

INTERNATIONAL COMPENSATION AND TAXATION

Contact Information for International Taxation

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Types of Taxable Compensation Per IRS

The IRS considers these items to be taxable income to a Foreign National:

- **Tax liability for the following types of payments is determined by International Taxation:**
 - Wages
 - Graduate Assistantships
 - Scholarships
 - Fellowships
 - Awards

- **Tax liability for the following types of payments is determined by the University Controllers Office:**
 - Stipends
 - Travel Reimbursements
 - Housing Allowances
 - Honoraria

Meetings

All Foreign National students and staff who are receiving payments through Payroll, scholarships, fellowships, or stipends from the University are required to meet with International Taxation.

Please ask your students and staff to use the link below to schedule an appointment:

<https://ietncsu.acuityscheduling.com/schedule.php>

Foreign National Vendor Payments

- All Foreign National vendor payments non-employees are processed through Accounts Payable in the University Controllers Office
- When a vendor request is submitted through the vendor center, Accounts Payable will review the payment for tax liability and advise regarding required documentation

Why is it so important for our Foreign Nationals to meet with the ICT Team?

- Foreign Nationals have a special set of tax guidelines that they must follow. Not being in compliance puts both the University and the Foreign National at risk of large penalties and fines.
- Foreign Nationals should meet with International Taxation, **BEFORE THE PAYMENT IS PROCESSED.**
- Many Foreign Nationals are exempt from Social Security and Medicare taxes. They will not receive this exemption automatically unless they meet with our office.

*****This may impact your budget.*****

Scholarships

- Scholarships are paid through the Financial Aid Office.
- Scholarships paid to Foreign National students will not be dispersed until the individual completes a tax assessment.
- In the Financial Aid system there is a “hold mechanism” which is controlled by International Taxation.

Payments to Employees Working Outside of the United States

- If you have a Foreign National or US Citizen working outside of the United States you must notify International Taxation.
- We may be required to collect certain documentation before the employee is sent abroad.
- We may have employment and taxation requirements in that country.
- We need to partner with your office as soon as possible.

International Compensation and Taxation

Contact Information

For appointments please e-mail:

ictquestions@ncsu.edu

Or

Go to online:

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