

PAYROLL

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Other Sources Numerical Guide

Effective: 03/15/1993

Supersedes: 03/21/1977

Review Date: TBD

Issuing Office: [General Accounting Division](#)

SUPPLEMENT IV

DEDUCTIONS FROM NON-RESIDENT ALIENS
(AS DEFINED FOR TAX PURPOSES)

STATUS	FEDERAL TAX	FICA TAX	MEDICARE TAX	STATE TAX	RETIRE- MENT
CASUAL EMPLOYEES					
Visitors on F-1 or J-1 visas and under a tax treaty				X	*1
Visitors on F-1 or J-1 visas and not under a tax treaty	X			X	*1
Visitors not on F-1 or J-1 visas, but under a tax treaty		*2	X	X	*1
Visitors not on F-1 or J-1 visas, and not under a tax treaty	X	*2	X	X	*1
CAREER STATUS EMPLOYEES					
Visitors on F-1 or J-1 visas and under a tax treaty				X	X
Visitors on F-1 or J-1 visas and not under a tax treaty	X			X	X
Visitors not on F-1 or J-1 visas, but under a tax treaty		X	X	X	X
Visitors not on F-1 or J-1 visas, and not under a tax treaty	X	X	X	X	X
SCHOLARSHIPS/FELLOWSHIPS					
Visitors under a tax treaty				X	
Visitors not under a tax treaty	X			X	
VENDOR PAYMENTS					
Visitors under a tax treaty				5% if over \$1,500	
Visitors not under a tax treaty	30% tax rate			5% if over \$1,500	

*1 A casual non-student appointment may elect participation in the Safe Harbor Plan

*2 A casual non-student appointment who has not elected Safe Harbor Plan participation will be subject to FICA tax withholding