

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

DATE: March 13, 2015

PERSONNEL LETTER #15-004

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

FROM: Lisa Crowe, Chief
Personnel and Payroll Services Division (PPSD)**RE: CHANGES TO FEDERAL TAX WITHHOLDING RATES FOR NONRESIDENT ALIENS
(NRA)**

The State Controller's Office (SCO) changed the amount that is currently added to NRA employees' federal taxable wages for payroll calculation purposes. For specific information regarding this change, please refer to IRS Notice [1036](#) (Revised December 2014).

Effective January 1, 2015, the amount added to NRA employee's wages for the purpose of calculating federal income tax withholding only are:

<u>Pay Frequency</u>	<u>Additional Amount</u>
Monthly	\$191.70
Semimonthly	\$95.80
Bi-weekly	\$88.50

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

If you have any questions regarding the above information, please contact Jennifer Robinson at (916) 319-9067 or jrobinson@sco.ca.gov.

LC:JR:PMAB