



**U.S. Citizen, Permanent Resident or Resident Alien  
Employee**

Defining Activity for Payments	Key Rules, Impacts and Forms	Year-End Tax Statement Sent	Taxation & Filing References
<p><b>Employee / Employer Relationship</b></p> <p><b>Services</b> provided for the employer and RF controls how, when and where the work is performed. Refer to <a href="#">Employee</a></p> <p><b>Business Travel Reimbursements</b> – Not taxable or reportable by the RF IF documented and turned in timely, otherwise taxable (RF must withhold) and included as reportable income on W-2.</p>	<p><b>Citizenship and Immigration Information</b> – Employees must complete <a href="#">USCIS I-9 Employment Eligibility Verification</a>.</p> <p><b>Social Security (SS) and Medicare Withholding (only applicable for employees)</b> – 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.</p> <p><b>Federal and NYS Income Tax Withholding</b> - Employees follow instruction on forms and complete IRS and NYS withholding or exemption certificates. RF withholds based on the tax status the employee provides on the withholding certificate and tax rate tables issued from Internal Revenue Services (IRS) and NYS Department of Taxation and Finance (NYS).</p> <p><b>Income tax default rule</b> - If incomplete or no withholding / exemption certificate is submitted to RF offices, the RF is required to withhold at a</p>	<p><b>W-2</b> Wage and Tax Statement <b>(IRS deadline - Postmarked or available to the employee by January 31)</b></p>	<p><a href="#">USCIS Self Check for employment eligibility</a></p> <p>IRS Website – <a href="#">Tax Information for Employees</a></p> <p><a href="#">IRS Form 1040 Instructions</a> – U.S. Individual Income Tax Return</p> <p><a href="#">IRS and Social Media</a></p> <p><a href="#">IRS You Tube Video Channel</a></p> <p><a href="#">NYS Taxation and Finance</a></p> <p><a href="#">IRS Publication 17 – Your Federal Income Tax</a></p> <p><a href="#">IRS Publication 919 – How do I adjust my tax withholdings?</a></p>

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	<p>default rate under IRS rules. This rate is Single and 0 allowances, the highest possible withholding rate.</p> <p><b>Employees are responsible</b> 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 <a href="#">Self Service area of the RF website</a>.</p> <p>The following forms links for assistance:</p> <p><a href="#">IRS Form W-4</a></p> <p><a href="#">NYS Form IT-2104</a> (NYS tax withholdings)</p> <p><a href="#">NYS Form IT-2104E</a> (NYS claim for tax exemption)</p> <p><a href="#">NYS Form IT-2104.1</a> (Work outside NYS). NYS – <a href="#">Do I Need to File an Income Tax Return?</a></p> <p><a href="#">IRS Form 673</a> - Statement for Claiming Exemption From Withholding on Foreign Earned Income Eligible for the Exclusion(s) Provided by Section 911 (U.S. Citizen – Live and work outside U.S.)</p> <p><a href="#">IRS Publication 4732</a> – Federal Tax information for U.S. Taxpayers Living Abroad</p> <p><a href="#">IRS W-9</a> + <b>supporting statement</b> (Resident aliens continuing income tax treaty benefits)</p>		<p>Call 1 800 829-4477 for the IRS TeleTax and listen to:</p> <p><b>#751</b> Social Security and Medicare Tax Rate</p> <p><b># 753</b> Form W-4 – Employee’s Withholding Allowances Certificate</p> <p><b># 762</b> Independent Contractor vs. Employee</p> <p><a href="#">IRS Publication 1779 Employee or Independent Contractor</a></p> <p><a href="#">SS-8 Determination of Worker Status for Purpose of Federal Employment Taxes and Income Tax Status</a></p> <p><b>Need a copy of your W-2?</b> Go to the <a href="#">Self Service</a> area of the RF website to find out how to access a copy on-line</p> <p><b>Have a question about your payments?</b> Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell you last name and leave contact information.</p>