

## **PAYROLL AND TAX INFORMATION FOR GRADUATE STUDENTS MAY 2014**

The Department's payroll representative is located in 1120 in the Chemistry Shain tower. Her contact information is: Betty Harwood (608-262-5927 and harwood@chem.wisc.edu. She can answer most of your questions about salary, benefits, health insurance, withholding, and issues regarding taxes.

### **SALARIES AND OTHER FINANCIAL ITEMS**

Most TA appointments in chemistry are at the 50% level. The Standard TA stipend, combined with your summer 2015 appointment and supplemental appointments provided by the Department, will provide at least \$25,400 for the year before University fees are paid. Your average monthly income **before** deductions and taxes, *etc.* for your first 12 months in Madison will be about \$2117/month.

Stipends are paid monthly on or near the first of each month. Please be aware that your first check from the University of Wisconsin will not be available until **October 1, 2014**, so you should come to Madison with sufficient funds to carry you through until then.

It is important to know that International students will need to have a US Social Security number. If you do not already have a valid social security number, please begin the process immediately after your arrival so you will have it by the middle of your first semester in Madison. **We can not give you your Welcome Check without a social security number.** The paper I-94 form will no longer be provided to a traveler upon arrival to the United States. The traveler will be provided with a CBP admission stamp on their travel document. You will need to print out a copy of your I-94 for employment authorization; it can be obtained from [www.cbp.gov/I94](http://www.cbp.gov/I94).

An appointment at 33.33% time or more qualifies you for a tuition waiver (in-state and out-of-state). All of our students entering as Teaching Assistants or Research Assistants, and most Fellows have their tuition waived. The Department completes a tuition remission statement on your behalf, and your name is submitted to the Registrar's office prior to your registration. When you register, your account should indicate that only segregated fees are outstanding. The segregated fees cover a variety of services, programs and facilities and are expected to be about **\$600 per semester and \$165 for the summer or a total of \$1365 for the 2014-15 school year.** These fees are paid shortly after each semester starts.

## **EMPLOYMENT ELIGIBILITY VERIFICATION**

You will get an email from Compli-9 for I-9 verification, please answer their questions as soon as possible. You must then provide evidence of employment eligibility and a document establishing your identity to Betty Harwood. A list of acceptable documents is enclosed. It is important to remember that you need either one item for column A or one from B *and* one from C. If you do not have the appropriate documents, you will have 21 days from your beginning date to provide them. However, you will need to provide evidence that you have requested originals or duplicates within the original 3 day deadline.

## **TAX WITHHOLDING**

Employers are required to withhold federal and state income taxes on the earning of their US citizen employees. Teaching Assistants and most other appointees are paid through payroll and considered to be employees. If you are a Scholar, Fellow or Trainee you are paid through the University and while your scholarship or fellowship stipend is not taxed when it is given to you, it is considered to be *taxable income*. Betty in the payroll office will provide you with the appropriate tax withholding forms – these must be filled out by all personnel. There are additional tax forms for International students, which will be available once a Glacier account is established.

Please note that Betty is not permitted by law to give tax withholding advice, she can only explain the forms and guide you on filling them out properly. Therefore, you should be checking ahead of time to determine how many, if any, deductions you will be claiming on your tax forms. Keep in mind that you will only be receiving 3 salary checks from UW in 2014. You can change your withholding at any time by re-filing the appropriate form.

Wisconsin has a state income tax reciprocal agreement with Illinois and Michigan which means Wisconsin state income tax will not be withheld from those who claim residency in these states. However, the income will still be considered taxable in your home state.