

FOREIGN NATIONAL EMPLOYEE PAYROLL TAX TEMPLATE

Nonresident Alien (NRA) Tax Withholding & Treaty Assessment

Employer Name	
FEIN	
Pay Period Begin Date	
Pay Period End Date	

Employee Name	
Employee ID / SSN	
Country of Tax Residency	
Check Date	

1. VISA & TAX STATUS ASSESSMENT

Visa Type / Immigration Status		Current Residency Status	
Date of Original Entry (U.S.)		Substantial Presence Test Met?	
Tax Treaty Exempt? (Yes/No)		Tax Treaty Article Reference	
Treaty Annual Limit (\$)		Treaty Expiration Date	

2. WITHHOLDING ALLOWANCES & EXEMPTIONS

W-4 Filing Status		W-4 Box 2 (Multiple Jobs) Checked?	
NRA Standard Lock-In Letter?		W-4 Step 4(c) Extra Withholding (\$)	
FICA Exempt? (F-1/J-1/M-1/Q-1)		FICA Exemption End Date	

3. PAYROLL CALCULATIONS

Earnings & Tax Categories	Gross / Subject Amount	Treaty Exempt Amount	Taxable Amount	Withholding Rate / Table	Tax Withheld
Regular Earnings					
Supplemental Earnings					

Earnings & Tax Categories	Gross / Subject Amount	Treaty Exempt Amount	Taxable Amount	Withholding Rate / Table	Tax Withheld
Federal Income Tax (FIT)					
Social Security (6.2%)					
Medicare (1.45%)					
State Income Tax					
Local Income Tax					
Total Tax Withholdings					
Net Pay Calculation (Gross minus Deductions)					

Prepared By (Payroll Specialist Signature)

Date:

Authorized Signatory (HR / Tax Compliance Officer)

Date:

Compliance Notice: Nonresident alien employees are generally required to claim a filing status of "Single" on Form W-4, regardless of actual marital status, and may be subject to special calculation rules (including additional withholding amounts) as described in IRS Publication 15-T. Tax treaty exemptions must be supported by a valid Form 8233 (for personal services) or Form W-8BEN, submitted and verified prior to payroll processing.