

Information for Students Who Work on Campus

Forms to Complete

- ◇ **Alien Tax Information Request.** Required by the Payroll office to monitor residency status for tax purposes. If there is any change in visa, the form must be updated.

Social Security Number

- ◇ If you do not have a US social security number but an assigned temporary number (beginning with 999), you will not be paid until you receive a US social security number. The SSA Office is located at 5455 Bankers Ave., Baton Rouge, LA 70808. You will need to have with you your documents, including passport, I-20, I-94 a job offer letter, or Grad School approval letter, and an ISO work permit, to apply for a SSN. Check with ICC for any scheduled trips where they may provide transportation to the SSA office.
- ◇ After you have received your social security card, bring the card to the Payroll Office so that your payroll check can be processed.

Valid Work Permit and I-9 Forms

ONLINE FORMS

- Student workers and graduate assistants must have an unexpired ISO work permit and Form I-9 in order to work. Once your appointment form is entered into the HRS system, an email will be sent to you with a link to complete certain information that is required for both of these forms. Once you have entered your information, the Work Permit and/or I9 are forwarded to ISO for their approval. If there are any problems you will receive an email what actions need to be taken.
- ◇ Only begin working on or after the effective date of the permit.

Visa Type

- ◇ If you are on a F1/J1 student visa, you are exempt from paying medicare and social security taxes up to five calendar years. After five calendar years, you will be considered a "resident alien" for tax purposes due to passing the substantial presence test. The substantial presence test is met when an international student is present in the U.S. for five consecutive calendar years and an additional 183 days in the following year. Once the substantial presence test is met, social security and medicare taxes are required to be withheld during the summer if working and not enrolled in summer school.
- ◇ If you are on F1/J1 visa and have not met the substantial presence test, and medicare and/or social security taxes are withheld from your payroll check, you should bring a copy of your visa to the Payroll Office so your Payroll record can be coded for the exemption and the taxes withheld will be refunded.

- ◇ Full-time student employees with F1/J1 visas are only allowed to work 20 hrs per week during the academic year. The Payroll Office will monitor the hours worked for international students. The first violation of working more than 20 hours per week will result in your receipt of a warning letter notifying you to monitor the hours worked. The second violation will result in a one week suspension from work. After a third violation or more, the ISO will revoke your work permit for the remainder of the semester, which means you will **not** be able to work on campus for the remainder of the semester. **NO EXCEPTIONS!!!!**

Tax Treaty

- ◇ Some countries have tax treaties with the United States. This means all or a portion of your earnings may be tax exempt. Attached is a schedule of countries and the exemption amounts.
- ◇ Only those entering the U.S. initially on a F-1/J-1 visa may claim the exemption under a tax treaty. In order to claim the tax treaty benefit, you must go to the Payroll Office to complete the appropriate forms and eligibility will be determined. Graduate Assistants (GAs) are students no matter if teaching or performing research.
- ◇ Tax Treaty Forms must be renewed each calendar year.
- ◇ All non-resident employees must complete both **W-4** (Federal) and **L-4** (State) forms, claiming "single" (regardless of marital status) and one exemption, all other boxes are blank or 0. The exceptions are for non-residents from Canada, Mexico, India and S. Korea who may claim more than one exemption.

Your Pay

- Direct deposit is mandatory at LSU. When you complete your employment documents, be sure to complete the direct deposit authorization form. You can also access this application through myLSU under Employee Resources.

W-2 Form and/or 1042-s Form

- ◇ At the end of the year, the Payroll Office will issue a W-2 form showing taxable earnings and a 1042-S form showing tax treaty earnings that were exempt from federal and state taxes.
- ◇ You are required to submit both a 1040NR form and a 8843 form to the IRS by April 15th each year. You are not required to file a federal tax return if your earned wages are less than one personal exemption and you are not due a refund.
- ◇ The IRS publishes two booklets that may be of interest to you: Publication 519 Tax Guide for Aliens and Publication 901 Tax Treaties. You may order these publications by calling 1-800-829-1040 or print them off the internet website **www.irs.gov.**

Individual Taxpayer Identification Number (ITIN)

- Students who are on scholarship but are not employed and not eligible for a Social Security Card need an ITIN. This number allows LSU to report scholarship receipts to the IRS at the end of the year and allows you to file your tax returns. You may apply for this number in the Payroll Office. Bring passport, visa and I-20 or DS-2019 to complete the necessary forms.