

Interns/trainees must apply for a [Social Security number](#) after they arrive in the United States. The name on the Social Security card must match the name on the passport, visa, and DS-2019 form. When putting an intern/trainee on payroll, enter the name **exactly** as it appears on the intern/trainee's passport.

J-1 intern/trainees are:

- ✓ Exempt from Social Security, Medicare deductions (hosts are exempt from FUTA)
- ✓ Subject to deductions for State and Federal income tax

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](#)

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

W-2 mailing: W-2s can be mailed to WFE's Main Office for tax preparation:

Worldwide Farmers Exchange

550 Park St., Suite 101

Alameda, CA 94501

Worldwide Farmers Exchange offers free tax return assistance to trainees and interns through [Sprintax](#). Contact WFE for more information about this service.

For more information on exemptions of J-1 visa holders, please refer to [IRS Publication 15](#) (Circular E, page 44)