



Tax Issues For International Students

All F-1 and J-1 students and scholars MUST file an income tax return every year.

- **F-1, or Student Visa:** This visa is the most common for those who wish to engage in academic studies in the United States. It is for people who want to study at an accredited U.S. college or university or to study English at a university or intensive English language institute.
- **J-1, or Exchange Visitor:** This visa is for people who will be participating in an exchange visitor program in the U.S. The "J" visa is for educational and cultural exchange programs.

Taxes that MUST be paid.

Federal income tax: All F-1 and J-1 students must file a federal income tax return and pay the required tax, if any, even if you have not earned any income in the United States. Use IRS Form 1040NR-EZ or 1040-NR.

State income tax: All F-1 and J-1 students must file a state income tax return and pay the required tax, if any. In Pennsylvania, the state income is a flat rate of 3.07%. Use Form PA-1040.

City Wage tax: Any student who works in the city of Philadelphia during the tax year will automatically have the employers deduct the city taxes from their pay checks and the money sent to the city.

International students are not subject to Social Security and Medicare taxes.

It is important to file US income tax returns annually. Failing to file tax forms can affect your ability to re-enter the U.S. or the success of an application to change your visa status.