

Effective: 03/15/1993

Supersedes: 03/21/1977

Review Date: TBD

Issuing Office: [General Accounting Division](#)

SUPPLEMENT III

**DEDUCTIONS FROM RESIDENT ALIENS
 (As Defined for Tax Purposes)**

STATUS	FEDERAL TAX	FICA TAX	MEDICARE TAX	STATE TAX	RETIREMENT
CASUAL EMPLOYEES					
Visitors on F-1 or J-1 visas	X			X	*1
Visitors not on F-1 or J-1 visas	X	*2	X	X	*1
Immigrants	X	*2	X	X	*1
CAREER STATUS EMPLOYEES					
Visitors on F-1 or J-1 visas and	X			X	X
Visitors not on F-1 or J-1 visas under a tax treaty	X	X	X	X	X
Immigrants	X	X	X	X	X
SCHOLARSHIPS/FELLOWSHIPS					
Visitors who are degree candidates	*3			X	
Visitors who are not degree candidates	X			X	
Immigrants who are degree candidates and California residents	*3			*3	
Immigrants who are degree candidates but not California residents	*3			X	
Immigrants who are not degree candidates	X			X	
VENDOR PAYMENTS					
All visitors, and those immigrants who are not California Residents	*3			5% if over \$1,500	
Immigrants who are California Residents	*3			*3	

*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

*3 No tax will be deducted, but the recipient of the payment should be advised to file quarterly estimated taxes to address a probable tax liability.