

LAW & POLICY GROUP

GRIST

DOL MANDATES E-FILING FOR TOP HAT, APPRENTICESHIP/TRAINING PLANS

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June 18, 2019*

Starting Aug. 16, administrators of "top hat" or apprenticeship and training plans seeking simplified reporting and disclosure obligations must electronically file the required statement or notice with the Employee Benefits Security Administration (EBSA), under a final Department of Labor (DOL) [rule](#) published June 17.

Proposed rules issued in 2014 allowed — but did not require — both types of plans to e-file when seeking an exemption from most of ERISA's reporting and disclosure requirements (29 CFR §§ [2520.104-22](#) and [2520.104-23](#)). Under the final rule, these plans no longer can obtain an exemption by mailing or hand-delivering a paper statement or notice to the agency.

The final rule makes no changes to either filing's required content. Administrators can find instructions and links to the filings on EBSA's [website](#).

RELATED RESOURCES

- [Final Regulation](#): Electronic Filing of Notices for Apprenticeship and Training Plans and Statements for Pension Plans for Certain Select Employees (Federal Register, June 17, 2019)
- [Top Hat Plan Statement](#) (EBSA, June 17, 2019)
- [Apprenticeship and Training Plan Notice](#) (EBSA, June 17, 2019)

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