

Exhibit A

Elections made under the Section 125 Plan shall be irrevocable by the Participant during the Plan Year, except as described in this section:

- (a) A Participant may revoke a benefit election for the balance of a Plan Year and file an Enrollment Form designating a new election if both the revocation and the new election are consistent with a **change in status** of the Participant. Consistency with a change in status means the election change is on account of and corresponds with a change in status that affects eligibility for coverage under an employer's plan. The following events shall be considered **changes in status**:
- (1) Change in legal marital status (marriage, death of spouse, divorce, legal separation, or annulment).
 - (2) Change in number of dependents of employee (birth, adoption, placement for adoption or death of dependent).
 - (3) Change in employment status of the employee, spouse or dependent, which involves any of the following events:
 - a termination or commencement of employment;
 - a strike or lockout;
 - a commencement of, or return from, an unpaid leave of absence;
 - a change in worksite;
 - a change in work schedule (reduction or increase in hours; switching from salaried to hourly, or hourly to salary).
 - (4) Dependent ceases to satisfy (or satisfies) eligibility requirements for dependents (for example, student status, attainment of maximum age, or any similar circumstance).
 - (5) Change in the place of residence of the employee, spouse or dependent that affects their eligibility for coverage under the Employer's group health plan.
 - (6) The employee's, spouse's or dependent's election to receive COBRA coverage under the employer's group dental plan.
 - (7) Complying with the terms of a qualified dental child support order or other judgment, decree or court order resulting from a divorce, legal separation, annulment or change in legal custody that requires dental coverage for an employee's child or for a foster child who is a dependent of the employee.
 - (8) An employee, spouse or dependent who is enrolled in the employer's dental plan becomes entitled to coverage (i.e., becomes enrolled) under Part A or Part B of Medicare, or Medicaid other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (i.e., the program for distribution of pediatric vaccines).
- (b) A Participant may revoke a benefit election for the balance of a Plan Year and file an Enrollment Form designating a new election if the Participant enrolls him or

herself or any family member in the Health Plan in accordance with the special enrollment rights provided under the Health Insurance Portability and Accountability Act of 1996.

- (c) A Participant may revoke a benefit election for the balance of a Plan Year and file an Enrollment Form designating a new election if the Employee Contribution required under the Health Plan will significantly increase. Each Participant who revokes his or her benefit election may in his or her new election either make a corresponding prospective increase in his or her payments for the same benefit package option or elect prospectively to receive coverage under a new benefit package option providing similar coverage.
- (d) A Participant may revoke a benefit election for the balance of a Plan Year if the Health Plan significantly curtails or ceases benefits during a Period of Coverage. Each Participant who revokes his or her benefit election may then make a new election on a prospective basis for coverage under another benefit package option, if any, under the Health Plan of the Employer providing similar coverage.
- (e) A Participant may revoke a benefit election for the balance of a Plan Year if the Employer adds a new benefit package option or other coverage option (or eliminates an existing benefit package option or other coverage option), and such Participant may elect the newly added option (or elect another option if an option has been eliminated) prospectively, and make corresponding election changes with respect to other benefit package options providing similar coverage.
- (f) A Participant taking leave under the Family Medical Leave Act may revoke an existing benefit election for coverage under the Plan and make such other election for the remaining portion of the Period of Coverage as may be provided for under such Act.
- (g) A Participant who terminates employment for any reason may revoke a benefit election and terminate the receipt of benefits during the remaining portion of the Period of Coverage.

Any new enrollment election shall be effective at such time as the Administrator shall prescribe, but generally not earlier than the first pay period beginning after the new Enrollment Form is completed and returned to the Administrator. In the case of a change in status caused by the birth or adoption of the Participant's child or the Participant's marriage, the effective date of such election shall be the date of birth or adoption, or, in the case of marriage, the first day of the month following such election, to the extent required by law.