

# NONRESIDENT ALIEN PAYROLL TAX WITHHOLDING CALCULATOR

Payroll Year: 2024 | Standard Processing & IRS Pub. 15-T Compliance Template

## Important Processing Directives:

- Ensure Form W-4 is completed as a Nonresident Alien (NRA) (specifically: Single/MFS, designated NRA on Step 5 / space below Step 4(c)).
- Apply the mandatory NRA Standard Deduction Add-on to Gross Wages prior to calculating Federal Income Tax Withholding.
- Verify FICA tax exemption status under IRC Section 3121(b)(19) for F-1, J-1, M-1, or Q-1 visa holders.

## 1. EMPLOYEE PROFILE & RESIDENCY STATUS

EMPLOYEE NAME

EMPLOYEE SSN / ITIN

COUNTRY OF TAX RESIDENCY

VISA TYPE

DATE OF ENTRY INTO U.S.

CURRENT CALENDAR YEAR DAYS IN U.S.

MEETS SUBSTANTIAL PRESENCE TEST?

## 2. TAX TREATY BENEFITS (FORM 8233 / W-8BEN)

TAX TREATY ARTICLE

ANNUAL EXEMPTION LIMIT (\$)

TREATY EXEMPT EARNINGS YTD (\$)

REMAINING TREATY EXEMPTION (\$)

## 3. CURRENT PAY PERIOD EARNINGS & ADJUSTMENTS

PAY PERIOD END DATE

PAY FREQUENCY

GROSS PAY FOR PERIOD (\$)

TAX TREATY EXEMPT WAGES (\$)

SUBJECT TO FEDERAL INCOME TAX (\$)

IRS PUB. 15-T NRA ADD-ON (\$)

ADJUSTED TAXABLE WAGES (\$)

#### 4. TAX WITHHOLDING SUMMARY

TAX COMPONENT	TAXABLE WAGE BASE (\$)	WITHHOLDING RATE (%)	WITHHOLDING AMOUNT (\$)
<b>Federal Income Tax (FIT)</b> <small>Based on Adjusted Taxable Wages</small>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Social Security (FICA)</b> <input type="checkbox"/> Exempt (IRC 3121(b)(19))	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Medicare (FICA)</b> <input type="checkbox"/> Exempt (IRC 3121(b)(19))	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>State Income Tax (SIT)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Local / Other Taxes</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total Payroll Deductions:</b>			<input type="text"/>

#### 5. NET PAY SUMMARY

GROSS PAY (\$)

TOTAL DEDUCTIONS (\$)

**NET PAY AMOUNT (\$)**

\_\_\_\_\_  
Prepared By (Payroll Administrator)

\_\_\_\_\_  
Reviewed / Approved By

\_\_\_\_\_  
Date

