**2024 Medicare Part D IRMAA (Income-Related Monthly Adjustment Amounts)**

Since 2011, a beneficiary’s Part D monthly premium has been based on his or her income. These income-related monthly adjustment amounts affect roughly 8 percent of people with Medicare Part D. These individuals will pay the income-related monthly adjustment amount in addition to their Part D premium. Part D premiums vary plan and regardless of how a beneficiary pays their Part D premium, the Part D income-related monthly adjustment amounts are deducted from Social Security benefit checks or paid directly to Medicare. Roughly two-thirds of beneficiaries pay premiums directly to the plan while the remainder have their premiums deducted from their Social Security benefit checks. The 2024 Part D income-related monthly adjustment amounts for high-income beneficiaries are shown in the following table:

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| --- | --- | --- |
| **Beneficiaries who file individual tax returns with modified adjusted gross income:** | **Beneficiaries who file joint tax returns with modified adjusted gross income:** | **Income-related monthly adjustment amount** |
| Less than or equal to $103,000 | Less than or equal to $206,000 | $0.00 |
| Greater than $103,000 and less than or equal to $129,000 | Greater than $206,000 and less than or equal to $258,000 | $12.90 |
| Greater than $129,000 and less than or equal to $161,000 | Greater than $258,000 and less than or equal to $322,000 | $33.30 |
| Greater than $161,000 and less than or equal to $193,000 | Greater than $322,000 and less than or equal to $386,000 | $53.80 |
| Greater than $193,000 and less than $500,000 | Greater than $386,000 and less than $750,000 | $74.20 |
| Greater than or equal to $500,000 | Greater than or equal to $750,000 | $81.00 |