2020 Tax Withholding Guide for International Employees*
Effective January 1, 2020– December 31, 2020 (REVISED 12/9/19)
* 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 2015 or before
Resident Alien
Regular W-4 and IT-2104

Arrived in 2016 or after
Nonresident Alien
Complete W-4 as “Single” and write “NRA” under 4(c); IT-2104 as “Single” with 1 allowance

J-1 Non-Students
Arrived in 2018 or before
Resident Alien
Regular W-4 and IT-2104

Arrived in 2019 or after
Nonresident Alien
Complete W-4 as “Single” and write “NRA” under 4(c); IT-2104 as “Single” with 1 allowance

H1-B
Arrived on or before July 2, 2020
Resident Alien
Regular W-4 and IT-2104

Arrived on or after July 3, 2020
Nonresident Alien
Complete W-4 as “Single” and write “NRA” under 4(c); IT-2104 as “Single” with 1 allowance