

8572. If one spouse earns income in excess of the \$200,000 threshold for single taxpayers, but the second spouse's income causes the couple's joint income to exceed the threshold for married taxpayers, is the first spouse's employer required to withhold the additional Medicare tax?

Yes. According to IRS guidance, if one spouse's income exceeds the threshold level for individual taxpayers, that spouse's employer is required to withhold the additional 0.9 percent Medicare tax from the spouse's income in excess of the threshold. This is the case even though the couple files jointly and does *not* actually exceed the threshold for married couples.¹

The employee is, however, entitled to claim a credit on the joint return for any withheld additional Medicare tax for which the employer was not liable.

1. IRS FAQ, *Questions and Answers for the Additional Medicare Tax*, available at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Questions-and-Answers-for-the-Additional-Medicare-Tax> (last accessed June 21, 2013).