

## Payroll Checklist for International Students and Scholars

### ☐ Sign up for direct deposit (Mandatory)

- Login to Employee Self Service website: <http://hris.uiowa.edu/selfservice/>
- (No access until department has submitted an appointment, need Hawk ID and password to login)
- Under Time & Pay, then Paycheck, click on Direct Deposit
- Need United States bank account information for sign-up

### ☐ Complete federal and Iowa W-4 forms (For nonresident aliens)

- Download W-4 forms listed under Tax Information, Nonresident Alien Information, then IRS rules for all nonresident alien employees: <https://hr.uiowa.edu/pay/payroll-services/tax-information>
- **Federal W-4**: (Only complete highlighted fields on page 1)
- **Iowa W-4**: (Only complete highlighted fields on page 1 and Line 7 if you choose—additional information below)
  - Suggested ways to calculate **additional withholding** for Line 7 include:
    - Dividing the amount owed in the previous year by the remaining pay periods this year, or
    - Using Iowa's flat tax rate of 3.8% multiplied by your annual income, then divided by the remaining pay periods this year.
    - For additional information, please refer to the FAQ "Employee Withholding Information for Nonresident Aliens" on the [Iowa Department of Revenue site](#).
- Send completed W-4 forms to: 120-30 USB, Payroll Services
- **Payroll Services cannot advise you about your tax withholding and recommends consulting with a tax advisor.**

### ☐ Foreign National Information System (FNIS) – Online form

- Will receive an email entitled "Payroll/Important - Foreign National Information Form" as soon as appointment begins. **Note**: Username and password are not the same as Hawk ID and password
- Complete and submit online at <https://fnis.thomsonreuters.com/uiowa/>

### ☐ Apply for U.S. social security number (SSN)

- Notify hiring department when SSN has been received.

### ☐ Elect electronic delivery of W-2 Forms

- Login to Employee Self Service website: <http://hris.uiowa.edu/selfservice/>
- Under My Self Service, Settings, Form Delivery Options, select Online Delivery

### ☐ Apply for Tax Treaty Benefits

Students and scholars receiving **monthly** payments through Payroll who would like to apply for tax treaty benefits can send a request via email with their university ID number to [payroll-nra@uiowa.edu](mailto:payroll-nra@uiowa.edu). Must meet the following criteria for tax treaty eligibility consideration.

- Possess a valid SSN or ITIN.
- Complete the FNIS form.
- Hold a monthly appointment.
- **F-1 status**: Attach Form I-20, passport, and I-94 travel history report.
- **J-1 status**: Attach Form DS-2019, passport, and I-94 travel history report.

**Note**: Students from India: Tax treaty works differently. No tax treaty email inquiry is needed.

Students who are paid **bi-weekly**: No email inquiry is needed. Students claim tax treaty benefits on income tax return.

### ☐ Year-End taxes

- Year-end tax statements: W-2 and/or 1042-S
  - **W-2 Form**: Employee Self Service/Time & Pay/Taxes/Year-End Tax Information, available end of January
  - **1042-S**: Mail to home address, and/or on FNIS (<https://fnis.thomsonreuters.com/uiowa/>), available mid-February and mid-March
- File federal and state income tax return by deadline.
- Visit the ISSS website for tax information: <https://international.uiowa.edu/issc/current/employment/taxes>
- IRS Publication 519 – US Tax Guide for Aliens: <https://www.irs.gov/pub/irs-pdf/p519.pdf>

### ☐ Social Security and Medicare Tax (FICA)

- Student FICA Information is on the Payroll Services website: <http://hr.uiowa.edu/payroll/student-fica-information>