

# 2021 HRA Prorated Scenarios

MEDICARE ELIGIBILITY DATE	Number of months individual is Medicare eligible	Single HRA Contributions	Family HRA Contributions*
1-JAN	12	\$ 1,000.00	\$ 1,500.00
1-FEB	11	\$ 916.67	\$ 1,375.00
1-MAR	10	\$ 833.33	\$ 1,250.00
1-APR	9	\$ 750.00	\$ 1,125.00
1-MAY	8	\$ 666.67	\$ 1,000.00
1-JUN	7	\$ 583.33	\$ 875.00
1-JUL	6	\$ 500.00	\$ 750.00
1-AUG	5	\$ 416.67	\$ 625.00
1-SEP	4	\$ 333.33	\$ 500.00
1-OCT	3	\$ 250.00	\$ 375.00
1-NOV	2	\$ 166.67	\$ 250.00
1-DEC	1	\$ 83.33	\$ 125.00

\*Presumes participant and dependent are Medicare eligible.

MEDICARE ELIGIBILITY DATE	Number of months individual is Medicare eligible	Single Participant Annual Amount**	Switch from Over/Under plan to Family plan (additional monthly amount)	Annual total with Second Dependent on HRA***
1-JAN	12	\$ 1,000.00	\$ 500.00	\$ 1,500.00
1-FEB	11	\$ 1,000.00	\$ 458.33	\$ 1,458.33
1-MAR	10	\$ 1,000.00	\$ 416.67	\$ 1,416.67
1-APR	9	\$ 1,000.00	\$ 375.00	\$ 1,375.00
1-MAY	8	\$ 1,000.00	\$ 333.33	\$ 1,333.33
1-JUN	7	\$ 1,000.00	\$ 291.67	\$ 1,291.67
1-JUL	6	\$ 1,000.00	\$ 250.00	\$ 1,250.00
1-AUG	5	\$ 1,000.00	\$ 208.33	\$ 1,208.33
1-SEP	4	\$ 1,000.00	\$ 166.67	\$ 1,166.67
1-OCT	3	\$ 1,000.00	\$ 125.00	\$ 1,125.00
1-NOV	2	\$ 1,000.00	\$ 83.33	\$ 1,083.33
1-DEC	1	\$ 1,000.00	\$ 41.67	\$ 1,041.67

\*\* Assumes participant enrolled in January and receives full HRA contribution

\*\*\* Presumes a participant is Medicare eligible and a second participant becomes Medicare eligible within the calendar year.