

ANNUAL ADDITIONAL MEDICARE TAX PAYROLL AUDIT LOG

Payroll Compliance & Verification Control

Company Name:

Calendar Year:

Auditor Name:

Audit Date:

EMP. ID	EMPLOYEE NAME	YTD GROSS WAGES	WITHHOLDING THRESHOLD	WAGES SUBJECT TO TAX	REQUIRED TAX (0.9%)	ACTUAL TAX WITHHELD	VARIANCE / UNDERWITHHELD
			\$200,000.00				
			\$200,000.00				
			\$200,000.00				
			\$200,000.00				
			\$200,000.00				
			\$200,000.00				
			\$200,000.00				
			\$200,000.00				
			\$200,000.00				
			\$200,000.00				
			\$200,000.00				

AUDIT RECONCILIATION SUMMARY TOTALS

Total Wages Subject to Tax

Total Required Withholding (0.9%)

Total Actual Withheld

Total Variance/Adjustment Required

Auditor Signature & Date

Payroll Manager Approval & Date

Compliance Note: Employers are required to withhold Additional Medicare Tax at a rate of 0.9% on wages paid to an employee in excess of \$200,000 in a calendar year, regardless of the employee's filing status. There is no employer match for the Additional Medicare Tax. Variances identified during this annual audit must be investigated and resolved in accordance with IRS guidelines prior to filing Form 941 (Q4) and Form W-2.