

GLACIER Checklist Instructions

Purpose:

This form is a guideline for taxation of payments to foreign nationals. This checklist is not mandatory nor will it be required to process payment. Please follow current University guidelines/procedures when hiring a foreign national to ensure proper payment.

New foreign nationals and others receiving a payment from the University will receive a password and instructions on how to access the GLACIER Online Tax Compliance System via e-mail from support@online-tax.net. The GLACIER system is accessible via the Internet from any web-accessible computer. Once password and instructions are received, the foreign national should enter information available into GLACIER without delay and update as needed.

Process:

At the initial point of contact (upon hire or acceptance to program), a foreign national can access GLACIER. ISO will create an initial record within GLACIER for foreign nationals on UR-sponsored visa programs, allowing the foreign national to access his/her information prior to arriving at the University. Foreign nationals on non UR-sponsored visa programs may request an initial record through ISO, Payroll, AP or HR offices during the hiring process.

Foreign nationals must have their related job and funding information supplied to them in order to successfully complete their GLACIER record when they arrive in the United States.

Any changes to the foreign national's demographic information or appointment must be updated (usually by the foreign national) in GLACIER. This form is meant to assist hiring departments in providing information to their foreign nationals to ensure appropriate taxation; it **does not** guarantee changes within other University systems.

Section 1: Relationship

Identifies the position held and service requirement.

If Multiple Positions are held, each position will need to be entered into the GLACIER application.

Section 2: Type of Funding

Identifies the type of funding the student or scholar will be paid. The position code and income type are included in determining appropriate taxation and potential exemption eligibility.

E-mail/IDs:

It is very important that the foreign national complete and update their GLACIER record, especially with their email address. GLACIER is simple and convenient to use; for additional information, contact a UR Nonresident Alien Tax Specialist.

Social Security Number/I-9 Reminders

Applying for a Social Security Number (SSN)

- Wait 10 days after entry to the U.S. before applying for a Social Security number;
- Obtain employment verification letter from hiring department;
- Obtain work authorization letter from the ISO;
- Complete SSN application (Form SS-5)—available at the ISO (209 Morey Hall)—and file with the Social Security Administration (100 State Street);
- With proof of application from SSA and ISO letter, the foreign national may receive up to 2 months of paychecks while their SSN is pending;
- Social Security # box in Section 1 of the I-9 form may be left blank or completed with “pending” if applicable
- New SSA rules require proof of a job offer or actual employment w/SSN application. Individuals who are not eligible for an SSN may apply for an Individual Taxpayer Identification Number (ITIN) on form W-7 at the IRS (255 East Avenue) or at many U.S. consular offices abroad along with the original, completed tax return (including Form 8233) for which the ITIN is needed.

I-9 Processing

- All new employees must complete I-9 form *in person* within three days of starting employment;
- The purpose of the I-9 is to verify identity and employment eligibility;
- While I-9 instructions prohibit employers from specifying which documents they will accept from an employee, depending on the foreign national's status some immigration documents such as I-94, DS-2019, I-20 and I-797 must be seen to confirm valid work authorization. Contact the ISO with any questions;
- Expiration date in the third box of Section 1 attestation (“An alien authorized to work until ___/___/___”) must have specific date from the I-20, DS-2019 or I-94 (for H-1B's) and *not* “D/S”;
- Re-verification must be done *before* expiration date on previous I-9;
- For more info see “The I-9 Process in a Nutshell” and “Handbook for Employers” at <http://www.uscis.gov>.

(Over)

THE UNIVERSITY OF ROCHESTER
GLACIER Checklist for a Foreign National Appointment

This form is an optional resource to aid department administrators in providing their foreign national employees and other payees with information they need to complete their GLACIER record.

Note to foreign national: The maximum rate of US federal income tax will be withheld from all payments until you complete your GLACIER record and submit your forms for processing. This form is not a guarantee for salary. Correct forms need to be submitted for payment to the HR Service Center or Accounts Payable.

Foreign National Appointee _____ (last name, first name) Employee ID _____ Date _____

Email address: _____

Part 1: RELATIONSHIP

Multiple positions? YES/NO

Part 2: TYPE OF FUNDING

Amt. of payments for calendar year: \$ _____ Change in amt. for calendar year? YES/NO

IF the foreign national's relationship with the UR is...	select the category below as their GLACIER Relationship type	IF the foreign national's type of funding is...	the category below as their GLACIER Income Type
<input type="checkbox"/> Scholarship/Fellowship (no service required)	<input type="checkbox"/> Post Doctorate (0095) <input type="checkbox"/> Graduate Student (0999) <input type="checkbox"/> Undergraduate Student (0990 or 0991)	<input type="checkbox"/> Scholarship/Fellowship (no service required)	<input type="checkbox"/> Scholarship/Fellowship (no service required)
<input type="checkbox"/> Dept. Funding (service required)	<input type="checkbox"/> Faculty/Staff/PostDoc including, but not limited to: <ul style="list-style-type: none"> • Department Fellow (0098) • Resident (0075) • Post Doc Researcher (0093) <input type="checkbox"/> Visiting Faculty <input type="checkbox"/> Grad Teaching/Research Assistant <ul style="list-style-type: none"> • Grad Teaching Assistant (0089) • Grad Research Assistant (0103) • Grad Assistant (0105) • Student Assistant (0107) <input type="checkbox"/> Student Worker/Student Employment	<input type="checkbox"/> Compensation/Wages (service required)	<input type="checkbox"/> Compensation/Wages (service required)
Accounts Payable Payment Recipient or Independent Contractor	<input type="checkbox"/> Guest Speaker	<input type="checkbox"/> Guest Speaker Fees <input type="checkbox"/> Research Subject Fees <input type="checkbox"/> Honoraria <input type="checkbox"/> Travel Reimbursement when no service(s) performed	<input type="checkbox"/> Honoraria or Guest Speaker Fees
	<input type="checkbox"/> Consultant	<input type="checkbox"/> Consulting Fees	<input type="checkbox"/> Consulting Fee
Prize/Award Recipient	<input type="checkbox"/> Other	<input type="checkbox"/> Prize or Award	<input type="checkbox"/> Prize or Award <input type="checkbox"/> Other
Doesn't receive payments from UR	—————>	—————>	<input type="checkbox"/> No Payments

- Please direct any questions about using the GLACIER application to support@online-tax.net
- To contact a UR Nonresident Alien Tax Specialist for assistance, send an email to glacier@hr.rochester.edu or call the ISO (52866), Payroll (52040), AP (53483)
- Access GLACIER at www.online-tax.net