

Offer Research Associate TAX Info

RESEARCH ASSOCIATE TAX WITHHOLDING

(Attachment to the Research Associate Appointment Letter)

Your Research Associate appointment is considered an employee position and your salary is considered wages (compensation for services performed), and is subject to income taxes.

U.S. Citizens: If you are a United States citizen, the University must withhold Federal and Wisconsin State income taxes according to the information you placed on your W-4 form. You are also subject to Social Security and Medicare tax.

Resident Aliens: If you are a resident alien, you are subject to tax in the same manner as a U.S. citizen (explained above), unless there is a tax treaty between your country of tax residence and the United States. You must complete the entry on the Glacier account opened for you by the University of Wisconsin payroll office and provide us with a copy of the Tax Summary Report, copies of all listed documents and all Glacier generated forms. If you are eligible for a tax treaty benefit, the treaty may exclude either all or a portion of your salary from the Federal and Wisconsin State income taxes. You will still be subject to the Social Security and Medicare taxes.

Nonresident Aliens: If you are a nonresident alien, we are required to withhold Federal and Wisconsin State income tax from your salary unless there is a tax treaty between your country of tax residence and the United States that excludes either all or a portion of your salary from the Federal and Wisconsin State income tax withholding. In the year in which you pass the IRS Substantial Presence Test you will be charged Social Security and Medicare taxes from the first paycheck of that calendar year. You must complete the entry on the Glacier account opened for you by the University of Wisconsin payroll office and provide us with a copy of the Tax Summary Report, copies of all listed documents and all Glacier generated forms.

If you are from a country that does not have a tax treaty that excludes you from tax withholding, we must withhold Federal and State tax on the basis of Single tax filing status, 1 exemption (unless you fall under one of the countries with specified exceptions) and any applicable gross up amount.

Tax Treaty Benefits: If you are eligible to claim a tax treaty withholding exemption, you will be notified through the completion of your Glacier account. To obtain general information regarding treaties please refer to Internal Revenue Service Publication 901, U.S. Tax Treaties through the web at <http://www.irs.gov/>.

For additional information or questions, please contact the central payroll office on your campus. You can refer to the following website: <https://uwservice.wisc.edu/tax/filing-resources/>.

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