Human Resources

Home
About HR
Staff
Directions & Maps
News & Events
Policies
Contact Information
Employment
Current Employees
Dual Career Information
Applying for a Job
Employment Policies
Foreign Nationals
The WHOI Environment
Benefits
Open Enrollment
Health & Wellness
Retirement
Time Off
Work & Life
Benefits Policies
Changing/Viewing Your Benefits
FAQs
Compensation
Compensation Services
Compensation Policies
Promotion & Advancement
Pay Dates
Employee Resources
All Employees
New Employees
Supervisors
Foreign Nationals
Forms
Benefits
Employment Action
Performance Evaluations
Foreign Nationals
Miscellaneous
Human Resources Internal Forms
Guest Investigator Appoinment Check-in

Taxes

If you receive funds from a U.S source, taxes may be deducted. How much tax you will pay depends on the type of income you will receive and what your tax status is in the U.S. Before leaving home, you should check with the U.S. consulate in your country to determine whether or not you will have to pay taxes here.

An income tax treaty may exist between your country and the U.S. that would exempt you from paying income tax in the U.S. Information about such treaties is available at the Internal Revenue Service (IRS) web site. Additional information about income tax requirements can be obtained from the WHOI Payroll Office (call ext. 2377) after you arrive.

If you are required to pay taxes, and your paychecks are issued through the WHOI payroll system, WHOI will withhold state and federal income tax from your salary and turn it over to the U.S. and state governments. If your payment is issued through a WHOI system other than payroll, taxes will not be withheld, but you may have to pay taxes.

The Foreign National Information Form must be completed and returned to the Payroll Office before you receive any form of payment. This form must also be completed by anyone receiving tuition remission/scholarship. All applicable questions must be answered. A copy of both sides of your I-94 Form "Arrival and Departure Record", (a small white card inside your passport), copy of your U.S. VISA from your passport, and 1-20 or DS-2019 must be attached to this form.

Tax Returns

Foreign nationals, who receive any payment from a United States source, are required to report their annual income by filing a tax return between January 1 and April 15 of the following year (i.e. the 2003 tax year, returns are due by April 15, 2004). Keep records of your income and expenditures to substantiate later claims on your tax returns, and keep copies of your income tax forms. Because of legal restrictions on our capacity to advise you about tax liabilities, the FNO staff is not able to answer individual questions regarding your tax situation. However, the International Committee does organize a tax workshop each tax season.

IRS and Department of Revenue (DOR) regulations contain special provisions which apply to non-immigrants in F and J status in the United States. Further information regarding federal taxes is available from the IRS, Department of the Treasury, Publication 519, "U.S. Tax Guide for Aliens". You may obtain a copy by calling IRS toll-free at 1-800-829-3676. Instructions for completing state tax returns is available the Department of Revenue website or by calling the Department of Revenue at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089.

Forms are available at post offices and libraries and can also be downloaded from the following websites:
» Federal tax forms
» Massachusetts tax forms

Specific questions should be addressed to the Internal Revenue Service or the Massachusetts Department of Revenue.

Scholars in F-1 or J-1 status do not generally pay social security tax; those in H-1B or J-2 status do pay this tax. Social security tax is 7.65% of your salary. This amount will not be refunded later.
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