# FICA MEDICARE TAX PAYABLE

General Ledger Tracking Worksheet

**Company Name:**

**Tax Year:**

**Employer EIN:**

**GL Account No:**

| Date | Reference / Ref No. | Description / Pay Period | Debit (-) | Credit (+) Liability Accrued | | Balance |
|---|---|---|---|---|---|---|
| | | | Payments / Remittances | Employee Share (1.45%) | Employer Share (1.45%) | |
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| **TOTALS** | | | | | | |

Note: The FICA Medicare tax rate is 1.45% for employees and 1.45% for employers (2.9% total). For employees earning over $200,000, track the additional 0.9% employee-only withholding separately or annotate within this ledger.