



# International Student Orientation

## Information for Students Who Work

Office of Accounting Services  
Payroll Section  
204 Thomas Boyd Hall  
578-3321

### 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.
- ◇ I-9. Required by employers to determine employment eligibility. A new form must be completed if any of the documents used to verify identity and/or eligibility to work change or expire.

### 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 the ISO office 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

- ◇ Student workers and graduate assistants must obtain a work permit from the ISO Office showing work authorization. The work permit typically expires each semester and must be renewed in order to continue working. The Payroll office must have a copy of your work permit in order to monitor work eligibility.
- ◇ 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, and write NRA in box 6. The exceptions are for non-residents from Canada, Mexico, India and S.Korea who may claim more than one exemption.

### Your Pay

When you complete your employment papers, be sure to fill out a direct deposit authorization form found on Payroll's web site, or complete Direct Deposit Authorization through the PAWS system. Direct deposit of pay is mandatory at LSU.

### 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 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. Beginning with tax year 2006, 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](http://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.