**How to Set up W-4 Tax Withholding Status for Nonresident Alien**

**Description:** When employees are first hired, the default tax withholding status is Single with no adjustments for both Federal and Maine tax withholding. Nonresident alien employees should follow these steps to update tax withholding status per IRS guidelines. For more information related to the special Form W-4 instructions for nonresident alien employees, including exceptions, refer to Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens. Visit 1040.35 UMS Tax Treaties for additional related information.

UMS is required to add an amount to the nonresident alien's wages solely for calculating the income tax withholding for each payroll period. The amount to be added to the nonresident alien's wages to calculate income tax withholding is as follows:

<table>
<thead>
<tr>
<th>Payroll Period</th>
<th>Amount Added in 2022 if new 2020 or later Form W-4 is not submitted</th>
<th>Amount Added in 2022 if new 2020 or later Form W-4 is submitted</th>
<th>Amount Added in 2023 if new 2020 or later Form W-4 is not submitted</th>
<th>Amount Added in 2023 if new 2020 or later Form W-4 is submitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Biweekly</td>
<td>332.70</td>
<td>498.10</td>
<td>367.30</td>
<td>532.70</td>
</tr>
<tr>
<td>Monthly</td>
<td>720.80</td>
<td>1,079.20</td>
<td>795.80</td>
<td>1,154.20</td>
</tr>
</tbody>
</table>

Note. Nonresident alien students from India and business apprentices from India are not subject to this procedure.

When completing **IRS Federal Form W-4**, nonresident aliens are required to:

- Not claim exemption from income tax withholding;
- Request withholding as if single, regardless of actual filing status;
- Not claim the child tax credit or credit for other dependents in Step 3 of Form W-4 (if the nonresident alien is a resident of Canada, Mexico, or South Korea, or a student from India, or a business apprentice from India, he or she may claim, under certain circumstances (see Notice 1392), the child tax credit or credit for other dependents); and
- Write “Nonresident Alien” or “NRA” in the space below Step 4(c) of Form W-4.

When completing **State of Maine Form W-4-ME**, nonresident aliens are required to:

- Not claim exemption from income tax withholding;
- Request withholding as if single, regardless of actual filing status

See **How to Set up W-4 Tax Withholding Status** for additional information.

**Related articles**

- How to Set up W-4 Tax Withholding Status
- 1040.20 Tax Withholding
- 1040.35 UMS Tax Treaties
- 1040.30 Tax Withholding for Nonresident Aliens
- How to Set up W-4 Tax Withholding Status for Nonresident Alien
- 1040.60 Maine Unemployment Reporting
- 1040.25 Student Employee FICA Exemption
- Nonresident Frequently Asked Payroll Questions
- 1040.00 Payroll Taxes and Deductions

Note. This additional amount will not be reported on the employee’s Form W-2, Wage and Tax Statement; it is only used for tax withholding calculations.