

Publications

View from Groom: DOL Weighs in Again on Select Group Requirement for Top Hat Plans

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We discuss in the attached article how the courts and the Department of Labor (DOL) have interpreted the requirement that participation in a top hat plan be limited to a select group of management or highly compensated employees (a Select Group). The DOL's recent resurfacing on the issue in an amicus brief after over two decades is noteworthy, particularly given the tension between its position and a significant amount of federal case law. Please see the attached article for further information.