

**Publications**

# IRS Guidance on Additional Medicare Tax on High Earners

**ATTORNEYS & PROFESSIONALS**

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The IRS and Treasury recently issued proposed regulations that spell out the rules for imposing the new additional .9% Medicare Tax starting next year. The proposed regulations provide detailed rules for the assessment, collection, and refund of such taxes, and may be relied upon until the final regulations are issued.

The proposed rules are briefly summarized below, and are generally consistent with the FAQs IRS issued for employers back in June ([see previous Groom alert.](#))

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