

ADDITIONAL MEDICARE TAX PAYROLL WORKSHEET

Payroll Year: 20__

Employee Name:

Employee ID:

Pay Period Ending:

Check Date:

Note: Employers are required to withhold Additional Medicare Tax (0.9%) on individual employee wages that exceed **\$200,000** in a calendar year, regardless of the employee's filing status.

Step	Description / Calculation Steps	Amount
1	Cumulative Medicare wages paid to employee in current calendar year (prior to this pay period)	-----
2	Medicare wages for the current pay period	-----
3	Total Cumulative Medicare Wages (Add Step 1 and Step 2)	-----
4	Additional Medicare Tax Threshold	\$ 200,000.00
5	Wages subject to Additional Medicare Tax in prior pay periods (If Step 1 is greater than Step 4, subtract Step 4 from Step 1. If not, enter 0.00)	-----
6	Wages subject to Additional Medicare Tax for current pay period • If Step 3 is less than or equal to Step 4, enter 0.00 • If Step 3 is greater than Step 4, and Step 1 is less than Step 4, subtract Step 4 from Step 3 • If Step 1 is greater than Step 4, enter amount from Step 2	-----
7	Additional Medicare Tax to withhold for current pay period (Multiply Step 6 by 0.009)	-----

Prepared By:

Date:

Approved By:

Date:

Instructions: Use this worksheet for payroll processing when an employee's Year-to-Date (YTD) Medicare wages are approaching or have exceeded the \$200,000 threshold. File this completed worksheet with the payroll records for the corresponding pay period.