

**STUDENT – EMPLOYMENT
BLUE PACKET**

- 1) Payment received from the University of Michigan for employment (job) income
- 2) Apply for a Social Security Number
- 3) Email University of Michigan Payroll office at tax.payroll@umich.edu with UMID to notify Tax Area of the Payroll office a payment has been processed and to receive log in information to FNIS software to enter personal information
- 4) Based on information entered in FNIS the paperwork will be produced to correctly tax and report your payments
- 5) A W-2 and/or a Form 1042-S will be issued in the next calendar year for reporting this income on your United States income tax return.
- 6) Any questions regarding this process please email the tax staff at:

Dominique Curry – Payroll Tax Specialist
cdominiq@umich.edu (734) 763-6106

Rebecca Skladd – Payroll Tax Specialist
rskladd@umich.edu (734) 764-1485

Trish Randall – Payroll Tax Specialist
tnrandll@umich.edu (734) 647-9412

tax.payroll@umich.edu for entire Tax area staff

STUDENT EXAMPLE - EMPLOYMENT

Maria Santiago – Student from Spain

As a student at the University of Michigan, you may be receiving one or both of the following types of payments:

- scholarship and/or fellowship
- wages from employment at the University

Enter information in Foreign National Information System (FNIS) website and submit the following forms to the Payroll office if you are a student with employment:

1. Form W-4 – Federal withholding tax form
2. If you are a resident of a tax treaty country (see attached list) and have a Social Security Number (SSN)
 - a. Form 8233
 - b. Form 8233 attachment for students
3. Immigration Status Data form from FNIS

You must have an SSN to file Form W-4 and/or to claim a tax treaty exemption. You can apply for an SSN at the Social Security Administration (SSA) office located at 3971 S. Research Park Drive, Ann Arbor, MI 48108. We cannot process Form 8233 or Forms W-4 unless you have an SSN.

You **MUST** submit a new Form 8233 to the Payroll Office at the beginning of each calendar year for the length of your treaty. A reminder email will be sent to you in November to submit a new Form 8233 for the next year. You do **NOT** need to submit a new Form W-4 each year.

You will receive a Form 1042-S and/or a Form W-2 in February to be used when filing Form 1040-NR (United States federal tax return). Please consider using the Glacier Tax Prep software program to prepare your annual tax returns. It is available at the International Center's website at <http://internationalcenter.umich.edu/taxes/taxsoftware.html>

CHECKLIST FOR STUDENTS WITH EMPLOYMENT

- Apply for and receive an SSN
- Enter information in the Foreign National Information System (FNIS) website. If you cannot access the website, email tax.payroll@umich.edu for assistance.
- Print out Form W-4
- J-1 visa holders must submit a copy of their DS-2019
- Print out Form 8233 and Form 8233 attachment for students (if a resident of a tax treaty country)
- Send forms to the Payroll Office by one of these methods:
 1. Have your department submit the forms
 2. Email forms to tax.payroll@umich.edu
 3. Fax forms to the Payroll Office - (734) 647-3983
 4. Send forms to the Payroll Office - 3003 S. State Street. G395
Ann Arbor, MI 48109-1279

**COUNTRIES WITH TAX TREATY PROVISIONS RELATING TO
STUDENTS WITH WAGES**

Effective 8/5/23

Country	Tax Treaty Limit	Tax Year Limit	Attachment Form	Tax Treaty Article #	Special Restrictions (see below)
Bangladesh	\$8,000	No Limit	8233-OO	21(2)	b, e
Barbados	-	-	-	-	i
Belgium	\$9,000	5	8233-MM	21(1)	b, g, h
Bulgaria	\$9,000	No Limit	8233-NN	19(1)	b, h
Canada	\$10,000	5	8233-LL	XV	b, c
China, P. R.	\$5,000	No Limit	8233-A	20(C)	b, d, e, h
Cyprus	\$2,000	5	8233-D	21(1)	b
Czech Republic	\$5,000	5	8233-I	21(1)	a, h
Egypt	\$3,000	5	8233-E	23(1)	b, h
Estonia	\$5,000	5	8233-I	20(1)	a
France	\$5,000	5	8233-L	21(1)	b, h
Germany	\$9,000	4	8233-K	20(4)	a, f, h
Hungary	-	-	-	-	Terminated 12/31/2023
Iceland	\$9,000	5	8233-MM	19(1)	b
Indonesia	\$2,000	5	8233-C	19	a
Israel	\$3,000	5	8233-H	24(1)	b, h
Jamaica	-	-	-	-	i
Korea	\$2,000	5	8233-B	21(1)	b, g
Latvia	\$5,000	5	8233-I	20(1)	a
Lithuania	\$5,000	5	8233-I	20(1)	a
Malta	\$9,000	No Limit	8233-PP	20	b, e
Morocco	\$2,000	5	8233-F	18	a
Netherlands	\$2,000	3	8233-EE	22(1)	a, h
Norway	\$2,000	5	8233-B	16(1)	b
Pakistan	\$5,000	No Limit	8233-G	XIII(1)	b, e
Philippines	\$3,000	5	8233-H	22(1)	b, h
Poland	\$2,000	5	8233-B	18(1)	b, h
Portugal	\$5,000	5	8233-I	23(1)	a
Romania	\$2,000	5	8233-B	20(1)	b, h
Slovak Republic	\$5,000	5	8233-I	21(1)	a, h
Slovenia	\$5,000	5	8233-DD	20(1)	b
Spain	\$5,000	5	8233-I	22(1)	a
Thailand	\$3,000	5	8233-H	22(1)	b, h
Trinidad and Tobago	\$2,000	5	8233-FF	19(1)	b
Tunisia	\$4,000	5	8233-J	20	b
Venezuela	\$5,000	5	8233-DD	21(1)	b

See Special Restrictions on next page

Special Restrictions (Student)

- a. According to the treaty, the Tax Year Limit starts with the date of entry and continues forward X number of years into the future. Therefore, a partial year does not count as a full year. If within the treaty time limit, the individual may claim tax treaty benefits even if he/she qualifies as a resident alien for tax purposes. Not applicable if individual is in permanent resident or immigrant status.
- b. According to the treaty, the Tax Year Limit counts a partial year as 1 full tax year.
- c. The treaty has a \$10,000 annual limit including income from all U.S. sources. If exceeded, the entire amount is taxable for the year.
- d. The tax treaty with the People's Republic of China does not include residents of Hong Kong or Taiwan
- e. Students may use an otherwise unlimited treaty for a maximum of 6 years at the University of Michigan.
- f. If the student remains in the U.S. for more than 4 years, earnings are taxed retroactively.
- g. If claiming back-to-back student/teacher, 5 year total limit on treaty benefits.
- h. Student & teacher benefits may not be claimed back-to-back without re-establishing home country residency. It takes 365 days to re-establish residency.
- i. Students from Barbados and Jamaica can elect to be treated as a resident alien for tax purposes.

DISCLAIMER

All information provided in official University of Michigan Web sites is provided for information purposes only and does not constitute a legal contract between the University and any person or entity unless otherwise specified. Information on these web sites is subject to change without prior notice. Although every reasonable effort is made to present current and accurate information, the University of Michigan makes no guarantees of any kind.

This information is not a substitute for advice obtained from the Internal Revenue Service or a qualified tax professional. If you believe you have complicated tax issues, please consult the Internal Revenue Service or a qualified tax professional.

G:\ADMINDOC\Tax Treaty Table\Student Wage Treaty Countries 08-5-11.doc, 08/5/11

Immigration Status Data

I hereby authorize The Regents of the University of Michigan to release this information to Thomson Reuters (Tax & Accounting) Inc., 2395 Midway Road, Carrollton, TX 75006 for the following purpose: technical software support for the International Tax Navigator system.

I hereby certify under penalty of perjury that all of the following information is true, complete and correct. I understand that if my status changes from that which I have indicated on this form I must submit a new form to the appropriate department.

Title:
Last Name: SANTIAGO
First Name: MARIA
Middle Name:
Maiden Name:
Post Title:
Student Type: Student
Trainee Type: Not a Trainee
Your SSN:
Your mN:
Applied for SSN / mN: 012-34-5555
Institution-Assigned ID Number: 123456789
Department at Institution:
Occupation at Institution:
Occupation at Institution (2):
Foreign Taxpayer ID:
Payroll system IO:
FinanciaVAccounts system ID:
Student system ID:
Visa System ID:

Date of Birth: 25 July-1999
Marital Status: Single
Spouse in USA? No
Spouse Working in USA? No
Is your spouse claimed as dependent by another taxpayer for United States tax purpose? No

The three following dependent items are only applicable to you if:

**You are a national of American Samoa, the Northern Mariana Islands, or the US Virgin Islands;
or you are a tax resident of Canada or Mexico or Korea;
or you are a tax resident of India who entered the USA for the primary purpose of studying/acquiring training.**

Total Number of Dependents: 0
Number of Dependents Who Were With Me In the U.S. at Some Time in the calendar Year: 0
Number of Dependents Who Are U.S. Citizens or Residents: 0

Home Phone: Ext.
Day Phone: Ext.
Fax:
Email Address: MARIASANT@UMICH.EDU
Claiming Personal Exemption: 1
Date First in USA:

U.S. Address Line 1: 610 Maple Street
U.S. Address Line 2:
U.S. Address Line 3:
City: Ann Arbor
State: MI
Zip code: 48105
Foreign Address Line 1:
Foreign Address Line 2:
Foreign Address Line 3:

Foreign City:
Province/Region:
Postal Code:
Country of Residence Address:

Country of Passport/Citizenship: SPAIN
Passport Number:
Passport Expiration Date:
U.S. Citizen? No
Country of Tax Residence Before Entering US: SPAIN
Office in USA? No
Days of Office Availability: 0
Recipient of a foreign grant? No
Proven Closer Connection? No
Application for LPR? No
In Full-time Program? Yes
Wish to claim treaty benefits? Yes

Signature: Yara Fontayo Date: 8/8/2025

Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

Step 1: Enter Personal Information	(a) First name and middle initial Maria	Last name Santiago	(b) Social security number 012-34-5555
	Address 610 Maple Street		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code Ann Arbor, MI 48103		
	(c) <input checked="" type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2: Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Multiple Jobs or Spouse Works Do only one of the following.

(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; or


(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 \$ _____		
	Multiply the number of other dependents by \$500 \$ _____		
	Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$ _____
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$ _____
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$ _____

Nonresident Alien (NRA)

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
			08/18/2025
	Employee's signature (This form is not valid unless you sign it.)		Date

Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)
-----------------------	-----------------------------	--------------------------	--------------------------------------

**Exemption From Withholding on Compensation
for Independent (and Certain Dependent) Personal
Services of a Nonresident Alien Individual**

▶ Go to www.irs.gov/Form8233 for instructions and the latest information. ▶ See separate instructions.

Who Should Use This Form? Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see Definitions in the instructions.	IF you are a nonresident alien individual who is receiving. . .	THEN , if you are the beneficial owner of that income, use this form to claim. . .
	Compensation for independent personal services performed in the United States	A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation.
	Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation.
	Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent	A tax treaty withholding exemption for part or all of both types of income.
DO NOT Use This Form. . .	IF you are a beneficial owner who is. . .	INSTEAD , use. . .
	Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation	Form W-4 (See the Instructions for Form 8233 for how to complete Form W-4.)
	Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent	Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income
	Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services	Form W-8BEN

This exemption is applicable for compensation for calendar year 2025, or other tax year beginning _____ and ending _____.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner <u>Maria Santiago</u>	2 U.S. taxpayer identification number <u>012-34-5555</u>	3 Foreign tax identification number, if any
--	--	--

4 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**
82 Mariposa

City or town, state or province. Include postal code where appropriate. <u>Madrid</u>	Country (do not abbreviate) <u>Spain</u>
--	---

5 Address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box.**
610 Maple Street

City or town, state, and ZIP code
Ann Arbor, MI 48103

Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

6 U.S. visa type <u>F-1</u>	7a Country issuing passport <u>Spain</u>	7b Passport number <u>S012345678</u>
---------------------------------------	--	--

8 Date of entry into the United States <u>August 10, 2025</u>	9a Current nonimmigrant status <u>Student F-1</u>	9b Date your current nonimmigrant status expires <u>D/S</u>
---	---	---

10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box
Caution: See the **line 10 instructions** for the required additional statement you must attach.

Part II Claim for Tax Treaty Withholding Exemption

11 Compensation for independent (and certain dependent) personal services:

a Description of personal services you are providing Teaching Assistant

b Total compensation you expect to be paid for these services in this calendar or tax year \$ 7,500.00

12 If compensation is exempt from withholding based on a tax treaty benefit, provide:

a Tax treaty on which you are basing exemption from withholding US/Spain

b Treaty article on which you are basing exemption from withholding 22(f)

c Total compensation listed on line 11b above that is exempt from tax under this treaty \$ \$5,000.00

d Country of residence Spain

Note: Do not complete lines 13a through 13d unless you also received compensation for personal services from the same withholding agent.

13 Noncompensatory scholarship or fellowship income:

a Amount \$ _____

b Tax treaty on which you are basing exemption from withholding _____

c Treaty article on which you are basing exemption from withholding _____

d Total income listed on line 13a above that is exempt from tax under this treaty \$ _____

14 Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions) _____

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country, or was a resident of the treaty country listed on line 12a and/or 13b above at the time of, or immediately prior to, entry into the United States, as required by the treaty.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here  8/18/2025
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date

Part IV Withholding Agent Acceptance and Certification

Name	Employer identification number
------	--------------------------------

Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.)

City, state, and ZIP code	Telephone number
---------------------------	------------------

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent  Date 

ATTACHMENT TO FORM 8233

(For use by students of the Czech Republic, Estonia, Latvia, Lithuania, Portugal, the Slovak Republic and Spain who are claiming Tax Treaty exemption).

1. I was a resident of Spain on the date of my arrival in the United States. I am not a United States citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily in the United States for the primary purpose of studying at The University of Michigan.
3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of Federal Income Tax under the tax treaty between the United States and Spain in an amount not in excess of \$5,000 for any taxable year. I have not previously claimed an income tax exemption under this treaty for income received as a student before the date of my arrival in the United States.
4. I arrived in the United States on August 18, 2025 (date of last arrival in the U.S. prior to beginning study at The University of Michigan). The treaty exemption is available only for compensation paid during a period of five taxable years, beginning with the taxable year that includes my date of arrival.

Under penalties of perjury, I declare that the above statements are true, correct, and complete.

Name: Maria Santiago Signature: 

Soc.Sec.# 012-34-5555 Date: 08/18/2025

G:\ADMINDOC\8233-STUDENT\Std8233-I

8/24/06

1 Income code 20	2 Gross income 5000.00	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 04	4a Exemption code	3b Tax rate 00 . 00	4b Tax rate	13d City or town, state or province, country, ZIP or foreign postal code Ann Arbor, MI 48103	13e Recipient's U.S. TIN, if any 012-34-5555	13f Ch. 3 status code	13g Ch. 4 status code									
5 Withholding allowance							13h Recipient's GIIN												
6 Net income							13i Recipient's foreign tax identification number, if any			13j LOB code									
7a Federal tax withheld 0.00							13k Recipient's account number												
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>							13l Recipient's date of birth (YYYYMMDD) <table border="1"><tr><td>1</td><td>9</td><td>9</td><td>9</td><td>0</td><td>5</td><td>2</td><td>5</td></tr></table>					1	9	9	9	0	5	2	5
1	9	9	9	0	5	2	5												
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>							14a Primary withholding agent's name (if applicable)												
7d Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient <input type="checkbox"/>							14b Primary withholding agent's EIN												
8 Tax withheld by other agents							15 Check if pro-rata basis reporting <input type="checkbox"/>			15a Intermediary or flow-through entity's EIN, if any									
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()							15b Ch. 3 status code		15c Ch. 4 status code										
10 Total withholding credit (combine boxes 7a, 8, and 9)							15d Intermediary or flow-through entity's name												
11 Tax paid by withholding agent (amounts not withheld) (see instructions)							15e Intermediary or flow-through entity's GIIN												
12a Withholding agent's EIN 38-6006309			12b Ch. 3 status code		12c Ch. 4 status code		15f Country code		15g Foreign tax identification number, if any										
12d Withholding agent's name Regents of the University of Michigan							15h Address (number and street)												
12e Withholding agent's global intermediary identification number (GIIN)							15i City or town, state or province, country, ZIP or foreign postal code												
12f Country code			12g Foreign tax identification number, if any				16a Payer's name			16b Payer's TIN									
12h Address (number and street) 1000 Victors Way							16c Payer's GIIN		16d Ch. 3 status code		16e Ch. 4 status code								
12i City or town, state or province, country, ZIP or foreign postal code Ann Arbor, MI 48109							17a State income tax withheld		17b Payer's state tax no.		17c Name of state								
13a Recipient's name Maria Santiago			13b Recipient's country code SP																
13c Address (number and street) 610 Maple Street																			

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2025)

Example of the year-end form you will receive in 2026 from the University of Michigan.

The 1042-S form summarizes the income paid to you in 2025 covered under your country's tax treaty. The 1042-S form will be available for download in early February.

You will use the information from the 1042-S form when completing your United States (Federal) income tax return (Form 1040-NR).

22222		a Employee's social security number 012-34-5555		OMB No. 1545-0029						
b Employer identification number (EIN) 38-6006309			1 Wages, tips, other compensation 2,000.00		2 Federal income tax withheld 335.36					
c Employer's name, address, and ZIP code Regents of the University of Michigan 1000 Victors Way Ann Arbor, MI 48109			3 Social security wages		4 Social security tax withheld					
			5 Medicare wages and tips		6 Medicare tax withheld					
			7 Social security tips		8 Allocated tips					
d Control number			9		10 Dependent care benefits					
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a		
Maria Santiago 610 Maple Street Ann Arbor, MI 48103		f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		12b
				14 Other				12c		12d
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
MI	38-6006309		2,000.00	85.00						

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2025

Department of the Treasury—Internal Revenue Service

Example of the year-end form you will receive in 2026 from the University of Michigan.

The W-2 form summarizes the income paid to you in 2025 that is not covered under your country's tax treaty because your 2025 earnings were over your country's tax treaty limit. For example, the US/Spain tax treaty exempts the first \$5,000.00 of income from taxes, that first \$5,000.00 of income is reported on the Form 1042-S and any earnings over \$5,000.00 are reported on the Form W-2. The W-2 form can be downloaded in Wolverine Access the second week of January.

Student Employment

You are a Student here with a job?

Yes



Do you have a Social Security Number?

NO



YES

You will have to go to the Social Security Office located at 3971 S. Research Park Dr. Ann Arbor, MI to apply for a social security number. You can ride the AATA bus to get to the office. Please complete all of your paperwork after you receive this number.

Go on to the next step.



Email UM Payroll office at tax.payroll@umich.edu to request login information in FNIS



Enter your information in the FNIS system



Are you a resident of a treaty country?

NO



YES

After review of your forms by the UM Payroll office you will print out paperwork, Immigration Status Data and W-4 form and submit to Payroll office

After review of your forms by the UM Payroll office you will print out paperwork, Immigration Status Data, W-4 form, Form 8233 and attachment and submit to Payroll office



In January of next year you will receive an email to download your Form W-2, and/or a Form 1042-S which will summarize your income received for the year. You will use these forms to file your United States (Federal) income tax return (Form 1040-NR). Use the tax software Glacier Tax Prep which can be found on the International Center's website to enter your information and print your forms. The income tax return is due April 15, 2026

If you are unable to print the forms in the FNIS website, forms are located on the UM Payroll website at:

www.payroll.umich.edu, scroll down the page and click on the link 'Foreign Students, Faculty & Staff', then click on 'Required Tax Forms', under 'Student Employees' you will find the Alien Certificate, Form 8233 and attachment, and Forms W-4 & MI W-4 to complete.

Please email tax.payroll@umich.edu for any questions or concerns.

Payroll Tax Area Contacts:

Leslie Brown
Payroll Manager
(734) 647-3964
leslibro@umich.edu

Kim Hassan
Payroll Tax Supervisor
(734) 936-3512
khassan@umich.edu

Dominique Curry
Payroll Tax Specialist
(734) 763-6106
cdominiq@umich.edu

Rebecca Skladd
Payroll Tax Specialist
(734) 764-1485
rskladd@umich.edu

Trish Randall
Payroll Tax Specialist
(734) 647-9412
tnrandll@umich.edu

Payroll website:
www.payroll.umich.edu