If one spouse’s wages exceeds $200,000, triggering mandatory withholding by the employer of the additional Medicare tax, but when combined with the second spouse’s wages, the couple’s wages are less than the $250,000 threshold for married taxpayers filing jointly (meaning there is no additional Medicare tax owing), can the first spouse request his or her employer not to withhold the additional Medicare tax?

No. Pursuant to IRC Section 3102(a), once an employee’s wages exceed $200,000 (the mandatory wage withholding amount), the employer must withhold 0.9 percent of the excess amount even if the employee does not actually owe any additional Medicare tax. So for wages in excess of $200,000, the employer must withhold the additional Medicare tax even if those wages combined with his or her spouse’s wages do *not* exceed the applicable threshold for a married couple filing jointly ($250,000).[[1]](#footnote-1) To the extent the amount withheld exceeds the employee’s liability, the employee’s remedy is to apply it as a payment against other tax he or she may owe or receive a refund for the excessive withholding.

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 April 14, 2014); Treas. Reg. §31.3102-4(a). [↑](#footnote-ref-1)