

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

DATE: January 18, 2019

PERSONNEL LETTER #19-004

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

Effective January 1, 2019, the amount added to NRA employee's wages for calculating federal income tax withholding only are:

<u>Pay Frequency</u>	<u>Additional Amount</u>
Monthly	\$666.70
Semimonthly	\$333.30
Bi-weekly	\$307.70

Therefore, federal taxes withheld from NRA employees payroll may increase or decrease each month. Please refer to Payroll Letters [#06-029](#) and [#06-030](#) for further information regarding the NRA federal tax withholding process.

If you have any questions or need additional information, please contact the Personnel and Payroll Services Division Statewide Tax Support Program at [PPSDtaxsupsect@sco.ca.gov](mailto:PPSDtaxsupsect@sco.ca.gov).

MR:JEB:AR:SF:PPOB:STSP