

## **Tax Information for Domestic Students**

### **Tax Information for International Students:**

#### **If Your Country Has a Tax Treaty with the U.S.**

If you are an international student working on campus, contact the Main Payroll Office to find out if your income is eligible for any tax treaty benefit by emailing [nrapay@bu.edu](mailto:nrapay@bu.edu).

In your email, please include your:

- First and Last Name
- University ID number
- Country of Citizenship

In order to qualify for a tax treaty, you must:

- Currently be hired to work on BU's campus; and
- Have a social security number

Please allow up to two (2) business days for a response to your email.

The Payroll Office will email you with information to set up a virtual appointment to complete your tax treaty.

#### **If Your Country Does Not Have a Tax Treaty with the U.S.**

Complete [Form W-4](#).

- You must complete Step 1. If you do not have a social security number, you should write "applied for" in that field.
- Enter NRA (a tax term which stands for "Non-Resident Alien") under line 4C.

International students from Canada, Mexico, India, or Korea, or who have been present in the United States for more than 5 1/2 years, may claim as a resident for tax purposes.

## Other Required Tax Forms

Each year, you **must** file a 1040NR or 1040NR-EZ tax return and Form 8843 with the United States Internal Revenue Service (IRS). These forms are available on the [IRS website](#) or by calling the IRS at 1-800-829-3676.

**Important:** Failure to file these forms is a violation of United States law and may jeopardize your future status in the U.S.

You may also be required to file a Massachusetts Income Tax Form with the Commonwealth of Massachusetts Department of Revenue (DOR). Consult the [DOR website](#) to determine your filing responsibilities. Forms are available on the DOR website or by calling 1-800-392-6089.

## Additional Tax Information

See the [ISSO website](#) for more information on filing requirements.

[The IRS](#) also has publications available to assist you with your tax status:

- Publication 515: Withholding of Tax on Nonresident Aliens
- Publication 901: United States Tax Treaties
- Publication 597: United States-Canada Tax Treaty
- Publication 519: United States Tax Guide

**Form 1042S** is a statement of earnings for international students who have declared a tax treaty during the previous calendar year. It reports earnings which were exempt under the tax treaty.

International students whose earnings exceeded their country's treaty limit will receive both a Form 1042S and a [Form W-2](#) and should not file a tax return until they have received both forms.

1042S statements are sent out by University Payroll during the month of March, typically during the third week of the month. 1042S forms will be sent to the local address that appears on the Student Link, through the “Address and Phone” option, under the Personal Tab. You can change that address by changing your address on file with the [University Registrar](#) or by notifying Student Payroll.

Submit address changes to Student Payroll in writing or via e-mail to [seo@bu.edu](mailto:seo@bu.edu). Include your name, BUID, and new address.

## **Tax and FICA Exemption**

Being a student does not automatically exempt you from having to pay taxes. Your earnings are subject to both federal and state income taxes.

If you work during the summer, you will also have Social Security and Medicare taxes withheld from your paychecks.

## **Exemption from Federal Income Tax Withholding**

United States citizens and permanent residents who qualify may claim exemption from Federal income tax withholding by completing [Form W-4](#). Determine your eligible exemptions carefully, paying particular attention to the instructions under “Exemption from Withholding” at the top of the form.

Student Employment staff may not give advice on completing Form W-4.

You need to complete a new W-4 every year **only if** you have claimed exempt. Domestic students may update their W-4 tax status at any time via the Update Tax Information option on the Work Tab of the StudentLink.

## **Exemption from Massachusetts State Income Tax Withholding**

If you are not a resident of Massachusetts, submit [Form M-4](#) to stop state taxes from being withheld from your earnings. Domestic students may update their [M-4 tax status](#) at any time via the Update Tax Information option on the Work Tab of the StudentLink.

## **International Students**

International students are subject to both federal and state income taxes. Students from countries that have tax treaties with the United States, however, may be eligible to exempt a portion of their earnings from taxes. [Tax Information for International Students](#) provides details about tax treaties as well as general tax information.

## **FICA Exemption**

During the academic year, students who are enrolled for six or more credits and who are working on campus are exempt from FICA (Social Security and Medicare) deductions. Additionally, graduate students who are enrolled in an academic semester with a full-time certification and who are working on campus are exempt from FICA deductions.

FICA is withheld from all students working on campus during the summer. Those students who meet [specific summer enrollment criteria](#) are issued FICA rebates during the month of October.

All off-campus Work-Study students are subject to FICA deductions.

## **Unemployment Eligibility**

Student wages are not considered wages on which one can collect unemployment, pursuant to section 6 K of the [Massachusetts General Laws 151](#).

**Please visit the Student Employment Office for further information on taxation:**

<https://www.bu.edu/seo/students/taxes/>