Glacier
Training for Departments: Glacier Process & PPS

Anne Winterton
Nonresident Alien Tax Analyst
Glacier Lead Administrator
UCSD Payroll Division
January 20, 2016
What we’ll cover in 30 minutes

- Residency for tax purposes
- Glacier
- PPS EALN screen
- Form I-9
- Tax returns
Who are we talking about?

[Image of Employment Eligibility Verification form]

Section 1. Employee Information and Attestation

(employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)

- Last Name (Family Name)
- First Name (Given Name)
- Middle Initial
- Other Names Used (if any)
- Address (Street Number and Name)
- Apt. Number
- City or Town
- State
- Zip Code
- Date of Birth (mm/dd/yyyy)
- U.S. Social Security Number
- E-mail Address
- Telephone Number

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- A citizen of the United States
- A noncitizen national of the United States (see instructions)
- A lawful permanent resident (Alien Registration Number/USCIS Number):

- An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy).

(See instructions)

For aliens authorized to work, provide your Alien Registration Number/USCIS Number OR Form I-94 Admission Number:

1. Alien Registration Number/USCIS Number:

2. Form I-94 Admission Number:
New employees: Enter only S, A, or N (as in SAN Diego) in the PPS citizenship field

Rehires: If code is not S, A, or N, email glacier@ucsd.edu before changing.

Submit a Glacier Record Request Form whenever you hire, rehire, or change payment types
Why do we have part of the PPS class devoted to this?

Tax withholding for payments to foreign visitors varies according to:

- Residency for tax purposes
- Tax treaties

Entries in PPS determine how payments to foreign visitors are taxed.
Residency for tax purposes

Two sets of tax rules: resident and nonresident

Determined by IRS Substantial Presence Test (SPT).

Tax term only – No effect on immigration status

Generally retroactive to first day of the calendar year
### How does residency affect wage payments?

<table>
<thead>
<tr>
<th>Nonresident</th>
<th>Resident</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. No retirement</td>
<td>1. 7.5% retirement</td>
</tr>
<tr>
<td>2. No Medicare</td>
<td>2. 1.45% Medicare</td>
</tr>
<tr>
<td>3. Limited to single/1</td>
<td>3. No W–4 limits</td>
</tr>
<tr>
<td>5. Nonresident tax return forms, can use Glacier Tax Prep (GTP)</td>
<td>5. Same tax return forms &amp; services as citizens</td>
</tr>
<tr>
<td>6. Can use online tax return systems like TurboTax</td>
<td>6.</td>
</tr>
</tbody>
</table>
# How does residency affect fellowship pmts?

<table>
<thead>
<tr>
<th>Nonresident</th>
<th>Resident</th>
</tr>
</thead>
<tbody>
<tr>
<td>14% federal tax withholding</td>
<td>No tax withholding</td>
</tr>
</tbody>
</table>
Questions about residency?
Tax Treaties

Eliminate or lower federal tax
Tax Treaties

- Agreements between the U.S. and certain foreign countries
- Offer exemption from federal tax
How do residency and tax treaties affect payments? Compare deductions

These two postdoc employees have same gross salary:

<table>
<thead>
<tr>
<th></th>
<th>Nonres w/ treaty</th>
<th>Resident, no treaty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal tax</td>
<td>0</td>
<td>214</td>
</tr>
<tr>
<td>State tax</td>
<td>125</td>
<td>103</td>
</tr>
<tr>
<td>Union fees</td>
<td>45</td>
<td>45</td>
</tr>
<tr>
<td>Med insurance</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Retirement</td>
<td>0</td>
<td>270</td>
</tr>
<tr>
<td>Medicare</td>
<td>0</td>
<td>58</td>
</tr>
<tr>
<td><strong>Total deductions:</strong></td>
<td><strong>180</strong></td>
<td><strong>700</strong></td>
</tr>
</tbody>
</table>

**Difference = $520/month**
Questions about residency or tax treaties?
The Glacier Online Nonresident Alien Compliance System
What is Glacier?

- Online system used by all UC campuses.
  - Determines residency status
  - Determines tax treaty eligibility
  - Generates tax-related forms required by Payroll
  - Generates & distributes Forms 1042-S (similar to W-2)
  - Helps foreign visitor understand his/her tax status
  - Helps nonresident aliens with tax returns
  - Helps UC comply with tax regulations
Every foreign person receiving payment from UCSD is required to complete a Glacier record

Except:

- Postdoc paid-directs (TC 3254) with no salary or benefits
- Employment Authorization Card (EAD) showing category 33)
- Resident assistants receiving only room and board, no pay
- Refugees and asylees
- Permanent Residents
How does Glacier work?

1. **Department** completes “Glacier Record Request Form” online

2. **Payroll** sends foreign payee 3 emails, with copies to dept:
   - introductory email about Glacier
   - access to Glacier via email
   - Access to UCSD’s secure, encrypted email system.

3. **Foreign payee**
   - Accesses Glacier, answers tax related questions, prints the forms Glacier generates, and signs them. Takes 20 minutes.
   - Makes copies of immigration docs
   - Submits signed forms and document copies to Payroll

4. **Payroll**
   - Updates PPS, facilitates tax treaties, adjusts pay, generates & distributes Forms 1042-S
Glacier Record Request Form

• Departments complete form online at time of hire and clicks “submit.” Instructions & link:
  •  http://blink.ucsd.edu/sponsor/BFS/divisions/payroll/glacier.html

  •  Search Blink for Glacier Form, choose the one for PPS payments

• Rehires – submit Glacier Form!
Glacier Record Request Form

Link to instructions
Glacier Record Request Form, continued

Foreign Individual Information
First Name *

Last Name *

UCSD Employee ID number (if no ID number, type none) *

Email (UCSD email address not required) *

Department Information
Department *

Department Contact *

Contact Email *

Contact Phone Number

### - ### - ####

###  

###  

###  

Employee category:

• anyone in PPS who will receive payment or benefits AND is not title code 3296, 3254, or 3253 (fellowship title codes)
Fellowship Category
If the individual will receive fellowship payments, choose one relationship and one income type. All fellowships are paid monthly.

Relationship
- UCSD Student Fellowship (Title Code 3296 only)
- Postdoc Scholar/Visiting Scholar Fellowship (Title Code 3253 or 3254 only)
- Other or None

Income Type
- Fellowship: Award (Title Code 3296 or 3253 only)
- Fellowship: Taxable Postdoc Benefits (Title Code 3254 only)
- Other or None
Questions about the Glacier Record Request Form?
Example of forms generated by Glacier
# Tax Summary Report

## Summary of Information Entered Into GLACIER™:

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Bill J.</td>
</tr>
<tr>
<td>SSN/ITIN</td>
<td>654-65-4654</td>
</tr>
<tr>
<td>Email Address</td>
<td></td>
</tr>
<tr>
<td>Country of Tax Residence</td>
<td>People’s Republic of China</td>
</tr>
<tr>
<td>Country of Citizenship</td>
<td>People’s Republic of China</td>
</tr>
<tr>
<td>Current Immigration Status</td>
<td>F-1 Student</td>
</tr>
<tr>
<td>Date of Entry to U.S.</td>
<td>January 07, 2013</td>
</tr>
<tr>
<td>Immigration Status Expiration</td>
<td>November 26, 2019</td>
</tr>
<tr>
<td>Original Immigration Status</td>
<td></td>
</tr>
<tr>
<td>UCSD Employee ID number</td>
<td></td>
</tr>
</tbody>
</table>

## Tax Determinations and Results:

Based on the data entered, GLACIER™ has made the following determinations:

- **Residency Status Change Date:** July 03, 2018 to Resident Alien
- **Residency Status Start Date:** January 01, 2018 to Resident Alien

### Salary/Wages/Bonus

- **Applicable Tax Withholding Rate:** Single, 10%
- **Tax Treaty Exemption Status:** Exempt
- **Tax Treaty Time Limit:** Unlimited Time Period
- **Tax Treaty Exemption Period:** January 07, 2013 - unlimited
- **Tax Treaty Dollar Limit:** $3,000 per calendar year

### Scholarship or Fellowship (Non-Salary)

- **Applicable Tax Withholding Rate:** 14 Percent
- **Tax Treaty Exemption Status:** Exempt
- **Tax Treaty Time Limit:** Unlimited Time Period
- **Tax Treaty Exemption Period:** January 07, 2013 - unlimited
- **Tax Treaty Dollar Limit:** Unlimited Dollar Amount

## FICA Tax Status

- **FICA Tax Status:** Exempt

## Required Forms and Document Copies

- **Required Forms:**
  - Form W-4
  - Form W-3BEN
  - Form 8233
  - State Tax Form
  - Treaty Attachment

- **Required Document Copies:**
  - Form I-94/I-94W Card
  - Visa Sticker/Stamp (in Passport)

## Certification

I hereby declare that the information provided by me to University of California, San Diego and/or entered into the GLACIER™ Online Tax Compliance System for purposes of making the tax determinations above is true and correct. If any of the information provided changes or if other relevant information becomes available, I will notify University of California, San Diego as soon as possible so that this information and/or my U.S. tax status may be updated.

**Signature:**

**Date:**

---

The information contained on this statement was generated by GLACIER™ Online Tax Compliance System. © Copyright Arctic International LLC. All rights reserved.
**W-4**

**Employee’s Withholding Allowance Certificate**

1. Your first name and middle initial: [Name]

2. Last name: [Surname]

3. Home address (number and street or rural route): [Address]


5. Total number of allowances you are claiming (from line 4 above or from the applicable worksheet on page 2) [Allowances]

6. Additional amount, if any, you want withheld from each paycheck: [Amount]

7. I claim exemption from withholding for 2012, and I certify that I meet both of the following conditions for exemption:
   - Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and
   - This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.

8. If you meet both conditions, write “Exempt” here: [Exempt]

9. Under penalties of perjury, I certify that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

**Employee’s signature**: [Signature]

**Date**: [Date]

---

**State Tax Form**

This form can be used to manually compute your withholding allowances, or you can electronically compute them at www.taxes.ca.gov/w4.pdf

---

**Employee’s Withholding Allowance Certificate**

1. Number of allowances for Regular Withholding Allowances, Worksheet A [Allowances]

2. Additional amount of state income tax to be withheld each pay period (if employer agrees), Worksheet C [Amount]

3. I certify under penalty of perjury that I am not subject to California withholding. I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouse Residency Relief Act. (Check box here): [Box]

Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled or, if claiming exemption from withholding, that I am entitled to claim the exempt status.

**Signature**: [Signature]

**Date**: [Date]

**Employer’s Name and Address**

University of California, San Diego

Payroll Division 6500 Gilman Dr., Mail Code 0952

La Jolla, CA 92093-0952

**California Employer Account Number**: [Account Number]
## Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

**Who Should Use This Form?**

**Note:** For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see Definitions on pages 1 and 2 of the instructions.

<table>
<thead>
<tr>
<th>IF you are a nonresident alien individual who is receiving ...</th>
<th>THEN, if you are the beneficiary owner of that income, use this form to claim ...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compensation for independent personal services performed in the United States</td>
<td>A tax treaty withholding exemption (Independent personal services, business profits) for part or all of that compensation and/or to claim the daily personal exemption amount.</td>
</tr>
<tr>
<td>Compensation for dependent personal services performed in the United States</td>
<td>A tax treaty withholding exemption for part or all of that compensation. <em>Note: Do not use Form 8233 to claim the daily personal exemption amount.</em></td>
</tr>
<tr>
<td>Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent</td>
<td>A tax treaty withholding exemption for part or all of both types of income.</td>
</tr>
</tbody>
</table>

**DO NOT Use This Form.**

<table>
<thead>
<tr>
<th>IF you are a beneficial owner who is ...</th>
<th>INSTEAD, use ...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation</td>
<td>Form W-4 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4.)</td>
</tr>
<tr>
<td>Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent</td>
<td>Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income.</td>
</tr>
<tr>
<td>Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services</td>
<td>Form W-8BEN</td>
</tr>
</tbody>
</table>

This exemption is applicable for compensation for calendar year 2013 or other tax year beginning ........................ and ending ..........................

### Part I Identification of Beneficial Owner (See instructions.)

<table>
<thead>
<tr>
<th>1 Name of individual who is the beneficial owner</th>
<th>2 U.S. taxpayer identifying number</th>
<th>3 Foreign tax identifying number, if any (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>test</td>
<td>65465-654</td>
<td></td>
</tr>
</tbody>
</table>

4 Permanent residence address (street, apt., or suite no., or rural route), Do not use a P.O. box.

<table>
<thead>
<tr>
<th>asdf acid</th>
<th>City or town, state or province. Include postal code where appropriate.</th>
<th>Country (do not abbreviate)</th>
</tr>
</thead>
<tbody>
<tr>
<td>asdf acid</td>
<td>asdf 12345</td>
<td>People's Republic of China</td>
</tr>
</tbody>
</table>

5 Address in the United States (street, apt., or suite no., or rural route), Do not use a P.O. box.

<table>
<thead>
<tr>
<th>asdf acid</th>
<th>City or town, state, and ZIP code.</th>
</tr>
</thead>
<tbody>
<tr>
<td>asdf acid</td>
<td>asdf CA 92092</td>
</tr>
</tbody>
</table>

*Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.*

6 U.S. visa type

| F1 Student | *
|------------|---

7a Country issuing passport: China, People's Republic of

<table>
<thead>
<tr>
<th>7b Passport number</th>
<th>123456789</th>
</tr>
</thead>
</table>

8 Date of entry into the United States:

<table>
<thead>
<tr>
<th>8a Nonresident nonimmigrant status</th>
<th>1/7/2013</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>8b Date your current nonimmigrant status expires</th>
<th>11/26/2013</th>
</tr>
</thead>
</table>

9 If you are a foreign student, trainee, professor/teacher, or researcher, check this box.

Caution: See the line 10 instructions for the required additional statement you must attach.
Part III  Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount

11 Compensation for independent (and certain dependent) personal services:
   a Description of personal services you are providing:  
      Reader in Biology Department
   b Total compensation you expect to be paid for these services in this calendar or tax year $ 7000

12 If compensation is exempt from withholding based on a tax treaty benefit, provide:
   a Tax treaty and treaty article on which you are basing exemption from withholding:  
      U.S. - China, People's Republic of Income Tax Treaty, Article 20(C)
   b Total compensation listed on line 11b above that is exempt from tax under this treaty $ 5000
   c Country of permanent residence: China, People's Republic of

Note: Do not complete lines 11a through 11c unless you also received compensation for personal services from the same withholding agent.

13 Noncompensatory scholarship or fellowship income:
   a Amount $  
   b Tax treaty and treaty article on which you are basing exemption from withholdings  

   c Total income listed on line 13a above that is exempt from tax under this treaty  

14 Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions):
   As set forth on this form, I qualify for an exemption from tax withholding under the  
   U.S. - China, People's Republic of Income Tax Treaty, Article 20(C)  
   I have met all of the requirements set forth in the article as verified by the withholding agent (signature below).  
   The required additional statement that details the criteria is attached.

Note: Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).

15 Number of personal exemptions claimed  
16 How many days will you perform services in the United States during this tax year?  
17 Daily personal exemption amount claimed (see instructions)  
18 Total personal exemption amount claimed, Multiply line 16 by line 17

Part III  Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:
   • I am the beneficial owner (or am authorized to sign for the beneficial owner) of all income to which this form relates.
   • The beneficial owner is not a U.S. person.
   • The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disturb or make payments of the income of which I am the beneficial owner.

Sign Here  
Signature of beneficial owner (or individual authorized to sign for beneficial owner)  
Date  

Part IV  Withholding Agent Acceptance and Certification

Name  
University of California, San Diego

Address (number and street) (include apt., or suite no., or P.O. box, if applicable)  
Payroll Division 9500 Gilman Dr., Mail Code 0852

City, state, and ZIP code  
La Jolla, CA 92037-0852

Telephone number  
858-622-1185

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien’s eligibility for the exemption cannot be readily determined.

Signature of withholding agent  
Date  

Form 8233 (Rev. 3-2006)
University of California, San Diego

Official Attachment to IRS Form 8233
Additional Statement for Students and Trainees

<table>
<thead>
<tr>
<th>Name (Last, First)</th>
<th>Country of Tax Residence</th>
<th>Social Security Number/ITIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>test, test</td>
<td>China, People’s Republic of</td>
<td>654654654</td>
</tr>
</tbody>
</table>

I was a resident of the People’s Republic of China on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant. I am present in the United States solely for the purpose of my education or training. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and the People’s Republic of China in an amount not in excess of $5,000 for any tax year.

I arrived in the United States on 01/07/2013. The treaty exemption is available only for the time as is reasonably necessary to complete the education or training.

I hereby certify that the information provided above is true and correct to the best of my knowledge. If any of the information changes or if I have reason to believe that I no longer qualify for the exemption claimed above, I will notify the Institution Administrator at 858-822-1185.

<table>
<thead>
<tr>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
</table>
PPS SCREENS

How to complete the ITAX and EALN screens in PPS
• Do not give foreign individuals any sort of W-4 form.
PPS EALN screen
First five fields only. Don’t change any other fields.

PPEALN0-E1755                       SD EDB Entry/Update  06/26/12 09:57:27
06/02/12 02:36:45                   Alien Information        Userid: SDPAYAIW
ID: 000000015 Name: VOID, V         Emp Stat: S    Pri Pay: MO

Citizenship: _ Country of Residence: _ U.S. Date of Entry: ______
Visa Type : _ Work Permit End Date: ______ UC W-CNEN Date: ______
Tax treaty Income Code: _ Hit tax treaty Income Code: _
   Article Number: ___ Retirement System Code: N
   End Date : ___    FICA Eligibility Code: N
   Income Limit : ______ Ret FICA Derive: Y

Federal Tax Marital Status: S Allowances: 000
Maximum Withholding: 999 Additional Fed Withholding: ________
Calif. Tax Marital Status: S Allowances: 000 Itemized Deductions: 000
Maximum Withholding: 999 Additional CA Withholding : ________
Non-UC Health Exp : ___ Non-Resident Alien Tax Form Indicator: _

Next Func: ___ ID: ______ Name: __________________________ SSN: ______

===>
F: 1-Help                      3-PrevMenu 4-Print     5-Update
F: 9-Jump                      12-Exit
Citizenship

If rehire, leave as is and email glacier@ucsd.edu for instructions. If new hire:

Enter only S, A, or N

S = F1 Student from India
A = Anyone from Korea, Mexico, or Canada
N = Everyone else
Country of Residence

Country from passport, I–94, EAD, or visa.
Date from Form I–94 or date stamped in Passport. If rehire, do not change this field.
Visa Type

Look at visa OR:

- Form DS-2019 = J1 or J2
- Form I-20 = F1
- EAD category 33 = DA
- EAD showing “student post-completion OPT = F1
- EAD different from above: “what was your immigration status before you got this EAD?”
Expiration Date

- Expiration date on I–20, DS–2019, EAD, or Form I–94

- If application for change in status or extension of stay is pending, there may be automatic extension of 180 or 240 days work authorization. Contact the UCSD International Center for help.

- Do NOT enter passport or visa expiration date. These are not work permits.
Note: Upon review of Glacier paperwork submitted by foreign individual, Payroll may update the PPS EALN screen. Please don’t change it back! If it doesn’t look right, or if you’re concerned, email us at glacier@ucsd.edu. Better safe than sorry when it comes to taxes.
Search Blink for EALN, follow instructions on “How to Complete the PPS EALN Screen for Foreign Visitors”

- Asylee
- DACA/Dream Act (Deferred Action Childhood Arrival)
- Employment Authorization Card (EAD), category 33
- Employment Authorization Card (EAD), category other than 33
- F1
- F1 CPT
- F1 OPT
- F2
- H1-B
- J1
- J2
- Permanent Resident Card
- Refugee
- TN
- Other immigration status
PPS EALN screen:
(if rehire, email glacier@ucsd.edu before updating anything except the work permit end date):

- Citizenship = A or N*.
  - A = anyone from South Korea, Mexico, or Canada
  - N = everyone else

- Country of Residence = country of tax residence (though country of citizenship from Form DS-2019 will suffice until Payroll updates PPS after reviewing Glacier paperwork).

- Date of entry = date individual first entered U.S. on current immigration status (though most recent date of entry from Form I-94 will suffice until Payroll updates PPS after reviewing Glacier paperwork).

- Visa = J1, as shown on Form I-94* or on U.S. visa.

- Work permit end date = expiration date shown in section 3 of Form DS-2019

- UC W-8BEN Date: Always leave this field blank. Foreign individuals are no longer required to complete this form. If it's needed, Glacier will generate it and Payroll will update the field.

- Tax Treaty fields: Leave blank unless Title Code 3253 or Title Code 3254. If 3253 or 3254, enter 15 in the Tax Treaty Income Code field.

- Federal and state tax withholding fields: Leave at single/zero.

Glacier Record Request Form required? Yes

Form I-9:
For those on J status, the combination of a foreign passport, Form DS-2019, and Form I-94*, constitute a List A document on Form I-9. 

**Foreign individuals in the U.S. can print Form I-94 from https://i94.cbp.dhs.gov/i94/requests.html**
Foreign visitors have limited work authorization. Departments are required to maintain current work authorization information in the *work permit end date* field on the PPS EALN screen (updating this field generally coincides with new or reverified I–9).
Don’t touch these fields unless PPS forces you to.

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>PPEALNO-E1755</td>
<td>SD EDB Entry/Update 06/26/12 09:57:27</td>
</tr>
<tr>
<td>Alien Information</td>
<td>Userid: SDPAYAIW</td>
</tr>
<tr>
<td>ID: 000000015 Name: VOID, V</td>
<td>Emp Stat: $ Pri Pay: MO</td>
</tr>
<tr>
<td>Citizenship</td>
<td></td>
</tr>
<tr>
<td>Country of Residence</td>
<td></td>
</tr>
<tr>
<td>U.S. Date of Entry</td>
<td></td>
</tr>
<tr>
<td>Visa Type</td>
<td></td>
</tr>
<tr>
<td>Work Permit End Date</td>
<td></td>
</tr>
<tr>
<td>UC W-8BEN Date</td>
<td></td>
</tr>
<tr>
<td>Tax Treaty Income Code</td>
<td></td>
</tr>
<tr>
<td>Alt Tax Treaty Income Code</td>
<td></td>
</tr>
<tr>
<td>Article Number</td>
<td></td>
</tr>
<tr>
<td>Retirement System Code</td>
<td>N</td>
</tr>
<tr>
<td>End Date</td>
<td></td>
</tr>
<tr>
<td>FICA Eligibility Code</td>
<td>N</td>
</tr>
<tr>
<td>Income Limit</td>
<td></td>
</tr>
<tr>
<td>Ret FICA Derive</td>
<td>Y</td>
</tr>
<tr>
<td>Federal Tax Marital Status</td>
<td>$ Allowances: 000</td>
</tr>
<tr>
<td>Maximum Withholding</td>
<td>999</td>
</tr>
<tr>
<td>Additional Fed Withholding</td>
<td></td>
</tr>
<tr>
<td>Calif. Tax Marital Status</td>
<td>$ Allowances: 000 Itemized Deductions: 000</td>
</tr>
<tr>
<td>Maximum Withholding</td>
<td>999</td>
</tr>
<tr>
<td>Additional CA Withholding</td>
<td></td>
</tr>
<tr>
<td>Non-UC Health Exp</td>
<td></td>
</tr>
<tr>
<td>Non-Resident Alien Tax Form Indicator:</td>
<td></td>
</tr>
<tr>
<td>Next Func</td>
<td></td>
</tr>
<tr>
<td>ID:</td>
<td></td>
</tr>
<tr>
<td>Name:</td>
<td></td>
</tr>
<tr>
<td>SSN:</td>
<td></td>
</tr>
</tbody>
</table>

F: 1-Help 3-PrevMenu 4-Print 5-Update 9-Jump 12-Exit
Questions about the EALN screen?
Nearly all foreign visitors need to file some sort of tax form, even if they received no income.
Noncitizens may be required to file U.S. federal and California state tax returns

Glacier Tax Prep (GTP) is like TurboTax for nonresidents (fed tax return only)
- GTP available free beginning mid-February or early March
- GTP access through Glacier or access code

I–Center holds federal and state tax seminars for nonresidents each Spring.

I–Center has *great* tax resource pages:
- ISPO: [https://ispo.ucsd.edu/new-students/ucsd-resources/taxes.html](https://ispo.ucsd.edu/new-students/ucsd-resources/taxes.html)
Resources & Links

about taxes and Glacier
- IRS Publication 519 “U.S. Tax Guide for Aliens”

- IRS Publication 901 “U.S. Tax Treaties”

- Glacier Record Request Form
  [http://blink.ucsd.edu/sponsor/BFS/divisions/payroll/glacier.html](http://blink.ucsd.edu/sponsor/BFS/divisions/payroll/glacier.html)

- “How and When to Complete a Glacier Record Request Form”
  [http://blink.ucsd.edu/finance/payroll/foreign/glacierform.html](http://blink.ucsd.edu/finance/payroll/foreign/glacierform.html)

- UCSD International Center's Tax Resource page
Contacts:

- Anne Winterton, x21185
  awinterton@ucsd.edu
  Nonresident Alien Tax Analyst, Glacier Lead Administrator

- Desiree Hennon, x43242
  dhennon@ucsd.edu
  Glacier Administrator, Assistant Training Coordinator
Questions?
Takeaway:

- New employees: Enter only S, A, or N (as in SAN Diego) in the PPS citizenship field.

- Rehires: If code is not S, A, or N, email glacier@ucsd.edu before changing EALN screen.

- Submit a Glacier Record Request Form whenever you hire, rehire, or change payment types of foreign individuals.
Thank you!