

# International Student/Employee Tax Guide



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## **Disclaimer**

The Office of Corporate Tax, Compliance, and Payroll of the University of Pennsylvania is prohibited from advising any faculty, staff, or student regarding preparation of individual tax returns. Any tax information included in this guide is not intended or written to be used by the taxpayer for the purpose of avoiding taxes or any penalties that may be imposed on the taxpayer by any governmental taxing authority or agency. Individuals should seek tax advice from an independent tax advisor to address questions based on their personal circumstances.

## Nonresident Alien or Resident Alien

Determined by performing the [substantial presence test](#). This calculation uses your current and prior immigration history and the days you are physically present in the U.S. to determine your tax status as nonresident alien or resident alien.

Nonresident Alien:

- A student present in the U.S. for less than 5 calendar years under an F, J, M, or Q visa
- A J-1 Scholar, teacher, trainee, professor, or short-term visitor present in the U.S. for less than 2 years.

Resident Alien:

- Permanent resident (green card holder)
- F, J, M, or Q visa holder that have met the “substantial presence test” (i.e. have been in the U.S. longer than 2 or 5 years as outlined under the nonresident alien definition above).

## Form W-2

Annual tax statement used to report wages and compensation of employees.

Employment income reportable on Form W-2:

- Student Worker, Faculty, and Administrative Support staff - is subject to Federal income tax, Pennsylvania personal income tax, and City of Philadelphia wage tax

If you worked at Penn, your Form W-2 is available for viewing and printing in [Workday](#).

**Verify that your social security number on the W-2 matches your social security card.** If a correction is needed, please contact Penn Employee Solutions Center by email at [solutioncenter@upenn.edu](mailto:solutioncenter@upenn.edu) or by phone (215)898-7372.

**Applications**  
18 items

- Team Time
- Pay**
- Personal Information
- Career
- Recruiting
- Pay Cycle Command Center
- Payroll Compliance Updates
- Custom Reports
- Payroll Work Area
- Team Time Off
- Monitoring Organization Compensation
- Compensation and Benefits Dashboard
- Benefits
- Time Off and Leave
- Academic Tenure Dashboard
- Academic Dashboard
- Form I-9 Process Status
- Directory


← Pay

Recent Payslips ⚙️

Next Pay Date: 01/31/2020				
Payment Date	Gross	Net		
12/31/2019	\$5,000.00	\$3,150.51	<a href="#">View</a>	<a href="#">Print</a>
11/29/2019	\$5,000.00	\$3,150.57	<a href="#">View</a>	<a href="#">Print</a>
10/31/2019	\$6,087.50	\$3,797.10	<a href="#">View</a>	<a href="#">Print</a>
09/30/2019	\$4,647.50	\$2,941.41	<a href="#">View</a>	<a href="#">Print</a>
08/30/2019	\$4,637.50	\$2,934.84	<a href="#">View</a>	<a href="#">Print</a>

Pay

- [Payment Elections](#) >
- [Withholding Elections](#) >
- [Tax Documents](#) >
- [More \(3\)](#)

  
 © 2020 Workday, Inc. All rights reserved.  
 System Status: Your system will be unavailable for a maximum of 8 hours during the next Weekly Service Update and Monthly Maintenance starting on Friday, January 17, 2020 at 11:00 PM PST (GMT-8) until Saturday, January 18, 2020 at 7:00 AM PST (GMT-8).

## My Tax Documents

1 item 🔍 📄 🗑️

Company	Current Year End Tax Document Printing Election	Printing Election
Trustees of University of Pennsylvania	You are currently not receiving a paper copy of your Year End Tax Documents.	<input type="button" value="Edit"/>

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1 item 🔍 📄 🗑️

Tax Year	Company Name	Tax Form	Issued Date	Employee Copy	Federal Copy	State/Local Copy
2019	Trustees of University of Pennsylvania	W-2	01/13/2020	<input type="button" value="View/Print"/>		

If you did not work or receive compensation in the calendar year, you will not have a Form W-2.

If you worked off-campus and have not received your W-2, you should contact the off-campus employer.

## Form 1042-S

Annual tax statement used to report most payments and tax withholding to nonresident aliens including:

- Taxable scholarships/fellowships
- Prizes/Awards
- Treaty reporting (for both Nonresident Alien and Resident Alien)

Form 1042-S will be distributed in the following methods:

- Electronic form - If you have given consent to receive your tax forms electronically in [FNIS](#) (Foreign National Information System), an email notification was sent with instructions to access your forms.
- Mail – If you have not consented to electronic delivery in FNIS, the tax forms will be mailed to the current home address on file in FNIS.

Any concerns regarding form distribution should be directed to Penn Employee Solutions Center by email at [solutioncenter@upenn.edu](mailto:solutioncenter@upenn.edu) or by phone (215)898-7372.

## Form 1099

Form 1099 is used to report certain payments of \$600 or more to individuals who are U.S. Citizens or Resident Aliens only. Examples of income reported on this tax form is taxable prizes, awards, and nonemployee compensation.

Questions regarding 1099 forms should be directed to Accounts Payable - [dofapsupp@pobox.upenn.edu](mailto:dofapsupp@pobox.upenn.edu)

## Form 8843

If an F-1 and J-1 student/scholar did not earn any U.S. income during the calendar year, they do not need to file an income tax return. Instead, please file Form 8843 by June 15<sup>th</sup>. Sprintax will complete this form for you, but you must print, sign, and mail by the June 15<sup>th</sup> due date.

## Form 1098-T

IRS Form 1098-T details tuition and related fees during the calendar year.

Form distribution:

- Mail - The 1098-T form is mailed to the home/permanent address listed on your University of Pennsylvania student record.
- Online - Log on to the Heartland ECSI website at [www.heartland.ecsi.net](http://www.heartland.ecsi.net) . Please complete their [EConsent form](#) and follow the step-by-step instructions.

**Nonresident Alien:** If you are classified as a nonresident alien as defined by the IRS and are identified as such in the University of Pennsylvania student records system, you will not be sent a 1098-T form. You may request a copy from Student Financial Services, but it is for **informational purposes only and cannot be included on a tax return.**

**Resident Alien:** Please consult your tax advisor for assistance regarding your eligibility to claim an education tax credit.

*Note: Any questions or concerns regarding Form 1098-T should be directed to Student Registration & Financial Services  
Email: Student Accounts [stuacct@pobox.upenn.edu](mailto:stuacct@pobox.upenn.edu) (Please allow 24-48 hours for a reply)  
Phone: 215-898-1988*

## TL11-A – Canadian students only

Tuition and Enrollment Certificate for Universities outside of Canada is completed by Student Registration & Financial Services.

Contact information for SRFS:

Email: Student Accounts [stuacct@pobox.upenn.edu](mailto:stuacct@pobox.upenn.edu) (Please allow 24-48 hours for a reply)

Phone: 215-898-1988

## Nonservice Fellowship

**Nonresident Alien** - You will be issued a Form 1042-S to report on your Federal Income Tax Return. See 1042-S section for information regarding distribution of this form.

Resident Alien - Penn is not required to withhold Federal taxes, Pennsylvania state taxes, or City of Philadelphia wage tax or report any payments on IRS Form W-2. We can issue a summary letter upon request through the Penn Employee Solutions Center by email at [solutioncenter@upenn.edu](mailto:solutioncenter@upenn.edu) or by phone (215)898-7372. You are responsible for reporting the taxable portion on your tax return and pay any taxes due. In some cases, you may be required to pay quarterly estimated payments.

## Graduate Student Appointments

Employment income reportable on Form W-2:

**Teaching Assistant/Research Assistant** - is subject to Federal income tax, Pennsylvania personal income tax, and City of Philadelphia wage tax.

**Teaching Fellow/Research Fellow** - is subject to Federal income tax, City of Philadelphia wage tax, but not Pennsylvania personal income tax.

## Post-Doctoral Researchers

Post-Doctoral Researchers will receive a Form W-2. Your income is subject to Federal, State and City taxes.

- Nonresident aliens are exempt from FICA (OASDI and Medicare taxes).
- Resident aliens are subject to FICA (OASDI and Medicare taxes)

If there are questions regarding FICA reporting on your W-2, please contact the Penn Employee Solution Center at 215.898.7372 or [hcmsolutioncenter@upenn.edu](mailto:hcmsolutioncenter@upenn.edu)

## Federal Tax Software

### Nonresident Alien

1. Do NOT use TurboTax to prepare your tax return. Please contact ISSS for directions to use Sprintax.
2. If using a paid preparer, please verify that they are able to file a Form 1040NR or 1040NR-EZ
3. E-filing is NOT available. Tax returns must be MAILED by the filing deadline.

### Resident Alien

1. You will file a tax return as a U.S. person.
2. You may use any tax software (except Sprintax) and may also use a paid preparer.
3. You can E-file your tax return.

## State Tax

If you received a Form W-2 with wages in box 16 you are required to file a state tax return.



Definitions for state tax purposes only!

- Resident – is an individual that lives in the state.
- Nonresident – is an individual that does not live in the state, but has earned taxable income within that state.

*NOTE: Generally, states do not consider the immigration status of an individual for tax purposes. The terms Resident/Nonresident refer to the state you are domiciled and not based on the substantial presence test.*

Additional resources for PA and NJ state filings:



Preparing your Pennsylvania state tax return -

<https://www.revenue.pa.gov/OnlineServices/PersonalIncomeTaxe-Services/efile/Pages/default.aspx>



State of New Jersey  
Department of the Treasury

Preparing your New Jersey state tax return - <https://www.state.nj.us/treasury/taxation/filing01.shtml>

## City of Philadelphia

Generally, there is no tax return filing requirement for the City of Philadelphia if no additional City Wage Tax is due.

## Scams

- The IRS will mostly communicate through mail
- The IRS will never:
  - Call to demand immediate payment using a specific payment method such as a prepaid debit card, gift card or wire transfer. Generally, the IRS will first mail a bill to any taxpayer who owes taxes.
  - Threaten to immediately bring in local police or other law-enforcement groups to have the taxpayer arrested for not paying.
  - Demand that taxes be paid without giving taxpayers the opportunity to question or appeal the amount owed.
  - Ask for credit or debit card numbers over the phone.
  - Call about an unexpected refund.
- Scammers are saying your Social Security number (SSN) has been suspended because of suspicious activity, or because it's been involved in a crime. Do not give any personal information.
- Use caution and common sense.

## Questions

Please contact the Penn Employee Solution Center at 215.898.7372 or [hcmsolutioncenter@upenn.edu](mailto:hcmsolutioncenter@upenn.edu).

## Additional Resources

- IRS Publication 970, Tax Benefits for Education - <https://www.irs.gov/pub/irs-pdf/p970.pdf>
- IRS Publication 519, U.S. Tax Guide for Aliens - <https://www.irs.gov/forms-pubs/about-publication-519>
- Instructions for Form 1040NR, US Nonresident Alien Income Tax Return - <https://www.irs.gov/pub/irs-pdf/i1040nr.pdf>
- Instructions for Form 1040, US Individual Income Tax Return - <https://www.irs.gov/pub/irs-pdf/i1040gi.pdf>
- Instructions for Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition - <https://www.irs.gov/pub/irs-pdf/f8843.pdf>
- Form W-2 explanation - <https://www.finance.upenn.edu/wp-content/uploads/W-2-box-descriptions.pdf>
- Guide to Grad Student Appointments - <https://www.finance.upenn.edu/wp-content/uploads/Guide-to-Graduate-Student-Appointments.pdf>
- Guide to Post-Doctoral Appointments - <https://www.finance.upenn.edu/wp-content/uploads/Guide-to-Post-Doctoral-Appointments.pdf>
- [Taxes 101 for Undergraduates](#) – presented by Penn Corporate Tax, Compliance, and Payroll.