

TOP-HAT PLAN EXEMPTION STATEMENT¹

Top-Hat Plan Exemption
 EBSA
 Room N-5644
 U.S. Department of Labor
 200 Constitution Ave., NW
 Washington, D.C. 20210

03/02/11 7:21

Employer Name: Association of Public Safety Communications Officials International, Inc.

Address: 351 N. Williamson Blvd. Daytona Beach, FL 32114

Employer EIN: 63-0461885

Name of Plan:² APCO 457 (b) Plan

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: 1

Number of Employees in Plan(s): 3

¹ A tax-exempt organization must maintain a 457 plan as a "top-hat plan" within the meaning of ERISA to avoid application of certain ERISA provisions that are inconsistent with the requirements of Code §457. The employer must file this statement to exempt the top-hat plan from ERISA Title I reporting and disclosure requirements. The employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA. DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3). A governmental 457 plan is not subject to ERISA and need not file this statement.

² See DOL Reg. §2520.104.23. Although the regulations do not require the name of the plan, the employer could include the plan name.

