2019 Tax Withholding Guide for International Employees*
Effective January 1, 2019– December 31, 2019 (REVISED 12/4/18)
* These general guidelines apply to most international employees; some exceptions may apply. For questions or additional information, please contact: Human Resources Office, (607) 777-2187

**F-1 and J-1 Students**
- Arrived in 2014 or before
  - Resident Alien
    - Regular W-4 and IT-2104
  - Nonresident Alien
    - Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance
- Arrived in 2015 or after

**J-1 Non-Students**
- Arrived in 2017 or before
  - Resident Alien
  - Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance
- Arrived in 2018 or after
  - Nonresident Alien
  - Regular W-4 and IT-2104

**H1-B**
- Arrived on or before July 2, 2019
  - Resident Alien
  - Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance
- Arrived on or after July 3, 2019
  - Nonresident Alien
  - Regular W-4 and IT-2104

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