

INTERNATIONAL EMPLOYEE PAYROLL TAX CALCULATOR

Payroll Template for Nonresident Alien (NRA) Tax Withholding

Employee Full Name

Employee ID / Payroll Reference

Tax Identification Number (SSN/ITIN)

Country of Tax Residence

Visa Type / Immigration Status

Date of Entry into U.S.

Substantial Presence Test Status

Current Calendar Year

Treaty Country

Treaty Article

Annual Exemption Limit (\$)

FICA Exemption Applicable (F, J, M, or Q visa student/scholar)

YTD Treaty Exempt Earnings Already Claimed (\$)

Pay Period Start Date

Pay Period End Date

Pay Frequency

Earnings & Calculations Description	Amount (\$)	Notes / References
Gross Earnings for Period	<input type="text"/>	Base salary, hourly wages, or stipends
Less: Tax Treaty Exempt Portion (Current Period)	<input type="text"/>	Subject to treaty limits
Subject Gross Earnings (Taxable Gross)	<input type="text"/>	Gross Earnings minus Exempt Portion
Add: NRA Federal Withholding Adjustment Amount	<input type="text"/>	IRS Notice 1036 / Pub 15-T addition
Adjusted Taxable Income (for Federal Withholding calculation)	<input type="text"/>	Subject Gross plus NRA Adjustment

Tax Category	Rate (%)	Withholding Amount (\$)	Exemption / Calculation Basis
Federal Income Tax (FIT)	<input type="text"/>	<input type="text"/>	Calculated based on Adjusted Taxable Income and W-4 NRA settings
Social Security Tax (FICA)	<input type="text"/>	<input type="text"/>	Zero if FICA exempt under IRC Section 3121(b)(19)
Medicare Tax (FICA)	<input type="text"/>	<input type="text"/>	Zero if FICA exempt under IRC Section 3121(b)(19)
State Income Tax (SIT)	<input type="text"/>	<input type="text"/>	Based on state-specific nonresident regulations
Local / City Tax	<input type="text"/>	<input type="text"/>	If applicable
Total Deductions		<input type="text"/>	Sum of all withholdings

Tax Category	Rate (%)	Withholding Amount (\$)	Exemption / Calculation Basis
Net Pay		<input type="text"/>	Gross Earnings minus Total Deductions

Important Notice for Nonresident Alien Payroll Processing: Nonresident aliens must follow specific rules when completing Form W-4. Standard deductions do not apply in the same manner as resident citizens. Ensure that the proper IRS Pub 15-T tables and regular NRA wage additions are utilized based on the pay frequency selected.

Prepared By (Payroll Specialist):

 Signature Date

Reviewed & Approved By (Finance Manager):

 Signature Date