of plan 01/01/2021
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) THOMPSON HINE LLP 3900 KEY CENTER 127 PUBLIC SQUARE CLEVELAND, OH 44114
2b Employer Identification Number (EIN) 34-0575300
2c Sponsor's telephone number 216-566-5500
2d Business code (see instructions) 541110
3a Plan administrator's name and address [X] 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
5a Total number of participants at the beginning of the plan year 96
b Total number of participants at the end of the plan year 98
c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) 0
c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) 0
d(1) Total number of active participants at the beginning of the plan year 91
d(2) Total number of active participants at the end of the plan year 88
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Row 1: Filed with authorized/valid electronic signature, 09/30/2025, EDWARD REDDER. Row 2: Signature of employer/plan sponsor, Date, Enter name of individual signing as employer or plan sponsor.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....  Yes  No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) .....  Yes  No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? .....  Yes  No  Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 548021. (See instructions.)

<b>Part III Financial Information</b>			
<b>7</b> Plan Assets and Liabilities		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	4182405	6593140
<b>b</b> Total plan liabilities .....	<b>7b</b>		
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	4182405	6593140
<b>8</b> Income, Expenses, and Transfers for this Plan Year		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>	2895437	
<b>(2)</b> Participants .....	<b>8a(2)</b>		
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>		
<b>b</b> Other income (loss) .....	<b>8b</b>	323435	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		3218872
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	808137	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .	<b>8e</b>		
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>		
<b>g</b> Other expenses .....	<b>8g</b>		
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		808137
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		2410735
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>		

<b>Part IV Plan Characteristics</b>	
<b>9a</b>	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: <u>1C</u>
<b>b</b>	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

<b>Part V Compliance Questions</b>				
<b>10</b> During the plan year:		<b>Yes</b>	<b>No</b>	<b>Amount</b>
<b>a</b> 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>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X		5000000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) .....	<b>10e</b>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>		X	
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....	<b>10i</b>			

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below.  Yes  No

**a** Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

**b PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 \_\_\_\_\_

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.  Yes  No

**a** 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 letter ruling granting the waiver. \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

**b** Enter the minimum required contribution for this plan year **12b**

**c** Enter the amount contributed by the employer to the plan for this plan year **12c**

**d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline?  Yes  No  N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted in any plan year?  Yes  No

**a** If "Yes," enter the amount of any plan assets that reverted to the employer this year. **13a**

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?  Yes  No

**c** 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

**Part VIII IRS Compliance Questions**

**14a** 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

**14b** 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

**15** 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 \_\_\_/\_\_\_/\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan <u>THOMPSON HINE CASH BALANCE PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>003</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THOMPSON HINE LLP</u>	<b>D</b> Employer Identification Number (EIN) <u>34-0575300</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>7066231</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>7066231</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>0</u>	<u>0</u>
	<b>b</b> For terminated vested participants .....	<u>5</u>	<u>127016</u>
	<b>c</b> For active participants .....	<u>91</u>	<u>6269312</u>
	<b>d</b> Total .....	<u>96</u>	<u>6396328</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.00 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>1586401</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>0</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>1586401</u>

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>		
	Signature of actuary	<u>09/15/2025</u>
	<u>CHRISTOPHER J. ROMAN, EA, MAAA</u>	Date
	Type or print name of actuary	<u>23-08485</u>
	<u>SCHWAB RETIREMENT PLAN SERVICES</u>	Most recent enrollment number
	Firm name	<u>330-908-4742</u>
	<u>4150 KINROSS LAKES PARKWAY</u>	Telephone number (including area code)
	<u>RICHFIELD, OH 44286</u>	
	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions



<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>				
<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 0
<b>22</b> Weighted average retirement age .....				<b>22</b> 61
<b>23</b> Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined	<input type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

<b>Part VI Miscellaneous Items</b>				
<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>26</b> Demographic and benefit information				
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				<b>27</b>

<b>Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>				
<b>28</b> Unpaid minimum required contributions for all prior years .....				<b>28</b> 0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....				<b>29</b> 0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....				<b>30</b> 0

<b>Part VIII Minimum Required Contribution For Current Year</b>				
<b>31</b> Target normal cost and excess assets (see instructions):				
<b>a</b> Target normal cost (line 6c) .....				<b>31a</b> 1586401
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....				<b>31b</b> 669903
<b>32</b> Amortization installments:	Outstanding Balance		Installment	
<b>a</b> Net shortfall amortization installment .....	0		0	
<b>b</b> Waiver amortization installment .....	0		0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....				<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....				<b>34</b> 916498
	Carryover balance	Prefunding balance	Total balance	
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0	
<b>36</b> Additional cash requirement (line 34 minus line 35) .....				<b>36</b> 916498
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....				<b>37</b> 2701434
<b>38</b> Present value of excess contributions for current year (see instructions)				
<b>a</b> Total (excess, if any, of line 37 over line 36)				<b>38a</b> 1784936
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....				<b>38b</b>
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....				<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....				<b>40</b> 0

<b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>				
<b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021				

# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003



## Schedule SB, line 26 – Schedule of Active Participant Data

Age versus Service Scatter for Active Plan Participants:

### Credited

Service:	<u>under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
<u>Age</u>											
under 25	-	-	-	-	-	-	-	-	-	-	0
25 to 29	-	-	-	-	-	-	-	-	-	-	0
30 to 34	-	-	-	-	-	-	-	-	-	-	0
35 to 39	1	3	-	-	-	-	-	-	-	-	4
40 to 44	-	8	-	-	-	-	-	-	-	-	8
45 to 49	-	9	-	-	-	-	-	-	-	-	9
50 to 54	-	17	-	-	-	-	-	-	-	-	17
55 to 59	-	17	-	-	-	-	-	-	-	-	17
60 to 64	-	20	-	-	-	-	-	-	-	-	20
65 to 69	-	13	-	-	-	-	-	-	-	-	13
over 70	-	3	-	-	-	-	-	-	-	-	3
Total	1	90	0	0	0	0	0	0	0	0	91

# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003



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## Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

A summary of the actuarial methods and assumptions used in the valuation is presented below:

### Valuation Data

Census data as of 1/1/2024 is used.

### Funding Methods

Cost Method – The actuarial cost method used in this report for determining ERISA contributions is the unit credit method as defined by the Pension Protection Act of 2006. Under this method, an active participant's accrued benefit is calculated based on the Plan's benefit formula using current service and current compensation.

Asset Method - The market value of assets represents the fair value of assets plus receivable contributions (if any) discounted to the valuation date using the prior year's effective interest rate as defined by PPA 2006.

- The Actuarial Value of Assets is equal to the Market Value of Assets

### Actuarial Assumptions

Discount Rates for Funding - The assumed discount rates on benefits paid in the future are based on the January 2024 PPA Segment rates, reflecting the funding stabilization under ARPA as prescribed by the IRS:

<u>Segment</u>	<u>Rate</u>	<u>Applicable to benefit payments made:</u>
1	4.75%	During first 5 years from the valuation date
2	4.96%	During years 6-20 from the valuation date
3	5.59%	During year 21 and beyond from the valuation date

Mortality – The 2024 Static Optional Small Plan Mortality Table as prescribed by the IRS.

Withdrawal Rates – None assumed.

Disability – None assumed.

Retirement Rates – Retirement rates are based on the following table:

<b>Age</b>	<b>Rate</b>
60	50%
61	50%
62	50%
63	50%
64	50%
65	80%
66	80%
67	100%

# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003

The logo for Charles Schwab, featuring the word "charles" in a script font above the word "SCHWAB" in a bold, sans-serif font, all within a blue square.

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## Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)

Assumed Future Interest Crediting Rate – Future interest crediting rates are assumed to be 3.00% each year.

Assumed Form of Payment – All participants are assumed to receive a lump sum upon commencement.

Percent Married – 80% of males and 80% of females were assumed to be married.

Age of Spouse – The female spouse is assumed to be the same age as the male spouse.

Administrative Expenses – No administrative expenses are assumed to be paid from the plan's trust.

### Changes in Prescribed Methods and Assumptions since the Preceding Valuation:

As required by PPA and IRS regulations (reflecting the Funding Stabilization provisions under ARPA and its current regulations), the interest rates used to determine the Funding Target Liability were as follows:

January 1, 2023: IRS Segment Rates for January 2023 (4.75%, 5.00%, 5.74%);  
January 1, 2024: IRS Segment Rates for January 2024 (4.75%, 4.96%, 5.59%)

The mortality tables prescribed by the IRS for funding purposes were changed from the 2023 Static Optional Small Plan Mortality Tables to the 2024 Static Optional Small Plan Mortality Tables.

All other prescribed methods and assumptions remain unchanged from the prior valuation.

### Changes in Non-Prescribed Methods and Assumptions since the Preceding Valuation:

The interest crediting rate was changed from 1.00% to 3.00%.

All non-prescribed methods and assumptions remain unchanged from the prior valuation.

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan  
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

**2024**

**This Form is Open to Public  
Inspection**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan THOMPSON HINE CASH BALANCE PLAN		<b>B</b> Three-digit plan number (PN) ▶	003
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THOMPSON HINE LLP		<b>D</b> Employer Identification Number (EIN) 34-0575300	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information			
<b>1</b>	Enter the valuation date:	Month 01	Day 01 Year 2024
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	7066231
	<b>b</b> Actuarial value .....	<b>2b</b>	7066231
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target (3) Total Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment.....	0	0 0
	<b>b</b> For terminated vested participants.....	5	127016 127016
	<b>c</b> For active participants .....	91	6269312 6269312
	<b>d</b> Total.....	96	6396328 6396328
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	5.00 %
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	1586401
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	0
	<b>c</b> Target normal cost.....	<b>6c</b>	1586401

**Statement by Enrolled Actuary**  
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>	Christopher Roman <i>CR</i>	9/15/2025
	Signature of actuary	Date
	CHRISTOPHER J. ROMAN, EA, MAAA	23-08485
	Type or print name of actuary	Most recent enrollment number
SCHWAB RETIREMENT PLAN SERVICES	(330) 908-4742	Telephone number (including area code)
Firm name		
4150 KINROSS LAKES PARKWAY		
RICHFIELD, OH 44286		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions



**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 0
<b>22</b> Weighted average retirement age .....				<b>22</b> 61
<b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

**Part VI Miscellaneous Items**

<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>26</b> Demographic and benefit information	
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment...	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	<b>27</b>

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

<b>28</b> Unpaid minimum required contributions for all prior years .....	<b>28</b>	0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	<b>29</b>	0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....	<b>30</b>	0

**Part VIII Minimum Required Contribution For Current Year**

<b>31</b> Target normal cost and excess assets (see instructions):		
<b>a</b> Target normal cost (line 6c) .....	<b>31a</b>	1586401
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	669903
<b>32</b> Amortization installments:	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</b> Waiver amortization installment.....	0	0
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount.....	<b>33</b>	
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	<b>34</b>	916498
	Carryover balance	Prefunding balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b>	916498
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b>	2701434
<b>38</b> Present value of excess contributions for current year (see instructions)		
<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	1784936
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b>	0

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.  2019  2020  2021

# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003



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## Schedule SB, line 19 – Discounted Employer Contributions

Valuation Date: 1/1/2024

Effective Interest Rate: 5.00%

<u>Actual Contribution Date</u>	<u>Actual Contribution Amount</u>	<u>Discounted Contribution Amount</u>	<u>Plan Year to which the Contribution is Applied</u>
2/6/2025	2,850,151	2,701,434	2024
Total	2,850,151	2,701,434	

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# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003



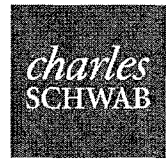
## Schedule SB, line 22 - Description of Weighted Average Retirement Age

(A)	(B)	(C)	(D)	(E)
<u>Age</u>	<u>Retirement Decrement</u>	<u>Lx</u>	<u>Number Retiring</u>	<u>Weighting (A) times (D)</u>
60	50%	10,000	5,000	300,000
61	50%	5,000	2,500	152,500
62	50%	2,500	1,250	77,500
63	50%	1,250	625	39,375
64	50%	625	313	20,032
65	80%	312	250	16,250
66	80%	62	50	3,300
67	100%	12	12	804
Actives			10,000	609,761

Weighted Average Retirement Age =	<b>61</b>
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# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003



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## Schedule SB, line 24 – Change in Actuarial Assumptions

The interest crediting rate assumption of 3.00% was used. Previously, the interest crediting rate assumption of 1.00% was used.

# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003



## Schedule SB, line 26 – Schedule of Active Participant Data

Age versus Service Scatter for Active Plan Participants:

### Credited

Service:	<u>under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
<u>Age</u>											
under 25	-	-	-	-	-	-	-	-	-	-	0
25 to 29	-	-	-	-	-	-	-	-	-	-	0
30 to 34	-	-	-	-	-	-	-	-	-	-	0
35 to 39	1	3	-	-	-	-	-	-	-	-	4
40 to 44	-	8	-	-	-	-	-	-	-	-	8
45 to 49	-	9	-	-	-	-	-	-	-	-	9
50 to 54	-	17	-	-	-	-	-	-	-	-	17
55 to 59	-	17	-	-	-	-	-	-	-	-	17
60 to 64	-	20	-	-	-	-	-	-	-	-	20
65 to 69	-	13	-	-	-	-	-	-	-	-	13
over 70	-	3	-	-	-	-	-	-	-	-	3
Total	1	90	0	0	0	0	0	0	0	0	91

# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003



## Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

A summary of the actuarial methods and assumptions used in the valuation is presented below:

### Valuation Data

Census data as of 1/1/2024 is used.

### Funding Methods

Cost Method – The actuarial cost method used in this report for determining ERISA contributions is the unit credit method as defined by the Pension Protection Act of 2006. Under this method, an active participant's accrued benefit is calculated based on the Plan's benefit formula using current service and current compensation.

Asset Method – The market value of assets represents the fair value of assets plus receivable contributions (if any) discounted to the valuation date using the prior year's effective interest rate as defined by PPA 2006.

- The Actuarial Value of Assets is equal to the Market Value of Assets

### Actuarial Assumptions

Discount Rates for Funding – The assumed discount rates on benefits paid in the future are based on the January 2024 PPA Segment rates, reflecting the funding stabilization under ARPA as prescribed by the IRS:

<u>Segment</u>	<u>Rate</u>	<u>Applicable to benefit payments made:</u>
1	4.75%	During first 5 years from the valuation date
2	4.96%	During years 6-20 from the valuation date
3	5.59%	During year 21 and beyond from the valuation date

Mortality – The 2024 Static Optional Small Plan Mortality Table as prescribed by the IRS.

Withdrawal Rates – None assumed.

Disability – None assumed.

Retirement Rates – Retirement rates are based on the following table:

<b>Age</b>	<b>Rate</b>
60	50%
61	50%
62	50%
63	50%
64	50%
65	80%
66	80%
67	100%

# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003



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## Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)

Assumed Future Interest Crediting Rate – Future interest crediting rates are assumed to be 3.00% each year.

Assumed Form of Payment – All participants are assumed to receive a lump sum upon commencement.

Percent Married – 80% of males and 80% of females were assumed to be married.

Age of Spouse – The female spouse is assumed to be the same age as the male spouse.

Administrative Expenses – No administrative expenses are assumed to be paid from the plan's trust.

### Changes in Prescribed Methods and Assumptions since the Preceding Valuation:

As required by PPA and IRS regulations (reflecting the Funding Stabilization provisions under ARPA and its current regulations), the interest rates used to determine the Funding Target Liability were as follows:

January 1, 2023: IRS Segment Rates for January 2023 (4.75%, 5.00%, 5.74%);  
January 1, 2024: IRS Segment Rates for January 2024 (4.75%, 4.96%, 5.59%)

The mortality tables prescribed by the IRS for funding purposes were changed from the 2023 Static Optional Small Plan Mortality Tables to the 2024 Static Optional Small Plan Mortality Tables.

All other prescribed methods and assumptions remain unchanged from the prior valuation.

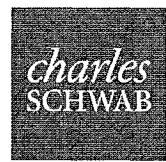
### Changes in Non-Prescribed Methods and Assumptions since the Preceding Valuation:

The interest crediting rate was changed from 1.00% to 3.00%.

All non-prescribed methods and assumptions remain unchanged from the prior valuation.

# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003



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## Schedule SB, Part V – Summary of Plan Provisions

A summary of the major plan provisions used in the valuation is presented below:

### Definitions:

Original Plan effective date – January 1, 2021.

Covered Employees – Partner or Executive Staff Member identified in Addendum A to the plan.

Eligibility & Participation – There is no service requirement for eligibility. The minimum age at participation is 21.

Entry Date – January 1 or July 1 first following satisfaction of the Eligibility and Participation requirements.

Vesting – A participant is immediately 100% vested in their accrued benefit at all times.

Normal Retirement Date (NRD) – The participant's age 65.

Actuarial Equivalence – Forms of Payment are set equal to the value of the Hypothetical Account Balance using a 5% interest rate and the mortality table in effect under IRC 417(e)(3)(B) on the annuity starting date. There is no preretirement mortality assumed.

Lump Sum Amount – The amount of benefit payable under the lump sum form of payment equals the value of the Hypothetical Account Balance.

### Hypothetical Account Balance:

Hypothetical Account Balance – Each participant has a Hypothetical Account Balance, the value of which equals the sum of Pension Credits and Interest Credits.

Interest Credits – Credited as of the last day of each Plan Year. The Interest Crediting Rate is based on the Plan's actual rate of return not to exceed effective annual rate of 5%.

Pension Credits – Credits are granted each year on the last day of the Plan Year based on amounts listed in Appendix A of the Plan Document.

### Payment of Benefits:

Normal Form of Payment – The normal form of payment is the Life Annuity option for single participants, and the Qualified Joint and Survivor for married participants.

Optional Forms of Payment – participants are offered a single lump sum distribution, life annuity, or 50% and 75% joint and survivor annuities.

Maximum on Benefits and Pay – benefits may not exceed the maximum limitations as defined in the Internal Revenue Code.

# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003



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## Schedule SB, Part V – Summary of Plan Provisions (continued)

Amount of Benefits – Benefit amounts are based on the actuarially equivalent value of the Participant's Hypothetical Account Balance.

Pre-Retirement Death Benefit – The beneficiary may elect to receive the entire benefit based on the value of the Participant's Hypothetical Account Balance.

### Changes since Preceding Valuation:

No changes since the previous valuation.



# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003



## Schedule SB, line 19 – Discounted Employer Contributions

Valuation Date: 1/1/2024

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Total	2,850,151	2,701,434	

# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003



## Schedule SB, line 22 – Description of Weighted Average Retirement Age

(A) <u>Age</u>	(B) <u>Retirement Decrement</u>	(C) <u>Lx</u>	(D) <u>Number Retiring</u>	(E) <u>Weighting (A) times (D)</u>
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Actives			10,000	609,761

Weighted Average Retirement Age =	<b>61</b>
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# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003

The logo for Charles Schwab, featuring the word "charles" in a lowercase, serif font above the word "SCHWAB" in a bold, uppercase, sans-serif font, all contained within a blue square.

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## Schedule SB, Part V – Summary of Plan Provisions

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## Schedule SB, Part V – Summary of Plan Provisions (continued)

Amount of Benefits – Benefit amounts are based on the actuarially equivalent value of the Participant's Hypothetical Account Balance.

Pre-Retirement Death Benefit – The beneficiary may elect to receive the entire benefit based on the value of the Participant's Hypothetical Account Balance.

### Changes since Preceding Valuation:

No changes since the previous valuation.

# Thompson Hine Cash Balance Plan

EIN/PN 34-0575300 / 003

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## Schedule SB, line 24 – Change in Actuarial Assumptions

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