

## **WAGE & INCOME STATEMENTS / TAX DOCUMENTS – FORMS W-2, 1042-S**

Individuals who earned income in the U.S. will receive wage and income statement(s) from the payer of the income. These documents will show the income earned, taxes paid and whether or not a tax treaty was granted. You will use these documents to complete the appropriate income tax return(s). The two most common tax documents for international students and scholars are the W-2 and 1042-S. You may receive one, both, or neither of these – depending on what income you have received during the year.

### **FORM W-2**

For taxable employee compensation payments (wages from a job), the wages and taxes withheld are reported on Form W-2, regardless of whether the employee is a nonresident alien, resident alien or U.S. citizen. The information listed on the W-2 is reported to the IRS and the Alabama Department of Revenue.

W-2 forms are issued by the UA Payroll Office and mailed by February 1<sup>st</sup>. Current UA faculty, staff and students can obtain their W-2 online through Banner Self-Service (myBama). Refer to [W-2 Reprint Instructions](#), or contact the HR Service Center at [hrrsvctr@ua.edu](mailto:hrrsvctr@ua.edu) if you have questions regarding your W-2 or need to obtain another copy.

#### ***Income reported on Form W-2:***

- taxable employment income (wages)
- employment income for which a tax treaty was not in place
- employment income that exceeded the tax treaty limit

### **FORM 1042-S**

With an exception for employee compensation payments subject to graduated tax withholding (i.e. wages on W-2), all other payments made to nonresident aliens that are subject to reporting, regardless of whether taxable or tax exempt, are required to be reported on Form 1042-S.

1042-S forms are issued by the UA Tax Office and mailed in mid-February. For questions regarding 1042-S or to request another copy, contact Casey V. Jones, Tax Analyst, at [cvjones@fa.ua.edu](mailto:cvjones@fa.ua.edu).

#### ***Income Reported on Form 1042-S:***

- Taxable non-qualified scholarships, fellowships, and grants
- Tax exempt non-qualified scholarships, fellowships, and grants (exempt due to a tax treaty benefit)
- Wages exempt from taxation (due to a tax treaty benefit)
- Prizes/awards
- Royalties
- Independent contractor fees

#### ***Income Not Reported on Form 1042-S:***

- Qualified scholarships (tuition/fees on student account) – non-reportable
- Taxable wages reported on a W-2