**Section 721.395 Information Packets**

*Prior to the opening of the Program for enrollment, the Board shall design and disseminate to all employers an employer information packet and an employee information packet, which shall include background information on the Program.* [820 ILCS 80/55(a)] The Board should strive to use plain language, whenever and wherever possible. The employee information packet shall include a disclosure form, as well as a document with information on how to opt out of the Program or select a contribution rate other than the default contribution rate. Participating employers shall provide the employee information packets to employees upon launch of the Program and to new employees at the time of hiring. Alternatively, participating employers shall provide the program administrator with the employee contact information necessary for the program administrator to send employees the employee information packet. Informational packets may be updated as necessary. Delivery of information packets may also be accomplished electronically in accordance with 26 CFR 1.401(a)-21 or in any other form permitted by the IRS.

(Source: Amended at 47 Ill. Reg. 17903, effective November 16, 2023)