# International Employees and Students – Welcome to UK

# *Things to know and remember*

# Tax Treaty

* We have tax treaties with many countries, and each country has their own set of guidelines and rules. It is your responsibility to inquire about a tax treaty and eligibility requirements.
* ***The tax treaty (if you are eligible) is good for one calendar year. It expires every year on December 31.*** If you are eligible, you must come to Payroll Services during the month of December to sign a tax treaty for the following year. There is a 10 day waiting period before we can enter and exempt you from the taxes under the tax treaty so signing it before December 20 will ensure you are tax exempt beginning January 1. We are open during the holiday break.
* ***Beginning January 1 of each year you will be charged Federal, State and Local taxes unless a tax treaty for the New Year has been signed.*** These taxes are not refundable. To avoid paying these taxes you must sign a new tax treaty as stated above.
* ***We cannot allow you to be exempt under the tax treaty until you receive a permanent Social Security Number (SSN).*** The Internal Revenue Service (IRS) does not recognize the temporary SSN issued to you by the University of Kentucky. UK’s International Center website lists the steps you need to follow to apply for a Social Security card. The site address is <http://international.uky.edu/isss/students/ssn>. Please remember to send a copy of you permanent SSN card to you payroll clerk once you have received it.
* Federal Income and State Income taxes withheld may be refunded when you file your tax returns with the IRS. If you need assistance with tax preparations and filing you can receive assistance by contacting the one of following:
* College of Law 859-257- 1678 or <http://law.uky.edu/> for the Volunteer Income Tax Assistance (VITA)
* UK iCat system - can be accessed through your myUK account or [**http://www.uky.edu/international/ISSS**](http://www.uky.edu/international/ISSS)**.** This site offers access to tax preparation software without the use of an access code.

# Visa Documents

* ***We must have current copies of all visa documents on file in Payroll Services.*** The documents we keep on file are:
* Passport- US visa
* I94 stamp or document-we must have the original date of entry into the US
* I20, DS2019 or I797
* OPT card
* EAD card
* Social Security Card
* ***All changes to any of your visa documents must be reported to us immediately.*** Failing to do so could result in you owing back taxes from previous payments you have received during the calendar year.
* Documents can be scanned and emailed directly to your payroll analyst (preferred method) or other options include campus mail, fax (859-257-1143) or hand delivering them yourself to room 340 Peterson Service Bldg. Lexington, KY 40506-005.

# Tax Forms

* The IRS states that any non-resident alien who has not met the substantial presence test cannot claim anything other than single and 0 or 1 exemption on their W4 and K4 forms.
* All F1 visa holders except those from India, Canada, Mexico and South Korea must be in the US for a period of 5 calendar years before they can claim a higher number of exemptions than stated above. Individuals from India, Canada, Mexico and South Korea may claim more than one exemption, with the understanding that they may owe additional federal and state taxes when they file their tax returns with the IRS.
* All J1 visa holders except those from India, Canada, Mexico and South Korea must be in the US for a period of 2 calendar years before they can claim a higher number of exemptions than stated above. Individuals from India, Canada, Mexico and South Korea may claim more than one exemption, with the understanding that they may owe additional federal and state taxes when they file their tax returns with the IRS.
* All H1-B visa holders except those from India, Canada, Mexico and South Korea must be in the US for a period of 183 days before they can claim a higher number of exemptions than stated above. Individuals from India, Canada, Mexico and South Korea may claim more than one exemption, with the understanding that they may owe additional federal and state taxes when they file their tax returns with the IRS.

# Taxes

* Federal Income, State Income and Local city taxes are deducted from your pay unless you are eligible for and have signed a tax treaty.
* Social Security and Medicare (FICA Taxes) are deducted from your pay unless you have not met the substantial presence test. See below for exemption rules.
* F1 visa holders are exempt for 5 calendar years
* J1 visa holders are exempt for 2 calendar years
* Non resident aliens who are students can be exempt from FICA taxes while they are enrolled half time or greater (6 hour or more in the fall and spring semesters and 3 hours or more during the summer sessions) and are working part time. This exemption only takes effect after you have exceeded the FICA exemption from your visa.
* ***Fayette County School Tax is automatically exempted from your pay as long as you are on an active visa.*** If you become a permanent resident you are required to pay this tax. You must notify us as soon as you become a permanent resident so we can stop the exemption. If you fail to notify us of your status change, you will still be responsible for paying the school tax and any penalties and interest assed by the local authority effective with the first day you became a permanent resident.

# Payroll Analysts

We have four Payroll Analysts that work with Non-resident aliens. We are divided by alphabet, based upon your last name. Please contact your clerk based on your last name.

Renee Dyer A-D and Z [renee.dyer@uky.edu](mailto:renee.dyer@uky.edu) 257-6285

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