

Summary of Tax Information for Graduate Students

Position	Student Status	Receive W2?	Stipend subject to reporting/withholding for:				
			Federal Withholding Tax	State Withholding Tax	FICA OASDI Tax	Medicare Tax	State Disability Tax
Teaching or Research Assistant: 50% appointment with tuition, fees & stipend (approx. 20 hours per week)	Domestic	Yes	Yes, per W-4 form	Yes. depending on W-4 or CA DE-4 instructions	No, during fall & spring if enrolled a minimum of half time with only 50% appointment. Full-time Summer TA/RA appointments may be subject to tax.	No, during fall & spring if enrolled a minimum of half time with only 50% appointment Full-time summer TA/RA appointments may be subject to tax.	No during fall & spring if enrolled a minimum of half time with only 50% appointment. Full-time summer TA/RA appointments may be subject to tax.
	Non-resident alien (international students)	Depends on tax treaty status, W-2 and/or 1042s Form at calendar year end	Depends on tax treaty, Form 8233 and W-4 form	Depends on W-4 or CA DE-4 form instructions	No, NRA students may be exempt due to IRS NRA rule and/or IRS Student rule.	No, NRA students may be exempt due to IRS NRA rule and/or IRS Student rule	No, NRA students may be exempt due to IRS NRA rule and/or IRS Student rule.

Teaching or Research Assistant: 25% or 33% appointment with tuition, fees & stipend (approx. 10 and 15 hours per week, respectively)	Domestic	Yes	Yes, per W-4 form	Yes, depending on W-4 or CA DE-4 instructions	No, if enrolled a minimum of half time with 25% or 33% or less. Full-time summer TA/RA appointments may be subject to tax.	No, if enrolled a minimum of half time with 25% or 33% or less. Full-time summer TA/RA appointments may be subject to tax.	No, if enrolled a minimum of half time with 25% or 33% or less. Full-time summer TA/RA appointments may be subject to tax.
	Non-resident alien (international students)	Depends on tax treaty status, W-2 and/or 1042s Form at calendar year end	Depends on tax treaty, Form 8233 and W-4 form	Depends on W-4 or CA DE-4 form instructions	No, NRA students may be exempt due to IRS NRA rule and/or IRS Student rule.	No, NRA students may be exempt due to IRS NRA rule and/or IRS Student rule	No, NRA students may be exempt due to IRS NRA rule and/or IRS Student rule.
PhD Fellowship stipend (non-qualified scholarship) distributed by USC & equivalent to full time 50% appointment with tuition, fees & stipend	Domestic	No (but stipend may be subject to tax)	No	No	No	No	No
	Non-resident alien (international students)	Depends on tax treaty, 1042s Form at calendar year end	Depends on Tax Treaty, Form 8233. If no treaty withheld at IRS percentage rate (currently 14%)	No	No	No	No
Fellowship or scholarship distributed	Domestic and international	Check with external	Check with external	Check with external source for details	Check with external source for details	Check with external source for details	Check with external source for details

directly to student from external source	nal students	source for details	source for details				
Hourly Graduate Student Worker	Domestic and international students	Depends on tax treaty status, W-2 or 1042s Form at calendar year end	Yes, per W-4 form & for NRA students, per tax treaty, Form 8233 & W-4 form	Yes, per W-4 form & for NRA students, per tax treaty, Form 8233 & W-4 form	No, if enrolled a minimum of half time and work at USC half time or less. International NRA students may be exempt due to IRS NRA rule and/or IRS Student rule if enrolled a minimum of half time & work at USC half time or less.	No, if enrolled a minimum of half time and work at USC half time or less. International NRA students may be exempt due to IRS NRA rule and/or IRS Student rule if enrolled a minimum of half time & work at USC half time or less.	No, if enrolled a minimum of half time and work at USC half time or less. International NRA students may be exempt due to IRS NRA rule and/or IRS Student rule if enrolled a minimum of half time & work at USC half time or less.