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 (see procedures for new internationals).

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-http://www.ssa.gov/online/ss-5.pdf) available at the ISO (213 Morey Hall)—and file with the Social Security Administration (100 Chestnut Street, Rochester NY 14604 or 4050 W. Ridge Road, 2nd Floor, Rochester NY 14626);
- 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 employees 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.