

# International Employee's – Non Resident Alien

## Taxes

### Federal and State Taxes

If an International Student wishes to be exempt from **Federal** and **Colorado** taxes, they need to contact the UNC Tax Accountant in the Finance Dept in Carter Hall. The Accountant will review the treaty with their country and see if this exemption is permitted. Form 8233 would be completed and submitted to the IRS and a copy will then be given to Payroll.  
(See "Tax Treaty Information" for details)

*For additional information see "**Tax Treaty Information**" page.*

W-4:

- Must request withholding as if they were single, regardless of their actual marital status. (Box 3)
- Claim only (1) allowance, unless a resident of Canada, Mexico or South Korea
- Write "NRA" above the dotted line on line 6  
(Sample of completed form – see "Nonresident Aliens IRS W4 Instructions")

### Medicare Tax Information:

(IRS Pub Foreign Student Liability for Medicare Taxes)

Medicare exempt: **F1-J1-M1- Q1 or 2 Visa's** are Medicare Exempt on wages paid

(IRS Pub Alien Liability for Medicare Taxes of Foreign Teachers...")

#### **H-1B Status:**

"...are liable for Medicare taxes from the very first day of US employment, regardless of whether their wages may or may not be exempt from Federal income taxes under a tax treaty."

### Working Hours for an International Student:

*\*\*International Students are not to work over 20 hours during a normal school week. Up to 40 hours can be worked during a break or summer.*

International Student Tax Help

CIE 351-2396 has provided a name and contact number in the past to assist them with filing their taxes.

UNC Tax Accountant Contact Information: 351-1830 or general number 351-2228