

STATE CONTROLLER'S OFFICE
PERSONNEL AND PAYROLL SERVICES DIVISION
P.O. BOX 942850
SACRAMENTO, CA 94250-5878

DATE: January 31, 2018

PERSONNEL LETTER #18-006

TO: All Agencies/Campuses in the Uniform State Payroll System

FROM: Marissa Revelino, Chief
Personnel and Payroll Services Division

RE: CHANGES TO FEDERAL TAX WITHHOLDING RATES FOR NONRESIDENT ALIENS

The State Controller's Office changed the amount that is currently added to Nonresident Alien (NRA) employees' federal taxable wages for payroll calculation purposes. For specific information regarding this change, please refer to [IRS Notice 1036](#) (Rev. January 2018).

Effective January 1, 2018, the amount added to NRA employees' wages for the purpose of calculating federal income tax withholding only are:

<u>Pay Frequency</u>	<u>Additional Amount</u>
Monthly	\$654.20
Semimonthly	\$327.10
Bi-weekly	\$301.90

Therefore, the NRA employees' federal taxes withheld from their payroll may increase or decrease each month. Please refer to the following letters for further information regarding the NRA federal tax withholding process:

- [Payroll Letter #006-029](#)
- [Payroll Letter #006-030](#)

If you have any questions regarding the above information, please contact Sylvia Fernandez at (916) 323-4923 or sfernandez@sco.ca.gov.

MR:JEB:SF:PPOB