

3415 GD.04

Nonresident Alien Reporting and Withholding Table for Payments Made Pursuant to Tax Treaties

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	Federal Income Tax Withholding	Social Security Tax Withholding	Federal Tax Reporting
Wages (F, J, M or Q immigration status)	Reduced treaty rate or complete exemption	(1)	Form 1042-S
Wages (other than F, J, M or Q immigration status)	Reduced treaty rate or complete exemption	(2)	Form 1042-S
Service Payments other than Wages (i.e., consulting services)	Reduced treaty rate or complete exemption	N/A	Form 1042-S
Honoraria	Reduced treaty rate or complete exemption	N/A	Form 1042-S
Royalties	Reduced treaty rate or complete exemption	N/A	Form 1042-S
Fellowships (F, J, M or Q immigration status)	Reduced treaty rate or complete exemption	N/A	Form 1042-S
Fellowships (other than F, J, M or Q status)	Reduced treaty rate or complete exemption	N/A	Form 1042-S
Prizes or Awards	An income tax treaty is not generally applicable	N/A	Form 1042S

(1) Wages paid to a nonresident alien who is on an F-1 or J-1 immigration status are not subject to social security tax withholding provided that such earnings are in payment for services performed to carry out the purpose for which the individual was admitted to the United States.

(2) Wages paid to a nonresident alien who holds other than an F-1 or J-1 immigration status are generally subject to Social Security withholding unless a specific exemption (e.g., student FICA exception) applies