

# ELECTRONIC FILING OF TOP-HAT STATEMENTS AND APPRENTICESHIP AND TRAINING PLAN NOTICES REQUIRED EFFECTIVE AUGUST 16, 2019

*Hodgson Russ Employee Benefits Newsletter*  
August 1, 2019

Existing Department of Labor (DOL) regulations exempt a welfare plan that provides only apprenticeship or training benefits from the reporting (e.g., Form 5500) and disclosure requirements of Title I of ERISA if the employer files a notice with the DOL, takes steps that are reasonably designed to ensure that the information required to be contained in the notice is disclosed to eligible employees, and makes the notice available to eligible employees upon request.

A similar DOL regulation exempts a pension plan that is established for a select group of management or highly compensated employees (frequently referred to as a top-hat plan) from the reporting and disclosure requirements of Title I of ERISA if a “top-hat” statement is filed with the DOL.

Employers currently have the option to file any apprenticeship and training plan notices and top-hat statements either electronically or by mail. Beginning August 16, 2019, electronic filing for any apprenticeship and training plan notice or top-hat statement will be required. With respect to an apprenticeship and training plan, the changes do not alter the requirements that the employer must take steps that are reasonably designed to ensure that the information required to be contained in the notice is disclosed to eligible employees and to also make the notice available upon request. See: *Electronic Filing of Notices for Apprenticeship and Training Plans and Statements for Pension Plans for Certain Select Employees*.

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