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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

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**FORM 8-K**

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**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): March 30, 2026

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**BARRETT BUSINESS SERVICES, INC.**

(Exact name of Registrant as Specified in Its Charter)

**Maryland**  
(State or Other Jurisdiction  
of Incorporation)

**0-21886**  
(Commission File Number)

**52-0812977**  
(IRS Employer  
Identification No.)

**8100 NE Parkway Drive  
Suite 200  
Vancouver, Washington**  
(Address of Principal Executive Offices)

**98662**  
(Zip Code)

**Registrant's Telephone Number, Including Area Code: (360) 828-0700**

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Securities registered pursuant to Section 12(b) of the Act:**

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, par value \$0.01 per share	BBSI	The Nasdaq Stock Market LLC

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§ 230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§ 240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

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**Item 8.01. Other Events.**

On March 30, 2026, the United States Tax Court issued an opinion granting the Internal Revenue Service's motion for partial summary judgment and denying the Company's motion for partial summary judgment in Barrett Business Services, Inc. v. Commissioner of Internal Revenue with respect to the Company's claims for wage-based tax credits, including the Work Opportunity Tax Credit and the Empowerment Zone Employment Credit, for tax years 2017 through 2020. The ruling did not determine the amounts of any tax deficiency, interest or penalties.

As a result of the Court's opinion, the Company expects to record charges of approximately \$8.6 million of additional tax expense and approximately \$3.4 million of related interest in the first fiscal quarter of 2026 related to the tax years addressed by the opinion, as well as for tax years 2021 and 2022, which represent the remaining years of the Company's potential exposure related to wage-based tax credits. The Company does not intend to record a charge for penalties, as it believes the matter involves novel legal issues, such that penalties should not apply.

The Company is evaluating the opinion and available legal options, including any rights to appeal. The Company does not expect the ruling to have an effect on its current operations or services provided to clients.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

BARRETT BUSINESS SERVICES, INC.  
Registrant

Dated: March 31, 2026

By: /s/ Anthony J. Harris  
Anthony J. Harris  
Executive Vice President and Chief Financial Officer and Treasurer

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