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

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for:
- [ ] a multiemployer plan
- [X] 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) _____

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 If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] 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
EMPLOYER SERVICES CORPORATION'S 401(K) RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 09/01/2010

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)
EMPLOYER SERVICES CORPORATION

20 PINEVIEW DR.
AMHERST, NY 14228

2b Employer Identification Number (EIN)
16-1479373

2c Plan Sponsor's telephone number
716-691-4455

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.	10/15/2026	LAUREN KERSTEN
	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 [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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	4092
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	**6a(1)**	3152
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	3239
b	Retired or separated participants receiving benefits	**6b**	30
c	Other retired or separated participants entitled to future benefits	**6c**	1087
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	4356
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	4356
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	2475
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	3045
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	65
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 Characteristic Codes in the instructions:

2A 2E 2F 2G 2J 2K 2T 3D 2S 3H 2V

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 1
- **(4)** [X] **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 2025 Form M-1 annual report. If the plan was not required to file the 2025 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

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
EMPLOYER SERVICES CORPORATION'S 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
EMPLOYER SERVICES CORPORATION

D Employer Identification Number (EIN)
16-1479373

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.

1 Coverage Information:

(a) Name of insurance carrier
TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

(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
36-6071399	70688	935132-000	3239	01/01/2025	12/31/2025

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

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

(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	

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

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	(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
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(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	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

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. Specify nature of costs ▶	6d	

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 ▶ STABLE VALUE OPTION

b	Balance at the end of the previous year			7b	5671703
c	Additions: (1) Contributions deposited during the year	7c(1)	703975		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	106578		
	(4) Transferred from separate account	7c(4)	1643925		
	(5) Other (specify below)	7c(5)	137573		
	▶ CONVERSION ASSETS FORFEITURE CREDITS LOAN INT AND PRINCIPAL				
	(6)Total additions			7c(6)	2592051
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	8263754
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	910570		
	(2) Administration charge made by carrier	7e(2)	0		
	(3) Transferred to separate account	7e(3)	845627		
	(4) Other (specify below)	7e(4)	172355		
	▶ ADMIN, ADVICE, TPA FEES FORFEITURE, DISTRIBUTION FEE LOANS ISSUED, OVERNIGHT CHK FEE				
	(5) Total deductions			7e(5)	1928552
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	6335202

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)**	
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)**	
(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)**	
(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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
EMPLOYER SERVICES CORPORATION'S 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
EMPLOYER SERVICES CORPORATION

D Employer Identification Number (EIN)
16-1479373

Part I Service Provider Information (see instructions)

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).. . . . . [X] 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

TRANSAMERICA RETIREMENT SOLUTIONS,

13-3689044

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

CHARLES SCHWAB & CO., INC.

94-1737782

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

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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)

TRANSAMERICA RETIREMENT SOLUTIONS,

13-3689044

(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?
15 37 52 62 64 67	RECORDKEEPER	460128	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

DOPKINS WEALTH MANAGEMENT

16-1566478

(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?
27	INVESTMENT ADVISORY-PLAN	257430	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

360 PAYROLL INTEGRATION CORP

83-3880266

(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?
15 37 64	RECORDKEEPER	26759	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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)

NATIONAL PROFESSIONAL PLANNING GROU

22-3349752

(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?
15 37 64	RECORDKEEPER	17558	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

EMPLOYER SERVICES CORPORATION

16-1479373

(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?
35	PLAN SPONSOR	16625	Yes [ ] No [X]	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

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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 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

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
EMPLOYER SERVICES CORPORATION'S 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
EMPLOYER SERVICES CORPORATION

D Employer Identification Number (EIN)
16-1479373

Part I Asset and Liability Statement

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)	833844	740184
(2) Participant contributions	1b(2)	139385	270468
(3) Other	1b(3)	137560	87580
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	1261124	1339601
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	124699321	162059103
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	5725243	6335202
(15) Other	1c(15)	920622	727610

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	133717099	171559748
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	171485	1013716
1k Total liabilities (add all amounts in lines 1g through1j)	1k	171485	1013716
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	133545614	170546032

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)	4760601	
(B) Participants	2a(1)(B)	11683355	
(C) Others (including rollovers)	2a(1)(C)	2381903	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		18825859
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	103536	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		103536
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	3359301	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		3359301
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		20452114
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		42740810
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	11899324	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		11899324
f Corrective distributions (see instructions)	2f		173366
g Certain deemed distributions of participant loans (see instructions)	2g		88761
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	127288	
(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)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		127288
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		12288739
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		30452071
l Transfers of assets:			
(1) To this plan	2l(1)		14654965
(2) From this plan	2l(2)		8106618

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) [X] 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) [X] 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: TRONCONI SEGARRA & ASSOCIATES, LLP **(2)** EIN: 04-3728817

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.)	**4a**		X	
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.)	**4b**		X	
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.)	**4c**		X	
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.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		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?	**4f**		X	
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?	**4g**		X	
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?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
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.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
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.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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)
INSPIRE DENTAL GROUP, PLLC SOT PLAN	26-2286573	003
GROUP MANAGEMENT SERVICES, INC 401(K) PROFIT SHARING & TRUST	34-1707723	001
ALCOTT GROUP 401K PLAN	26-1638437	001
PENN ENGINEERING 401(K) PLAN	23-0951065	002

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 _____.

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)
SOLEPOXY 401(K) RETIREMENT SAVINGS PLAN	27-2943055	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

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
EMPLOYER SERVICES CORPORATION'S 401(K) RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
EMPLOYER SERVICES CORPORATION

D Employer Identification Number (EIN)
16-1479373

Part I Distributions

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 |

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): 36-6071399

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 |

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.)

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

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

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.

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

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

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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702889A .

SCHEDULE MEP (Form 5500)	MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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.**	**2025** **This Form is Open to Public Inspection**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan EMPLOYER SERVICES CORPORATION'S 401(K) RETIREMENT PLAN	**B** Three-digit Plan number (PN)..... ▶ 003
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF EMPLOYER SERVICES CORPORATION	**D** Administrator's EIN 16-1479373

Part I Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.

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	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer
EMPLOYER SERVICES CORPORATION	16-1479375	8.28	11032617
2a Name of Participating Employer	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer
EDUCATION COLLABORATIVE OF WNY	16-1555928	0.22	239845

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**	

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
ED YOUNG'S TOWNE HARDWARE, INC.	16-0784949	0.73	2953353
ENERGYMARK, LLC	80-0501054	2.80	6034347
ERIE COMMUNITY COLLEGE FOUNDATION, INC.	16-1320337	0.20	47663
FIELD & FORK NETWORK, INC.	26-4287659	0.57	271628
FIRST HEALTHCARE PRODUCTS INC.	93-0830272	0.53	716476
GABRIELE LAW PLLC	85-0521350	0.20	177056
GREAT LAKES INTEGRATED NETWORK, INC.	82-3184378	6.28	4347129
GREENSTAR HOME SERVICES INC.	84-4464635	0.66	233313
GS AGGREGATES LLC	93-2088305	0.19	56553

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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
HEARTS FOUNDATION, INC.	16-1607748	0.45	343306
HOPE OF BUFFALO, INC.	16-1306559	0.03	4479
I-EVOLVE INC.	20-4351541	1.24	2225887
THE IDEAL YOU WEIGHT LOSS CENTER LLC	46-3617981	0.31	575548
ACE ELEVATOR INSPECTION CORP.	45-1673406	0.31	157030
ADVANTAGE 24/7 LLC	27-4281054	0.00	
BEAUTY POOLS, INC.	16-0925278	0.89	2411537
BMW MANAGEMENT COMPANY LLC	16-1579014	1.05	1487009
BUFFALO NIAGARA MANUFACTURING ALLIANCE	27-1356778	0.11	37841

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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
BUFFALO PREP, INC. DBA 1989	16-1359846	0.73	675009
LEADERSHIP BUFFALO INC.	16-1363536	0.20	191399
LITERACY NEW YORK, INC.	16-6171654	0.14	237528
ORIGINAL CRUNCH ROLL FACTORY, LLC	81-0765548	0.17	34690
AVIANO MANAGEMENT GROUP, LLC	87-4275245	1.03	456220
RELIABLE LABS INC DBA DRS TESTING	92-0761197	0.16	40812
BLUE SKY CLEANING COMPANY INC.	20-8793225	0.00	43438
NEW YORK SUSTAINABLE AGRICULTURE WORKING GROUP, INC.	16-1562172	0.00	8910
ORCHARD PARK VETERINARY MEDICAL ASSOCIATES PLLC DBA ORCHARD PARK VETER	81-4949901	5.52	11031055

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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
PATRICK P. LEE FOUNDATION	45-3845576	0.61	194221
PENDLETON CREEK PUB, LLC	86-1784694	0.27	48491
PREMCOM CORPORATION	16-1406577	1.72	5453263
PROVIDENCE FARM COLLECTIVE CORP.	84-3427072	0.34	200391
REICH/EMERSON LLP	16-1479373	0.36	487813
ROGER L. URBAN INC. DBA PLATTER'S CHOCOLATES	16-1437819	0.15	423505
RUSINIAK'S SERVICE INC	16-1119952	0.89	2195733
SCRUGGS TRANSMISSION AND AUTO REPAIR INC	16-1182365	0.37	414971
SEFISO LLC DBA FAUDI AVIATION AMERICA	85-4349301	0.67	1828441

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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
STEAKSOFBUFFALOLNCDBAPELLICANO'SMARKETPLACE	04-3645017	0.82	994085
THE PARENT NETWORK OF WNY	22-2717094	0.16	339204
BUFFALO SPINE MEDICINE & REHAB, PLLC	45-3554953	2.02	3843357
BUFFALO STRING WORKS INC.	81-0718400	0.11	43125
CAPELLO I, LLC	46-2044105	0.00	180933
CAPELLO SALON III, INC.	16-1504193	0.58	1381511
COMMUNITY FOUNDATION FOR GREATER BUFFALO	22-2743917	3.92	5866115
COMPU-MAIL, LLC	16-1531240	2.06	7443791
CONSTRUCTION ADVANTAGE, LLC	83-3538375	0.23	42524

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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
CONTROL SYSTEM LABS	47-4800579	1.17	990835
CORE ENVIRONMENTAL CONSULTANTS	20-0849310	1.80	2606247
JEWISH FEDERATION OF GREATER BUFFALO, INC. DBA BUFFALO JEWISH FEDERATI	16-0743210	0.83	298873
THE CULLEN FOUNDATION OF WESTERN NEW YORK	87-0849992	0.37	545563
IMPRESSIVE IN PRINT	27-5007011	0.05	620400
INSPIRE DENTAL GROUP, PLLC	26-2286573	0.74	751815
LAMA INNOVATIONS, INC.	36-4521194	0.30	448967
JOBENA CORPORATION	20-4929514	0.11	210842
KARTESIS USA, INC. (FORMERLY KNOWN AS FCMP INC)	16-6512034	0.20	1142482

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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
KAYAK POOL CORPORATION	16-1414528	0.34	1464376
KULBACK'S, INC.	27-4586342	2.37	8284084
LANOVA WINGS, INC.	16-1439310	0.65	2167881
LENDERLOGIX, LLC	81-1222989	0.36	261101
MARANELLO SPORTS USA, INC.	84-5082408	0.17	551237
NEW KAYAK KATALOGUE CORP.	16-1497158	1.11	1335646
THE FOUNDATION FOR JEWISH PHILANTHROPIES	16-6023261	0.47	1287473
THE MAITLAND GROUP, LLC	86-2360091	0.07	32607
19 IDEAS, INC.	90-0732076	0.34	504478

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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
360 PSG, INC.	45-4893180	0.00	186769
ALLEGRO POWER LLC	27-1859380	0.89	1457825
ALTERNATIVE COLLECTIONS, LLC DBA ASSET COMPLIANT SOLUTI	86-1167223	4.31	8412018
AMHERST BABY AND CHILDCARE CENTER, INC.	16-1448759	0.13	22950
M BUTLER WINES AND SPIRITS INC	16-1579015	0.47	724275
MCGUIRE DEVELOPMENT COMPANY, LLC	20-4957022	1.02	1565428
MODERN ELEVATOR INSTALLATIONS	32-0622232	0.03	37304
MULLER TOOL, INC.	16-0910906	0.07	293301
NEW SALON SERVICES, INC.	16-1537291	0.18	508791

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NEWMAN PROPERTIES, INC.	32-0607375	4.73	5618726
NORTH FOREST OFFICE SPACE	03-0427162	0.91	
NOVUM MEDICAL PRODUCTS OF NY, LLC	82-3225072	0.13	
NTS, LLC	16-1580300	1.25	1740947
EVENTS AT THE WURLITZER, LLC DBA WURLITZER EVENTS	82-2195919	0.37	68522
R.M.D.U. ENTERPRISES DBA UTECH BASEMENT WATER PROOFING	16-1406119	0.37	685045
SHOEMAKER MANAGEMENT GROUP, LLC	88-2133454	0.84	576508
SILO CITY IT, INC.	82-2769462	0.02	24254
SOLAR LIBERTY ENERGY SYSTEMS I	20-0242309	2.96	5502051

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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
SULLIVAN'S BREWING COMPANY USA, LLC. DBA SULLIVAN'S	84-3683864	0.02	166996
STG PAYMENT SOLUTIONS, LLC	82-0850412	1.41	7443955
TACTIVA THERAPEUTICS, INC.	81-5382045	0.36	444021
TDG TRANSIT DESIGN GROUP INTERNATIONAL INC	13-4134326	0.00	114
UB ASSOCIATES, INC.	16-1559460	0.83	1252129
WEST SIDE COMMUNITY SERVICES, INC.	16-1060167	0.24	165136
WESTERN NEW YORK SUSTAINABLE BUSINESS ROUNDTABLE LTD	81-2799002	0.03	14877
WNY COORDINATED MEDICAL CARE PC	87-2220587	3.64	3046105
WYN MEDICAL MANAGEMENT, LLC DBA AMHERST SURGERY CENTER	26-4535995	1.21	367064

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WNY POOL FINISHES, LLC DBA GLAMOUR POOLS	82-3971554	0.31	698274
WSD LABS USA INC.	35-2549446	0.30	99961
YOU AND WHO, INC. DBA 26 SHIRTS	27-3988444	0.08	178442
WESTERN NEW YORK INTEGRATED CARE COLLABORATIVE, INC.	81-3431441	0.18	71648
LOTIS ENVIRONMENTAL, LLC	38-4119198	0.64	2923045
STRONG MINDS LLC	87-2458052	0.13	26874
DLMD, LLC	47-2855290	0.00	431986
APPLIANCE INSTALLATION & SPECIALISTS, INC.	16-1097749	0.00	79407
BHS FOODSERVICE SOLUTIONS, LLC	81-5138960	0.00	1353153

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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
DEL MONTE HAIR SYSTEM I & IL LLC	20-2183233	0.00	23065
DUAL PRINT & MAIL, LLC	46-4498862	0.00	1213178
EXPLORE & MORE CHILDREN'S MUSEUM	16-1441078	0.00	34295
GERALD FRIED PACKAGING & DISPLAY CO., LLC	02-0582004	0.00	28440
KPC-NY, LLC	84-3161699	0.00	71967
KYKLO, INC.	84-4526761	0.00	262771
SHEREX FASTENING SOLUTIONS, LLC	20-1513094	0.93	
OUR BILLING CO., LLC	99-2148947	1.64	637677
PRESERVATION STUDIOS LLC	26-3825936	0.06	8907

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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
SOLEPOXY INC	27-2943055	0.00	940
MONTY ACQUISITIONS, LLC DBA SELECT DOOR	20-1987118	0.70	1378202
SOLEPOXY INC.	27-2943055	5.66	10093100
COMPREHENSIVE MANAGEMENT APPLICATIONS LLC	82-5522950	2.17	4238876
GAY & LESBIAN YOUTH SERVICES OF WESTERN NEW YORK, INC.	22-2592319	0.20	40252
OXFORD PENNANT LLC	47-4696321	0.31	286052
UNIVERSITY AT BUFFALO ANESTHESIOLOGY INC.	16-1591241	0.03	5738
IRON BIRD HOLDINGS LLC DBA ALLEGRA MARKETING PRINT MAIL CHEEKTOWAGA	92-1334686	0.01	2089
YOUNG AUDIENCES OF WESTERN NEW YORK, INC. DBA ARTS FOR LEARNING WNY	16-0916472	0.03	5532

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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
FAMILY JUSTICE CENTER OF ERIE COUNTY, INC.	20-2250813	0.07	433474
LINWOOD TRADING, INC.	83-0796333	0.15	263297
BUFFALO XEROGRAPHIX, INC DBA BXI CONSULTANTS, INC.	16-1434187	0.25	619146

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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 _____

Employer Services Corporation's
401(k) Retirement Plan

Financial Statements and
Supplemental Schedules

December 31, 2025 and 2024

Employer Services Corporation's 401(k) Retirement Plan

Financial Statements

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TRONCONI SEGARRA & ASSOCIATES
Tronconi Segarra & Associates LLP

Independent Auditors' Report

To the Plan Administrator and Participants of the
Employer Services Corporation's 401(k) Retirement Plan
Amherst, New York

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

We have performed an audit of the accompanying financial statements of Employer Services Corporation's 401(k) Retirement Plan (the "Plan"), 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 statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 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 ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained a certification from a qualified institution as of and for the years ended December 31, 2025 and 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the *Auditors' 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 ("U.S. GAAP").

- 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 audit in accordance with U.S. GAAP. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 these financial statements in accordance with U.S. GAAP, 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 the Plan's 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 auditors' 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 auditing standards generally accepted in the United States of America ("U.S. GAAS") 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 U.S. GAAS, 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 the Plan's 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 the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit 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 U.S. GAAP.

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 U.S. GAAP.

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 Schedules Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2025 is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL'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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit 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 U.S. GAAS. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is presented in conformity with the DOL'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 are derived from the certified investment information, are presented, in all material respects, in conformity with the DOL'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).

Tronconi Segna & Associates LLP

Williamsville, New York
October 13, 2026

Employer Services Corporation's 401(k) Retirement Plan

Statements of Net Assets Available for Benefits
December 31, 2025 and 2024

	2025	2024
Assets		
Investments, at fair value	$ 162,786,713	$ 125,643,020
Investment, at contract value	6,335,202	5,702,166
Receivables		
Plan Sponsor	827,764	971,404
Participant	270,468	139,385
Notes receivable from participants	1,339,601	1,261,124
Total receivables	2,437,833	2,371,913
Total assets	171,559,748	133,717,099
Liabilities		
Transfers Payable	(775,144)	0
Corrective Contributions Payable	(238,572)	(171,485)
Total liabilities	(1,013,716)	(171,485)
Net assets available for benefits	$ 170,546,032	$ 133,545,614

See independent auditors' report and notes to financial statements.

Employer Services Corporation's 401(k) Retirement Plan

Statements of Changes in Net Assets Available for Benefits
for the years ended December 31, 2025 and 2024

	2025	2024
Additions to Net Assets Attributed to:		
Investment income		
Interest and dividends	$ 3,359,301	$ 3,355,506
Net appreciation in fair value of investments	20,874,767	12,102,132
Total investment income	24,234,068	15,457,638
Less investment expenses, net	422,653	120,873
Investment income, net	23,811,415	15,336,765
Interest income on notes receivable from participants	103,536	91,973
Contributions		
Plan sponsor	4,760,601	3,913,838
Participant	11,683,355	9,832,231
Rollovers	2,381,903	1,243,298
Total contributions	18,825,859	14,989,367
Total additions	42,740,810	30,418,105
Deductions from Net Assets Attributed to:		
Benefits paid to participants	11,988,085	19,641,251
Corrective distributions	173,366	136,552
Administrative expenses	127,288	148,525
Total deductions	12,288,739	19,926,328
Net increase	37,000,418	300,380
Transfers from merging plans	14,654,965	3,477,634
Transfers to other qualified plans	8,106,618	13,669,031
Net Assets Available for Benefits		
Beginning of year	133,545,614	133,245,234
End of year	$ 170,546,032	$ 133,545,614

See independent auditors' report and notes to financial statements.

Employer Services Corporation's 401(k) Retirement Plan

Notes to Financial Statements

1. Description of the Plan

The following description of the Employer Services Corporation's 401(k) Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General – The Plan is a profit sharing/401(k) Plan sponsored by Employer Services Corporation (the "Plan Sponsor"), and covers substantially all employees of the Plan Sponsor's participating business units. In accordance with the Plan agreement, the following classes of employees are excluded from eligibility:

- Non-resident aliens who receive no compensation from the employer which constitutes U.S. source income; and
- Employees who are not considered Professional Employer Organization ("PEO") worksite employees.

The Plan, established effective September 1, 2010 and most recently restated effective August 1, 2024 to align the plan document from the transition of the Plan's trustee from Empower Annuity Insurance Company of America ("Empower" or "former trustee") to Transamerica Life Insurance Company ("Transamerica" or "current trustee"), is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The transition took place on October 1, 2024.

Contributions – Each year, participants may elect to contribute up to 100% of their pretax annual compensation to the Plan, limited to the amount imposed by law. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover), as well as Roth (post-tax) contributions. Participants direct the investment of their contributions into various investment options offered by the Plan.

Matching and discretionary contributions are made at the sole discretion of the business units. Various matching and discretionary contributions were made for the years ended December 31, 2025 and 2024.

Participant Accounts – Individual accounts are maintained for each Plan participant. Participant accounts are increased by participant contributions in participant-directed investments, Plan Sponsor contributions, the participant's share of Plan earnings, and non-vested forfeited amounts. Participant accounts are decreased by participant distributions and the participant's share of Plan expenses and losses. The allocation of earnings and losses to participant accounts is based on the value of an individual account in relation to the total assets of the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

1. Description of the Plan (continued)

Vesting – Participants are immediately vested in their salary deferral and rollover contributions and actual earnings thereon. Vesting in Plan Sponsor contributions, and actual earnings thereon, is based on years of service. The years of service required for vesting is determined by the individual business units.

Forfeitures – Forfeitures from non-vested Plan Sponsor contributions will be used first to reduce business unit Plan Sponsors' matching contributions and then used to reduce the Plan's expenses. The forfeitures balance as of December 31, 2025 and 2024 was $292,856 and $164,914, respectively. Forfeitures used to reduce Plan Sponsor matching contributions were $87,196 and $28,696 during the years ended December 31, 2025 and 2024, respectively. Forfeitures used to pay for plan administrative expenses totaled $36,825 and $0 during the years ended December 31, 2025 and 2024, respectively.

Notes Receivable from Participants – In accordance with Plan provisions, participants are permitted to borrow a minimum of $1,000, up to a maximum amount equal to the lesser of $50,000, reduced by the highest outstanding note balance during the one-year period ending on the day before the note is made, or 50% of their vested account balance. The notes are secured by the balance in the participant's account and bear interest at prime plus 1%. Repayment terms may not exceed five years, with the exception of a note used to purchase a primary residence, in which case repayment terms may not exceed ten years. Principal and interest is paid ratably through each payroll deduction. In the event of a default, death, disability, or termination of employment, the entire outstanding principal and accrued interest shall be immediately due and payable. Any unpaid balance will be deemed a taxable distribution from the Plan.

Payment of Benefits – Upon termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum distribution equal to the value of his or her vested account. Hardship withdrawals as defined by the Internal Revenue Code (the "IRC") are available to participants only from the vested portion of their account.

If a hardship withdrawal is made, the participant's eligibility to make contributions to the Plan will be suspended for six months. In-service distributions are also permitted to participants who have attained age 59 ½.

During 2025 and 2024, participants deferred amounts in excess of maximum deferral limits. The amounts were refunded to the participants prior to April 15 of the year following the year of deferral, in accordance with IRS requirements. Corrective distributions amounted to $173,366 and $136,552 for the years ended December 31, 2025 and 2024, respectively.

1. Description of the Plan (continued)

Tax Status – The Plan delegated authority to the sponsoring organization (National Professional Planning, Group, Inc. ("NPPG")) to adopt their volume submitter plan. The IRS issued an opinion letter on June 30, 2020, to the sponsoring organization on the acceptability of the plan under Section 401. No modifications from the approved plan have been made to this Plan. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt. Accordingly, no provision for income taxes has been included in the accompanying financial statements.

Plan Termination – Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of partial or complete Plan termination, participants will become fully vested in their employer contributions.

2. Summary of Significant Accounting Policies

Basis of Accounting – The accompanying financial statements are prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the plan.

Investment Valuation and Income Recognition – As of December 31, 2025 and 2024, the Plan's investments are stated at fair value, as determined by Transamerica except for its guaranteed interest account contract, which is fully benefit-responsive, is valued at contract value (Note 6). 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. The guaranteed interest account is stated at contract value adjusted to reflect current market interest rates only to the extent such market rates exceed contract crediting rates. The fair market value of the self-directed brokerage account and mutual funds is based upon quoted market prices.

The Plan presents in the accompanying statement of changes in net assets available for benefits the net appreciation in fair value of investments, which includes both realized gains and losses, and unrealized appreciation (depreciation) in the fair value of investments. Realized gains and losses on disposition of investments were based upon actual costs and selling prices.

2. Summary of Significant Accounting Policies (continued)

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Notes Receivable from Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2025 and 2024.

Payment of Benefits – Benefits are recorded when paid.

Administrative Expenses – Certain accounting and administrative expenses are paid for by the Plan Sponsor, unless otherwise paid by the participants. Expenses that are paid by the Plan Sponsor are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Expenses relating to investment activity are paid for by the Plan.

Party-in-Interest Transactions – Plan investments include a guaranteed interest account and certain shares of mutual funds managed by Transamerica and Empower for the years ended December 31, 2025 and 2024, respectively. Transactions involving Transamerica and Empower qualify as party-in-interest transactions for fiscal year 2025 and 2024, respectively.

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

Use of Estimates – The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

Subsequent Events – The Plan has evaluated subsequent events, for recognition or disclosure, through October 13, 2026, the date the accompanying financial statements were available to be issued.

3. Information Certified by the Current and Former Trustees (Unaudited)

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan has elected to utilize the certification of certain financial information by the Current and Former Custodians.

The Plan has obtained certifications from the Custodian that the following information is complete and accurate as of and for the years ended December 31, 2025 and 2024:

	2025	2024
Assets as of:		
Guaranteed interest account, at contract value	$ 6,335,202	$ 5,702,166
Mutual funds	162,059,103	124,722,398
Self-directed brokerage account	727,610	920,622
Notes receivable from participants	1,339,601	1,261,124
	$ 170,461,516	$ 132,606,310
Transactions for the year ended:		
Interest and dividends	$ 3,359,301	$ 3,355,506
Net appreciation in fair value of investments	20,874,767	12,102,132
Interest on notes receivable from participants	103,536	91,973

4. Plan Mergers and Divestitures

The following table sets forth, by business unit, the approximate asset transfer date and amount into the Plan for the years ended December 31:

Business Unit	Approximate Asset Transfer Date	Asset Transfer Amount
2025 Plan Mergers		
Monty Acquisitions LLC dba Select Door	February 2025	$ 1,250,405
Solepoxy Inc	March 2025	8,506,274
Comprehensive Management Applications LLC	April 2025	3,305,373
Oxford Pennant LLC	August 2025	210,697
Family Justice Center of Erie County, Inc.	August 2025	399,931
Linwood Trading, Inc.	October 2025	399,399
Buffalo Xerographic, Inc. dba BXI Consultants, Inc.	October 2025	582,886
		$ 14,654,965
2025 Plan Divestitures		
North Forest Office Space	June 2025	$ 3,391,813
Sherex Fastening Solutions, LLC	August 2025	3,510,724
Novum Medical Producsts of NY, LLC.	October 2025	240,109
360PSG, Inc.	January 2025	187,956
Inspire Dental Group, PLLC	January 2026	755,144
Solepoxy, Inc.	January 2025	872
		$ 8,086,618
2024 Plan Mergers		
Jobena Corporation	July 2024	$ 150,739
Blue Sky Cleaning Co Inc	August 2024	43,402
SEFISO LLC dba FAUDI Aviation America	August 2024	2,423,100
System Technology Group, Inc.	October 2024	695,774
Education Collaborative of WNY	November 2024	164,619
		$ 3,477,634
2024 Plan Divestitures		
Colton RV I, LLC dba Colton RV, LLC	February 2024	$ 4,422,084
GP Flooring Solutions	May 2024	2,311,435
OmniSeq, Inc.	May 2024	2,181,093
Somar North America Corporation	June 2024	47,594
DGI Logistics	October 2024	19,209
G&G Fitness Equipment, Inc.	October 2024	4,366,818
Kyklo, Inc.	December 2024	320,798
		$ 13,669,031

5. Fair Value Measurements

ASC 820, *Fair Value Measurement*, establishes 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

- **Level 1** – Unadjusted quoted prices in active markets for identical, unrestricted assets or liabilities that are accessible at the measurement date. Investments measured at Level 1 inputs include mutual funds totaling $162,059,103 and $124,722,398 at December 31, 2025 and 2024, respectively.
- **Level 2** – Quoted prices for similar assets or liabilities in active markets or quoted prices for identical or similar assets or liabilities in markets that are not active. Also includes inputs other than quoted prices that are observable, either directly or indirectly, for substantially the full term through corroboration with observable, independent market data. This includes investments valued at quoted prices adjusted for legal or contractual restrictions specific to the security. Investments measured at Level 2 inputs include a self-directed brokerage account totaling $727,610 and $920,622 at December 31, 2025 and 2024, respectively.
- **Level 3** – Pricing inputs are unobservable for the asset or liability. That is, inputs that reflect the reporting entity's own assumptions about the assumptions that market participants would use in pricing the asset or liability. There were no assets of the plan that utilized Level 3 inputs as its primary basis for calculating fair value as of December 31, 2024 and 2023, respectively.

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 maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024.

- *Mutual Funds:* Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.
- *Self-Directed Brokerage Account:* Account primarily consists of cash, common stock and mutual funds and also includes an exchange-traded fund account that are valued on the basis of readily determined market prices.

6. Guaranteed Investment Contract with Insurance Company

The Plan has a fully benefit-responsive group annuity insurance contract with Transamerica and Empower for the years ended December 31, 2025 and 2024, respectively. Transamerica and Empower maintain 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. Because the guaranteed investment contract meets the criteria to be considered fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at contract value. Contract value, as reported to the Plan by Transamerica and Empower, 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. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract value of the investment contract at December 31, 2025 and 2024, was $6,335,202 and $5,702,166, respectively. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The Plan owns a promise to pay interest at crediting rates which are announced in advance and guaranteed for a specific period of time as outlined in the contract (1.58% and 2.46% at December 31, 2025 and 2024, respectively). Such interest rates are reviewed on a quarterly basis for potential resetting.

Certain events limit the Plan's ability to transact at contract value with Empower. Such events include the following: (a) amendments to the plan documents (including complete or partial Plan termination or merger with another plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) 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, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA.

Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Examples of such events include (a) an uncured breach of the Plan's investment guidelines, (b) a material amendment to the contract without the issuer's consent, (c) a violation of a material obligation under the contract, or (d) a material misrepresentation. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants or the issuer are probable of occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

7. Reconciliation with Form 5500

The accompanying financial statements, which are prepared in accordance with U.S. GAAP, calculate realized gains and losses on sales of securities and unrealized gains and losses (change in market value on securities held at year end) using historical cost. However, Form 5500, Annual Return/Report of Employee Benefit Plan, requires the calculation of such gains and losses to be measured on the basis of revalued cost on Schedule H. Revalued cost is calculated based on the market value of a security on the first day of the fiscal year plus the cost of any current year purchases, less the beginning market value of any current year sales. In total, however, the financial statement calculation of gains and losses and the calculation for Form 5500 are the same.

Supplemental Schedule

Employer Services Corporation's 401(k) Retirement Plan

Form 5500 - Schedule H, Line 4i

Schedule of Assets (Held at End of Year)

December 31, 2025

EIN #16-1479373

Plan #003

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Current Value
*	***Transamerica***		
	Guaranteed Investment Account	Stable Value Fund	$ 6,335,202
	Dimensional Fund Advisors		
	Large Cap International I Fund	Mutual Fund	3,284,764
	Emerging Markets Core Equity I Fund	Mutual Fund	2,422,416
	Inflation-Protected Securities I Fund	Mutual Fund	2,542,982
	International Small Cap Value I Fund	Mutual Fund	860,847
	International Small Company I Fund	Mutual Fund	849,804
	International Value I Fund	Mutual Fund	1,669,978
	US Large Cap Value I Fund	Mutual Fund	6,136,582
	US Small Cap Fund	Mutual Fund	1,916,064
	US Small Cap Growth Fund	Mutual Fund	2,015,333
	Vanguard		
	500 Index Fund	Mutual Fund	14,373,700
	Growth Index Fund	Mutual Fund	18,407,440
	Intermediate Term Bond Index Fund	Mutual Fund	5,241,761
	International Growth Fund	Mutual Fund	3,013,172
	Mid Cap Index Fund	Mutual Fund	2,594,433
	Mid-Cap Growth Index Fund	Mutual Fund	0
	Mid-Cap Value Index Fund	Mutual Fund	0
	Mid-Cap Growth Index Admiral	Mutual Fund	3,923,970
	Mid-Cap Value Index Admiral	Mutual Fund	2,486,214
	Real Estate Index Fund	Mutual Fund	1,744,879
	Small-Cap Value Index Fund	Mutual Fund	2,490,367
	Target Retirement 2020 Fund	Mutual Fund	3,300,166
	Target Retirement 2025 Fund	Mutual Fund	6,382,758
	Target Retirement 2030 Fund	Mutual Fund	14,680,806
	Target Retirement 2035 Fund	Mutual Fund	13,302,625
	Target Retirement 2040 Fund	Mutual Fund	12,450,009
	Target Retirement 2045 Fund	Mutual Fund	11,057,287
	Target Retirement 2050 Fund	Mutual Fund	9,805,405
	Target Retirement 2055 Fund	Mutual Fund	7,121,521
	Target Retirement 2060 Fund	Mutual Fund	4,306,298
	Target Retirement 2065 Fund	Mutual Fund	2,080,800
	Target Retirement 2070 Fund	Mutual Fund	90,225
	Target Retirement Income Fund	Mutual Fund	1,506,497
	Schwab Personal Choice Retirement Account	Self-Directed Brokerage Account	727,610
			169,121,915
*	***Participant Loans***	4.25% - 9.50%	1,339,601
	Total assets held for investment		$ 170,461,516

***** Party-in-interest

See independent auditors' report.

Employer Services Corporation's 401(k) Retirement Plan

Form 5500 - Schedule H, Line 4i

Schedule of Assets (Held at End of Year)

December 31, 2025

EIN #16-1479373

Plan #003

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Current Value
*	***Transamerica***		
	Guaranteed Investment Account	Stable Value Fund	$ 6,335,202
	Dimensional Fund Advisors		
	Large Cap International I Fund	Mutual Fund	3,284,764
	Emerging Markets Core Equity I Fund	Mutual Fund	2,422,416
	Inflation-Protected Securities I Fund	Mutual Fund	2,542,982
	International Small Cap Value I Fund	Mutual Fund	860,847
	International Small Company I Fund	Mutual Fund	849,804
	International Value I Fund	Mutual Fund	1,669,978
	US Large Cap Value I Fund	Mutual Fund	6,136,582
	US Small Cap Fund	Mutual Fund	1,916,064
	US Small Cap Growth Fund	Mutual Fund	2,015,333
	Vanguard		
	500 Index Fund	Mutual Fund	14,373,700
	Growth Index Fund	Mutual Fund	18,407,440
	Intermediate Term Bond Index Fund	Mutual Fund	5,241,761
	International Growth Fund	Mutual Fund	3,013,172
	Mid Cap Index Fund	Mutual Fund	2,594,433
	Mid-Cap Growth Index Fund	Mutual Fund	0
	Mid-Cap Value Index Fund	Mutual Fund	0
	Mid-Cap Growth Index Admiral	Mutual Fund	3,923,970
	Mid-Cap Value Index Admiral	Mutual Fund	2,486,214
	Real Estate Index Fund	Mutual Fund	1,744,879
	Small-Cap Value Index Fund	Mutual Fund	2,490,367
	Target Retirement 2020 Fund	Mutual Fund	3,300,166
	Target Retirement 2025 Fund	Mutual Fund	6,382,758
	Target Retirement 2030 Fund	Mutual Fund	14,680,806
	Target Retirement 2035 Fund	Mutual Fund	13,302,625
	Target Retirement 2040 Fund	Mutual Fund	12,450,009
	Target Retirement 2045 Fund	Mutual Fund	11,057,287
	Target Retirement 2050 Fund	Mutual Fund	9,805,405
	Target Retirement 2055 Fund	Mutual Fund	7,121,521
	Target Retirement 2060 Fund	Mutual Fund	4,306,298
	Target Retirement 2065 Fund	Mutual Fund	2,080,800
	Target Retirement 2070 Fund	Mutual Fund	90,225
	Target Retirement Income Fund	Mutual Fund	1,506,497
	Schwab Personal Choice Retirement Account	Self-Directed Brokerage Account	727,610
			169,121,915
*	***Participant Loans***	4.25% - 9.50%	1,339,601
	Total assets held for investment		$ 170,461,516

***** Party-in-interest

See independent auditors' report.