

IRC SECTION 125 CHANGE-IN-STATUS EVENT MATRIX

QUALIFYING CHANGE-IN-STATUS EVENT	MID-YEAR CHANGE		DOCUMENTATION REQUIRED
	MEDICAL/DENTAL/VISION	FSA	
Gain dependent <ul style="list-style-type: none"> • marriage • domestic partnership • birth/adoption/ placement for adoption 	Employee may enroll newly eligible dependent(s)	Employee may enroll or increase annual election amount	To enroll dependent(s) in health benefits or enroll/increase annual FSA election amount, you must submit the following EMACS forms (within 60 days of event): <ul style="list-style-type: none"> • Premium Deduction Election Form • Medical Expense Reimbursement (FSA) Plan Enrollment Form or Medical/Dental/Vision Plan Enrollment-Change Form • marriage certificate, state registered domestic partner certificate and/or birth certificate(s) or hospital printout of birth
Lose dependent <ul style="list-style-type: none"> • divorce or annulment • domestic partnership termination • death 	Employee must remove dependent; may enroll self and eligible dependent(s)	Employee may enroll, increase or decrease annual election	To remove or enroll self/dependent(s) in health benefits or increase/decrease annual FSA election amount, you must submit the following EMACS forms (within 60 days of event): <ul style="list-style-type: none"> • Premium Deduction Election Form • Medical Expense Reimbursement (FSA) Plan Enrollment Form or Medical/Dental/Vision Plan Enrollment-Change Form • divorce, legal separation, annulment, or termination of domestic partnership decree • death certificate • marriage/birth certificate(s)
Judgment, decree, or order resulting from divorce, annulment or change in legal custody that requires medical/dental coverage for your dependent child(ren)	Employee may enroll dependent(s)	Employee may increase annual election	To enroll dependent(s) in health benefits, you must submit the following EMACS forms (within 60 days of event): <ul style="list-style-type: none"> • Premium Deduction Election Form • Medical Expense Reimbursement (FSA) Plan Enrollment Form or Medical/Dental/Vision Plan Enrollment-Change Form • judgment, decree or order • birth certificate(s)
Gain of coverage through spouse/domestic partner's employer or other change-in-status that results in eligibility under spouse/domestic partner's plan	Employee may opt-out (self) and/or remove dependent(s)	Employee may cease or decrease annual election	To remove self/dependent(s) from health benefits and cease/decrease annual FSA election amount, you must submit the following EMACS forms (within 60 days of event): <ul style="list-style-type: none"> • Premium Deduction Election Form • Medical Expense Reimbursement (FSA) Plan Enrollment Form or Medical/Dental/Vision Plan Enrollment-Change Form • proof of spouse/domestic partner's employer-sponsored coverage that includes the effective date
Dependent gain of coverage through a federal or state healthcare exchange	Employee may remove dependent(s). Note that dependents that drop County-sponsored coverage as a result of gaining federal or state healthcare exchange coverage will not be allowed to re-enroll in a County plan until the next open enrollment period.	No change is permissible	To remove dependent(s) from medical benefits, you must submit the following EMACS forms (within 60 days of event): <ul style="list-style-type: none"> • Premium Deduction Election Form • Medical Plan Enrollment Form • proof of other coverage and effective date
Loss of spouse's/domestic partner's employment	Employee must enroll self if coverage is lost and may enroll dependent(s)	Employee may enroll or increase annual election amount	To enroll self/dependent(s) in health coverage and enroll/decrease annual FSA election amount, you must submit the following EMACS forms (within 60 days of event): <ul style="list-style-type: none"> • Premium Deduction Election Form • Medical Expense Reimbursement (FSA) Plan Enrollment Form or Medical/Dental/Vision Plan Enrollment-Change Form • proof of spouse's employment and benefit plan loss that includes loss of coverage effective date • marriage/birth certificate(s)

IRC SECTION 125 CHANGE-IN-STATUS EVENT MATRIX (continued)

QUALIFYING CHANGE-IN-STATUS EVENT	MID-YEAR CHANGE		DOCUMENTATION REQUIRED
	MEDICAL/DENTAL/ VISION	FSA	
Change in employment status (i.e. part time to full time status)	Employee may elect to enroll self and dependent(s) if change caused employee to gain eligibility	Employee may elect to enroll and increase or decrease annual election amount	To enroll self/dependent(s) in health benefits or to enroll/increase FSA annual election amount, you must submit the following EMACS forms (within 60 days of event): <ul style="list-style-type: none"> Premium Deduction Election Form Medical Expense Reimbursement (FSA) Plan Enrollment Form or Medical/Dental/Vision Plan Enrollment-Change Form proof of employment status change marriage/birth certificate(s)
Dependent ceases to satisfy plan eligibility requirements (i.e. coverage disabled dependent)	Employee must remove dependent(s)	Employee may decrease election	To remove dependent(s) from health benefits or to decrease annual election amount, you must submit the following EMACS forms (within 60 days of event): <ul style="list-style-type: none"> Premium Deduction Election Form Medical Expense Reimbursement (FSA) Plan Enrollment Form or Medical/Dental/Vision Plan Enrollment-Change Form proof of loss of eligibility (fsa only)
Commencement of unpaid leave of absence	County contributions for health benefits will automatically cease and employee will be responsible for premium payments; failure to pay premiums will result in termination of coverage	Employee may cease or suspend annual election.	No paperwork required for health benefits cessation. To cease/suspend annual FSA election amount, you must submit the following EMACS forms (within 60 days of event): <ul style="list-style-type: none"> Premium Deduction Election Form Medical Expense Reimbursement (FSA) Plan Enrollment Form
Return from unpaid leave of absence	If coverage terminated, employee may enroll dependent(s)	Employee may elect to enroll or reinstate annual election	To enroll dependent(s), you must submit the following EMACS forms (within 60 days of event) <ul style="list-style-type: none"> Premium Deduction Election Form Medical Expense Reimbursement (FSA) Plan Enrollment Form proof of spouse's/domestic partner's employment and plan benefit marriage/birth certificate(s)
Residence change results in gain or loss of eligibility	Employee may enroll or remove dependent(s)	No change is permissible	To remove dependent(s) from health benefits, you must submit the following EMACS forms (within 60 days of event): <ul style="list-style-type: none"> Premium Deduction Election Form Medical/Dental/Vision Plan Enrollment-Change Form proof of residence change marriage/birth certificate(s)
Self or dependent(s) becomes entitled or loses eligibility for Medicare or Medicaid	Employee may enroll or opt-out yourself or enroll or remove dependent(s)	No change is permissible	To enroll or opt-out yourself or enroll/remove dependent(s) from health benefits you must submit the following EMACS forms (within 60 days of event): <ul style="list-style-type: none"> Premium Deduction Election Form Medical/Dental/Vision Plan Enrollment-Change Form Opt-Out Agreement proof of gain/loss of Medicare or Medicaid marriage/birth certificate(s)