



Important Payroll and Tax Information Regarding J-1 Visa Holders (Trainees and Interns)

Trainees and interns must apply for a Social Security number shortly after arrival in the U.S. When onboarding a trainee/intern to payroll, use the name as it appears on the trainee's/intern's passport. **If the name on the Social Security card does not match the name on the passport, contact WFE immediately.**

Trainees and interns (J-1 visa holders):

- Are **exempt** from Social Security, Medicare deductions (hosts are exempt from FUTA)
- Are **subject** to deductions for State and Federal income tax

W-4 completion: Trainees and interns should check the box that best represents their marital status, claim "0" withholding allowance, and should **not** claim "exempt" on line 7.

I-9 and E-Verify: Trainees and interns will be able to supply a document from List A: a foreign passport and an I-94 admission record (obtained at <https://i94.cbp.dhs.gov/I94/>)

For more information on exemptions of J-1 visa holders, please refer to IRS Publication 15 (Circular E, page 42).

Worldwide Farmers Exchange can assist with tax returns at the request of the trainee/intern. A copy of the W-2 can be e-mailed to WFE at worldwidefarmers@gmail.com following the Program, if the trainee/intern would like to request assistance with the tax return.