

Office of State Uniform Payroll
State of Louisiana
Division of Administration

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COMMISSIONER OF ADMINISTRATION

February 19, 2025

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2025-40

TO: LaGov HCM Paid Agency Human Resources
and Employee Administration Staff

FROM: Andrea P. Hubbard
Director

SUBJECT: 2025 Tax Withholding for Non-Resident Aliens

Non-Resident Alien employees with the “Non-Resident tax calculation” indicator on IT0210 will have their federal tax withholding calculated using the tax withholding procedure published in the [2025 IRS Publication 15-T, Federal income Tax Withholding Methods](#). In LaGov HCM, Non-Resident Aliens are those employees with a residence status on IT0094 of “Noncitizen Authorized to Work.” Non-Resident Alien students and business apprentices from India are not subject to this procedure.

The Internal Revenue Service designed the new withholding tables to work with the Form W-4 from 2020 or later and Forms W-4 submitted prior to 2020. The biweekly amount of \$576.90 will be automatically added to wages biweekly before taxes are calculated for Non-Resident Alien employees who submit a Form W-4 for 2020 or later or were first paid wages in 2020 or later. Non-Resident Alien employees who were first paid wages before 2020 and have not submitted a Form W-4 for 2020 or later will have \$411.50 automatically added to the employees’ wages biweekly before taxes are calculated. 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.

Agencies should advise Non-Resident Alien employees with the “Non-Resident tax calculation” indicator of the following when completing the 2025 Form W-4. [Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens](#), advises the employees to follow the special instructions and pay close attention to each step of the form. The IRS also advises Non-Resident Alien employees not to use the IRS Tax Withholding Estimator when completing the 2025 Form W-4. Non-Resident Aliens are required to:

- Not claim exempt from income tax withholding;
- Request withholding as if they are single or married filing separately, regardless of their actual filing status;

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2025-40

February 19, 2025

Page 2

- Not claim the child tax credit or credit for other dependents in Step 3 of Form W-4 (Review [Notice 1392](#) for exceptions that may apply);
- Write “Nonresident Alien” or “NRA” in the space below Step 4(c) of Form W-4.

Reminder: All Non-Resident Alien employees are required to complete a new [Form W-4](#) (Employee’s Withholding Certificate) or [Form 8233](#) [Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual] annually, as applicable. Refer to the [Non-Resident Alien \(Noncitizen Authorized to Work\) Procedures](#) on the [OSUP Procedures](#) page for additional information.

Direct questions regarding tax withholding procedures for Non-Resident Aliens (Aliens Authorized to Work) to a member of the OSUP Wage & Tax Administration Unit at _DOA-OSUP-WTA@la.gov or (225):

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