

PUBLICATION

“What Is A Top Hat Group Depends On Jurisdiction—Plans Should Use A Forum Selection Clause To Avoid Confusion” – Journal of Deferred Compensation



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Scott Galbreath’s article “What is at Top Hat Group Depends on Jurisdiction—Plans Should Use a Forum Selection Clause to Avoid Confusion” was published in the Journal of Deferred Compensation.”

The Top Hat plan exception from the Employee Retirement Income Security Act (ERISA) is probably the most important requirement for nonqualified deferred compensation plans. That said, there is very little statutory or regulatory guidance on what exactly is the top hat group, which leaves it to the courts to set parameters.

[Read the full article \(https://www.truckerhuss.com/wp-content/uploads/2025/06/Journal_of_Deferred_Compensation_Vol.30_No.4_Summer_2025.pdf\)](https://www.truckerhuss.com/wp-content/uploads/2025/06/Journal_of_Deferred_Compensation_Vol.30_No.4_Summer_2025.pdf) that was published in the Journal of Deferred Compensation, Vol. 30, No. 4, Summer.