



[CLICK HERE](#) to return to the home page

HI 01101.020

IRMAA Sliding Scale Tables

CITATIONS:

[1839\(i\)](#) and 1860D-13(i) Sections of the Social Security Act
20 CFR [418.1115](#) and [418.2115](#)

A. Policy For IRMAA Medicare Part B And Prescription Drug Coverage Premiums Sliding Scale Tables

The income-related monthly adjustment amount (IRMAA) sliding scale is a set of statutory percentage-based tables used to adjust Medicare Part B and Part D prescription drug coverage premiums. The higher the beneficiary's range of modified adjusted gross income (MAGI), the higher the IRMAA. There are three sets of tables. Use the beneficiary's tax filing status when using the table.

The IRMAA screens contain a calculator that takes all the IRMAA determination factors such as filing status, sliding scale, and premium year into account to provide an **estimate** to the beneficiary upon request. (See Income Related Monthly Adjustment Amount Calculator (IRCA)) MS T2PE 008.013.

B. Medicare Part B And Part D Prescription Drug Coverage For Year 2023 IRMAA Tables

1. Single, head-of-household, or qualifying surviving spouse with dependent child tax filing status

If MAGI in 2021 (or 2020 if 2021 is not available) was:	Then the Part B Premium* is:	Prescription Drug Coverage Premium** is:
More than \$97,000 but less than or equal to \$123,000	\$230.80	\$12.20 + Plan premium

If MAGI in 2021 (or 2020 if 2021 is not available) was:	Then the Part B Premium* is:	Prescription Drug Coverage Premium** is:
More than \$123,000 but less than or equal to \$153,000	\$329.70	\$31.50 + Plan premium
More than \$153,000 but less than or equal to \$183,000	\$428.60	\$50.70 + Plan premium
More than \$183,000 but less than \$500,000	\$527.50	\$70.00 + Plan premium
Greater than or equal to \$500,000	\$560.50	\$76.40 + Plan Premium

2. Married filing jointly tax filing status

If MAGI in 2021 (or 2020 if 2021 is not available) was:	Then the Part B Premium* is:	Prescription Drug Coverage Premium** is:
More than \$194,000 but less than or equal to \$246,000	\$230.80	\$12.20 + Plan premium
More than \$246,000 but less than or equal to \$306,000	\$329.70	\$31.50 + Plan premium
More than \$306,000 but less than or equal to \$366,000	\$428.60	\$50.70 + Plan premium
More than \$366,000 but less than \$750,000	\$527.50	\$70.00 + Plan premium

If MAGI in 2021 (or 2020 if 2021 is not available) was:	Then the Part B Premium* is:	Prescription Drug Coverage Premium** is:
Greater than or equal to \$750,000	\$560.50	\$76.40 + Plan Premium

3. Married filing separately tax filing status

If MAGI in 2021 (or 2020 if 2021 is not available) was:	Then the Part B Premium* is:	Prescription Drug Coverage Premium** is:
More than \$97,000 but less than \$403,000	\$527.50	\$ 70.00 + Plan premium
Greater than or equal to \$403,000	\$560.50	\$76.40 + Plan Premium

* Plus all applicable surcharges, minus Medicare Advantage Reduction. (For Medicare Advantage Reduction, see SM 03040.335.)

**Plus late enrollment or reenrollment fees for prescription drug coverage.

NOTE: When the Internal Revenue Service (IRS) provides us the tax filing status of married filing separately, assume the couple lived together at some point in the tax year. The law provides higher IRMAA levels for beneficiaries in this situation. If one or both members of the couple allege that they lived apart throughout the entire tax year, see [HI 01120.060](#).

C. IRMAA Tables Of Medicare Part B Premium Year For Three Previous Years

IRMAA Table	2022
MAGI (based on tax return two years prior, or three years if two years prior is unavailable)	Part B*

IRMAA Table	2022
Single, head-of-household, or qualifying surviving spouse with dependent child	
More than \$91,000 but less than or equal to \$114,000	\$238.10
More than \$114,000 but less than or equal to \$142,000	\$340.20
More than \$142,000 but less than or equal to \$170,000	\$442.30
More than \$170,000 but less than \$500,000	\$544.30
More than \$500,000	\$578.30
Married filing jointly	
More than \$182,000 but less than or equal to \$228,000	\$238.10
More than \$228,000 but less than or equal to \$284,000	\$340.20
More than \$284,000 but less than or equal to \$340,000	\$442.30
More than \$340,000 but less than \$750,000	\$544.30
More than \$750,000	\$578.30
Married filing separately	
More than \$91,000 but less than \$409,000	\$544.30
More than \$409,000	\$578.30
IRMAA Table	2021
MAGI (based on tax return two years prior, or three years if two years prior is unavailable)	Part B*

IRMAA Table	2022
Single, head-of-household, or qualifying surviving spouse with dependent child	
More than \$88,000 but less than or equal to \$111,000	\$207.90
More than \$111,000 but less than or equal to \$138,000	\$297.00
More than \$138,000 but less than or equal to \$165,000	\$386.10
More than \$165,000 but less than \$500,000	\$475.20
More than \$500,000	\$504.90
Married filing jointly	
More than \$176,000 but less than or equal to \$222,000	\$207.90
More than \$222,000 but less than or equal to \$276,000	\$297.00
More than \$276,000 but less than or equal to \$330,000	\$386.10
More than \$330,000 but less than \$750,000	\$475.20
More than \$750,000	\$504.90
Married filing separately	
More than \$88,000 but less than \$412,000	\$475.20
More than \$412,000	\$504.90

<u>IRMAA Table</u>	<u>2020</u>
MAGI (based on tax return two years prior, or three years if two years prior is unavailable)	<u>Part B*</u>
<u>Single, head-of-household, or qualifying surviving spouse with dependent child</u>	
More than \$87,000 but less than or equal to \$109,000	\$202.40
More than \$109,000 but less than or equal to \$136,000	\$289.20
More than \$136,000 but less than or equal to \$163,000	\$376.00
More than \$163,000 but less than \$500,000	\$462.70
More than \$500,000	\$491.60
<u>Married filing jointly</u>	
More than \$174,000 but less than or equal to \$218,000	\$202.40
More than \$218,000 but less than or equal to \$272,000	\$289.20
More than \$272,000 but less than or equal to \$326,000	\$376.00
More than \$326,000 but less than \$750,000	\$462.70
More than \$750,000	\$491.60
<u>Married filing separately</u>	
More than \$87,000 but less than \$413,000	\$462.70
More than \$413,000	\$491.60

* Plus any applicable surcharges, minus any Medicare Advantage Reduction. (For Medicare Advantage Reduction, see SM 03040.335.)

NOTE: When the Internal Revenue Service (IRS) provides us with the tax filing status of married filing separately, assume the couple lived together at some point in the tax year. The law provides higher IRMAA levels for beneficiaries in this situation. If one or both members of the couple allege that they lived apart throughout the entire tax year, see [HI 01120.060](#).

D. IRMAA Tables Of Part D Prescription Drug Coverage Premium Year For Three Previous Premium Years

IRMAA Table	2022
MAGI (based on tax return two years prior, or three years prior if two years prior is unavailable)	Prescription Drug Coverage Premium **
Single, head-of-household, or surviving spouse with dependent child	
More than \$91,000 but less than or equal to \$114,000	\$12.40 + Plan premium
More than \$114,000 but less than or equal to \$142,000	\$32.10 + Plan premium
More than \$142,000 but less than or equal to \$170,000	\$51.70 + Plan premium
More than \$170,000 but less than \$500,000	\$71.30 + Plan premium
More than or equal to \$500,000	\$77.90 +Plan premium
Married filing jointly	
More than \$182,000 but less than or equal to \$228,000	\$12.40 + Plan premium

IRMAA Table	2022
More than \$228,000 but less than or equal to \$284,000	\$32.10 + Plan premium
More than \$284,000 but less than or equal to \$340,000	\$51.70 + Plan premium
More than \$340,000 but less than \$750,000	\$71.30 + Plan premium
More than or equal to \$750,000	\$77.90 + Plan premium
Married filing separately	
More than \$91,000 but less than \$409,000	\$71.30 + Plan premium
More than or equal to \$409,000	\$77.90 + Plan premium
IRMAA Table	2021
MAGI (based on tax return two years prior, or three years prior if two years prior is unavailable)	Prescription Drug Coverage Premium **
Single, head-of-household, or qualifying surviving spouse with dependent child	
More than \$88,000 but less than or equal to \$111,000	\$12.30 + Plan premium
More than \$111,000 but less than or equal to \$138,000	\$31.80 + Plan premium
More than \$138,000 but less than or equal to \$165,000	\$51.20

IRMAA Table	2022
	+ Plan premium
More than \$165,000 but less than \$500,000	\$70.70 + Plan premium
More than or equal to \$500,000	\$77.10 + Plan premium
Married filing jointly	
More than \$176,000 but less than or equal to \$222,000	\$12.30 + Plan premium
More than \$222,000 but less than or equal to \$276,000	\$31.80 + Plan premium
More than \$276,000 but less than or equal to \$330,000	\$51.20 + Plan premium
More than \$330,000 but less than o \$750,000	\$70.70 + Plan premium
More than or equal to \$750,000	\$77.10 + Plan premium
Married filing separately	
More than \$88,000 but less than \$412,000	\$70.70 + Plan premium
More than or equal to \$412,000	\$77.10 + Plan premium

IRMAA Table	2020
MAGI (based on tax return two years prior, or three years if two years prior is unavailable)	Part B
Single, head-of-household, or qualifying surviving spouse with dependent child	
More than \$87,000 but less than or equal to \$109,000	\$202.40
More than \$109,000 but less than or equal to \$136,000	\$289.20
More than \$136,000 but less than or equal to \$163,000	\$376.00
More than \$163,000 but less than \$500,000	\$462.70
More than \$500,000	\$491.60
Married filing jointly	
More than \$174,000 but less than or equal to \$218,000	\$202.40
More than \$218,000 but less than or equal to \$272,000	\$289.20
More than \$272,000 but less than or equal to \$326,000	\$376.00
More than \$326,000 but less than \$750,000	\$462.70
More than \$750,000	\$491.60
Married filing separately	

IRMAA Table	2020
More than \$87,000 but less than \$413,000	\$462.70
More than \$413,000	\$491.60

**Plus late enrollment or reenrollment fees for prescription drug coverage.

NOTE: When the Internal Revenue Service (IRS) provides us with the tax filing status of married filing separately, assume the couple lived together at some point in the tax year. The law provides higher IRMAA levels to beneficiaries in this situation. If one or both members of the couple allege that they lived apart throughout the entire tax year, see [HI 01120.060](#).