**Section 950.100 In General**

a) The Secure Choice Savings Program Act (the "Act"), [820 ILCS 80] establishes the Secure Choice Savings Program (the "Program"). The Secure Choice Savings Program Fund is administered by the Illinois Secure Choice Savings Board to hold the individual retirement accounts of enrollees and to operate the Program in a manner that ensures accounts of enrollees established under the Program meet the requirements of an individual retirement account (IRA) under 26 U.S.C. 408 or a Roth IRA under 26 U.S.C. 408A. (Section 15 of the Act) Except as otherwise indicated, all terms used in this part shall have the same meaning as when used in the Act or in 74 Ill. Adm. Code Part 721.

b) Each employer subject to the Act *shall automatically enroll in the Program each of their employees who has not opted out of participation in the Program and shall provide payroll deduction retirement savings arrangements for those employees and deposit, on behalf of those employees, the withheld funds into the Program.* (Section 60(b) of the Act)

c) *Whenever notice is required under the Act, it may be given or issued by mailing it by first-class mail addressed to the person concerned at his or her last known address.* (Section 85(h) of the Act)

d) *All books and records and other papers and documents relevant to the determination of any penalty due under the Act shall, at all times during business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees.* (Section 85(i) of the Act)

e) *The Department may require employers to report information relevant to their compliance with the Act on returns otherwise due from the employers under IITA Section 704A and failure to provide the requested information on a return shall cause that return to be treated as unprocessable.* (Section 85(j) of the Act)

f) *Except as provided in* subsections (f)(1) and (f)(2) below*, all information received by the Department from returns filed by an employer or from any investigation conducted under the provisions of the Act shall be confidential, except for official purposes within the Department or pursuant to official procedures for collection of penalties assessed under the Act.*

1) *Nothing contained in this subsection shall prevent the Director from publishing or making available to the public reasonable statistics concerning the operation of the Act wherein the contents of returns are grouped into aggregates in such a way that the specific information of any employer shall not be disclosed.*

2) *Nothing contained in this subsection shall prevent the Director from divulging information to an authorized representative of the employer or to any person pursuant to a request or authorization made by the employer or by an authorized representative of the employer.* (Section 85(l) of the Act)