

University of Michigan Payroll Office
PAYMENT OF WAGES TO
NONRESIDENT ALIEN TEACHER/RESEARCHER EMPLOYEE
PAYROLL DOCUMENTATION

○ **ALIEN CERTIFICATE**

Complete this form for all non U.S. citizens that will receive a payment from the University. If teacher/researcher is here on a J-1 visa they must attach a copy of their DS-2019 to the Alien Certificate.

○ **SOCIAL SECURITY APPLICATION**

All teacher/researchers that will be employed by the University must have a social security number. **Please do not submit any forms to the Payroll office until a social security number is received.**

○ **FORMS W-4 and MI-W4**

Complete these forms for teacher/researchers in the mandatory manner for nonresident aliens.

○ **TAX TREATY FORMS (FORM 8233 AND ATTACHMENT)**

If the teacher/researcher is from a tax treaty country the Form 8233 and the attachment for the teacher/researcher's particular country must be completed.

If a nonresident alien teacher/researcher is **not** from a tax treaty country they will complete an Alien Certificate (DS-2019 attached if they are here on a J-1 visa) and Forms W-4 and MI-W4.

If a nonresident alien teacher/researcher **is** from a tax treaty country they will complete an Alien Certificate (DS-2019 attached if they are here on a J-1 visa) and Form 8233 with attachment.