

2027 Health Reimbursement Account (HRA) Funding

The HRA arrangement will continue in 2027. Please refer to the below chart about the funding amount. Any unused funds in the HRA will carry forward into 2027 and will be added to the 2027 approved amount. Participants may contact Via Benefits at 855-801-9759 to inquire about their specific HRA amount, balance or to claim reimbursements.

Years of Insurance Credit	Board of Pension (BOP) %	BOP 2026 Contribution \$4,568 Benchmark	BOP 2027 Contribution \$4,796 Benchmark
1-14	0%	\$0	\$0
15-19	40%	\$1,827	\$1,918
20-24	50%	\$2,284	\$2,398
25-29	60%	\$2,741	\$2,878
30-34	70%	\$3,198	\$3,357
35-39	80%	\$3,654	\$3,837
40+	90%	\$4,111	\$4,316

Each participant's specific HRA Contribution is based upon their individual retirement criteria. Based on the rules in place at the time of their retirement, their percentage may be slightly different than those in this chart.

The approved 2027 HRA funding amount is based on a beginning funding rate of \$4,796. Participants should apply their percentage to this figure for calculation of their 2027 HRA amount. A single account will receive one 2027 HRA contribution. A joint account (retiree and spouse) will receive two 2027 HRA contributions.

Example:

- * Retiree received \$2,741 in 2026 (60%).
- * Spouse of retiree received \$2,741 in 2026 (60%).
- * Total joint account in 2026 was \$5,482.
- * In 2027, the retiree and spouse will receive a joint account in the amount of \$5,756 (\$2,878 + \$2,878).

Contact Via Benefits at 855-801-9759 or the NC Conference Benefits Team at 919-779-6115 for more information.