International Student FAQ

 TAXATION

* Am I Subject to U.S. Taxation?
	+ Yes, anyone receiving payments from a U.S. source (Ohio University), whether they are U.S. residents or a foreign national they are subject to U.S. taxation. The payer (Ohio University) is required to withhold taxes from all payments unless a tax treaty exemption exists. The taxpayer must choose to elect the tax treaty in GLACIER and submit all required forms before an exemption maybe granted.
* How much am I required to pay in taxes?
	+ There are specific regulations and processes required for determining the tax withholdings for all international persons. In certain situations, there could be a tax treaty that may exist to exempt an international person from taxes or there may be regulations that allow a reduction in taxes. For information about current tax treaties available see [IRS Publication 901(opens in a new window)](https://www.irs.gov/publications/p901#en_US_2013_publink1000219371).  Completing a Glacier record will help determine your tax-withholding rate and determine if any treaty exemptions exist to reduce or exempt federal tax withholding.
* I am an international student and would like to be exempt from taxes.
	+ Completing a GLACIER record will determine your eligibility to be exempt from federal taxes based on your set of facts and circumstances. GLACIER will provide any forms required to exercise your tax treaty. GLACIER will provide instructions on how to turn in your forms.
* Is there more information available in regards to U.S. taxes?
	+ Additional information regarding U.S. taxes can be found here: <https://webcms.ohio.edu/isfs/international-student-tax-faq>
* **What is the difference between a Resident Alien for US tax purposes and a Non-Resident Alien for US tax purposes?**
	+ U.S. tax law categorizes foreign nationals as resident aliens or nonresident aliens for tax purposes only, which is not necessarily the same as residency according to immigration law. Resident aliens for tax purposes will follow the same rules as U.S. citizens for tax purposes. Special taxation rules apply for a nonresident alien for tax purposes. There are also special rules that apply specifically to F-1 students, J-1 students and scholars and H-1B employees who are nonresident aliens for tax purposes. These tax statuses are the most common here at Ohio University and are significant because filing under the incorrect tax designation may result in additional taxes owed to the government.
	+ GLACIER will assist in determining your tax residency status and track when the change from nonresident alien to resident alien for tax purposes will occur.

GLACIER

* What is Glacier?
	+ Glacier is tax compliance software that will capture individual information to help determine the tax residency status and tax rate of an international person.
* How do I access Glacier?
	+ Once it is determined, you will receive a taxable payment from Ohio University you will receive an email from support@online-tax.net with a temporary user ID and password that will grant you access to Glacier. Glacier can be found at: <http://www.online-tax.net/>
* I would like more information on Glacier and tax withholding for international students.
	+ Additional information regarding glacier and general tax information can be found here: <https://www.ohio.edu/hr/compensation-pay/hr/payroll-services/tax-information-international-employees>
* Why do I have to complete GLACIER?
	+ Completing a GLACIER record is required for anyone receiving a payment from Ohio University. GLACIER will help determine your tax rate and if there is a tax treaty to help reduce or exempt your income from federal taxes. GLACIER tax preparation software (GTP) will be available through your GLACIER account to assist in completing your federal tax return free of charge.
* **My documents were reviewed during the I-9 process; do I need to present my immigration documents again for GLACIER?**
	+ Yes, copies of your immigration documents are required to verify the information submitted in GLACIER. The I-9 process only requires the viewing of original documents.
* What documents will be required with GLACIER?
	+ Passport page and expiration date
	+ Visa with stamp
	+ I-94
	+ I-20, I-797, DS-2019, or other employment authorization documents
	+ Social Security card

SOCIAL SECURITY NUMBER

* Am I required to get a social security number (SSN)?
	+ Yes, all individuals that receive payments through payroll are required to obtain a social security number. Once received update your GLACIER record and present the original social security card to HR located at 160 W. Union St, Suite 276.
* How do I apply for a social security number?
* You can work directly with your ISFS advisor to get the required documents to apply. Individuals can apply for a SSN in person at 743A East State Street Athens, Ohio 45701 Phone 877-840-7683.
* **What is the difference between an Individual Taxpayer Identification Number (ITIN) and a Social Security Number (SSN)?**
	+ Under US federal law, any person working in the USA for compensation (wages, salary, etc.) is required to obtain an SSN.  Social Security numbers are required to work, collect Social Security benefits and pensions, and are required in order to be eligible for other social services.
	+ An ITIN is a tax-processing number issued by the Internal Revenue Service (IRS) to ensure that people—including undocumented immigrants—pay taxes even if they are not eligible to receive a Social Security number.
* I am not working at Ohio University but I receive a fellowship or I am on an athletic scholarship do I need a **Social Security Number (SSN)?**
	+ Only individuals authorized to work and are receiving wages are eligible for a SSN.
	+ Individuals receiving taxable U.S. payments such as royalties, nonqualified scholarships, fellowships, awards and prizes would apply for Individual **Taxpayer Identification Number (ITIN).**
	+ **ITIN’s can be applied for using the W-7 application and can be filed using GLACIER along with your first federal tax return.**

LIMITS TO WORK HOURS

* **Is there a limit to the number of hours I work?**
	+ Yes, there are limits per week work limits for all Ohio University student employees along with visa restrictions. Student employment limitations can be found here: <https://www.ohio.edu/hr/jobs/student-employment>
	+ Limits apply to all hours combined from all on campus working including graduate appointments and hourly campus jobs.

I-9 FORM AND WORK AUTHORIZATION

* **What is the Form I-9?**
	+ Form I-9, officially the Employment Eligibility Verification, is a United States Citizenship and Immigration Services form. Mandated by the Immigration Reform and Control Act of 1986, it is used to verify the identity and legal authorization to work of all paid employees in the United States
	+ After an offer and acceptance of employment has occurred, the individuals are eligible to complete the form I-9. Each employee must complete and sign Section 1 of Form I-9 no later than his or her first day of employment and must present work authorization documents within 3 days of your first day working.
	+ Documents typically used to verify identity and employment are the I-20, I-94, DS-2019, Passport, etc. The complete list of acceptable documents can be found on the last page of the I-9 form or at [www.uscis.gov](http://www.uscis.gov)
* Is it okay to use electronic (soft) copies of my I-94, I-20 or DS-2019 for I-9 purposes?
	+ No, federal law requires you present original documents for I-9 purposes.
* My program and visa (I-20or DS-2019) have been extended do I need to notify HR?
	+ Yes, your GLACIER account must be update with your new expiration date and any other changes and then follow the directions in GLACIER to submit the signed and dated GLACIER documents. Individuals must update the I-9 before the expiration date at HR, located at 160 W. Union St, Suite 276 to continue working. After the I-9 expires, a notification will be given to you and your department to stop working. Individuals are notified starting 45 days before the expiration of the I-9 and should update their information as soon as they receive an updated I-20 or DS-2019.
* I am on OPT, what documents do I need to submit to Payroll?
	+ You MUST have an EAD card to work while on OPT. The form I-20 is not a valid work authorization while on OPT.
	+ If your OPT is at Ohio University, you will need to bring your EAD card to HR, located at 160 W. Union St, Suite 276 building to have your I-9 information updated before you can begin working on OPT.
	+ You will also need to update your Glacier record with your EAD information and print, sign and submit the Glacier documents along with a copy of your EAD card.
* I have received my H1B; what do I need to do?
	+ You will need to bring the original I-797, with the I94 portion, to HR, located at 160 W. Union St, Suite 276 to have your I-9 information updated.
* I have received my Permanent Resident Card (Green Card); what do I need to do?
	+ You will need to bring your Permanent Resident Card to HR, located at 160 W. Union St, Suite 276 to have your I-9 information updated.
* I will no longer be working for Ohio University; do I still need to update my Glacier account and the I-9?
	+ No, if you will not be working for Ohio University, you do not need to update your I-9. Please notify us that you are no longer working, and we will update your record accordingly.

Contact Information

* **I have additional tax questions who can I contact?**
	+ **Tax related questions: payrolltax@ohio.edu**
	+ **Questions related to completing GLACIER: payroll@ohio.edu**