

I-9 and W-4 Forms for New Student Employees

All new student employees are required to complete two forms:

- I-9 Employment Eligibility Verification
- W-4 Employee's Withholding Allowance Certificate

Additional forms may be required, depending on the individual student's status and circumstances, but the hiring department is responsible for the timely and accurate completion of the I-9 and W-4 forms before the student employee can be authorized in the payroll system. Any forms not properly completed will be returned to the department.

I-9 Employment Eligibility Verification

The purpose of the I-9 form is to verify identity and employment eligibility.

Section 1. Employee Information and Verification.

The student should complete section 1 at the time of hire. Proper completion includes name(s), address, date of birth, social security number, signature, and date. The student must also "attest, under penalty of perjury" to their citizenship status by checking one of the boxes:

- A citizen or national of the United States.
- A Lawful Permanent Resident (Alien #) – A resident alien has been granted resident status in the U.S. They must include their resident alien number assigned by the Department of Homeland Security.
- An alien authorized to work until __/__/__ – A nonresident alien (international student) should check this box and fill in the last date they can legally be in the U.S. (usually their visa or passport expiration date.)

Section 2. Employer Review and Verification.

The student employee's supervisor is required to complete this section as the "Employer" by examining the evidence of identity and employment eligibility.

- The student employee must provide either one document from List A or one document each from List B and List C.
- Be sure the documents are ORIGINALS.
- Social Security cards must be signed and must not be laminated.
- Record the documents on the form in Section 2, complete the employment begin date, sign, and include your department name and campus address. Your signature certifies that to the best of your knowledge the employee is eligible to work in the U.S.
- Photocopy the documents including (if applicable) document title, issuing authority, document number, and expiration date.
- Attach the photocopies of the documents to the I-9 form.
- Required documentation for nonresident aliens is a copy of their passport (including picture, passport number, and expiration date,) visa, I-94, and I-20.

W-4 Employee's Withholding Allowance Certificate

The purpose of the W-4 form is so that the correct amount of income tax can be withheld from the employee's pay.

All employees are required to complete:

Box 1: Name and address

Box 2: Social Security number

Employee's signature and Date

U.S. citizens and resident aliens have no statutory withholding rules, so these employees should use the "Personal Allowances Worksheet" on the Form W-4 to determine the number of allowances to which they are entitled (boxes 5, 6, and 7.)

Nonresident aliens are required to complete two separate W-4 forms:

"Federal" form –

Box 3: "Single" regardless of actual marital status.

Box 5: "1" allowance.

Box 6: Write "nonresident alien" or "NRA" above the dotted line.

"State" form –

Box 3: "Single" regardless of actual marital status.

Box 5: "0" allowances.

Exceptions – Nonresident alien students who are residents of:

Canada, Mexico, American Samoa, and Northern Mariana Islands may claim additional withholding allowances for a nonworking spouse and for dependents.

South Korea may claim additional withholding allowances for a nonworking spouse and for dependents who are present in the U.S.

India may claim an additional withholding allowance for a nonworking spouse, and withholding allowances for any dependents present in the U.S. who are also resident aliens of the U.S.

Tax Treaty Benefits

If the student employee is from any of the following countries, they may qualify for tax treaty benefits. If this is the case, complete the I-9 and W-4 forms according to the instructions above and have the student bring the forms to the Payroll Office in 124 Administrative Services for completion of the tax treaty paperwork.

Belgium

Canada

People's Republic of China

Cyprus

Czech Republic

Egypt

Estonia

France

Germany

Iceland

Indonesia

Israel

Japan

Republic of Korea

Latvia

Lithuania

Morocco

Netherlands

Norway

Pakistan

Philippines

Poland

Portugal

Romania

Slovak Republic, Slovakia, Slovenia

Spain

Thailand

Trinidad and Tobago

Tunisia

Venezuela