Tax Form Requirements for International/Foreign Students

ALL STUDENTS MUST COMPLETE A W-4

INTERNATIONAL STUDENTS: Please see instructions below for completing Form W-4.

These instructions do not apply to U.S. Citizens and Resident Aliens.

The Internal Revenue Service (IRS) is the agency that is responsible for the collection of taxes in the United States. Students are reminded about the importance of completing Form W-4 so that the correct amount of taxes is withheld from paychecks.

To withhold taxes, students must complete a Form W-4, Employee’s Withholding Allowance Certificate. Students are required to submit a completed Form W-4 before being permitted to begin working. If Form W-4 has already been submitted, it is important that it is completed correctly.

The Internal Revenue Service (please see Notice 1392) has suggested how our foreign students should complete the form as shown in the following example:

1. Step 1 – check the box for “Single or Married Filing separately” (even if Married and filing jointly)
2. Step 4 – Write “NRA” or “Non-Resident Alien” under box 4c
3. Step 5 – Sign and Date (Form is invalid if not signed or dated)

In most cases, foreign students are not exempt from having taxes withheld from their wages. If students think they may be exempt from tax withholding based on a tax treaty between the home county and the United States or based on an IRS code, students must contact Aida Sanchez-Posadas, Payroll Director, in the Payroll Department at (954) 262-7849 to request a Form 8233 and to obtain specific information regarding how to file the form.

Students, scholars, trainees, or teachers holding an F-1 visa are exempt from Social Security and Medicare taxes as long as the services performed are for the purposes specified in the visa.

All foreign students are required to contact the Payroll Director at (954) 262-7849 for further instructions on filing forms with the IRS.

**Notice 1392 (Supplemental Form W-4 Instructions for Nonresident Aliens)**

**Form W4**
**Step 1: Enter Personal Information**

<table>
<thead>
<tr>
<th>First name and middle initial</th>
<th>Last name</th>
<th>Social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td>JOHN</td>
<td>DOE</td>
<td>XXX-XX-XXXX</td>
</tr>
</tbody>
</table>

- **Address**: MAIN STREET, ANYTOWN, XX, 12345
- **City or town, state, and ZIP code**: ANYTOWN, XX, 12345
- **Does your name match the name on your social security card?**
  - ✔ Single or Married filing separately
  - ☐ Married filing jointly (or Qualifying widow(er))
  - ☐ Head of household

**Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

**Step 2: Multiple Jobs or Spouse Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do only one of the following:

- Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for the most accurate withholding for this step (and Steps 3–4); or
- Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or
- If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

**TIP**: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

**Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs.** Leave these steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

**Step 3: Claim Dependents**

If your income will be $200,000 or less ($400,000 or less if married filing jointly):

- Multiply the number of qualifying children under age 17 by $2,000:
  $$ \text{Number of children} \times 2000 $$
- Multiply the number of other dependents by $500:
  $$ \text{Number of other dependents} \times 500 $$

Add the amounts above and enter the total here: $3

**Step 4 (optional): Other Adjustments**

- **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:
  $$ \text{Other income} \times \text{Rate} $$
- **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:
  $$ \text{Deductions} \times \text{Rate} $$
- **Extra withholding**. Enter any additional tax you want withheld each pay period:
  $$ \text{Extra withholding} \times \text{Rate} $$

**Step 5: Sign Here**

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee’s signature: [This form is not valid unless you sign it.]

Date

**Employers Only**

Employer’s name and address

First date of employment

Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 3.
Employee’s Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

OMB No. 1545-0074

Step 1: Enter Personal Information

(a) First name and middle initial

JOHN

(b) Last name

DOE

(c) Social security number

XXX-XX-XXXX

Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do only one of the following:

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); or

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or

(c) If there are only two jobs, check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only one of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependents

If your income will be $200,000 or less ($400,000 or less if married filing jointly):

Multiply the number of qualifying children under age 17 by $2,000 $________________

Multiply the number of other dependents by $500 $________________

Add the amounts above and enter the total here $________________ $3 $________________

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) $________________

EXEMPT

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee’s signature (This form is not valid unless you sign it.)

Employer’s name and address

First date of employment

Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

Cat. No. 10220Q

Form W-4 (2020)
COMPLETING YOUR ELECTRONIC I-9

Employee Instructions

Step 1: Open the New I-9 Website for employees.

1. Open your Web browser and type [HR Contacts to Insert their Center’s custom link here] in the address bar and press Enter.

Step 2: Complete Personal Information

1. Click in Personal Information

2. Fill out the Personal Information form (notice you Center name will be in the top of the page).

3. In the fields provided, enter your Social Security Number or if you applied for, name, last name, date of birth, address, zip code, city, county and your initials.

   *Name on the Social Security Card must match exactly what is entered in the Last (Family Name), First (Given Name) and Middle Initial field.*

4. Click on Continue button.
Step 3: Complete the I-9 Information.

1. Select the employment Date
2. Select the appropriate Citizenship option, and if required, enter your Alien Number, I-94 Number and/or the last day you are eligible to work in the United States.
3. Select if you us a preparer or translator
4. Click **Continue**.
   **Note:** A message will display with applicable fields if there are mistakes you will need to correct.

Step 4: Review Your Information and Sign Your I-9

1. Carefully review your information.
2. Sign your I-9 electronically by selecting the check box.
   **Note:** To view the information in English or Espanol, click the appropriate link.
3. Click **Continue**.
Step 5: Email the Receipt Code to NSU and Logout

1. Enter your NSU hiring liaison’s email address in the Email To box, click the Send Email button. You may also Print this page for your records.

2. Review the list of employment eligibility documents you will be asked to present on your first day of work.
   **Note:** The list of documents varies based on to the citizenship status you entered in Section 1 of your I-9.

3. Click Logout.

Step 6: Close the Web browser

1. When this page opens, close the Web browser to ensure your information is cleared from the browser’s memory.

2. Notify the hiring manager that you have completed your I-9 information or if you were unable to complete your I-9.