

How to Complete Form W-4

With the assistance of the hiring department, all nonresident alien employees must fill out two W-4 forms at the time of hire, one for Federal withholding and one for State withholding. The W-4 forms can be completed through [employee self service](#) or paper forms can be submitted to Payroll Services. If the nonresident alien is eligible for treaty benefits, the W-4's will become effective at the time the treaty limits are reached. No tax should be withheld during the time the employee is covered by a treaty.

Nonresident aliens who receive employee compensation not covered by treaty are subject to graduated rates of withholding and are required to complete Form W-4 as follows, regardless of their actual marital status:

- "Single" marital status
- One withholding allowance
- Write "Nonresident Alien" or "NRA" above the dotted line after the words "Additional amount, if any, you want withheld from each paycheck" and before the box on line 6 of Form W-4.
- May not claim exemption from withholding

Nonresident aliens from Canada, Mexico, the Northern Mariana Islands, American Samoa, South Korea and nonresident alien students from India may claim more withholding allowances. For details, please see the information provided for Box 5 below.

Note: If the Form W-4 is not properly filled out, the withholding must default to S-0 (single marital status with zero allowances.)

W4 Instructions for Paper form

Box 1 Name and Address: Enter name and local U.S. mailing address.

Box 2 Social Security Number: Enter social security number. If the new employee does not have a social security number, he or she must apply for one immediately. The SSN should be forwarded to Human Resources when it has been obtained.

Box 3 Marital Status: Mark "Single" for marital status, regardless of actual marital status.

Box 4 Name Difference: Fill out only when last name differs from that on social security card.

Box 5: Number of Allowances: Claim one (or less) withholding allowance by entering "1" on line 5, regardless of the number of actual withholding allowances except as follows:

- Residents of Canada, Mexico, American Samoa, and the Northern Mariana Islands are entitled to one withholding allowance plus additional withholding allowances for non-working spouse and dependents.

- Residents of South Korea are entitled to one withholding allowance plus additional withholding allowances for non-working spouse and dependents that are present with them in the U.S.
- Residents of India who are in the U.S. as students or business apprentices may claim an additional withholding allowance for a nonworking spouse, and personal withholding allowances for any dependents present in the U.S. who are also resident aliens of the U.S.

Box 6 Additional Withholding: All nonresident alien employees must write "Nonresident Alien" or "NRA" above the dotted line after the words "Additional amount, if any, you want withheld from each paycheck" and before the box on line 6. If the employee wishes to claim additional withholding, enter the additional amount to be deducted each pay period in the box on line 6.

Box 7 Exemption: A nonresident alien is not permitted to claim "Exempt" on this line. In the case of an exemption under an income tax treaty, Form 8233 (discussed below) should be completed, in addition to Form W-4. Form W-4 should be completed in the manner outlined above and will apply at the time any treaty-based exemption no longer applies.

Signature: The employee must sign and date the form.