

## 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 [Payroll Services](#), no later than January 31st. To access your W-2, refer to the following links on the Payroll Services website:

[W-2, Wage & Tax Information](#)

[Electronic W-2 Instructions & Information](#)

[W-2 Reprint Instructions](#)

For questions regarding W-2, contact the HR Service Center at (205) 348-7732 or [hrrsvctr@ua.edu](mailto:hrrsvctr@ua.edu)

#### ***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, no later than March 15th. For questions regarding 1042-S or to request another copy, contact [internationaltax@ua.edu](mailto:internationaltax@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

Please note, the University does not issue Form 1098-T to nonresident aliens, as this form does not apply for nonresident returns.