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Withholding Social Security and Medicare taxes from International Students

Many employers are not familiar with the United States IRS policies for taxing international students and scholars. One policy that is often misunderstood has to do with Social Security and Medicare taxes.

Page 43 of *IRS Publication 519* states:

‘Social security and Medicare taxes are not withheld from pay for the work unless the student is considered a resident alien’.

Potentially, this could affect you by hundreds or thousands of dollars in a year. Furthermore, if tax is withheld by error, numerous forms will need to be completed in order to get the withheld funds back.

For your employer to learn more, please refer them to *Publication 519*, which is distributed by the IRS. If your employer has any further questions, please ask them to contact Aaron Colhapp at the Macalester College International Student Programs office at 651-696-6078 or colhapp@macalester.edu.

