



College of Healthcare  
Information Management Executives

**TOP-HAT PLAN EXEMPTION STATEMENT<sup>1</sup>**

**2520140934522**

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

Employer Name: CHIME Education Foundation

Address: 3300 Washtenaw Avenue, Ann Arbor, MI, 48104

Employer EIN: 38-3040305

Name of Plan:<sup>2</sup> CHIME 457(b)

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

Number of Plans: 1

Number of Employees in Plan(s): Seven (7)

2014 OCT 14 PM 4:11

<sup>1</sup> 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.

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



College of Healthcare  
 Information Management Executives  
 3300 Washtenaw Ave, Suite 225  
 Ann Arbor, MI 48104-4250

METROPLEX MI 480

04 OCT 2014 PM 10 L



790 43104  
 04111210823

TOP HAT PLAN EXEMPTION  
 PUBA  
 US DEPARTMENT OF LABOR  
 200 CONSTITUTIONS AVE., NW  
 WASHINGTON, DC

20210



20210