

“CHAPTER 2A—UNEARNED INCOME MEDICARE CONTRIBUTION”.

(4) **EFFECTIVE DATES.**—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2012.

(b) **EARNED INCOME.**—

(1) **THRESHOLD.**—

(A) **FICA.**—Paragraph (2) of section 3101(b) of the Internal Revenue Code of 1986, as added by section 9015 of the Patient Protection and Affordable Care Act and amended by section 10906 of such Act, is amended by striking “and” at the end of subparagraph (A), by redesignating subparagraph (B) as subparagraph (C), and by inserting after subparagraph (A) the following new subparagraph:

“(B) in the case of a married taxpayer (as defined in section 7703) filing a separate return,  $\frac{1}{2}$  of the dollar amount determined under subparagraph (A), and”.

(B) **SECA.**—Section 1401(b)(2) of the Internal Revenue Code of 1986, as added by section 9015 of the Patient Protection and Affordable Care Act and amended by section 10906 of such Act, is amended—

(i) in subparagraph (A), by striking “and” at the end of clause (i), by redesignating clause (ii) as clause (iii), and by inserting after clause (i) the following new clause:

“(ii) in the case of a married taxpayer (as defined in section 7703) filing a separate return,  $\frac{1}{2}$  of the dollar amount determined under clause (i), and”; and

(ii) in subparagraph (B), by striking “under clauses (i) and (ii)” and inserting “under clause (i), (ii), or (iii) (whichever is applicable)”.

(2) **ESTIMATED TAXES.**—Section 6654 of the Internal Revenue Code of 1986 is amended by redesignating subsection (m) as subsection (n) and by inserting after subsection (l) the following new subsection:

“(m) **SPECIAL RULE FOR MEDICARE TAX.**—For purposes of this section, the tax imposed under section 3101(b)(2) (to the extent not withheld) shall be treated as a tax imposed under chapter 2.”.

(3) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply with respect to remuneration received, and taxable years beginning after, December 31, 2012.

**SEC. 1403. DELAY OF LIMITATION ON HEALTH FLEXIBLE SPENDING ARRANGEMENTS UNDER CAFETERIA PLANS.**

(a) **IN GENERAL.**—Section 10902(b) of the Patient Protection and Affordable Care Act is amended by striking “December 31, 2010” and inserting “December 31, 2012”.

(b) **INFLATION ADJUSTMENT.**—Paragraph (2) of section 125(i) of the Internal Revenue Code of 1986, as added by section 9005 of the Patient Protection and Affordable Care Act and amended by section 10902 of such Act, is amended—

(1) in the matter preceding subparagraph (A), by striking “December 31, 2011” and inserting “December 31, 2013”; and

(2) in subparagraph (B), by striking “2010” and inserting “2012”.