

Taxes

[Taxes](#) [1]

Since all international students and scholars are required to file a U.S. federal tax return, even if you do not have U.S. source income, you should start familiarizing yourself with the [U.S. tax system](#) [2] and begin to understand your obligations.

The good news is that you will not need to worry about filing your taxes until the Spring semester (mid-April every year) and we will share information and resources about tax filing in early March. However, there are two things you need to take care of at the beginning of the fall semester after your arrival to the U.S. (please note that you cannot do these until **after** you arrive at Yale):

1. [Register with the International Tax Department](#) [3] and complete your [Foreign National Information System \(FNIS\)](#) [4] entry. FNIS determines your tax filing status (nonresident vs. resident) and your eligibility for benefiting from a tax treaty. If you do not complete FNIS, the university might withhold more taxes from your stipend or paycheck than necessary.
2. Apply for a [U.S. Social Security Number](#) [5] (or ITIN [Individual Taxpayer Identification Number]).

These two action items should be your priority if you want to get settled in terms of your taxes.

U.S. tax regulations for non-residents are complicated and will be addressed in detail during orientation, including information about applying for a [U.S. Social Security Number](#) [5]. In addition, you will find helpful information on at the website of the [Yale International Tax Office](#) [3].

Gross vs. Net Pay: Tax Withholdings

If you are receiving a salary, stipend or scholarship funds, you are likely to have federal taxes withheld from your stipend and/or campus wages unless you benefit from a tax treaty. These withholdings are currently around 14%.

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Links

[1] <https://oiss.yale.edu/getting-started/new-students/preparing-for-yale/money-finance/taxes> [2] <https://oiss.yale.edu/employment-taxes/us-taxes> [3] <https://your.yale.edu/work-yale/financial-management/tax-compliance-and-planning/international-tax-office> [4] <https://oiss.yale.edu/employment-taxes/us-taxes/foreign-national-information-system-fnis> [5] <https://oiss.yale.edu/employment-taxes/applying-for-a-social-security-number-or-itin>
