

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.
- 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 tanesmcl@umich.edu, sdmiler@umich.edu or alstorey@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
 5. Drop off forms at the Payroll Office in Wolverine Tower

**COUNTRIES WITH TAX TREATY PROVISIONS RELATING TO
STUDENTS WITH WAGES**

Effective 8/5/11

Country	Tax Treaty Limit	Tax Year Limit	Attachment Form	Tax Treaty Article #	Special Restrictions (see below)
Bangladesh	\$8,000	No Limit	8233-OO	21(2)	b, e
Barbados	-	-	-	-	i
Belgium	\$9,000	5	8233-MM	21(1)	b, g, h
Bulgaria	\$9,000	No Limit	8233-NN	19(1)	b, h
Canada	\$10,000	5	8233-LL	XV	b, c
China, P. R.	\$5,000	No Limit	8233-A	20(C)	b, d, e, h
Cyprus	\$2,000	5	8233-D	21(1)	b
Czech Republic	\$5,000	5	8233-I	21(1)	a, h
Egypt	\$3,000	5	8233-E	23(1)	b, h
Estonia	\$5,000	5	8233-I	20(1)	a
France	\$5,000	5	8233-L	21(1)	b, h
Germany	\$9,000	4	8233-K	20(4)	a, f, h
Hungary	-	-	-	-	i
Iceland	\$9,000	5	8233-MM	19(1)	b
Indonesia	\$2,000	5	8233-C	19	a
Israel	\$3,000	5	8233-H	24(1)	b, h
Jamaica	-	-	-	-	i
Korea	\$2,000	5	8233-B	21(1)	b, g
Latvia	\$5,000	5	8233-I	20(1)	a
Lithuania	\$5,000	5	8233-I	20(1)	a
Malta	\$9,000	No Limit	8233-PP	20	b, e
Morocco	\$2,000	5	8233-F	18	a
Netherlands	\$2,000	3	8233-EE	22(1)	a, h
Norway	\$2,000	5	8233-B	16(1)	b
Pakistan	\$5,000	No Limit	8233-G	XIII(1)	b, e
Philippines	\$3,000	5	8233-H	22(1)	b, h
Poland	\$2,000	5	8233-B	18(1)	b, h
Portugal	\$5,000	5	8233-I	23(1)	a
Romania	\$2,000	5	8233-B	20(1)	b, h
Slovak Republic	\$5,000	5	8233-I	21(1)	a, h
Slovenia	\$5,000	5	8233-DD	20(1)	b
Spain	\$5,000	5	8233-I	22(1)	a
Thailand	\$3,000	5	8233-H	22(1)	b, h
Trinidad and Tobago	\$2,000	5	8233-FF	19(1)	b
Tunisia	\$4,000	5	8233-J	20	b
Venezuela	\$5,000	5	8233-DD	21(1)	b

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, Hungary 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 ITIN:
Applied for SSN / ITIN: 012-34-5555
Institution-Assigned ID Number: 123456789
Department at Institution:
Occupation at Institution:
Occupation at Institution (2):
Foreign Taxpayer ID:
Payroll system ID:
Financial/Accounts system ID:
Student system ID:
Visa System ID:

Date of Birth: 25-June-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 purpose? 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/Citizenship:	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: _____ Date: _____

Form W-4 (2019)

Future developments. For the latest information about any future developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. You may claim exemption from withholding for 2019 if both of the following apply.

- For 2018 you had a right to a refund of all federal income tax withheld because you had no tax liability, and
- For 2019 you expect a refund of all federal income tax withheld because you expect to have no tax liability.

If you're exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2019 expires February 17, 2020. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

General Instructions

If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2019 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at www.irs.gov/W4App to determine your tax withholding more accurately. Consider

using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income not subject to withholding outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2019. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

Filers with multiple jobs or working spouses. If you have more than one job at a time, or if you're married filing jointly and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

Nonwage income. If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Additional Income Worksheet on page 3 or the calculator at www.irs.gov/W4App to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at www.irs.gov/W4App to find out if you should adjust your withholding on Form W-4 or W-4P.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Personal Allowances Worksheet

Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

Line C. Head of household please note:

Generally, you may claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

Line E. Child tax credit. When you file your tax return, you may be eligible to claim a child tax credit for each of your eligible children. To qualify, the child must be under age 17 as of December 31, must be your dependent who lives with you for more than half the year, and must have a valid social security number. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

Line F. Credit for other dependents.

When you file your tax return, you may be eligible to claim a credit for other dependents for whom a child tax credit can't be claimed, such as a qualifying child who doesn't meet the age or social security number requirement for the child tax credit, or a qualifying relative. To learn more about this credit, see Pub. 972. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total

----- Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0074 2019	
1 Your first name and middle initial Maria			Last name Santiago		2 Your social security number 012-34-5555
Home address (number and street or rural route) 610 Maple Street			3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."		
City or town, state, and ZIP code Ann Arbor, MI 48103			4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>		
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)					5 0
6 Additional amount, if any, you want withheld from each paycheck					6 \$ NRA
7 I claim exemption from withholding for 2019, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here					7 7
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.					
Employee's signature (This form is not valid unless you sign it.) <i>Maria Santiago</i>					
Date 08/31/2019					
8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)			9 First date of employment	10 Employer identification number (EIN)	

Form **8233**

(Rev. September 2018)

Department of the Treasury
Internal Revenue Service

**Exemption From Withholding on Compensation
for Independent (and Certain Dependent) Personal
Services of a Nonresident Alien Individual**

OMB No. 1545-0795

▶ Go to www.irs.gov/Form8233 for instructions and the latest information. ▶ See separate instructions.

Who Should Use This Form? Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see Definitions in the instructions.	IF you are a nonresident alien individual who is receiving. . .	THEN , if you are the beneficial owner of that income, use this form to claim. . .
	Compensation for independent personal services performed in the United States	A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation.
	Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation.
	Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent	A tax treaty withholding exemption for part or all of both types of income.
DO NOT Use This Form. . .	IF you are a beneficial owner who is. . .	INSTEAD , use. . .
	Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation	Form W-4 (See the Instructions for Form 8233 for how to complete Form W-4.)
	Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent	Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income
	Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services	Form W-8BEN

This exemption is applicable for compensation for calendar year 2019, or other tax year beginning _____ and ending _____.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner **2** U.S. taxpayer identification number **3** Foreign tax identification number, if any
 Maria Santiago 012-34-5555

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

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

5 Address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box.**
 610 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.

6 U.S. visa type **7a** Country issuing passport **7b** Passport number
 F-1 Spain S012345678

8 Date of entry into the United States **9a** Current nonimmigrant status **9b** Date your current nonimmigrant status expires
 August 10, 2019 Student F-1 D/S

10 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 

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

08/31/2019
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:
TAX YEAR: 2018
COUNTRY OF TAX RESIDENCE: *SPAIN*

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 the *SPAIN* an amount not in excess of \$5,000 for any tax year.

I arrived in the United States on *08/10/2019*. 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:

Maria Santiago

8/31/2019

MARIA SANTIAGO
123 Main Street
Ann Arbor, MI 48109

1 2 3 4 5 6 7 8 9 0 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 20	2 Gross income 5000.00	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 04	4a Exemption code	13e Recipient's U.S. TIN, if any 012-34-5555	13f Ch. 3 status code	13g Ch. 4 status code								
5 Withholding allowance	6 Net income	3b Tax rate 00 . 00	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code									
7a Federal tax withheld 00.00	7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>	13k Recipient's account number 1234567800			13l Recipient's date of birth (YYYYMMDD) <table border="1"><tr><td>1</td><td>9</td><td>9</td><td>9</td><td>0</td><td>6</td><td>2</td><td>5</td></tr></table>			1	9	9	9	0	6	2	5
1	9	9	9	0	6	2	5								
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>	8 Tax withheld by other agents	14a Primary Withholding Agent's Name (if applicable)			14b Primary Withholding Agent's EIN										
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)	10 Total withholding credit (combine boxes 7a, 8, and 9)	15 Check if pro-rata basis reporting <input type="checkbox"/>			15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code								
11 Tax paid by withholding agent (amounts not withheld) (see instructions)	12a Withholding agent's EIN 38-6006309	12b Ch. 3 status code	12c Ch. 4 status code		15d Intermediary or flow-through entity's name										
12d Withholding agent's name Regents of the University of Michigan	12e Withholding agent's Global Intermediary Identification Number (GIIN)	15e Intermediary or flow-through entity's GIIN			15f Country code	15g Foreign tax identification number, if any									
12f Country code	12g Foreign tax identification number, if any	15h Address (number and street)			15i City or town, state or province, country, ZIP or foreign postal code										
12h Address (number and street) 3003 S State Street G395	12i City or town, state or province, country, ZIP or foreign postal code Ann Arbor, MI 48109	16a Payer's name			16b Payer's TIN										
13a Recipient's name Maria Santiago	13b Recipient's country code SP	16c Payer's GIIN			16d Ch. 3 status code	16e Ch. 4 status code									
13c Address (number and street) 610 Maple Street	13d City or town, state or province, country, ZIP or foreign postal code Ann Arbor, MI 48103	17a State income tax withheld	17b Payer's state tax no.	17c Name of state											

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2019)

Example of the year-end form you will receive in 2020 from the University of Michigan.

The 1042-S form summarizes the income paid to you in 2019 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).

a Employee's social security number 012-34-5555		Safe, accurate, FASTI Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 38-6006309		1 Wages, tips, other compensation 2,000.00		2 Federal income tax withheld 335.36	
c Employer's name, address, and ZIP code THE REGENTS OF THE UNIVERSITY OF MICHIGAN 3003 S. STATE ST. G395 ANN ARBOR, MI 48109		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
		9		10 Dependent care benefits	
d Control number		11 Nonqualified plans		12a See instructions for box 12	
e Employee's first name and initial Last name Suff. MARIA SANTIAGO 610 MAPLE STREET ANN ARBOR, MI 48103		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code		15 State Employer's state ID number MI 38-6006309		16 State wages, tips, etc. 2,000.00	
		17 State income tax 85.00		18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

Form **W-2** Wage and Tax Statement

2019

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Example of the year-end form you will receive in 2020 from the University of Michigan.

The W-2 form summarizes the income paid to you in 2019 that is not covered under your country's tax treaty because your 2019 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.

Student Employment

You are a Student here with a job?

Yes

Receive an email from UM Payroll office to enter your information in FNIS

Do you have a Social Security Number?

NO

YES

You will have to go to the Social Security Office located at 3971 S. Research Park Dr. Ann Arbor, MI to apply for a social security number. You can ride the AATA bus to get to the office. Please complete all of your paperwork after you receive this number.

Go on to the next step.

Enter your information in the FNIS system

Am I a resident of a treaty country?

NO

YES

After review of your forms by the UM Payroll office you will print out paperwork, Immigration Status Data and W-4 form and submit to Payroll office

After review of your forms by the UM Payroll office you will print out paperwork, Immigration Status Data, W-4 form, Form 8233 and attachment and submit to Payroll office

In January of next year you will receive an email to download your Form W-2, and possibly also a Form 1042-S which will summarize your income received for the year. You will use these forms to file your United States (Federal) income tax return (Form 1040-NR). Use the tax software Glacier that can be found on the International Center's website to enter your information and print your forms. The income tax return is due April 15, 2020

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 on Fellowship/Scholarship' you will find the Alien Certificate, Form W8-BEN and Form W-7 to complete.

Contacts:

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

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

Tansesha McLaughlin
Payroll Clerk Senior
(734) 764-1485
tanesmcl@umich.edu

Steve Miller
Payroll Clerk
(734) 763-6106
sdmiller@umich.edu

Alex Storey
Payroll Clerk
(734) 763-2661
alstorey@umich.edu

Payroll website:
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