

3469 Summit Boulevard  
West Palm Beach, FL 33406

P: (561) 686-4006  
F: (561) 687-9943

August 20, 2024

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Ave NW  
Washington, DC 20210

2520242770005

Re: Top Hat Plan Exemption

Dear Secretary:

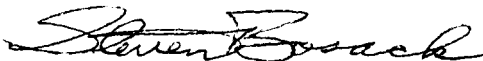
The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974.

Pursuant to Regulation Section 2520.104-23(b), Guardians Credit Union provides the following information:

1. Employer Name: Guardians Credit Union
2. Employer Address: 3469 Summit Blvd, West Palm Beach, FL 33406
3. Employer EIN: 59-0947735
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in each Plan(s): 1

Guardians Credit Union will provide plan documents to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,



Steven Bosack  
President and CEO  
Guardians Credit Union

**SAMPLE**  
**ERISA STATEMENT**  
**Deferred Compensation Plans – Top Hat Plan Exemption**  
**(Ie: 457(b) and 457(f) or 409A Plans)**

---

The U.S. Department of Labor (DOL) requires you file a Statement informing them that you have established and are maintaining a plan for a select group of management employees. This notice must be filed within 120 days of the effective date of the plan, or the DOL may assess a penalty. We recommend that this letter be sent out via certified mail, return receipt. Please maintain a copy for your records.

**(Retype this Statement on your Letterhead)**

Date:

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: \_\_\_\_\_
2. Employer Address: \_\_\_\_\_
3. Employer EIN: \_\_\_\_\_
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: \_\_\_\_\_
6. Number of Employees in each Plan(s): \_\_\_\_\_

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,

Signature of Authorized Person  
Name of Employer (Example- Your CU Name)



**GUARDIANS**  
CREDIT UNION

3469 Summit Boulevard  
West Palm Beach, FL 33406

TOP HAT PLAN EXEMPTION

Employee Benefits Security Administration

Room N-1513

US DEPT OF LABOR

200 Constitution Ave NW

WASHINGTON, DC

