

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

DATE: February 17, 2020

PERSONNEL LETTER #20-008

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

FROM: Jil Barraza, Chief
Personnel and Payroll Services Division**RE: CHANGES TO FEDERAL TAX WITHHOLDING RATES FOR NONRESIDENT ALIENS**

The State Controller's Office (SCO) changed the additional amount to Nonresident Alien (NRA) employee's federal taxable wages for payroll calculation purposes. For specific information regarding this change, please refer to IRS Publication 15-T (Rev. December 2019), <https://www.irs.gov/forms-pubs/about-publication-15-t>.

Effective January 1, 2020, 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	\$675.00
Semimonthly	\$337.50
Bi-weekly	\$311.50

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, please contact the Personnel and Payroll Services Division Statewide Tax Support Program at PPSDtaxsupsect@sco.ca.gov. Also, you may contact the [Statewide Customer Contact Center](#) (916) 372-7200, HR Suggestions Email Inbox (All HR Staff) – PPSDHRSuggestions@sco.ca.gov, CSU Email Inbox PPSDCSUInquiry@sco.ca.gov, or Escalation Email Inbox (HR Supervisors and Managers) – PPSDOps@sco.ca.gov.

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