

**Additional Medicare Tax**

If any line does not apply to you, leave it blank. See separate instructions.

Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.

Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.**Part I Additional Medicare Tax on Medicare Wages**

- 1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . .
- 2 Unreported tips from Form 4137, line 6 . . . . .
- 3 Wages from Form 8919, line 6 . . . . .
- 4 Add lines 1 through 3 . . . . .
- 5 Enter the following amount for your filing status:  
 Married filing jointly . . . . . \$250,000  
 Married filing separately . . . . . \$125,000  
 Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000
- 6 Subtract line 5 from line 4. If zero or less, enter -0- . . . . .
- 7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .

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**Part II Additional Medicare Tax on Self-Employment Income**

- 8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- . . . . .
- 9 Enter the following amount for your filing status:  
 Married filing jointly . . . . . \$250,000  
 Married filing separately . . . . . \$125,000  
 Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000
- 10 Enter the amount from line 4 . . . . .
- 11 Subtract line 10 from line 9. If zero or less, enter -0- . . . . .
- 12 Subtract line 11 from line 8. If zero or less, enter -0- . . . . .
- 13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .

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**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

- 14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .
- 15 Enter the following amount for your filing status:  
 Married filing jointly . . . . . \$250,000  
 Married filing separately . . . . . \$125,000  
 Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000
- 16 Subtract line 15 from line 14. If zero or less, enter -0- . . . . .
- 17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV . . . . .

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**Part IV Total Additional Medicare Tax**

- 18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V . . . . .

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**Part V Withholding Reconciliation**

- 19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .
- 20 Enter the amount from line 1 . . . . .
- 21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .
- 22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .
- 23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .
- 24 **Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions) . . . . .

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