

Payroll Ledger

Medicare & Additional Medicare Tax Withholding

Company Name

Pay Period Begin Date

Pay Period End Date

Payment Date

Employee Name / ID	Gross Wages	Employee Medicare Tax (1.45%)			Employee Additional Medicare Tax (0.9%)			Total Medicare Tax Withheld (EE)	Employer Medicare Tax (1.45%)	Total Medicare Tax Liability
		Medicare Taxable Wages	Rate	Tax Withheld	Wages > \$200,000	Rate	Tax Withheld			
			1.45%			0.90%				
			1.45%			0.90%				
			1.45%			0.90%				
			1.45%			0.90%				
			1.45%			0.90%				
Total										

Notes:

- Employers are required to withhold Additional Medicare Tax (0.9%) on individual employee wages exceeding \$200,000 in a calendar year, regardless of the employee's filing status.
- There is no employer match for the Additional Medicare Tax (0.9%). The employer share remains at 1.45% of all taxable Medicare wages.