

Which Tax Form Should I Receive for My Payment?

U.S. Tax Residents (Including Resident Aliens and Green Card Holders)

TYPE OF PAY RECEIVED	FORM	WHERE TO GET FORM	DATE AVAILABLE	DEPT CONTACT
Salaries/wages for services as an employee	W-2	Via U.S. Mail	January 31	payroll@louisville.edu
Salaries/wages for services as an employee – tax treaty exempt from all federal taxes including FICA	1042-S	Online via GLACIER if consented to receive electronically; via U.S. Mail otherwise	March 15	taxdept@louisville.edu
Salaries/wages for services as an employee – tax treaty exempt from all federal taxes except FICA	1042-S & W-2	1042-S - Online via GLACIER if consented to receive electronically; via U.S. Mail otherwise <hr/> W-2 - Via U.S. Mail	1042-S – March 15 W-2 – January 31	1042-S - taxdept@louisville.edu W-2 – payroll@louisville.edu
Independent/non-employee services (e.g. consulting, speaking fees, etc.)	1099 (if >\$600)	Via U.S. Mail	January 31	taxdept@louisville.edu
Scholarship/Fellowship (no services performed)	None	N/A (Note: your scholarship amount may appear on Form 1098-T)	N/A (January 31 for Form 1098-T)	N/A (Contact bursar@louisville.edu for Form 1098-T)
Royalty	1099	Via U.S. Mail	January 31	taxdept@louisville.edu
Other Income	1099 (if >\$600)	Via U.S. Mail	January 31	taxdept@louisville.edu

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NON U.S. Tax Residents

TYPE OF PAY RECEIVED	FORM	WHERE TO GET FORM	DATE AVAILABLE	DEPT CONTACT
Salaries/wages for services as an employee – no treaty exemption applies	W-2	Via U.S. Mail	January 31	payroll@louisville.edu
Salaries/wages for services as an employee – tax treaty exempt from all federal taxes including FICA	1042-S	Online via GLACIER if consented to receive electronically; via U.S. Mail otherwise	March 15	taxdept@louisville.edu
Salaries/wages for services as an employee – tax treaty exempt from all federal taxes except FICA	1042-S & W-2	1042-S - Online via GLACIER if consented to receive electronically; via U.S. Mail otherwise <hr/> W-2 - Via U.S. Mail	1042-S – March 15 W-2 – January 31	1042-S - taxdept@louisville.edu W-2 – payroll@louisville.edu
Independent/non-employee services (e.g. consulting, speaking fees, etc.)	1042-S	Online via GLACIER if consented to receive electronically; via U.S. Mail otherwise	March 15	taxdept@louisville.edu
Scholarship/Fellowship (no services performed)	1042-S (for non-qualified amounts only)*	Online via GLACIER if consented to receive electronically; via U.S. Mail otherwise	March 15	taxdept@louisville.edu
Royalty	1042-S	Online via GLACIER if consented to receive electronically; via U.S. Mail otherwise	March 15	taxdept@louisville.edu
Other Income	1042-S	Online via GLACIER if consented to receive electronically; via U.S. Mail otherwise	March 15	taxdept@louisville.edu

* - Qualified amounts are not taxable/reportable by the University. These include payments that cover tuition, required fees, and books. Non-qualified amounts are personal in nature, such as lodging, meals/per diems, personal travel, and stipends for living allowances. Contact taxdept@louisville.edu if you have questions about U.S. tax withholding requirements on your scholarship or fellowship.