All Glacier-related documents & forms are available in electronic format. Please email awinterton@ucsd.edu to request copies.

- Glacier Information Form (Interactive pdf)
- Glacier Guide for Departments (this document)
- Links to hiring forms: I-9 & Oath Patent
- Glacier Information and Instructions for Foreign Individuals
- Glacier Guide for Foreign Individuals – a detailed PowerPoint presentation
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WHAT IS GLACIER?

GLACIER is a secure online tax compliance system that collects tax-related information from foreign individuals receiving payments from the University of California, San Diego. GLACIER helps determine tax residency, withholding rates, and income tax treaty eligibility. GLACIER also manages the nonresident alien’s paperwork, maintains tax-related data, and prepares tax forms.

WHY IS UCSD USING GLACIER?

GLACIER supports improved compliance with immigration and tax laws, thereby minimizing exposure in the event of an audit. Glacier relieves the department of the responsibility for collecting and submitting immigration and tax information. Instead, the burden lies with the Glacier client (employee) and the Glacier Administrators in Payroll. GLACIER is used at all UC campuses. UCLA has used it successfully since 2006.

OVERVIEW: HOW DOES GLACIER WORK?

1. The department provides Payroll with a complete Glacier Information Form for each individual.

2. The Glacier Administrators create a Glacier record for the new Glacier client, and notify him via email that a Glacier record is required. The email introduces Glacier, explains that the individual is required to complete a Glacier record, and provides a temporary UserID and password.

3. The Glacier client completes his Glacier record online from any computer with internet access.

4. The client prints his Glacier Tax Summary Report and the pre-populated forms created by Glacier. The Tax Summary Report directs the client to sign the forms, and then mail them, along with copies of certain immigration documents, to Payroll. All questions and follow-up are taken care of by Payroll.

5. Payroll updates the EALN screen, grants tax treaties, etc.
**Section 2: The NEW New-Hire Process - 7 Easy Steps**

1. **COMPLETE THE I-9 AND PATENT FORMS**

   No UC W-8BEN. No W-4NR. No Tax Treaty Forms.

2. **DETERMINE WHETHER A GLACIER RECORD IS REQUIRED**

   If the employee checks the fourth box of Section 1 of Form I-9, “an alien authorized to work…”, then a GLACIER record is required. If the individual has a permanent resident card, a Glacier record is not required. See Section 5 for EALN screen instructions for Permanent Residents.

3. **COMPLETE THE EALN SCREEN**

   **Complete only 5 fields:** (Do not enter tax treaty or withholding information on the EALN screen.)

   1. **Citizenship:**
      a. Enter A if the individual lives in Canada, South Korea, or Mexico
      b. Enter S if the individual is a student from India
      c. Enter N for everyone else.
   2. **Country of residence:** Enter the 2-letter international country code. To see a list of these abbreviations, click in the Citizenship field, press F-1 (help), and then click on the question mark in the pop-up box.
   3. **Date of Entry:** Enter the date stamped on Form I-94.
   4. **Visa type:** Use the designation shown on Form I-94.
   5. **Work Permit End Date:** Check the I-94 first, and use the date shown on the entry stamp, if there is one. Sometimes, though, the I-94 shows only “D/S”, which means “Duration of Status”. In most cases, an additional document is required to identify the expiration date. For a J-1 visa holder, refer to the end date online 3 of the DS-2019. For an F-1 visa holder, refer to the date on line 5 on the I-20, or on page 3 of the I-20 if the individual is on OPT or CPT status. For an H-1 visa holder, refer to the bottom of the Notice of Action. If you need help with this step, please call Anne Winterton (858) 822-1185, or Paul Rodriguez (858) 534-3241.

   **********Don’t enter information in any other field on the EALN screen.**********

4. **COMPLETE THE GLACIER INFORMATION FORM**

   A copy of this form is in Appendix 2 of this document. It can be copied, completed and sent to Payroll via Fax. If you don’t have the electronic version, please email Anne Winterton: awinterton@ucsd.edu

   Note: Neither a UCSD email address nor an employee ID number is required.

   **Please take extra care when completing the Relationship & Income Type. The Glacier client will use a copy of the Glacier Information Form as a guide when completing his Glacier record.** An individual may be an employee, a scholarship/fellowship recipient, or both.

   a) **Employee Category:** If the individual is an employee, please mark the appropriate appointment, as well as the corresponding income type.

   b) **Scholarship/Fellowship Recipient Category:** If the individual is paid through a scholarship or fellowship, mark the appropriate appointment, as well as the corresponding income type.
5. **Submit Glacier Information Form to Payroll**

Click the green **Submit** button on the bottom right corner of the online form, or print and fax it to (858) 534-7423.

6. **Give the New Glacier Client 3 Things:**

1. A copy of the Glacier Information Form
2. Two-page Glacier Information & Instructions for Foreign Individuals. Full-size copies in Appendix 2
3. A large intracampus-mail envelope preaddressed to “Glacier/Payroll, Mail Code 0952” for submitting their immigration documents and Glacier forms.
7. IMMEDIATELY MAIL ORIGINAL I-9 AND PATENT TO PAYROLL

Please send the Patent and original I-9 to Payroll, mail code 0952. Add a sticky note with the word “Glacier” on it.

Section 3: Ongoing Responsibilities of the Department

Refer all tax and Glacier questions to Payroll, and forward any immigration documents received from Glacier clients to payroll.

Continue to maintain current work authorization

Section 4: Payroll Division Responsibilities

Set up GLACIER record within 2 days of receipt of GLACIER Information Form, which generates an email to the client. The email introduces Glacier and provides a temporary UserID and password. The email comes from support@online-tax.net.

Interact directly with employee to answer questions and provide assistance in completing GLACIER Tax Record

Review all documents and forms submitted by the individual.

Update PPS according to GLACIER determinations, and maintain GLACIER and PPS records for tax purposes.

As a courtesy service, Payroll will email employees whose immigration status expiration is approaching, encouraging them to update their GLACIER record.
Section 5: The “R” Citizenship Code for Permanent Residents

The R citizenship code is to be entered for individuals with a Permanent Resident Card only.

Permanent Residents do NOT require a Glacier record. The hiring forms for Permanent Residents are the same as those for a citizen.

Permanent Residents are non-citizens who have been authorized to live and work in the U.S. indefinitely. They possess a Permanent Resident card with an expiration date. The expiration date only indicates the need to issue a new card, not a loss of status. Please Note: An expired card cannot be used to satisfy Form I-9 requirements for new employment.

Please note that “R” citizenship coded individuals will be treated like U.S. citizens for tax purposes. You will notice that their W-4 choices are not restricted for federal or state tax-withholding purposes.

How to Enter the “R” Citizenship Status Code for a Permanent Residents

Only enter the data fields outlined in this chart. Do not fill in any information that isn’t listed here.

<table>
<thead>
<tr>
<th>Step 1 of 5:</th>
<th>Citizenship: Enter R</th>
</tr>
</thead>
<tbody>
<tr>
<td>Step 2 of 5</td>
<td>Country of Residence: Leave blank</td>
</tr>
<tr>
<td>Step 3 of 5</td>
<td>Visa Type: Enter PR, for permanent resident</td>
</tr>
<tr>
<td>Step 4 of 5</td>
<td>Visa/Work Permit End Date: Leave blank</td>
</tr>
<tr>
<td>Step 5 of 5</td>
<td>Federal and State Marital Tax Statuses and corresponding allowances and additional withholding amounts: Enter the information from the UC W-4/DE 4 form</td>
</tr>
</tbody>
</table>
Appendix 1 - Reference Documents for Determining Date of Entry and Work Permit End Date for EALN Screen

**F-1 Visa Holders**

Date of Arrival

Visa Type

Work Permit End Date. In this case, it’s marked D/S, which means “Duration of Status.” The I-20 will have the end date.

Form I-94 will be stapled in the Passport

Arrival stamp. This stamp is optional.

Form I-20

Work Permit End Date 6/30/09

Form Number I-20
J-1 VISA HOLDERS

The I-94 will be stapled in the Passport

Date of Arrival

Visa Type

Work Permit End Date/ In this case, it’s marked D/S, which means “Duration of Status.” Form DS-2019 will show the end date.

Form Number I-94

Form DS-2019

Work Permit End Date

Arrival stamp. This stamp is optional.

Form Number
H-1B VISA HOLDERS

Form I-797A, Notice of Action

Visa Type

Date of Arrival

Work Permit End Date
TN- VISA HOLDERS

[Image of a passport page with arrows pointing to the Work Permit End Date field]
Appendix 2: Glacier Documents

- "Instructions For New Glacier Clients (2 pages)
- Glacier Information Form
INSTRUCTIONS
FOR NEW GLACIER CLIENTS

Glacier Information for Non-United States Citizens/Non U.S. Permanent Resident Aliens

1. U.S. tax laws require U.C. San Diego to collect information from non-U.S. citizens to determine tax status. GLACIER is the means of collecting such information.

2. You will receive an email from support@online-tax.net containing Glacier access information. This is not spam. Please add support@online-tax.net to your contacts to avoid the email going to the SPAM folder.

3. You have 7 days from receipt of the Glacier email to complete the GLACIER record and submit the required forms and documents. Page 2 of the Glacier Tax Summary Report shows where to send them. If the deadline is missed, it could result a higher rate of taxation and/or delay of tax treaty benefits.

4. Completing the record should take approximately 20 minutes. A visa, passport, I-94, and any other supporting documents will be necessary for completing the GLACIER tax record. Check the exact same boxes in the “Relationship” and “Income Type” screens of the GLACIER record as are checked on the “GLACIER Information Form” given to you by your department.

5. Print, review, sign, and date all forms created by GLACIER (Tax Summary Report, W-4, W-8BEN, etc.)

6. Forward the signed forms, along with any immigration documents requested on the Tax Summary Report, to Payroll, Mail Code 0952

7. Maintain an accurate GLACIER record at all times.

8. If, after completing your Glacier record, you would like to make a change to tax withholding, please do so through UCSD's secure online employee interface, “At Your Service Online”.

9. Please contact the UCSD Glacier Administrators in the Payroll office if you have any questions:

   Anne Winterton, awinterton@ucsd.edu, (858) 822-1185 | Paul Rodriguez, prodriguez@ucsd.edu, (858) 534-3241
U.S. Tax Information for Non-United States Citizens/Non U.S. Permanent Resident Aliens

Why Am I Required to Provide Information in Glacier? The Internal Revenue Service, (IRS), the U.S. government Tax Authority, has issued strict regulations regarding the taxation and reporting of payments made to non-United States citizens. As a result, payments made to you may be subject to U.S. income tax and reporting to the IRS. Glacier Online Tax Compliance System is an efficient and effective way to manage tax liability.

Why is My Tax Status Important? In order to comply with the U.S tax laws, your U.S. Tax Residency Status must be determined. The Substantial Presence Test is used to determine whether an individual is a Nonresident Alien or Resident Alien for purposes of U.S. tax withholding. Glacier will calculate your U.S. Residency Status for Tax Purposes based on the information you provide in your Glacier record.

What is the Difference between a Nonresident Alien and Resident Alien? If you are a Nonresident Alien for Tax Purposes, you are subject to special tax withholding and reporting regulations; if you have a Resident Alien for Tax Purposes, you are taxed in the same manner as a U.S. Citizen.

How Long Will I Be a Nonresident Alien? Your Residency Status Change Date is the day on which your U.S. Residency Status for Tax Purposes will change, generally from Nonresident Alien for Tax Purposes to Resident Alien for Tax Purposes. The U.S. tax system is based on a calendar year period (January 1 – December 31). In most cases, when your U.S. Residency Status for Tax Purposes changes, you will become a Resident Alien for Tax Purposes retroactive to the first day of the calendar year during which your status changed; this date is called the Residency Status Start Date.

How Will I be Taxed on Payments From U.S Sources? As a Nonresident Alien for Tax Purposes, U.S. tax law requires that you be taxed on the following manner:

- If you received Dependent Compensation (salary or wages), you are generally required to complete Form W-4 as "Single" (regardless of your actual marital status) and "One" Personal Withholding Allowance (regardless of your actual number of dependents). Certain countries may have an exception to this requirement.

- If you receive a Scholarship or Fellowship (for which NO services are required), your scholarship or fellowship may consist of Nontaxable items (Tuition Book Allowance, Required Registration Fees, and Mandatory Health Insurance) or Taxable items (including, but not limited to, Room and Board, Stipend, Living Allowance, Travel Payment/Reimbursement). If you are present in the U.S. under an F, J, M, or Q immigration status, the applicable rate of withholding is 14%; if you are present in the U.S. under any other immigration status, the applicable rate of tax withholding is 30%.

Can I Be Exempt From Tax Withholding? The U.S. maintains income tax treaties with approximately 63 countries. Certain taxable payments made to you may be exempt from U.S. tax based on an income tax treaty entered into between the U.S. and your country of tax residence. The existence of a tax treaty does not automatically ensure an exemption from tax withholding; rather, you must satisfy the requirements for the exemption set forth in the tax treaty and provide all applicable forms and documents to the Institution Administrator.

What If I Do Not Submit My Forms and Documents? If you do not complete the information in Glacier and/or submit the required forms and documents in a timely fashion, the maximum amount of tax will be withheld from all payments made to you.

Where Can I Get More Information? If you have additional questions, please contact your UCSD Glacier Administrators:

Anne Winterton, awinterton@ucsd.edu, (858) 822-1185 | Paul Rodriguez, prodriguez@ucsd.edu, (858) 534-3241
GLACIER INFORMATION FORM
TO BE COMPLETED BY THE DEPARTMENT

Foreign Individual Instructions: In order to receive payment from UCSD, you must complete your GLACIER record and submit the required forms/documents within 7 days to ensure proper tax withholding. You will receive an email from support@online-tax.net, containing your GLACIER UserID and password. This is not spam. You will need your visa, passport, I-94, and any other supporting documents to complete your record. Please update your GLACIER record with any changes that occur. It is your responsibility to maintain an accurate GLACIER record at all times.

Foreign Individual Information

First Name
Middle Initial
Last Name
Email
EID, if available

Pay Period Frequency (for employees only)

☐ Monthly
☐ Biweekly
☐ Other

Relationship with UCSD
(Select as many categories as applicable, but make only one choice per category)

Employee Category

Choose no more than one relationship in the Employee Category
☐ Staff / Post Doc Employee 3252 / Clinical Appointee
☐ Faculty / Visiting Academic / Researcher
☐ Grad Students: TA, RA, Title Code 3999
☐ Student Worker

Scholarship/Fellowship Recipient Category

Choose no more than one relationship in the Scholarship/Fellowship Category
☐ UCSD Grad Student Fellowship, Title Code 3296
☐ Post Doc Fellowship: Title Code 3253
☐ Paid Direct Fellowship: Taxable Benefits, T.C. 3254

Other

Choose no more than one relationship in the Other Category
☐ Guest Speaker
☐ Consultant
☐ Athlete
☐ Artist/Performer
☐ Industrial Royalty Recipient
☐ Copyright Royalty Recipient
☐ Prize or Award / Other

Income Type
(If applicable, select one choice per category)

Employee Category

Choose no more than one income type in the Employee Category
☐ Appointment is Without Salary (WOS)
☐ Salary/Wages/Bonus

Scholarship/Fellowship Category

Choose no more than one income type in the Scholarship/Fellowship Category
☐ Scholarship or Fellowship (Non-Service)
☐ Taxable Post Doc Benefits
☐ All Others

Other

Choose no more than one income type in the Other Category
☐ Honoraria or Guest Speaker Fee
☐ Consulting Fee
☐ Performance Fees
☐ Industrial Royalty Payment
☐ Copyright Royalty Payment
☐ Prize or Award
☐ Other
☐ NO PAYMENTS

Department Information

Department:
Department Contact:
Email Address
Phone

Date:

DEPARTMENT: Please email or fax this form to the Payroll office: FAX: (858) 534-7423. Email to awinterton@ucsd.edu or prodriguez@ucsd.edu.
Questions? Call Paul Rodriguez (858) 534-3241, or Anne Winterton (858) 822-1185

Version 1-6

SUBMIT TO PAYROLL