



# Employee Benefits Security Administration

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DOL HOME

## Top Hat Plan Statement

Plan administrators of "top hat" plans can use this web page to electronically file the statement described in section 2520.104-23 of the Department of Labor's regulations. Top hat plans are unfunded or insured pension plans for a select group of management or highly compensated employees. The Department recently published a proposed regulation that would make it mandatory to electronically file the statement. In the interim, plan administrators of top hat plans are encouraged to file plan statements using this electronic system. Plan administrators who use this electronic filing system will have satisfied the filing requirements under the current regulation. To go directly to the statement, click on the link "Proceed to File Your Top Hat Plan Statement" below.

## Instructions

- Fill in the information requested. All fields are required unless otherwise indicated. Note that you must accept the declaration by checking the box next to "I accept" to proceed with your filing.
- In the Plan Information section, enter the number of plans for which you are filing statements and click submit. You will then see the appropriate number of boxes for you to enter each plan's information.
- Attachments cannot be included with your filing. If you wish to add information, use the Additional Information box. For example, you may use the Additional Information box if you want to report on controlled group information. See Advisory Opinion 2008-08A.
- Note that incomplete statements cannot be saved and completed later.
- Once you have entered your information, review your filing by clicking the "Review" button at the bottom of the page. You may either return to the statement to make necessary corrections or submit the filing. Remember that once you submit your statement, you cannot access the statement to make changes.
- Click the "Submit" button to complete your filing. After you submit your statement, you will receive a confirmation number and a downloadable PDF of your filing. Save or print the PDF for your records by clicking on the "Download filing PDF Format". The plan administrator will receive a confirmation email with this information. Please retain this information for your records.
- An existing top hat filing by an employer does not cover a new top hat plan that is subsequently adopted. A new filing, however, is not required when a top hat plan is amended to include a separate class of participants. Whether a new arrangement is a separate plan or rather is part of an existing plan is determined under all of the facts and circumstances.
- If you make a mistake when you submit a filing, you need to file an amended statement. Because the amended filing will be substituted for the filing with a mistake, you must check the amended filing box at the top of the first screen and enter the confirmation number of the original filing in the field Prior Confirmation Number.
- Filed statements are available to the public from EBSA's Public Disclosure room.

## Proceed to File Your Top Hat Plan Statement

## Privacy Information

The Privacy Act of 1974 requires that when we ask you for information, we tell you our legal right to ask for the information, why we are asking you for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for the information is section 103 and 104 of ERISA which establish requirements for the publication and filing of annual reports for employee pension and welfare benefit plans. The information submitted will be available to the public and posted on the Department's website.

We use contractors to perform various website and database functions. When we do, we make sure that the agreement language with the contractor ensures the security, confidentiality and integrity of any personal information.

We may disclose to you and others the information you give us if authorized or required by Federal law, such as the Privacy Act. Also, if you provide false or fraudulent information, you may be subject to criminal prosecution. See section 1027, Title 18, U.S. Code (False statements and concealment of facts in relation to documents required by ERISA) and section 1001, Title 18, U.S. Code (Fraud and False Statements-Statements or entries generally). Other penalties may also apply.

## Paperwork Reduction Act Statement

According to the Paperwork Reduction Act of 1995 (Pub. L. 104-13) (PRA), no persons are required to respond to a collection of information unless such collection displays a valid Office of Management and Budget (OMB) control number. The Department notes that a Federal agency cannot conduct or sponsor a collection of information unless it is approved by OMB under the PRA, and displays a currently valid OMB control number, and the public is not required to respond to a collection of information unless it displays a currently valid OMB control number. See 44 U.S.C. 3507. Also, notwithstanding any other provisions of law, no person shall be subject to penalty for failing to comply with a collection of information if the collection of information does not display a currently valid OMB control number. See 44 U.S.C. 3512.

The public reporting burden for this collection of information is estimated to average approximately 18 minutes per respondent. Interested parties are encouraged to send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the U.S. Department of Labor, Employee Benefits Security Administration, Office of Policy and Research, Attention: PRA Clearance Officer, 200 Constitution Avenue, N.W., Room N-5718, Washington, DC 20210 or email ebsa.opr@dol.gov and reference the OMB Control Number 1210-0153.

OMB Control Number 1210-0153 (expires 02/28/2021)



UNITED STATES DEPARTMENT OF LABOR

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### WORKERS & FAMILIES

- First Job
- Changing Jobs & Job Loss
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- Loss of Dependent Coverage
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- Preparing for Retirement
- Disaster Relief
- Additional Protections

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- Plan Administration & Compliance
- Small Business

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