

Office of State Uniform Payroll
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

January 14, 2019

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2019-34

TO: LaGov HCM Paid Agency Human Resources
and Employee Administration Staff

FROM: Andrea P. Hubbard
Director

SUBJECT: 2019 Tax Withholding for Non-Resident Aliens

Non-Resident Alien employees with the “Non-Resident tax calculation” indicator on IT0210 will have their federal tax withholding calculated using the tax withholding procedure published in the [2019 IRS Publication 15, Circular E, Employer's Tax Guide](#). In LaGov HCM, Non-Resident Aliens are those employees with a residence status on IT0094 of “Alien Authorized to Work”. Non-Resident Alien students from India are not subject to this procedure.

For 2019, the biweekly amount that will be automatically added to Non-Resident Alien employee wages before taxes are calculated is \$307.70. **Note:** The 2019 biweekly amount was added to wages beginning with PP 2/2019 (12/31/18 – 01/13/19). This additional amount does not represent wages, is not paid to the employee, will not be reported on the employee’s W-2 as wages, and will not appear on the employee’s remuneration statement.

Reminder: All Non-Resident Alien employees are required to complete a new [Form W-4](#) (Employee’s Withholding Allowance Certificate) or [Form 8233](#) (Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual) annually, as applicable. Refer to the [Non-Resident Alien \(Alien Authorized to Work\) Procedures](#) on the [OSUP Procedures](#) page for additional information.

Any questions regarding tax withholding procedures for Non-Resident Aliens (Aliens Authorized to Work) should be directed to a member of the OSUP Wage & Tax Administration Unit at _DOA-OSUP-WTA@la.gov or (225):

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