

Nonresident Alien Employee

Defining Activity for Payments	Key Rules, Impacts and Forms	Year-End Tax Statement Sent	Tax Filing References
<p>Employee / Employer Relationship</p> <p>Services provided for the employer and RF controls how, when and where the work is performed. Refer to Employee</p> <p>Business Travel Reimbursements – Not taxable or reportable by the RF IF documented and turned in timely, otherwise taxable and reportable income on W-2.</p>	<p>Citizenship and Immigration Information – Employees must complete USCIS I-9 Employment Eligibility Verification</p> <p>IMPORTANT FIRST Tax and Reporting Evaluation</p> <p>IRS “Sourcing” Rules – Services must be provided in the United States, otherwise the services are not covered by US labor laws and considered “Foreign Source ” and not taxable or reportable. RF policy to – pay these types of foreign source services as “independent contractor” or through a 3rd party employer.</p> <p>Social Security (SS) and Medicare Withholding (only applicable for employees) – The RF is responsible to evaluate each employee SS and Medicare tax or exemption status and withhold based on annual rates and limits released from the government. Student status exemptions may apply when attending classes at a SUNY institution and / or as a non US citizen and nonresident alien for tax purposes an employee may also be exempt under a non-citizen status exemption (certain F-01 or J-01).</p>	<p>W-2 Wage and Tax Statement (IRS deadline - Postmarked or available to the employee by January 31)</p> <p>*** Includes any wages subject to tax withholding.</p> <p style="text-align: center;">AND / OR</p> <p>1042-S Foreign Person’s US Source Income Subject to Withholding. (IRS deadline –Postmarked or available to the employee by March 15)</p> <p>*** Includes any wages exempt under income tax treaty</p>	<p>USCIS Self Check for employment eligibility</p> <p>IRS Notice 1392 Supplement Form W-4 Instructions for Nonresident Aliens</p> <p>Taxation of Nonresident Aliens</p> <p>IRS Form 1040-NR US Nonresident Alien Income Tax Return</p> <p>IRS 1040-NR Instructions</p> <p>IRS Publication 519 US Tax Guide for Aliens</p> <p>IRS You Tube Video Channel</p> <p>NYS Taxation and Finance</p>

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	<p>Federal and NYS Income Tax Withholding - Employees need to review IRS Notice 1392 – Supplemental Form W-4 Instructions for Nonresident Aliens. Nonresident aliens are subject to special instructions when completing IRS form W-4 and NYS Form IT-2104. A nonresident employee cannot claim exempt from income taxes with IRS W-4 or NYS IT-2104E.</p> <p>In general employees will be required to complete the W-4 and IT-2104 with tax status “Single” and “1” allowance, with some exceptions for certain countries and status.</p> <p>OR</p> <p>Employees may be eligible to claim an income tax treaty exemption, if the country has an income tax treaty with the United States, and an article within the treaty covers the payments and the employee completes the IRS 8233 and provide a supporting statement from IRS publication 519. To be eligible the employee must also have a social security number or has proof of applying for a Social Security Number (SSN).</p> <p>Income tax default rule - If incomplete or no withholding / exemption certificate is submitted to RF offices, the RF is required to withhold at a default rate under IRS rules. This rate is Single and 0 allowances, the highest possible withholding rate.</p>		<p>IRS Publication 17 – Your Federal Income Tax (search on “nonresident”)</p> <p>Call 1 800 829-4477 for the IRS TeleTax and listen to:</p> <p>#751 Social Security and Medicare Tax Rates</p> <p># 762 Independent Contractor vs. Employee</p> <p>#851 Resident and nonresident aliens</p> <p>IRS Publication 1779 Employee or Independent Contractor</p> <p>SS-8 Determination of Worker Status for Purpose of Federal Employment Taxes and Income Tax Status</p> <p>IRS and Social Media</p> <p>Need a copy of your W-2? Go to the Self Service area of the RF website to find out how to access a copy on-line</p> <p>OR</p>

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	<p>Employees are responsible to ensure they have enough income taxes withheld during the year to meet tax liabilities when they file their individual income tax return. For more information on current tax, withholding and W-2 reporting, visit the Self Service area of the RF website.</p> <p>If there are further questions after review of form and publication instructions, the employee should contact the campus location handling RF activity for assistance.</p> <p>The following form links for assistance:</p> <p>Taxation: IRS W-4 NYS IT-2104 (NYS tax withholdings)</p> <p>Exemption: IRS 8233 Exemption from Withholding on Compensation for Independent (and certain dependent) Personal Services of a Nonresident Alien Individual Supporting Statement from IRS publication 519</p> <p>Not all countries have an income tax treaty with the United States.</p>		<p>Need copy of your 1042-S form? Visit the campus RF office your payments originated from to assist in your inquiry and acquire a “Request for Copy of Tax Statement” form.</p> <p>Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell your last name and leave contact information.</p>