2018 Tax Withholding Guide for International Employees*

Effective January 1, 2018 – December 31, 2018 (REVISED May 14, 2018)

* These general guidelines apply to most international employees; some exceptions may apply. For questions or additional information, please contact:

Tax Treaty Specialist, Human Resources Office, (607) 777-4884

F-1 and J-1
Students

Arrived in 2013 or before

Resident Alien

Regular W-4 and IT-2104

Arrived in 2014 or after

Nonresident Alien

Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance

J-1
Non-Students

Arrived in 2016 or before

Resident Alien

Regular W-4 and IT-2104

Arrived in 2017 or after

Nonresident Alien

Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance

H1-B

Arrived on or before July 2, 2018

Resident Alien

Regular W-4 and IT-2104

Arrived on or after July 3, 2018

Nonresident Alien

Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance