



Cornell University International Students and Scholars Office

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Ithaca, New York 14853-2602
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Email: isso@cornell.edu
Web: <http://www.isso.cornell.edu>

Foreign Nationals Employed at Cornell: (for students and staff)

A few things you should do soon after you arrive:

1. Fill out the Foreign National Questionnaire. The questionnaire and directions for filling it out can be found on the Cornell Tax Compliance website at:

<http://www.dfa.cornell.edu/dfa/tax/foreign/forms/questionnaire.cfm>

2. Complete an I-9 form which is required for Cornell to employ you. Academic Staff members on a visa will complete this form when they check in at the ISSO. J-1 students and students with work authorization cards will also complete an I-9 form at the ISSO. F-1 students will complete the I-9 with their hiring supervisor.
3. In addition to the I-9 you will need to fill out a W-4 form. The W-4 form ensures the correct amount of federal income tax is withheld from your earnings. There is additional information on the back of this handout on how to fill out the W-4. You can find this form on the Division of Financial Affairs website at:

<http://www.dfa.cornell.edu/dfa/tax/foreign/forms/w4.cfm>

4. All foreign nationals who are employed at Cornell should obtain a U.S. social security number. Detailed instructions on how to obtain a U.S. social security number can be found on the International Students and Scholars Office (ISSO) web site:
<http://www.isso.cornell.edu/students/ssnf1.php>
5. Taxes: Every year in the U.S., "tax returns" are filed by April 15. In mid-February, the ISSO will send out email reminders and information on filing tax returns in the U.S. If you want information before that, you can browse the extensive information on our website:

<http://www.isso.cornell.edu/tax/tax.php>

6. If you are a student looking for a job at Cornell, check the job postings on the Student Employment website: <http://www.sws.cornell.edu/SES/students.html>. [A note on Federal Work Study (FWS): FWS is a form of financial aid granted to US residents and citizens. If a student receives FWS, the US government pays 60% of that student's wages. Because of budget constraints, some departments are only able to hire students with FWS. If a job is listed as "FWS required", you are not eligible to apply for that job.]

(See reverse side for more information on completing the W-4 Form)

New W-4 Form/Card Completion Rules for Nonresident Aliens Who Receive Wages

IRS now requires the collection of W-4 form/card from all foreign nationals, who are currently nonresident aliens and receive payment for services (wages) through the Payroll process.

The W-4 from/card must be completed in the following manner:

Box 1: Enter Name and Address

Box 2: Enter U.S. Social Security Number*

Box 3: Indicate Single – regardless of marital status

Box 5: Enter “1” (one) – regardless of number of allowances

Line 6: Enter “Nonresident alien” or “NRA” (above the dotted line)

Box 6: ~Optional – can add an additional withholding amount

Box 7: Leave blank – nonresident aliens CANNOT claim exempt from withholding

Employee’s signature: Sign and date the form.

Completed cards are to be returned to the **University Payroll Office, 377 Pine Tree Road, Ithaca, NY 14850, by no later than December 15th, 2009.**

Please e-mail questions to Robin Beaudoin, via e-mail rb244@cornell.edu

Reason for New Requirement

“On October 31, 2005, the IRS issued Notice 2005-76 announcing new rules for income tax withholding on wages paid to nonresident employees for services in the United States. The rules, which are effective for wages paid on or after January 1, 2006, are designed to provide withholding on wages of nonresident employees that more closely approximates their income tax liability.”

History

The wage withholding requirements required all foreign nationals to have an additional withholding amount taken in addition to the single with zero allowance or single with 1 allowance withholding rate, as foreign nationals are not able to take the standard deduction on their tax return. This requirement was intended to prevent underwithholding. However, they resulted in nonresident employees with small amounts of wages being overwithheld because the additional withholding amount applied to the first dollar. Under these rules even nonresident employees with wages less than the personal exemption amount, who had no tax liability, had to submit a tax return to obtain a refund of the overwithheld taxes.”

NOTE: Existing W-4 form/cards received prior to this notice will remain valid until new W-4 form/card has been completed in the manner that is described above. Not submitting a W-4 form/card as described above may cause penalties for under-withholding on your annual tax returns.