

INTERNATIONAL COMPENSATION AND TAXATION (ICT)

Payroll | University Controller's Office

Eveleen Sng

International Compensation and Taxation Manager

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Contact Information for International Compensation & Taxation



CONTACT US

ICTquestions@ncsu.edu

(Be sure your students know this is a legitimate NC State email address, and they need to respond when they receive an email from ICT!)

The ICTquestions email inbox is monitored by multiple staff. There are no longer face-to-face meetings required and everything is done online.

Overview of The Tax System

- U.S. Citizen
- Lawful Permanent Resident

- Resident Alien for Tax Purposes
- Nonresident Alien for Tax Purposes

All International employees who are receiving any form of compensation need to complete a tax assessment with ICT

International Graduate Assistants



Department of Homeland Security
U. S. Immigration and Customs Enforcement

I-20, Certificate of Eligibility for Nonimmigrant Student Status
OMB NO. 1653-0038

SEVIS ID: NOC [REDACTED]

SURNAME/PRIMARY NAME [REDACTED]	GIVEN NAME [REDACTED]	Class of Admission F-1 ACADEMIC AND LANGUAGE
PREFERRED NAME [REDACTED]	PASSPORT NAME [REDACTED]	
COUNTRY OF BIRTH CHINA	COUNTRY OF CITIZENSHIP CHINA	
CITY OF BIRTH [REDACTED]	DATE OF BIRTH [REDACTED]	
FORM ISSUE REASON INITIAL ATTENDANCE	ADMISSION NUMBER [REDACTED]	

SCHOOL INFORMATION	
SCHOOL NAME North Carolina State University NC State University	SCHOOL ADDRESS [REDACTED], OIS, [REDACTED], RALEIGH, NC 27695
SCHOOL OFFICIAL TO CONTACT UPON ARRIVAL [REDACTED] International Admissions & Recruitment Specialist	SCHOOL CODE AND APPROVAL DATE [REDACTED] 14 OCTOBER 2002

PROGRAM OF STUDY		
EDUCATION LEVEL DOCTORATE	MAJOR 1 [REDACTED]	MAJOR 2 None 00.0000
PROGRAM ENGLISH PROFICIENCY Required	ENGLISH PROFICIENCY NOTES Student is proficient	EARLIEST ADMISSION DATE 17 JULY 2023
START OF CLASSES 21 AUGUST 2023	PROGRAM START/END DATE 16 AUGUST 2023 - 06 MAY 2028	

FINANCIALS		ESTIMATED AVERAGE COSTS FOR: 9 MONTHS		STUDENT'S FUNDING FOR: 9 MONTHS	
Tuition and Fees	\$ 33,515	Personal Funds	\$	0	
Living Expenses	\$ 15,840	Assistantship/Tuition Remission	\$	55,632	
Expenses of Dependents (0)	\$	Funds From Another Source	\$		
Insurance	\$ 2,799	On-Campus Employment	\$		
TOTAL	\$ 52,154	TOTAL	\$	55,632	

REMARKS
ENROLLED STUDENTS ARE REQUIRED TO PURCHASE AND MAINTAIN STUDENT MEDICAL INSURANCE. REQUIRED ORIENTATION: August 16, 2023 CLASSES BEGIN: August 21, 2023

International Graduate Assistants



U.S. Department of State

CERTIFICATE OF ELIGIBILITY FOR EXCHANGE VISITOR STATUS (J-NONIMMIGRANT)

FORM DS-2019 (REV. 07/2017)
EXPIRES 10/31/2020
ESTIMATED BURDEN TIME: 45 min
*See Page 2

1. Surname/Primary Name: [REDACTED] Given Name: [REDACTED] Gender: [REDACTED]		NO [REDACTED]
Date of Birth (mm-dd-yyyy): [REDACTED] City of Birth: [REDACTED] Country of Birth: GEORGIA Citizenship Country Code: GG Citizenship Country: GEORGIA		J-1
Legal Permanent Residence Country Code: GG Legal Permanent Residence Country: GEORGIA Position Code: 214 Position: UNIVERSITY GRADUATE STUDENTS		
Primary Site of Activity: North Carolina State U - Graduate School [REDACTED] RALEIGH, NC 27606		
2. Program Sponsor: U.S. Department of State (Fulbright Students - 1) Program Number: [REDACTED]		
Participating Program Official Description: RESEARCH SCHOLAR; SPECIALIST; STUDENT ASSOCIATE; STUDENT BACHELORS; STUDENT DOCTORATE; STUDENT INTERN; STUDENT MASTERS; STUDENT NON-DEGREE		
Purpose of this form: Amend a previous form: Academic Training Updated		
3. Form Covers Period: From (mm-dd-yyyy): 07-10-2022 To (mm-dd-yyyy): 05-04-2024	4. Exchange Visitor Category: STUDENT MASTERS Subject/Field Code: 45.0901 Subject/Field Code Remarks: [REDACTED]	
5. During the period covered by this form, the total estimated financial support (in U.S. \$) is to be provided to the exchange visitor by: Current Program Sponsor funds: [REDACTED] Academic Training: [REDACTED] North Carolina State U; Huskie: [REDACTED] (05/17/2023 - 08/19/2023) Total: [REDACTED]		
6. RESPONSIBLE OFFICER OR ALTERNATE RESPONSIBLE OFFICER ATTESTATION: I attest that prior to issuing this Form DS-2019, the Program Sponsor organization identified above, for which I serve as the Responsible Officer or Alternate Responsible Officer, has verified, in accordance with the requirements of 22 CFR 62.13(b), that each prospective exchange visitor (i) is eligible and qualified for, and accepted into, the program in which he or she will participate (ii) possesses adequate financial resources to participate in and complete his or her exchange visitor program, and (iii) possesses adequate financial resources to support an accompanying spouse and dependents, if any. I also attest that upon printing and signing this form, I am physically present in the United States or in a U.S. territory. A notification copy of this form has been provided to the U.S. Department of State.		7. [REDACTED] Name of Official Preparing Form Office of Academic Exchange Programs (ECA/A/E) WASHINGTON, DC 20037 Address of Responsible Officer or Alternate Responsible Officer [REDACTED] Signature of Responsible Officer or Alternate Responsible Officer
		Alternate Responsible Officer Title: [REDACTED] Telephone Number: [REDACTED] Date: 04-28-2023 (mm-dd-yyyy)

Types of Taxable Compensation Per IRS

The IRS considers these items to be taxable income to an International employee:

- Tax liability for the following types of payments is determined by ICT:

- Wages
- Graduate Assistantships
- Scholarships
- Fellowships



- Tax liability for the following types of payments is determined by the Tax Compliance Team:

tax_compliance@ncsu.edu

- Stipends
- Travel Reimbursements
- Housing Allowances
- Honoraria
- Awards



Why is it so important for our International employees to email the ICT Team?

- International employees should be assessed by ICT, ideally **BEFORE THE PAYMENT IS PROCESSED**
- International employees in Nonresident Alien (NRA) tax status have a special set of tax guidelines that they must follow

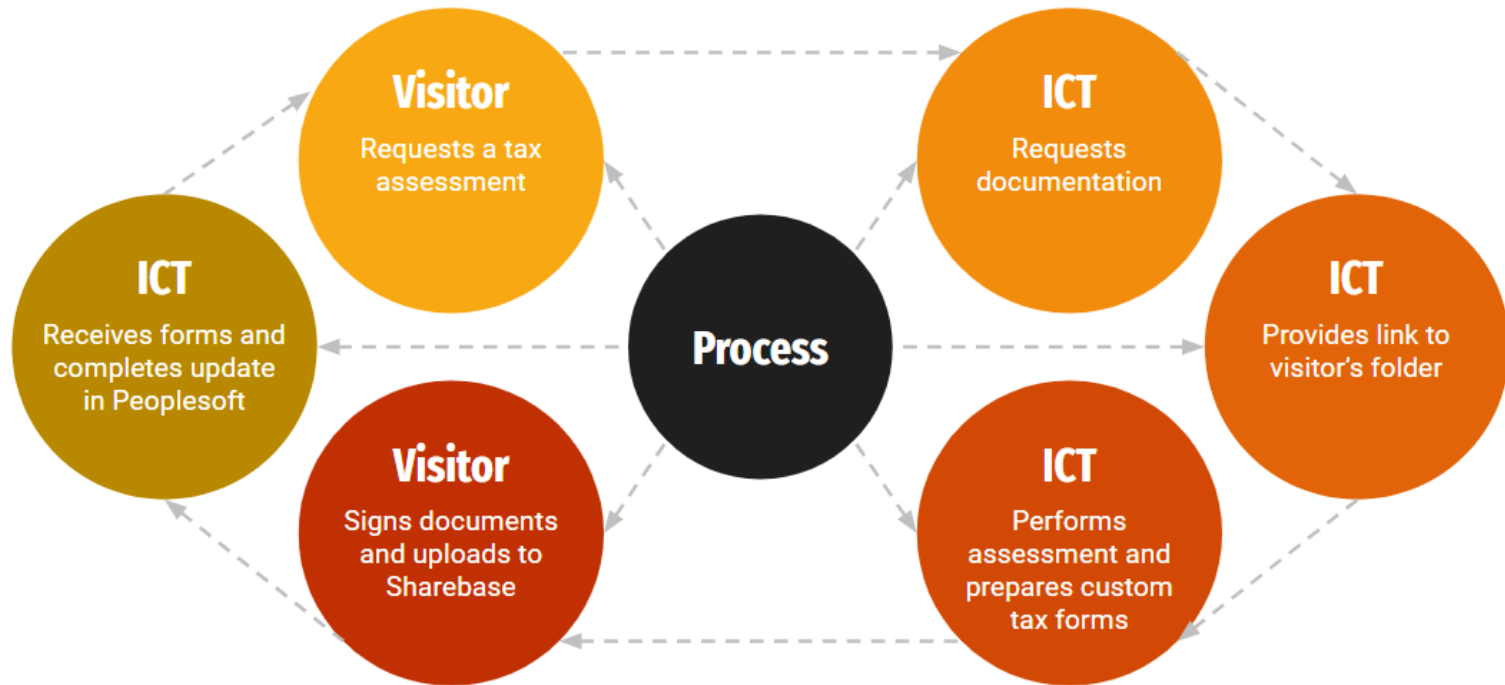
Table 2

Payroll Period	Add Additional
Weekly	\$280.80
Biweekly	561.50
Semimonthly	608.30
Monthly	1,216.70

Payroll Period	Weekly	Biweekly	Semimonthly	Monthly
Additional Withholding	\$12	\$23	\$25	\$49

- Exempt International employees in NRA tax status from FICA
- Update their SSN to the HR system on PeopleSoft
- Extent treaty benefits

How is a tax assessment performed?



Graduate Fellowships/Scholarships

- International students must complete a tax assessment for graduate fellowship funds to be disbursed
- F-1 and J-1 students are subject to 14% withholding for Nonresident Aliens for tax purposes
- If a treaty is in place, may be exempt from 14% withholding for Nonresident Aliens for tax purposes
- F-1 and J-1 students are exempt from withholding for Resident Aliens for tax purposes

International Compensation and Taxation

Contact Information

For all questions please e-mail:

ictquestions@ncsu.edu

ⓘ The ICT team cannot offer tax advice or provide direction in completing a year end tax return or how to reply to IRS correspondence.