Payroll Information for International Students and Scholars

- **CO-NRA** form and required documents must be submitted. (I-94, I-20 or DS2019, and EAD)
  - Payroll and OUS Controllers use the CO-NRA to determine an employee's tax status.
  - CO-NRA form is required for all Non Resident Aliens.
  - Copies of the I-94, I-20 or DS-2019 must be included. (EAD if needed.)
  - It is important to use the current year CO-NRA form. Forms are year specific.
  - The form must be completely filled out. Box #11 is the only optional box. (H1B and TN visa types do not need box #14)
  - Emails sent to notify employees whose information is incomplete to contact Payroll.

- **W-4.**
  - Majority must claim Single 0 or Single 1. (Exceptions to this rule would be: Mexico, Canada, Korea, and Students from India. These individuals must still claim Single but can claim more than one allowance.)
  - Cannot write exempt on W-4. (Defaulted to Single 0)
  - Must have social security number, not OSU ID#. If employee has not received SSN, then they will need to fill in the SSN once they receive it.
  - If not filled out completely or correctly, the employee is defaulted to S0.

- Need completed 8233 and attached letter before tax benefit set up.
  - 8233 must be filled out complete through 12c and signature.
  - There are more than 46 available tax treaties. (You can view these through the Payroll website. Link listed below)
  - More information concerning tax treaties is available in IRS Publication 901.
  - CO-NRA form must be completed as well.

Please contact me if you have any questions concerning tax treaties or the CO-NRA form.

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You can get treaty information and non resident alien payroll information at the Payroll website. [http://oregonstate.edu/fa/businessaffairs/payroll/training](http://oregonstate.edu/fa/businessaffairs/payroll/training)