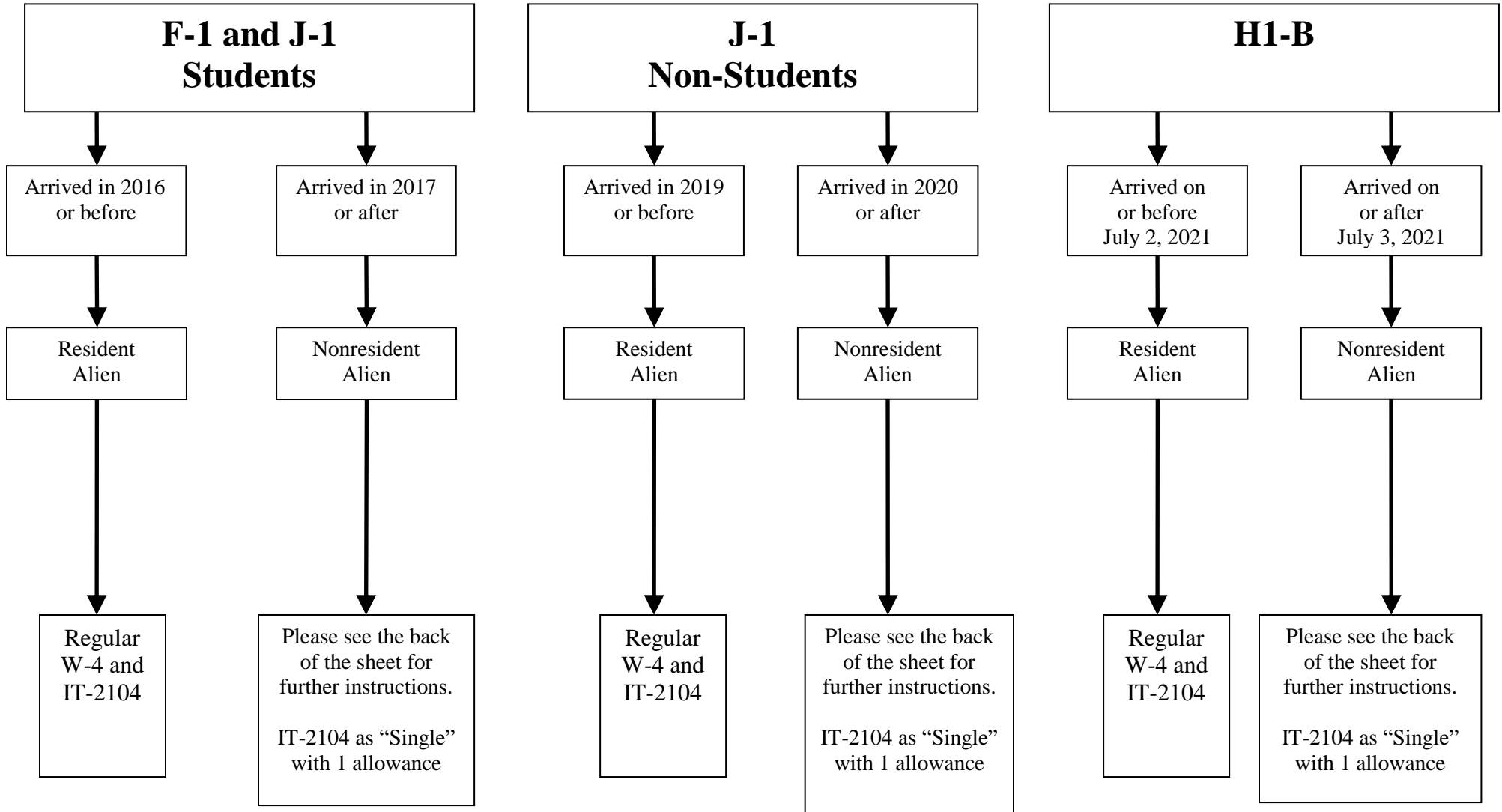


2021 Tax Withholding Guide for International Employees*

Effective January 1, 2021– December 31, 2021 (REVISED 1/13/21)

* These general guidelines apply to most international employees; some exceptions may apply. For questions or additional information, please contact:
Human Resources Office, (607) 777-2193



Special Form W-4 instructions for Non-Resident Aliens

Step 1(b): Personal Information. You are required to enter a social security number (SSN) on Step 1(b) of Form W-4. If you do not have an SSN, contact the Social Security Administration (SSA) to find out if you are eligible for one.

Step 1(c): Personal Information. Check the Single or Married filing separately box regardless of your actual marital status.

Step 2: Multiple Jobs or Spouse Works. Do not complete this section unless you have more than one job at the same time. Do not account for your spouse's job because nonresident aliens may not file jointly.

If you have more than one job, you may complete Step 2(b) **or** Step 2(c).

If you chose Step 2(b), complete the Step 2(b) Multiple Jobs Worksheet for only one job and write “nonresident alien” or “NRA” below Step 4(c) for only one job.

If you have only two jobs, you may choose Step 2(c), check the box on both Forms W-4, and write “NRA” or “nonresident alien” below Step 4(c) for the Form W-4 for the highest paying job.

Do not write “nonresident alien” or “NRA” below Step 4(c) for the other job.

Nonresident aliens should not use the Tax Withholding Estimator.

Multiple withholding agents. If you are completing Form W-4 for more than one withholding agent (for example, you have more than one employer), complete Steps 3-4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3: Claim Dependents. Only certain nonresident aliens should use Step 3.

Nonresident aliens from **Canada, Mexico, South Korea, or India** may be able to claim the child tax credit or the credit for other dependents. See Pub. 519 and Pub. 972 for more information. Nonresident aliens are generally not entitled to education credits. See Pub. 519 for more information. Add the total credits that you may claim and enter the total in Step 3.

Step 4. Optional

Step 4(a). If you want tax withheld for other income this year that won't have withholding and the income is taxable in the United States, enter the amount of other income here. Do not include any income from any jobs or self-employment. See Pub. 519 for more information.

Step 4(b). Nonresident alien itemized deductions and adjustments to income may be limited. See Pub. 519 for more information. If you expect to claim itemized deductions and/or adjustments to income (such as the student loan interest deduction), add your itemized deductions and adjustments to income and enter the amount in Step 4(b).

Step 4(c). Write “nonresident alien” or “NRA” in the space below Step 4(c). If you would like to have an additional amount withheld, enter the amount in Step 4(c).

Exempt from withholding.

Do not claim that you are exempt from withholding in the space below Step 4(c) of Form W-4 (even if you meet both of the conditions to claim exemption from withholding listed in the instructions to the Form W-4).