Date: March 20, 1996

To: Personnel Officers
Payroll Supervisors

From: Cathy Robinson, Senior Director
Human Resources Administration

Subject: NONRESIDENT NONCITIZEN TAX WITHHOLDING

The Internal Revenue Service (IRS) places restrictions on nonresident noncitizens’ federal tax withholding filing status, limits the number of allowable exemptions and prohibits claiming the standard deduction. To avoid underwithholding of income taxes, the IRS has requested employers to advise nonresident noncitizen employees to:

1. Not claim exemption from income tax withholding.
2. Request “single” status withholding, regardless of actual marital status.
3. Claim only one allowance.
4. Request an additional income tax withholding amount of $4.00 per week.

Campuses are requested to notify nonresident noncitizen employees accordingly, and encourage them to consult their tax advisors if they need additional information.

Please call Human Resources Administration at (310) 985-2669 if you have any questions. Thank you.

CR/dth

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