1) Payment received from the University of Michigan for employment (job) income
2) Apply for a Social Security Number
3) Email University of Michigan Payroll office at tax.payroll@umich.edu with UMID to notify Tax Area of the Payroll office a payment has been processed and to receive log in information to FNIS software to enter personal information
4) Based on information entered in FNIS the paperwork will be produced to correctly tax and report your payments
5) A W-2 and/or a Form 1042-S will be issued in the next calendar year for reporting this income on your United States income tax return.
6) Any questions regarding this process please email the tax staff at:

   Mwaka Fishwick – Payroll Tax Specialist
   mnamfukuw@umich.edu (734) 764-1485

   Le’Tia Johnson – Payroll Tax Specialist
   letiaw@umich.edu (734) 763-2661

   Dominique Curry – Payroll Tax Specialist
   cdominiq@umich.edu (734) 763-6106

   tax.payroll@umich.edu for entire Tax area staff
STUDENT EXAMPLE - EMPLOYMENT

Maria Santiago – Student from Spain

As a student at the University of Michigan, you may be receiving one or both of the following types of payments:

- scholarship and/or fellowship
- wages from employment at the University

Enter information in Foreign International Information (FNIS) website and submit the following forms to the Payroll office if you are a student with employment:

1. Form W-4 – Federal withholding tax form
2. If you are a resident of a tax treaty country (see attached list) and have a Social Security Number (SSN)
   a. Form 8233
   b. Form 8233 attachment for students
3. Immigration Status Data form from FNIS

You must have an SSN to file Form W-4 and/or to claim a tax treaty exemption. You can apply for an SSN at the Social Security Administration (SSA) office located at 3971 S. Research Park Drive, Ann Arbor, MI 48108. We cannot process Form 8233 or Forms W-4 unless you have an SSN.

You MUST submit a new Form 8233 to the Payroll Office at the beginning of each calendar year for the length of your treaty. A reminder email will be sent to you in November to submit a new Form 8233 for the next year. You do NOT need to submit a new Form W-4 each year.

You will receive a Form 1042-S and/or a Form W-2 in February to be used when filing Form 1040-NR (United States federal tax return). Please consider using the Glacier Tax Prep software program to prepare your annual tax returns. It is available at the International Center’s website at http://internationalcenter.umich.edu/taxes/taxsoftware.html

CHECKLIST FOR STUDENTS WITH EMPLOYMENT

○ Apply for and receive an SSN
○ Enter information in the Foreign International Information (FNIS) website. If you cannot access the website, email tax.payroll@umich.edu for assistance.
○ Print out Form W-4
○ J-1 visa holders must submit a copy of their DS-2019
○ Print out Form 8233 and Form 8233 attachment for students (if a resident of a tax treaty country)
○ Send forms to the Payroll Office by one of these methods:
   1. Have your department submit the forms
   2. Email forms to tax.payroll@umich.edu
   3. Fax forms to the Payroll Office - (734) 647-3983
   4. Send forms to the Payroll Office - 3003 S. State Street. G395
      Ann Arbor, MI 48109-1279
# Countries with Tax Treaty Provisions Relating to Students with Wages

Effective 8/5/23

<table>
<thead>
<tr>
<th>Country</th>
<th>Tax Treaty Limit</th>
<th>Tax Year Limit</th>
<th>Attachment Form</th>
<th>Tax Treaty Article #</th>
<th>Special Restrictions (see below)</th>
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<td>Poland</td>
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<td>22(1)</td>
<td>b, h</td>
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<td>Trinidad and Tobago</td>
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<td>5</td>
<td>8233-FF</td>
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<td>Tunisia</td>
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<tr>
<td>Venezuela</td>
<td>$5,000</td>
<td>5</td>
<td>8233-DD</td>
<td>21(1)</td>
<td>b</td>
</tr>
</tbody>
</table>

See Special Restrictions on next page
Special Restrictions (Student)

a. According to the treaty the Tax Year Limit starts with the date of entry and continues forward X number of years into the future. Therefore a partial year does not count as a full year. If within the treaty time limit, the individual may claim tax treaty benefits even if he/she qualifies as a resident alien for tax purposes. Not applicable if individual is in permanent resident or immigrant status.

b. According to the treaty the Tax Year Limit counts a partial year as 1 full tax year.

c. The treaty has a $10,000 annual limit including income from all U.S. sources. If exceeded, the entire amount is taxable for the year.

d. The tax treaty with the People’s Republic of China does not include residents of Hong Kong or Taiwan

e. Students may use an otherwise unlimited treaty for a maximum of 6 years at the University of Michigan.

f. If the student remains in the U.S. for more than 4 years, earnings are taxed retroactively.

g. If claiming back-to-back student/teacher, 5 year total limit on treaty benefits.

h. Student & teacher benefits may not be claimed back-to-back without re-establishing home country residency. It takes 365 days to re-establish residency.

i. Students from Barbados and Jamaica can elect to be treated as a resident alien for tax purposes.

DISCLAIMER

All information provided in official University of Michigan Web sites is provided for information purposes only and does not constitute a legal contract between the University and any person or entity unless otherwise specified. Information on these web sites is subject to change without prior notice. Although every reasonable effort is made to present current and accurate information, the University of Michigan makes no guarantees of any kind.

This information is not a substitute for advice obtained from the Internal Revenue Service or a qualified tax professional. If you believe you have complicated tax issues please consult the Internal Revenue Service or a qualified tax professional.
Immigration Status Data

I hereby authorize The Regents of the University of Michigan to release this information to Thomson Reuters (Tax & Accounting) Inc., 2395 Midway Road, Carrollton, TX 75006 for the following purpose: technical software support for the International Tax Navigator system.

I hereby certify under penalty of perjury that all of the following information is true, complete and correct. I understand that if my status changes from that which I have indicated on this form I must submit a new form to the appropriate department.

Title: 
Last Name: SANTIAGO
First Name: MARIA
Middle Name:
Maiden Name:
Post Title:
Student Type: Student
Trainee Type: Not a Trainee
Your SSN:
Your mN: 012-34-5555
Institution-Assigned ID Number: 123456789
Department at Institution:
Occupation at Institution:
Occupation at Institution (2):
Foreign Taxpayer ID:
Payroll system ID:
FinanciaVAccounts system ID:
Student system ID:
Visa System ID:

Date of Birth: 25 July-1999
Marital Status: Single
Spouse in USA? No
Spouse Working in USA? No
Is your spouse claimed as dependent by another taxpayer for United States tax purposes? No

The three following dependent items are only applicable to you if:
You are a national of American Samoa, the Northern Mariana Islands, or the US Virgin Islands;
or you are a tax resident of Canada or Mexico or Korea;
or you are a tax resident of India who entered the USA for the primary purpose of studying/acquiring training.

Total Number of Dependents: 0
Number of Dependents Who Were With Me In the U.S. at Some Time in the calendar Year: 0
Number of Dependents Who Are U.S. Citizens or Residents: 0

Home Phone: Ext.
Day Phone: Ext.
Fax:
Email Address: MARIASANT@UMICH.EDU
Claiming Personal Exemption: 1
Date First in USA:

U.S. Address Line 1: 610 Maple Street
U.S. Address Line 2:
U.S. Address Line 3:
City: Ann Arbor
State: MI
Zip code: 48105
Foreign Address Line 1:
Foreign Address Line 2:
Foreign Address Line 3:
Foreign City: 
Province/Region: 
Postal Code: 
Country of Residence Address: 

Country of Passport/Otizenship: SPAIN
Passport Number: 
Passport Expiration Date: 
U.S. Citizen? No
Country of Tax Residence Before Entering US: SPAIN
Office in USA? No
Days of Office Availability: 0
Recipient of a foreign grant? No
Proven Closer Connection? No
Application for LPR? No
In Full-time Program? Yes
Wish to claim treaty benefits? Yes

Signature: Maria Montes
Date: 8/18/2023

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# 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.

**Step 1:**

<table>
<thead>
<tr>
<th>First name and middle initial</th>
<th>Last name</th>
<th>Social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maria</td>
<td>Santiago</td>
<td>012-34-5555</td>
</tr>
</tbody>
</table>

**Address:**

610 Maple Street

City or town, state, and ZIP code

Ann Arbor, MI 48103

- [ ] Single or Married filing separately
- [ ] Married filing jointly or Qualifying surviving spouse
- [ ] 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.)

**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) Reserved for future use.

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

(c) 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 generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate.

TIP: If you have self-employment income, see page 2.

**Step 3:**

If your total 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 for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here.

- $3

**Step 4:**

**optional:**

(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) $____

**Nonresident Alien (NRA)**

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**

Santiago

Date

8/18/2023

**Employers Only**

<table>
<thead>
<tr>
<th>Employer’s name and address</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>First date of employment</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Employer identification number (EIN)</th>
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</table>

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

Cat. No. 102200 Form W-4 (2023)
Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

Who Should Use This Form?

IF you are a nonresident alien individual who is receiving . . .

Compensation for independent personal services performed in the United States

Compensation for dependent personal services performed in the United States

Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent

DO NOT Use This Form . . .

IF you are a beneficial owner who is . . .

Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation

Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent

Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services

THEN, if you are the beneficial owner of that income, use this form to claim . . .

A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation.

A tax treaty withholding exemption for part or all of that compensation.

A tax treaty withholding exemption for part or all of both types of income.

INSTEAD, use . . .

Form W-4 (See the Instructions for Form 8233 for how to complete Form W-4.)

Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income

Form W-8BEN

This exemption is applicable for compensation for calendar year 2023, or other tax year beginning . . .

and ending . . .

Identification of Beneficial Owner (See instructions.)

Name of individual who is the beneficial owner 2 U.S. taxpayer identification number 3 Foreign tax identification number, if any

Maria Santiago 0123-45-6789

Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box.

City or town, state or province. Include postal code where appropriate. Country (do not abbreviate)

Madrid Spain

Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box.

510 Maple Street

City or town, state, and ZIP code

Ann Arbor, MI 48103

Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

U.S. visa type 7a Country issuing passport 7b Passport number

F-1 Spain S012345678

Date of entry into the United States 9a Current nonimmigrant status 9b Date your current nonimmigrant status expires

August 10, 2023 D/S

If you are a foreign student, trainee, professor/teacher, or researcher, check this box

Caution: See the line 10 instructions for the required additional statement you must attach.
Part II  Claim for Tax Treaty Withholding Exemption

11 Compensation for independent (and certain dependent) personal services:
   a Description of personal services you are providing Teaching Assistant
   b Total compensation you expect to be paid for these services in this calendar or tax year $7,000.00

12 If compensation is exempt from withholding based on a tax treaty benefit, provide:
   a Tax treaty on which you are basing exemption from withholding US/Spain
   b Treaty article on which you are basing exemption from withholding 22(1)
   c Total compensation listed on line 11b above that is exempt from tax under this treaty $5,000.00
   d Country of residence Spain

Note: Do not complete lines 13a through 13d unless you also received compensation for personal services from the same withholding agent.

13 Noncompensatory scholarship or fellowship income:
   a Amount $________
   b Tax treaty on which you are basing exemption from withholding
   c Treaty article on which you are basing exemption from withholding
   d Total income listed on line 13a above that is exempt from tax under this treaty $________

14 Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions)

Part III  Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

• I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.

• The beneficial owner is not a U.S. person.

• The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country, or was a resident of the treaty country listed on line 12a and/or 13b above at the time of, or immediately prior to, entry into the United States, as required by the treaty.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here  ________________  8/8/2023
Signature of beneficial owner (or individual authorized to sign for beneficial owner)  Date

Part IV  Withholding Agent Acceptance and Certification

Name
Employer identification number

Address (number and street) (include apt. or suite no. or P.O. box, if applicable.)
City, state, and ZIP code  Telephone number

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent  Date
CERTIFICATION FOR WITHHOLDING EXEMPTION FOR FORM 8233

NAME: MARIA SANTIAGO
Taxpayer Identification Number: 2023
COUNTRY OF TAX RESIDENCE: SPAN

I was a resident of the SPAIN on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

I am present in the United States solely for the purpose of my education or training.

I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Spain, an amount not in excess of $5,000 for any tax year.

I arrived in the United States on 01/01/2018. I am claiming this exemption only for such period of time as is reasonably necessary to complete the education or training.

Under the penalties of perjury, I declare that to the best of my knowledge and belief, the above statements are true, correct, and complete.

Signed: ____________________________ Date: 08/18/2023

MARIA SANTIAGO

20 Jul 18 13:47   ID 100035   Batch 19   Rpt 19   WSTAXNAV:2018.0.0.4 504
Example of the year-end form you will receive in 2024 from the University of Michigan.

The 1042-S form summarizes the income paid to you in 2023 covered under your country's tax treaty. The 1042-S form will be available to be downloaded in early February.

You will use the information from the 1042-S form when completing your United States (Federal) income tax return (Form 1040-NR).
Example of the year-end form you will receive in 2024 from the University of Michigan.

The W-2 form summarizes the income paid to you in 2023 that is not covered under your country's tax treaty because your 2023 earnings were over your country's tax treaty limit. For example, the US/Spain tax treaty exempts the first $5,000.00 of income from taxes, that first $5,000.00 of income is reported on the Form 1042-S and any earnings over $5,000.00 are reported on the Form W-2. The W-2 form can be downloaded in Wolverine Access the second week of January.
If you are unable to print the forms in the FNIS website, forms are located on the UM Payroll website at:

www.payroll.umich.edu, scroll down the page and click on the link ‘Foreign Students, Faculty & Staff’, then click on ‘Required Tax Forms’, under ‘Student Employees’ you will find the Alien Certificate, Form 8233 and attachment, and Forms W-4 & MI W-4 to complete.

Please email tax.payroll@umich.edu for any questions or concerns.

Payroll Tax Area Contacts:

Leslie Brown
Payroll Manager
(734) 647-3964
leslibro@umich.edu

Kim Hassan
Payroll Tax Supervisor
(734) 936-3512
khassan@umich.edu

Le’Tia Johnson
Payroll Clerk
(734) 763-2661
letiaw@umich.edu

Dominique Curry
Payroll Clerk
(734) 763-6106
cdominiq@umich.edu

Mwaka Fishwick
Payroll Clerk
(734) 764-1485
mnamfukw@umich.edu

Payroll website:
www.payroll.umich.edu