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## Information for Graduate Assistants



**Graduate Assistants (GAs) are considered student employees** and, therefore, are subject to IRS regulations which allows them to be exempt from paying social security and medicare tax. Thus, social security and medicare taxes are not deducted from earnings.

**Academic GAs are paid** September through May on the 21<sup>st</sup> of each month. Academic GAs appointed for one semester only will be paid (on the 21<sup>st</sup>) in four equal installments (September through December or February through May). Fiscal GAs are paid July through June on the last business day of each month. Check with your department to see how you are classified.

**International GAs are required to have a work permit** which is issued by the International Services Office. This permit signifies you have completed all necessary paperwork and are eligible to work in the U.S. If you do not have a work permit, report to the International Services Office located at 101 Hatcher Hall.

In accordance with IRS regulations, **international GAs** are required to complete their W-4 and L-4 forms claiming Single (regardless of marital status) and one personal exemption unless you are from Canada, Japan, Mexico, S. Korea or India.

GAs must **complete an I-9 form** and provide appropriate documentation for certification of eligibility to work. Usually, documentation presented are a valid driver's license and social security card. A birth certificate may be presented in lieu of a social security card. International students may provide an unexpired foreign passport with I-551 stamp or attached INS Form I-94 (or any other one of several documents named in List A on the back of the I-9) in lieu of driver's license and social security card.

**Payments will not be made to individuals with temporary ID numbers** that begin with 999. This is not a valid social security number and is unacceptable for earnings purposes. All employees must have a valid social security number. At the beginning of each semester the International Services Office can assist students with getting a social security number

The following **publications are available from the IRS** web site at [www.irs.gov](http://www.irs.gov): Publication 515- Withholding of Tax on Nonresident Aliens, Publication 519- U.S. Tax Guide for Aliens and Publication 901-U.S. Tax Treaties.

**Experiencing problems** with your pay? Please check with your department first to ensure that all necessary paperwork has been completed and approved before contacting the Payroll Office.

**Questions concerning accounts receivable** deductions should be addressed to the Office of Bursar Operations located at 125 Thomas Boyd Hall.

Notify Payroll any time you have an **address change**. Address updates should be processed through PAWS. A Change of Address form (AS481) is also available in the Payroll Office or on our web site. A current address will ensure that you receive any pertinent documents.

**Direct deposit is mandatory** for all employees. Your earnings will be automatically deposited into your bank account. You can sign up via PAWS.

**Office of Accounting Services**  
**Payroll Division**  
204 Thomas Boyd Hall  
578-3321  
FAX 578-7217

