

Social Security and Medicare Tax Exemption

Certain classes of foreign employees are exempt from U.S. Social Security and Medicare taxes as detailed on the following website: <https://www.irs.gov/individuals/international-taxpayers/foreign-student-liability-for-social-security-and-medicare-taxes>

If you believe you pertain to an eligible class and wish to claim the exemption, you will need to meet the conditions outlined for a Nonresident Alien (“NRA”) in the attached IRS Notice 1392 (***Please review thoroughly***). If you feel you meet the criteria, we will need you to provide your home country, and designate your Nonresident Alien (“NRA”) status on the attached Form W-4 to claim the exemption. Per IRS guidelines, please complete Form W-4 as follows:

- Marital Status: **"Single or Married filing separately"**

(c)	<input checked="" type="checkbox"/> Single or Married filing separately
	<input type="checkbox"/> Married filing jointly (or Qualifying widow(er))
	<input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)

- Tax Status: **"Nonresident Alien"** (Be sure **"nonresident alien"** or **"NRA"** is notated in the space provided below Step 4(c)).
- Home Country: Please note your home country. Ex. China

Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$

NRA

The completed Form W-4 must be emailed to the Payroll Team (PayrollTeam@trs.texas.gov) ***within three business days from your date of hire*** to ensure the exemption is applied before payroll processes.

If you do not plan to claim the exemption, please notify the Payroll Team (PayrollTeam@trs.texas.gov) that you are electing to ***"Decline Exemption"*** **within three business days from your date of hire.**

For additional guidance on the exemption or tax implications, please refer to the resources available on the IRS website or seek advice from a tax professional.