Completing Forms I-9, W-4 and IT-2104: International Students at CIIS

*It is the responsibility of each international student to know their rights and responsibilities for filing taxes in the U.S. CIIS does not advise any student on tax filing, only provides basic information in helping clarify the U.S. tax system.

Please be sure to double check the information outlined below as regulations may change and to check with your home country on tax treaties and responsibilities to file taxes there while studying in the U.S.*

International students in the United States are subject to applicable federal and state income taxation on any wages earned by themselves and their families. Following is a summary of how the required federal tax forms need to be filled out by international students.

All U.S. employers must verify that all newly hired employees are eligible to work. International students in F-1 status are permitted to engage in a maximum of 20 hours per week on-campus employment during spring and fall semesters and up to 40 hours per week during summer and holidays without special permission from the US Citizenship and Immigration Service (USCIS).

I-9

The Employment Eligibility Verification Form I-9 must be completed by all employees before beginning their work. The Form I-9 contains two sections where the employee completes the first section and the second section is completed by the employer.

When completing the Form I-9, you will need to provide the following documents to establish identity and employment eligibility:

- I-94 Arrival-Departure Record
- I-20 Form
- Passport
- Other required documents by the HR Office

[https://www.uscis.gov/i-9](https://www.uscis.gov/i-9)

W-4 and IT-2140

Because the United States requires employers to withhold tax on wages earned by employees, all employees must fill out a W-4 and an IT-2104 form before going on a payroll.

International students in F-1 status who have been in F-1 student status in the U.S. for less than five years must claim either zero or one allowance on both forms regardless of the number of family members, unless they are citizens of Canada, Mexico, India, or Korea and have dependents, or are married to a U.S. citizen or permanent resident. Because of federal restrictions on your filing status, you should complete form W-4 as follows:

- You must check the "single" box in item 3 (even if you are married). Put a number "zero" or "one" on line 5 (unless you are a citizen of one of the four countries mentioned in the previous paragraph and have dependents), enter "NRA" which means "Non-Resident Alien" on line 6 and leave line 7 blank.

- Claiming "zero" allowance on the W-4 will result in more tax being withheld from your check (meaning less income for you) but if too little tax is taken out of your check, you may end up owing money to the IRS next year.