U.S. Taxation for Students & Employees
U.S. Income and Tax Withholding

- Most income received in the U.S. is subject to Federal & State taxation as well as local taxation.

- Generally, the employer is required to deduct (withhold) taxes from the payments made to a foreign national, unless an exemption exists.

- The University, the employer, will issue tax forms to the foreign nationals reporting the payments made to them and the taxes deducted. W-2 from payroll and 1042-S for taxable scholarship payments and U.S. sourced wages exempted from taxation by a tax treaty.

- An individual who receives income is usually required to file tax forms with the IRS by April 15 each year. The individual will calculate their actual tax liabilities based on the taxable income reported on the form W-2, and either pay additional taxes (or claim a tax refund) based on the taxes already deducted by the University.
Employment Taxes

- There are 5 taxes associated with employment in Athens, Ohio
  - Federal Income Tax
  - Medicare – F-1, J-1 can be exempt dependent on the substantial presence test
  - State Income Tax
  - City Income Tax
  - School District Tax – F-1 and J-1 visas are exempt from School District Tax while a Non Resident Alien for tax purposes

- Completing a GLACIER record and submitting the requested forms tells the payroll department whether tax withholding will be required and establishes your tax record.
Tax Exemption

- The U.S. has tax treaties with many countries.
  - Treaties exempt certain types of income from U.S. taxation.

- To take advantage of a tax treaty, you must complete a GLACIER record and submit the required forms and documentation.

- GLACIER is a software program that Ohio University uses to help determine tax residency, treaty eligibility, other exemptions and compliance.
Who, Why and When to Use GLACIER

- **Who**: International students who are receiving payments from Ohio University are to complete a GLACIER record.

- **Why**: GLACIER will determine your tax residency status and whether the payments made to you are exempt from U.S. taxation and print required tax forms for your review and signature.

- **When**: Before first payment is made and each time there is a visa update or change, and before January of each year if taking a tax treaty exemption.
Compensation or Scholarship

- If you are a teaching assistant, research assistant or any other student worker, and will receive a paycheck from the University – you are an employee and receive compensation.

- If you receive a cash award (scholarship or fellowship) from the University that does not require you to work in any capacity, you are not an employee, but a recipient of a non-service scholarship that will be disbursed through financial aid and your student account.

- Tuition waivers are considered scholarships.
Employees must obtain a Social Security Number & Provide a copy to the Payroll Department and the Bursar.

Submit the form SS-5 to the Social Security Administration office on East State Street to apply with an employment certification from ISFS office and your passport and F-1 or J-1 visa.

Provide a copy of the social security number to Payroll as soon as received to avoid delay of paychecks. Also update your Glacier record to determine treaty benefits.
Notification

- Those who need to use GLACIER will be identified by the hiring department or by the Payroll Department. You will be asked to fill out the New Employee Tax Compliance Notification.

- You will receive an email to the email address set up in student information system or submitted on the New Employee Tax Compliance Notification.
Dear Test Tester,

The Internal Revenue Service (IRS), the U.S. government tax authority, requires Ohio University to collect information from all non-U.S. citizens and non-permanent resident aliens to determine the appropriate rate of tax withholding and reporting for any payments that may be made to such individuals.

You have received this email because you may receive payments from Ohio University. For your convenience, Ohio University allows you to provide the required information and complete the necessary forms via the Internet from any web-accessed computer using the GLACIER Online Tax Compliance System. The information and forms must be provided prior to any payment so that the correct tax withholding and reporting decisions are made; failure to do so may result in the maximum rate of tax withholding and/or delayed payment. Information provided to GLACIER is transmitted and stored securely and will only be used by Ohio University for purposes of tax withholding and reporting.

You must access GLACIER and provide the requested information within 10 days of receiving this message. If you do not provide the requested information within 10 days, the maximum amount of U.S. tax will be withheld from any payments made to you.

To login to GLACIER, follow the steps below:

Click on the following web link: http://www.online-tax.net; if the link does not automatically open, simply open your Internet Browser (preferably Internet Explorer) and enter the website address http://www.online-tax.net.

Click on the GLACIER logo to enter the website.

At the login screen, enter your temporary access information from below; you will be required to select a new UserID and Password at the time of first access to GLACIER.

UserID: P8NWYHTM
Password: M2PULTUH

If you have any questions or need additional information about why you have been asked to use GLACIER, please contact me.

Thank you and have a great day.

Robert Payne
Ohio University
support@online-tax.net | 341.937.1321
Click on the Image Above to Enter GLACIER
or Login Now

GLACIER supports Internet Explorer, FireFox (On Windows or MAC platforms), and Apple Safari.
Javascript must be enabled to use GLACIER.

Please direct any questions about using GLACIER to: support@online-tax.net

GLACIER is a product of Arctic International LLC.
For more information about other Nonresident Alien Tax Compliance Products and Services from Arctic International LLC, visit www.arcticintl.com or call 202.223.4583
Welcome to GLACIER Nonresident Alien Tax Compliance

To access GLACIER, please enter the following information:

**UserID:**

```
T76H8MRL
```

**Password:**

```
***********
```

Forgot Login Information?

If you are having trouble logging in, please select “Forgot Login”

*Note: You no longer need to enter an InstitutionID to access GLACIER; simply enter your UserID and Password above.*
GLACIER Nonresident Alien Tax Compliance

Update GLACIER Login Information

Login Successful

Your temporary login information is no longer valid -- Please create a new UserID and Password to Continue.

**UserID:** (Must be 8-30 alphanumeric characters)

**Password:** (Must be 8-20 alphanumeric characters)

re-enter password

Submit
Welcome to GLACIER Nonresident Alien Tax Compliance

To access GLACIER, please enter the following information:

New Login created, please enter NEW UserID and Password below to login

**UserID:**

Brandybuck

**Password:**

********

Forgot Login Information?

If you are having trouble logging in, please select “Forgot Login”

*Note: You no longer need to enter an InstitutionID to access GLACIER; simply enter your UserID and Password above.*
Contacting Tax Compliance Office
Robert A. Payne

Location : HRTC 216

Office Hours: 8:00 a.m. – 5:00 p.m. by appointment

Phone : 740-597-1721

E-mail address: payner1@ohio.edu

Payroll Office : HRTC 210
Social Security Administration Office

Location: 743A East State Street

Office Hours: 9:00 a.m. – 4:00 p.m.

Phone: 740-592-4448