

A reconciliation of the beginning and ending amount of unrecognized tax benefit for the years ended December 31, 2023, 2022 and 2021 is as follows:

(in thousands)

Unrecognized tax benefits balance at December 31, 2020	\$	1,340
Gross decreases for tax positions in 2021		8,771
Unrecognized tax benefits balance at December 31, 2021		10,111
Gross increase for rate change in 2022		(8,753)
Unrecognized tax benefits balance at December 31, 2022		1,358
Gross decrease for tax positions in 2023		(18)
Unrecognized tax benefits balance at December 31, 2023	\$	1,340

The Company has \$1.3 million of unrecognized tax benefits as of December 31, 2023 that, if recognized, would impact the effective tax rate. The Company did not accrue for any interest or penalties related to unrecognized tax benefits as of December 31, 2023 and 2022 as compared to an accrual of \$3.2 million for the year ended December 31, 2021. The Company does not anticipate significant changes to our unrecognized tax benefits within the next twelve months.

15. Concentration

On December 14, 2022, the Company received a modification to the Company's current U.S. Department of Health and Human Services ("HHS") and the Assistant Secretary for Preparedness and Response ("ASPR") agreement that expired on February 27, 2023 incorporating Federal Acquisition Regulation ("FAR") 52.217-8, which allows the government to extend the term of this current agreement by up to six months.

Additionally, on December 14, 2022, the Company entered into a new HHS / ASPR agreement (the "Agreement") for preventive maintenance services ("PMS"), management and storage for ventilator and powered air purifying respirator ("PAPR") systems. The Agreement's performance period commenced on August 28, 2023 and is anticipated to have a period of performance of four years and six months, consisting of a base period of twelve months, three one-year option periods and an additional six-month option period.

Approximately 10.4% and 10.5% of total Company revenue was attributable to various contracts with the HHS / ASPR for the years ending December 31, 2023 and 2022, respectively.

16. Earnings (Loss) Per Share

The following is a reconciliation of the basic and diluted number of shares used in computing earnings (loss) per share:

	Year Ended December 31,		
	2023	2022	2021
Basic weighted average shares outstanding	134,647,238	132,602,747	120,877,480
Net effect of dilutive stock awards based upon the treasury stock method	—	5,778,548	7,619,740
Dilutive weighted average shares outstanding	134,647,238	138,381,295	128,497,220
Basic earnings (loss) per share	\$ (0.14)	\$ 0.23	\$ 0.20
Diluted earnings (loss) per share	\$ (0.14)	\$ 0.22	\$ 0.19
Anti-dilutive share-based awards excluded from the calculation of dilutive earnings per share	8,557,396	9,203	—

For the year ended December 31, 2023, dilutive weighted-average shares outstanding is equal to basic weighted-average shares outstanding due to the Company's net loss position as the inclusion of such stock awards within dilutive weighted-average shares outstanding would be antidilutive.