

Sample article for organizations to use to reach customers (Word Count 326)

Customize and post the following article on your websites and/or use in other communication vehicles about the Additional Medicare Tax.-

Find out if Additional Medicare Tax applies to you

If your income reaches the threshold for your filing status, plan ahead.

As of January 1, 2013, you're liable for a 0.9 percent Additional Medicare Tax on your wages, railroad retirement compensation and self-employment income — combined with your spouse's income if filing a joint return — that exceed the threshold amount for your filing status:

Filing Status	Threshold Amount
Married filing jointly	\$250,000
Married filing separately	\$125,000
Single	\$200,000
Head of household (with qualifying person)	\$200,000
Qualifying widow(er) with dependent child	\$200,000

You must combine wages and self-employment income to determine if your income exceeds the threshold amount based on your filing status. If it does, start planning an approach now that works best for you.

Your employer has a responsibility to withhold Additional Medicare Tax on wages it pays to you in excess of \$200,000 in a calendar year, without regard to your filing status, wages paid to you by another employer, or income that you may have from other sources.

Your employer **does not** combine the wages for married couples to determine whether to withhold Additional Medicare Tax. If you also have self-employment income, your employer **does not** consider that income — or that of your spouse — in determining whether to withhold Additional Medicare Tax.

Because your employer considers only the wage it pays, you may owe more Additional Medicare Tax than your employer withholds depending on your filing status, other wages, railroad retirement (RRTA) compensation and self-employment income.

Too little withholding or failure to pay enough quarterly estimated taxes could lead to an estimated tax penalty.

If you think you will owe more than the amount of tax withheld from your paycheck, you can make up the difference, either by making estimated tax payments or by changing the amount of your federal income tax withholding.

You can find more information on Additional Medicare Tax, including [questions and answers](#), on IRS.gov by entering “Additional Medicare Tax” in the search box. For more information about withholding and estimated tax payments, read IRS [Publication 505](#), Tax Withholding and Estimated Tax.

Tools to help

- Use the [IRS Withholding Calculator](#) tool available on [IRS.gov](#) to calculate your withholding.
 - [Give Withholding and Payments a Check-up to Avoid a Tax Surprise](#)
 - [IRS.gov/aca](#) (Search Additional Medicare Tax)
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