2018 HRA Prorated Scenarios

| MEDICARE ELIGIBILITY DATE | Number of months individual is Medicare eligible | Single HRA Contributions | Family HRA Contributions* |
|------------------------------|--|-----------------------------|------------------------------|
| 1-JAN | 12 | \$1200 | \$1860 |
| 1-FEB | 11 | \$1100 | \$1705 |
| 1-MAR | 10 | \$1000 | \$1550 |
| 1-APR | 9 | \$900 | \$1395 |
| 1-MAY | 8 | \$800 | \$1240 |
| 1-JUN | 7 | \$700 | \$1085 |
| 1-JUL | 6 | \$600 | \$930 |
| 1-AUG | 5 | \$500 | \$775 |
| 1-SEP | 4 | \$400 | \$620 |
| 1-0CT | 3 | \$300 | \$465 |
| 1-NOV | 2 | \$200 | \$310 |
| 1-DEC | 1 | \$100 | \$155 |

*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 | \$1200 | \$660 | \$1860 |
| 1-FEB | 11 | \$1200 | \$605 | \$1805 |
| 1-MAR | 10 | \$1200 | \$550 | \$1750 |
| 1-APR | 9 | \$1200 | \$495 | \$1695 |
| 1-MAY | 8 | \$1200 | \$440 | \$1640 |
| 1-JUN | 7 | \$1200 | \$385 | \$1585 |
| 1-JUL | 6 | \$1200 | \$330 | \$1530 |
| 1-AUG | 5 | \$1200 | \$275 | \$1475 |
| 1-SEP | 4 | \$1200 | \$220 | \$1420 |
| 1-OCT | 3 | \$1200 | \$165 | \$1365 |
| 1-NOV | 2 | \$1200 | \$110 | \$1310 |
| 1-DEC | 1 | \$1200 | \$55 | \$1255 |

** 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.