

**Q: How many hours may I work in a week?**

**Ans:** Non-Resident alien students may work a maximum of 20 hours per week while school is in session. When school is not in session (i.e. winter break, summer if not enrolled) NRA students may work any number of hours. Working in excess of 20 hours per week while school is in session is prohibited by the US Department of Justice.

**Q: How does a non-resident employee claim a tax treaty exemption?**

**Ans:** Eligibility for tax treaty is based on visa status, country of residence, and other criteria; such as history of presence in the United States. NJIT uses FNIS, a nonresident tax compliance system, to assist with determining eligibility based on the unique requirement for each treaty. A nonresident alien will complete the immigration data on the FNIS system. Payroll will then run an analysis which will determine the eligibility of the tax treaty.

**Q: What is Form 8233 and how do I fill it out?**

**Ans:** Form 8233 is a form which must be completed by a NRA claiming exemption from income tax withholding based on a tax treaty with their country of residence. Employee must return the Form generated via FNIS to the Payroll Department. A new Form 8233 must be submitted to the Payroll Department each year for the tax treaty exemption.

**Q: Is a NRA automatically exempt from FICA and Disability taxes?**

**Ans:** F-1 Visa holders are exempt for 5 years of presence, thereafter may be exempt based on student enrollment.

J-1: Exempt for 2 calendar years of presence in the US.

**Q: What is Form 1042-S and when should I receive it?**

**Ans:** Form 1042-S is a year-end earnings statement given to NRAs who have been granted a tax treaty benefit. Forms 1042-S will be available online via FNIS by the end of February. An email goes out when it is available for viewing and printing.

**Q: What is the deadline for filing my tax return?**

**Ans:** The deadline to file all tax returns is April 15<sup>th</sup> of every year.

**Q: I am leaving the country before I can file my tax return. What should I do?**

Ans: Please ensure that Payroll has your current address so that Forms W-2 and 1042-S can be mailed to you. You can file the tax returns from abroad. For assistance filing your tax return, please contact the Office Of Global Initiatives.

For additional information, please contact the Payroll Office at (973) 596-3159 or via email [payroll@njit.edu](mailto:payroll@njit.edu).

For additional IRS information please click on the following link:

<https://www.irs.gov/pub/irs-pdf/p515.pdf>

<https://www.irs.gov/pub/irs-pdf/p519.pdf>

<https://www.irs.gov/pub/irs-pdf/p901.pdf>