Section 1: Introduction
Who are we talking about?

International visitors entered in PPS who will salary/wage and/or fellowship payment or benefits (health insurance, etc.) from UCSD*.

“alien authorized to work…”

<table>
<thead>
<tr>
<th>Employment Eligibility Verification</th>
<th>USCIS Form I-9</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Homeland Security</td>
<td>OMB No: 1615-0047</td>
</tr>
<tr>
<td>U.S. Citizenship and Immigration Services</td>
<td>Expires 08/31/2019</td>
</tr>
</tbody>
</table>

START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, before completion of this form. Employers are liable for errors in the completion of this form.

DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which alien(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

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.)

<table>
<thead>
<tr>
<th>Name (Family Name)</th>
<th>First Name (Given Name)</th>
<th>Middle Initial</th>
<th>Other Last Names Used (Fancy)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ssn (Street Number and Name)</td>
<td>Apt. Number</td>
<td>City or Town</td>
<td>State</td>
</tr>
<tr>
<td>Date of Birth (mm/dd/yyyy)</td>
<td>U.S. Social Security Number</td>
<td>Employee’s E-mail Address</td>
<td>Employee’s Telephone Number</td>
</tr>
</tbody>
</table>

I declare that I am an alien who is authorized to work in the United States and that the above information is correct.

I (Employer) declare that the above information is correct and that the alien is employed by me.

I (Signed) Date:

Electronic Filing: This document is not required to be filed electronically.

If the payment will not be entered in PPS, please use Glacier: Tax Withholding for Foreign Individuals (Non-PPS Payments).
What’s different about payments to international visitors?

Two sets of tax laws – can make $1,000+ difference in net pay

1. Resident/citizen
2. Nonresident

Tax Treaties

- Some countries have treaties with the U.S. that allow their citizens to be exempt from some or all federal tax. Treaties vary according to country, immigration status, and type of income (i.e., wages/salary, fellowship, honorarium)

The Glacier Online Nonresident Alien Tax Compliance System helps determine residency and tax treaty eligibility.
What’s Glacier?

Online system that allows international visitors to provide the information necessary to properly tax and report payments and/or benefits. Helps determine residency and treaty eligibility. It’s used by all UC campuses.
Section 2: Form I-9
Form I-9

- Search for “UCSD Payroll Forms” [https://blink.ucsd.edu/sponsor/BFS/divisions/payroll/forms.html](https://blink.ucsd.edu/sponsor/BFS/divisions/payroll/forms.html) for link to most recent version

- Choose “I-9 fillable Form” – it’s interactive!
Why the **Fillable I-9**?

Clicking the little question mark results in a popup screen with more information!

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**Section 2. Employer or Authorized Representative Review and Verification**

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

<table>
<thead>
<tr>
<th>Employee info from Section 1</th>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
<th>M.I.</th>
<th>Citizenship/Immigration Status</th>
</tr>
</thead>
</table>

### List A Identity and Employment Authorization

<table>
<thead>
<tr>
<th>Document Title</th>
<th>Issuing Authority</th>
<th>Document Number</th>
<th>Expiration Date (if any) (mm/dd/yyyy)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### List B Identity

<table>
<thead>
<tr>
<th>Document Title</th>
<th>Issuing Authority</th>
<th>Document Number</th>
<th>Expiration Date (if any) (mm/dd/yyyy)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### List C Employment Authorization

<table>
<thead>
<tr>
<th>Document Title</th>
<th>Issuing Authority</th>
<th>Document Number</th>
<th>Expiration Date (if any) (mm/dd/yyyy)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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**Document Title #1 List A**

If the employee presented documentation from **List A**, select the document or receipt presented from the drop-down list provided. If the employee presented a List A document that consists of a combination of documents, select the first document from the drop-down list provided. The other documents in the combination should be entered in the separate areas provided.

All documents must be unexpired. Ensure that each document is an unexpired, original (no photocopies, except for certified copies of birth certificates) document. Certain employees may present an expired employment authorization document, which may be considered
I-9 Resources

- Instructions for Form I-9
  https://www.uscis.gov/i-9
- USCIS Handbook for Employers
  https://www.uscis.gov/i-9-central/handbook-employers-m-274
- Paula Soder, UCSD’s Form I-9 expert teaches an I-9 class through UC Learning Ctr.

The UCSD Glacier & Taxation Team in Payroll recommends that anyone who prepares Forms I-9 for international visitors take the class every 6 months.
Section 3: Glacier
How does Glacier work at UCSD?

- **Steps:**
  
  1. **Department** completes Glacier Record Request Form [http://blink.ucsd.edu/sponsor/BFS/divisions/payroll/glacier.html](http://blink.ucsd.edu/sponsor/BFS/divisions/payroll/glacier.html) (note that this is only step that requires department involvement!)
  
  2. International visitor completes online Glacier questionnaire and submits resulting forms and certain immigration documents to UCSD Payroll
  
  3. Payroll updates PPS and makes tax adjustments
About the Foreign Individual

Last Name, exactly as entered in PPS *
First Name, exactly as entered in PPS *
Middle Name, exactly as entered in PPS. Leave blank if no middle name
PPS ID number without leading zeros *

Maximum of 6 characters allowed. Currently Entered: 0 characters.

UCSD Email address *

Payment type(s) expected in current & next calendar year *
- Biweekly salary/wages/bonus
- Monthly salary/wages/bonus
- Payment and/or benefits under TC 3296 Research Fellow WOS, TC 3253 Postdoc Fellow, TC 3254 Postdoc Paid-Direct

About administrative employee completing this form

Last Name *
First Name *
Email Address *
Contact Phone Number *
... *** ****
Department Name *

Submit
Section 3: PPS Entries
ETAX screen:

- Leave withholding at single/zero
- Enter the SSN or all 9s. The system will
PPS EALN Screen

Complete only first 5 fields for most* international payees.
See “How to Complete the PPS EALN Screen”
http://blink.ucsd.edu/finance/payroll/foreign/administrative/ealn.html

Most important on EALN screen:
- New Hires: Enter only S, A, or N citizenship code
- Rehires
  - Don’t change citizenship
  - Don’t change date of entry
  - DO submit a Glacier Record Request Form

*PPS will force you to enter 16 in Tax Treaty Income Code for postdoc fellows and postdoc paid-directs (TC 3253 & 3254).
The PPS EALN field “Work Permit End Date” is the responsibility of the department, and should match the expiration date shown on Form I-9.

Suggestion: 60 days before “work permit end date” in PPS, notify employee that if he wishes to continue working at UCSD he must meet with you on or before that date to complete a reverified or new Form I-9.

Query instructions: Blink/business tools/employee link/queries/employee queries/employee nonresident alien. On visa/tax treaty tab, enter
How to query for employees whose PPS “work permit end date” ends in 60 days or less:

Go to Blink/business tools/employee link/queries/employee queries/employee nonresident alien.

1. On the **Employee tab**, click the box next to **Email**.
2. On **Visa/Tax Treaty tab**
   A. Click the box for **Work Permit End Date** choose <= and enter a date 60 days from today. Enter the year as four digits.
   B. In the **Visa Type** row, select all except [*]Undefined and [PR] Permanent Resident. Instructions for selecting: click on “[A1] Ambassador...” Using scroll bar for that field, scroll down to the bottom. Hold down shift and then click the last choice, “[V3]The child...” Hold down CTRL, scroll up to “[PR] Permanent Resident”, and click on it. Now every choice except [undefined] and [PR]Perm. Res. should be highlighted in gray.
3. Click **Submit**. Review the data on the screen. If it looks good, click on the browser tab “Employee Nonresident Alien Query” go back to query, and in the scroll box that shows “Send Data to Screen,” click **Excel (Tab Delimited .xls File)**, then click submit again.
4. If/when you see the message “The file format and extension of ‘Employee....”, click yes.
5. Save the file as type “Excel Workbook (*.xlsx). You now have a file you can use for mailmerge email notices.
How to Complete the PPS EALN Screen for Foreign Visitors

Learn how UC San Diego administrative personnel enter a foreign person into PPS.

This page is for those who are entering a new foreign individual in the UC San Diego PPS system. It explains how to complete the PPS EALN screen.

If you are entering a retiree or a change in immigration status for an existing foreign individual who does not have a Permanent Resident card, please contact the UCSD Glacier Team before changing the "citizenship" or "U.S. date of entry" fields.

Most foreign visitors who will be entered into PPS will have a U.S. visa pasted in their passport. The immigration status will be listed along the right side, under the heading "visa type/issue." On the list below, click the immigration status or work authorization document to get to instructions for the PPS EALN screen and Form I-8.

Notes:
- It's the responsibility of the department to maintain Forms I-9 reflecting current work authorization for each employee, and to update the "work permit end date" filed in PPS.
- If a foreign individual is living and working outside of the U.S. while receiving payment from UCSD, email the UCSD Glacier Team for EALN screen instructions.
- Form I-9 Instructions:
  - USCIS: NIV: USCIS website
  - USCIS: I-9: USCIS website with official "Instructions for Form I-9"

Expand all

- Asylee
- E-2
- DACA/Dream Act (Deferred Action Childhood Arrival)
- Employment Authorization Card (EAD), category 33 or 03
- Employment Authorization Card (EAD), category other than 33
- F1
- F1 OPT
- F2
- H-1B
- J1
- J2
- O-1
- Permanent Resident Card
- Refugee
- TN
- Other immigration status
About 67,800 results (0.68 seconds)

Glacier: Tax Withholding for Foreign Individuals - UCSD Blink
blink.ucsd.edu/go/glacier
Oct 19, 2016 - Learn about Glacier, the system for gathering tax-related information from foreign individuals receiving payment and/or benefits from UCSD.
Glacier: Tax Withholding for Foreign Individuals

Learn about Glacier, the system for gathering tax-related information and/or benefits from UCSD.

What is Glacier?
The Glacier Online Nonresident Tax Compliance System (Glacier) is a system that allows foreign individuals so that payments may be taxed and reported correctly. Any foreign individual must complete a Glacier record unless he/she is a permanent resident, refugee, asylee, or a Canadian.

Process overview for PPS payments

1. **Department** completes the online [Glacier Record Request Form for PPS Payments](#) entry into PPS, and again if a different payment relationship is added.
2. **Payroll** creates a Glacier record, and then sends 2 emails to foreign visitor: an introduction email from Glacier (support@online-tax.net) containing a link to the Glacier system, as well an online [Glacier Record Request Form for PPS Payments](#) or a [Glacier Record Request Form for PPS Payments](#).
3. **Foreign individual** accesses Glacier online, answers all of the Glacier screens, prints the required document copies, and uploads them to the UCSD Glacier system.
4. **Foreign individual** completes the Glacier record, and sends an email to the UCSD Glacier team.
5. **The UCSD Glacier & Taxation Team** reviews the pdf, updates PPS, and makes a note.

Process Overview for payments *not* entered in PPS

See "[Glacier: Tax Withholding for Foreign Individuals (Non-PPS Payments)](#)"

For foreign individuals

Find more Glacier and tax information, including Glacier screens, tax treaties, residency requirements, and frequently asked questions (FAQ).

For administrative departments

Get instructions and information about your part in the Glacier & PPS processes.
For Department Administrative Employees: Glacier and PPS Instructions

Get instructions and information about the Glacier process.

Glacier and PPS Instructions and Links

- [Glacier Training for Departments](#) (PDF)
- [Glacier Record Request Form](#) (online form)
- [How and When to Complete the Glacier Record Request Form](#)
- [Glacier Process Map](#) (PDF)
- [How to Complete the PPS EALN Screen for Foreign Visitors](#)
- [How to Enter a Foreign Address in PPS](#)
- For payments that are not entered in PPS contact [BFSupport](#).

Email the UCSD Glacier Team for more information.
Questions?

Email glacier@ucsd.edu

Submit a case through ASK. Go to Blink/Business Tools/ASK (BFSupport). Enter Glacier as the subject, primary category Payroll, and subcategory “Glacier/Foreign Payee Questions.”