



# LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

## PAYROLL MEMORANDUM 2016.10

*Changing Lives,  
Creating Futures*

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**TO:** All Human Resources and Accounts Payable departments of Community and Technical Colleges, including Baton Rouge Community College, Bossier Parish Community College, Central Louisiana Technical Community College, Delgado Community College, L. E. Fletcher Technical Community College, Louisiana Delta Community College, Northshore Technical Community College, Northwest Louisiana Technical College, Nunez Community College, River Parishes Community College, South Central Louisiana Technical College, South Louisiana Community College, SOWELA Technical Community College and the LCTCS Office

**FROM:** Sharon Dunham  
LCTCS Payroll, Senior Payroll Manager

**DATE:** April 18, 2016

**RE:** **2016 Tax Withholding for Non-Resident Aliens**

Effective January 1, 2016, Non-Resident Alien employees with the "Non-Resident tax calculation" will have their federal tax withholding calculated using the tax withholding procedure published in the 2016 IRS Publication 15, Circular E, Employer's Tax Guide. Non-Resident Aliens are those employees with a residence status of "Alien Authorized to Work". **Non-Resident Alien students from India are not subject to this procedure.**

For 2016, the biweekly amount that will be automatically added to Non-Resident Alien employee wages before taxes are calculated is \$86.50. 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 Personal Services of a Nonresident Alien Individual) annually, as applicable. Refer to the Non-Resident Alien (Alien Authorized to Work) Procedures. To properly track Non-Resident Alien employees within Banner use form GOAINTL

Any questions regarding tax withholding procedures for Non-Resident Aliens (Aliens Authorized to Work) should be directed to a member of the Centralized Payroll staff.