

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

DATE: March 5, 2012

PERSONNEL LETTER #12-004
(CSU ONLY)

TO: All Campuses in the Uniform State Payroll System

FROM: Lisa Crowe, Chief
Personnel and Payroll Services Division (PPSD)

RE: VERIFICATION OF EMPLOYEES IDENTIFIED AS NONRESIDENT ALIENS

The State Controller's Office (SCO) currently maintains a database of employees identified by their employing campus as nonresident aliens (NRA) subject to the federal tax withholding rules determined by the Internal Revenue Service (IRS). For more information on this process please see Payroll Letter #06-029 and Personnel Letter #08-001. In order to ensure that the employees on this database are current, the SCO has created a listing for each campus to recertify.

NONRESIDENT ALIEN REPORT

A hardcopy of this listing will be mailed to each campus' human resources office. All employees on the NRA database as of February 20, 2012 are on the listing including those who are active, on leave or separated. The listing is sorted by social security number. The listing also includes the employee's name, position number, federal marital status, number of federal tax exemptions being claimed and an „X“ to indicate if the person has separated.

If your campus does not receive a listing then there are no individuals employed at your campus on the NRA database.

VERIFYING THE LISTING

Please review each record on the listing and verify the employee is still an NRA per the rules indicated in the [Internal Revenue Service \(IRS\) Notice 2005-76](#). Use the attached form to indicate any employee changes and complete the campus name, contact person, contact number/email and authorizing signature. If an employee separated or changed status and is no longer an NRA subject to the federal tax withholding rules, complete his/her name, social security number and enter delete in the type of change field. If there are any nonresident alien employees missing from this listing, add the employee name, social security number and enter add in the type of change field. If the listing provided is accurate and no changes need to be made, please email Jennifer Williams at jlwilliams@sco.ca.gov, stating "no changes are necessary".

All responses are due by March 16, 2012. The responses with additions/deletions can be sent through secure fax at (916) 322-8137 or mailed to the following address:

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Sacramento, CA 94250-5878
Attn: Jennifer Williams

Also, please verify that the employees on the listing are claiming the appropriate federal marital status and number of federal tax exemptions. Per IRS Notice 2005-76, the listed nonresident alien employees must claim a federal marital status of "S" for single regardless of their actual marital status and cannot claim more than "1" federal tax exemption with exceptions made for specific countries. Nonresident aliens cannot claim exempt from federal taxes unless they are covered under a tax treaty. Please verify that employees are completing their Employee Action Request (EAR), Form Std. 686 or Student Payroll Action Requests (SPAR), Form Std. 457 correctly and do not accept documents that are requesting a federal marital status or tax exemptions other than allowed by the IRS. For employees on the listing with incorrect federal marital status/tax exemptions, please have the employees complete and submit a Form Std. 686 with the appropriate information.

If you have any questions, please contact Jennifer Williams at (916) 445-9075 or jlwilliams@sco.ca.gov.

LC:JW:PMAB

Attachment

