



City of New York Health Benefits Program IRMAA Medicare Part B Reimbursement Claim Instructions

A new federal law requires that some beneficiaries pay a higher premium for Medicare Part B coverage based on their income. If you and/or your eligible dependent paid a Medicare Part B income-related monthly adjustment amount (IRMAA) during **CALENDAR YEAR 2008** - *which means more than the standard \$96.40 per month for Medicare Part B during 2008* - you may be entitled to an additional reimbursement (surcharge for late enrollment does not qualify as an amount that is eligible for additional reimbursement).

To claim the additional reimbursement you are required to document the eligible amount paid in excess of the standard premium. Please submit the following documentation as requested below:

Required Documentation

You MUST submit BOTH items indicated below to receive a reimbursement.

(See other side for sample documentation forms)

Submit a copy of your and/or your eligible dependent's Social Security Administration (SSA) statement issued to you and/or your eligible dependent at the end of **CALENDAR YEAR 2007** showing what the income-related monthly adjustment amount will be in **CALENDAR YEAR 2008**.

AND

Submit a copy of your and/or your eligible dependent's Form SSA-1099 issued by the SSA at the end of **CALENDAR YEAR 2008**, as proof of the monthly Medicare Part B premium actually paid for **CALENDAR YEAR 2008**. *If you cannot provide a Form SSA-1099 because you did not receive Social Security Benefits in 2008 you must provide official documentation that you paid Medicare premiums in 2008 (a receipt from Social Security, cancelled checks for Medicare premium payments, or similar official documentation).*

YOU MUST INCLUDE THE RETIREE'S NAME AND FULL SOCIAL SECURITY NUMBER ON ANY ELIGIBLE DEPENDENT'S DOCUMENTS.

If you need a replacement copy of your IRMAA notice you can obtain one from your local Social Security office, which can be located on the following website: <http://www.socialsecurity.gov/onlineservices>. This website can also be accessed to request a copy of the SSA-1099.

Submit **copies of both** of the documents listed above **for each eligible person**, along with a completed Submission Form, to:

City of New York, Office of Labor Relations

Health Benefits Program

40 Rector Street, 3rd Floor

New York, NY 10006

Attention: IRMAA

IRMAA reimbursements checks will be issued beginning in February 2010.

(Claims that do not include both documents for each eligible person will not be evaluated. Claims that include documents for years other than the years specified above will not be evaluated.)

City of New York Health Benefits Program
IRMAA Medicare Part B Reimbursement Claim Submission Form

(Complete all sections and attach documentation)

Section 1. RETIREE INFORMATION: PRINT CLEARLY

NAME: _____
 LAST FIRST MIDDLE

ADDRESS: _____
 NUMBER STREET APT.

 CITY STATE ZIP

SOCIAL SECURITY NUMBER: _____



Section 2. ELIGIBLE DEPENDENT INFORMATION: (only if enrolled on retiree health plan)

NAME: _____
 LAST FIRST MIDDLE

SOCIAL SECURITY NUMBER: _____



Section 3. REQUIRED DOCUMENTS: (see Claim Instruction sheet and document samples)

3. A. The following documents are included for retiree: (check each)

_____ **2008** Social Security Administration (SSA) statement

_____ Form SSA – 1099 for Calendar Year **2008**

3. B. The following documents are included for my eligible dependent: (check each)

_____ **2008** Social Security Administration (SSA) statement

_____ Form SSA – 1099 for Calendar Year **2008**

Claims that do not include both documents for each eligible person will not be evaluated. Claims that include documents for years other than the years specified above will not be evaluated.

IRMAA reimbursements checks will be issued beginning in February 2010.

Sample SSA Statement

Social Security Administration

Robert Retiree
456 Anywhere Ave
New York, NY 11111-1111

Date: November 22, 2007
Claim Number: XXX-XX-XXXX

Your Social Security benefits will increase by 2.3 percent in 2008 because of a rise in the cost of living. The premium you pay for Medicare Part B (Medical Insurance) will increase, because a Medicare law requires some people to pay a higher premium for their Medicare Part B coverage based on their income. The information in this notice about your premium is for one year only.

How Much Social Security Will I Get?

- Your new 2008 monthly benefit amount before deductions is: \$903.20
- Your 2008 deduction for Medicare Part B premium is: -
 - \$ 96.40 for the standard Medicare premium, minus \$101.20
 - \$ 21.00 for the credit towards the cost of your Part B premium from your Medicare Advantage plan, plus
 - \$ 25.80 for the income-related monthly adjustment amount based on your 2006 income tax return

Your benefit amount after deductions that will be deposited into your bank account or sent in your check on January 03, 2008 is: \$802.00

Your Medicare Part B Premium

Your Medicare Part B premium for 2008 is the standard Medicare premium, plus any surcharges for late enrollment or reenrollment, plus an income-related monthly adjustment amount.

Each year to decide if you must pay an income-related monthly adjustment amount, we use your Federal income tax information for the most recent tax year that is available. However, we do not use any information that is more than three years old. We ask the Internal Revenue Service (IRS) for your tax filing status, your adjusted gross income, and your tax-exempt interest income. We then add your adjusted gross income together with your tax-exempt interest income to get an amount that we call modified adjusted gross income (MAGI). We compare your MAGI with the income thresholds set by Medicare law.

Sample SSA 1099

FORM SSA-1099 — SOCIAL SECURITY BENEFIT STATEMENT

2008

PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name

Box 2. Beneficiary's Social Security Number

Box 3. Benefits Paid in 2008

Box 4. Benefits Repaid to SSA in 2008

Box 5. Net Benefits for 2008 (Box 3 minus Box 4)

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or
direct deposit
Medicare Part B Premiums deducted
From your benefits
Total Additions
Benefits for 2008

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Address

Box 7. Claim Number (Use this number if you need to contact SSA.)