

NON RESIDENT ALIEN TAX INFORMATION

In general, international students and scholars in nonimmigrant visa classifications must pay city, state and federal taxes if employed by Bryn Mawr College.

Non-resident alien tax terminology differs from that of immigration law. Tax determinations are complex. Depending on the particular circumstances, an international student or scholar in F-1 or J-1 status could be considered a "nonresident alien for tax purposes"; under other circumstances, the same nonimmigrant could be considered a "resident alien for tax purposes." Most F-1 and J-1 students are considered to be nonresidents for taxation purposes during their first five years of presence in the US. It is important to note that these are calendar years, so if you arrive at any point in a year, even on December 30, that will count as the first year of presence.

In addition, students in F-1 and J-1 status do not pay US Social Security and Medicare (FICA) taxes for the first five calendar years of presence in the US. After that point, they become resident taxpayers and are subject to FICA withholdings.

Bryn Mawr College allows students to provide the required information and complete the necessary forms via the Internet from any web-accessed computer using the GLACIER Online Tax Compliance System. The information and forms must be provided prior to any payment so that the correct tax withholding and reporting decisions are made; failure to do so may result in the maximum rate of tax withholding and/or delayed payment. Information provided to GLACIER is transmitted and stored securely and will only be used by Bryn Mawr College for purposes of tax withholding and reporting.

GLACIER provides a "beginning to end" tax compliance solution from the moment Bryn Mawr College initiates are record for a foreign national. **GLACIER** seamlessly shares data with **GLACIER TAX PREP** system, thereby allowing compliance by both the Institution and the foreign national!

All nonresident aliens are required to file a tax return regardless of whether they worked or not. Tax Workshops will be held in late March and early April to assist students in filing using **GLACIER TAX PREP** software.

FEDERAL TAXES

- WITHHELD FROM WAGES PER THE INTERNAL REVENUE SERVICE (IRS) INCOME TAX WITHHOLDING TABLES
- APPLIED TO YOUR STUDENT ACCOUNT FOR TAXABLE (THE AMOUNT WHICH EXCEEDS TUITION AND FEES) FELLOWSHIPS AND SCHOLARSHIPS (14%)
- MUST FILE A 1040NR BY 4/15 EACH YEAR WHETHER OR NOT YOU WERE EMPLOYED
- BMC OFFERS GLACIER TAX PREP SOFTWARE TO ASSIST IN TAX FILING
- MUST OBTAIN W-2 FORM (WAGES) (available from employer by January 31st of the next calendar year) and 1042S FORM (TAXABLE Earnings from FELLOWSHIPS AND SCHOLARSHIPS) (sent from BMC by March 15th of the next calendar year)
- TAXES WITHHELD FROM WAGES MAY BE REFUNDED AFTER YOU FILE 1040NR



PA STATE TAXES

- 3.07% WITHHELD FROM WAGES
- 6% SALES TAX FOR NON-ESSENTIAL ITEMS*
- MUST FILE PA40 BY 4/15 EACH YEAR FOR THE PREVIOUS YEARS EARNINGS IF YOU WERE EMPLOYED

*The sales tax is imposed on retail sale, consumption, rental or use of tangible personal property in Pennsylvania. The tax is also imposed on certain services relating to such property and on the charge for specific business services. Major items exempt from the tax include food (not ready-to-eat), candy and gum, most wearing apparel, textbooks, computer services, drugs.



LOWER MERION TOWNSHIP

LOCAL SERVICES TAX (LST)

LST of \$2.00 is deducted from wages on each student biweekly pay date. If you will not earn more than \$12,000.00 in a calendar year, you can complete a Local Services Tax Exemption Certificate to exempt your wages from this tax. This exemption form must be completed each calendar year. Along with the exemption form, you must provide a final pay statement or Form W-2 from the prior calendar year. If you did not work the prior calendar year, you may obtain a letter from the SEO or Payroll Office.

You are only required to pay a maximum of \$52 per calendar year.

