

When reviewing the chart

- Under the cafeteria plan rules, a participant’s pre-tax elections for benefits offered through a cafeteria plan are generally irrevocable during the plan year. This chart reflects permitted midyear election change events that Atmos Energy may include in cafeteria plans as exceptions to the irrevocable election rule due to life events.
 - Election changes for health and welfare benefits offered outside the cafeteria plan, such as Life, AD&D, and Disability Benefits may also be offered on an after-tax only basis depending on the event.
 - Participants may change HSA elections without a permitted midyear election change event, and these election changes may be administered as practical and reasonable by the cafeteria plan. For this reason, HSAs are not included in the chart.
- Midyear election changes due to a life event must be requested within 31 days of the event date. For certain Medicaid/CHIP events, 60 days are allowed.
- When making a midyear election change, proof of dependent status must be submitted within the allowed timeframe for any dependents that will be added to the plan. Please refer to “Dependent Eligibility Guide” guide referenced below for details.
- **Retro-active coverage for all events except birth, adoption, or New Hire will be deducted on a post-tax basis.**

Dependent Eligibility Guide	
Relationship	Documentation Type
<p>Spouse</p> <ul style="list-style-type: none"> ○ Legal spouse (includes a common law spouse where legally permitted) ○ Legal US Resident <p><u>Does not include:</u> Legally separated spouse or divorced spouse</p>	<ul style="list-style-type: none"> ○ Certified Copy of Spouse's Social Security Card or United States Permanent Resident Card (i.e., a green card) ○ U.S. Passport ○ Or other proof of legal residence containing the spouse’s individual tax identification number dated within 3 years of the enrollment date (e.g., tax identification number); <p style="text-align: center;"><u>AND</u></p> <ul style="list-style-type: none"> ○ Marriage certificate (church certificate not acceptable); OR ○ Notarized declaration of common law marriage if your common law marriage meets the legal requirements in your state; OR ○ Page 1 of Form 1040, 1040A or 1040EZ (Please black out financial information) listing spouse as dependent.

ATMOS ENERGY QUALIFIED LIFE EVENTS CHART

Relationship	Documentation Type
<p>Children under age 26</p> <ul style="list-style-type: none"> o Natural born o Legally adopted o Stepchild o Child for which you have legal guardianship 	<ul style="list-style-type: none"> o Natural born: Birth certificate (Hospital Vital records is sufficient until Birth Certificate is received) o Legally adopted: Court documentation signed by a Judge (or other official adoption documentation) verifying the child’s legal adoption or placement for adoption o Stepchild: Birth certificate and employee's marriage certificate to the stepchild's mother or father as applicable (church certificate not acceptable) o Legal guardianship: Court documentation signed by a judge indicating the employee is the legal guardian of the child
<p>Disabled Child over age 26</p> <ul style="list-style-type: none"> o Child is not married o Child's disability occurred before age 26 o Child is permanently and totally disabled and not capable of self-support o Child lives with the employee or spouse for more than one-half of the year and does not provide over one-half of his own support OR o Employee or spouse provides over one-half of the child's support and the child is not the federal income tax dependent of anyone else 	<ul style="list-style-type: none"> o Natural Born: Birth Certificate o Adopted: Court documentation signed by a judge (or other official adoption documentation) verifying the child's legal adoption or placement for adoption o Stepchild: Birth certificate and employee's marriage certificate to the stepchild's mother or father as applicable (church certificate not acceptable) o Other: Court documentation signed by a judge indicating the employee or spouse is the legal guardian of the child <p style="text-align: center;">AND</p> <p style="text-align: center;">Social Security Disability Determination Letter;</p> <p style="text-align: center;">AND</p> <p style="text-align: center;">Page 1 of Form 1040, 1040A or 1040EZ (Please blackout financial information) listing child as dependent</p> <p style="text-align: center;">*Medical carrier will also require a Dependent Child’s Statement of Disability</p>
<p><i>Parents, grandparents and grandchildren are not eligible for benefit coverage.</i></p>	