

Taxes & Social Security

In general, aliens performing services in the United States as employees are liable for U.S. Social Security and Medicare taxes. However, certain classes of foreign employees are exempt from U.S. Social Security and Medicare taxes.



Resident aliens, in general, have the same liability for Social Security and Medicare Taxes that U.S. Citizens have.

Nonresident aliens, in general, are also liable for Social Security and Medicare Taxes on wages paid to them for services performed by them in the United States, with certain exceptions based on their nonimmigrant status.

Residency and Non-Residency for Tax Purposes

U.S. tax law divides people into residents or non-residents for tax purposes, which is not necessarily the same as residency according to immigration law. Residents for tax purposes follow the same rules as U.S. citizens, but there are special rules for non-residents for tax purposes. There are also special rules that apply specifically to F-1 students and J-1 students and scholars who are non-residents for tax purposes.

The U.S. Department of Treasury Internal Revenue Service Publication 519 explains the rules used to determine tax residency for those who are not U.S. citizens. Non-residents for tax purposes are taxed on U.S. source income. Residents for tax purposes are taxed on world-wide income.

There are special rules used to determine tax residency for F-1 students and J-1 students and scholars. In general, international students in F or J status for five years or less and their dependents, file tax forms as non-residents. Research scholars or faculty in J-1 status for two years or less also file as non-residents. International students who have been in F or J status for more than five years, and research scholars and faculty who have been in J-1 status for more than two years are generally considered residents for tax purposes.

International Tax Assistance Program

The University System of Georgia works with Sprintax Tax Prep to help guide international students who work on campus through the tax preparation process.

Tax Filing Information for International Students

Filing taxes in the US can be complex due to intricate tax laws. Our aim is to guide you in determining if you need to file, what to file, when to do it, and the resources available for assistance. This helps ensure compliance with visa status regulations.

The US federal and state governments tax income, scholarships, and various financial gains. Taxes are typically withheld before payment, and individuals must file reports by a specific deadline after the tax year ends to reconcile payments made with government expectations. If your payments fall short of the total tax due, you're responsible for paying the shortfall. Conversely, if you've overpaid, you'll receive a refund from the federal and/or state revenue department.

NOTE: The IRS will never initiate contact with taxpayers by email, phone call, text message, or social media.

UGA's International Tax Assistance Program (ITAP)

The ITAP program begins in February every year, once all government documents have been issued and filing forms are ready. Be on the lookout for emails starting in January and throughout the spring semester from ISL regarding your filing obligations!

*Sprintax software is provided by International Student Life, with additional support from the Office of International Education and the University System of Georgia.



Social Security Numbers for International Students

A Social Security Number (SSN) is a 9-digit employee identification number, issued by the U.S. Social Security Administration (SSA). A Social Security number (SSN) is issued to track earnings over a worker's lifetime. The SSN itself is not a work permit. When you get an SSN, you can use that number for your lifetime. If you work in the U.S., you must be sure you have authorization and must apply for an SSN.

F-1 / J-1 STUDENT ELIGIBILITY FOR SSNs

F-1 and J-1 students under UGA sponsorship may apply for SSNs. Below we list the eligibility requirements:

- Valid immigration documents , including a valid passport, valid I-20 or DS-2019, and an I-94 card.
- Full-time registration at UGA
- F-1 students must also provide evidence of lawful F-1 employment such as an on-campus job or authorization for curricular practical training (CPT) or optional practical training (OPT). If you are in F-1 status and do not have lawful F-1 employment, you are ineligible to apply for a SSN. This includes applications for replacement SSN cards.
- J-1 students are required to show evidence of employment and must be in valid J-1 status and be registered for a full course of study.

SSN APPLICATION PROCEDURE FOR J-1 STUDENTS

1. Gather the following documents

- Valid passport
- SEVIS I-20 or DS-2019
- Second piece of identification, such as student ID, UGA ID, driver's license, etc.
- Most recent I-94: <https://www.cbp.gov/travel/international-visitors/i-94>
- A letter obtained from the Office of Global Engagement, and then signed by your employer

Log into compass.uga.edu and select F-1 Student Services, Social Security Letter Request. We will process the request in 2-3 business days. We will email the letter to your supervisor, who should print a hard copy and provide an original, wet signature on it for you to take to the Social Security Administration office.

2. Complete the online application for the SSN. Once completed you can schedule an appointment at their office. You should bring a print copy of the online application.

- Go to ssa.gov
- Scroll down to Number & card section
- Select “Request number for the first time”
- Answer two questions:
 - Are you over 18 (yes)
 - Are you a US citizen (No)
- Complete and submit the online application
- Print a copy to bring to the SSA office in Athens
- Call 866-964-3294 to make an appointment

3. Before you leave the SSA, ask for a receipt for your application. The card containing your SSN will arrive by mail about 10 days after you apply.

4. Contact Susan Caldwell, International Tax and Payroll, for questions regarding payment and or International Taxes/Treaty information. susanc@uga.edu