



# Beth Israel Deaconess Medical Center

Karen L.P. Wolfson (617) 667-1885 Phone  
Director, Taxation (617) 667-1736 Fax  
109 Brookline Ave., Suite 300  
Boston, MA 02215



A teaching hospital of  
Harvard Medical School

## MEMO

**Date:** June 16, 2008

**To:** Foreign Nationals at BIDMC

**From:** Karen L. P. Wolfson  
Director, Taxation

**Subject:** Tax Withholding Issues

Welcome to the Beth Israel Deaconess Medical Center (BIDMC). One of the many details requiring your attention is to determine your correct tax withholding status while at BIDMC. We in the Tax Department are here to help guide you in this process.

A foreign national in the United States, may, under certain circumstances, be entitled to an exemption from Federal and State income tax withholding and/or Social Security and Medicare (FICA) tax withholding. Federal and State income tax withholding is treaty driven *IF* there is an applicable provision. FICA taxes are driven by US tax law. However, all exemptions are limited rather than absolute and depend on an individual's particular facts and circumstances.

Procedurally, you will need to contact the Tax Department and request a personal and individual meeting, in order to for us to determine whether you may be entitled to any exemptions from withholding taxes. (Our contact information can be found at the end of this memorandum.) The meeting should last no longer than 30 minutes and will be held in our offices at 109 Brookline Avenue, Suite 300, Corporate & Community Affairs/Legal/CareGroup (Note: 109 Brookline Avenue is located near Fenway Park. Our offices are on the 3<sup>rd</sup> floor of 109 Brookline and the entrance to the building can be found on Overland Street across from 99 Brookline Avenue - Research North building. The Route 1 shuttle from the East Campus can be taken to reach our facility). When you contact us please make sure to provide us with the following information so that we may appropriately respond to you: your name, your visa status, your home country and whether you are here to perform clinical or research activities.

After you contact the Tax Department, we will provide you with a detailed email, including the date/time of your scheduled meeting, a list of required documents which you must bring to the meeting, as well as a copy of a BIDMC Foreign National Questionnaire for Tax Purposes, covering important factual information relevant to determining your tax status. You must complete the questionnaire prior to your

scheduled meeting and bring copies of the documents requested as without this information we will not be able to complete the review of your status.

Please contact me via email at [kwolfson@caregroup.harvard.edu](mailto:kwolfson@caregroup.harvard.edu) or Toni Mansfield via email at [tamansfi@caregroup.harvard.edu](mailto:tamansfi@caregroup.harvard.edu) or at extension 7-2390 to schedule an appointment or if you have other questions.

### Foreign National Tax FAQ's

*Q. I am a foreign national working at BIDMC. Am I subject to US taxation?*

A. Whether or not a foreign national is subject to income tax withholding depends on the facts and circumstances of his/her situation. You should contact the Tax Department to arrange a personal and individual meeting in order to determine whether you are entitled to any exemptions from withholding taxes.

*Q. I am a non-resident of the U.S. Am I required to complete Form W-4/M-4?*

A. All employees of U.S. employers are required to complete Form W-4/M-4, among other documents, in order to comply with U.S. tax laws and regulations.

*Q. How do I complete Form W-4?*

A. Complete boxes 1 and 2 with your name, local address and Social Security Number. In order to ensure that the proper amount of income tax is being withheld, a non-resident of the U.S. is required to file as "Single" in box 3, and claim zero allowances in box 5. On the dotted line at box 6, write "NRA", meaning "Non-Resident Alien". Finally, sign and date the form before submitting it to Human Resources (HR) or Payroll.

*Q. How may I obtain more information?*

A. The Tax Department located at 109 Brookline Ave. will assist you with your tax questions. Please contact Toni Mansfield via email at [tamansfi@caregroup.harvard.edu](mailto:tamansfi@caregroup.harvard.edu) or at extension 7-2390.