**Section 2110.540 Statements**

a) On or before January 31 of each year, the Department shall furnish to each Participant who was enrolled in the Plan during the prior calendar year a written statement showing the amount of contributions made by the Participant into his or her account.

b) The Plan Administrator shall also notify each Participant in writing, or electronically if the Participant has opted for communication, via a quarterly statement of the unused balance in his or her account.

(Source: Amended at 37 Ill. Reg. 4235, effective March 22, 2013)