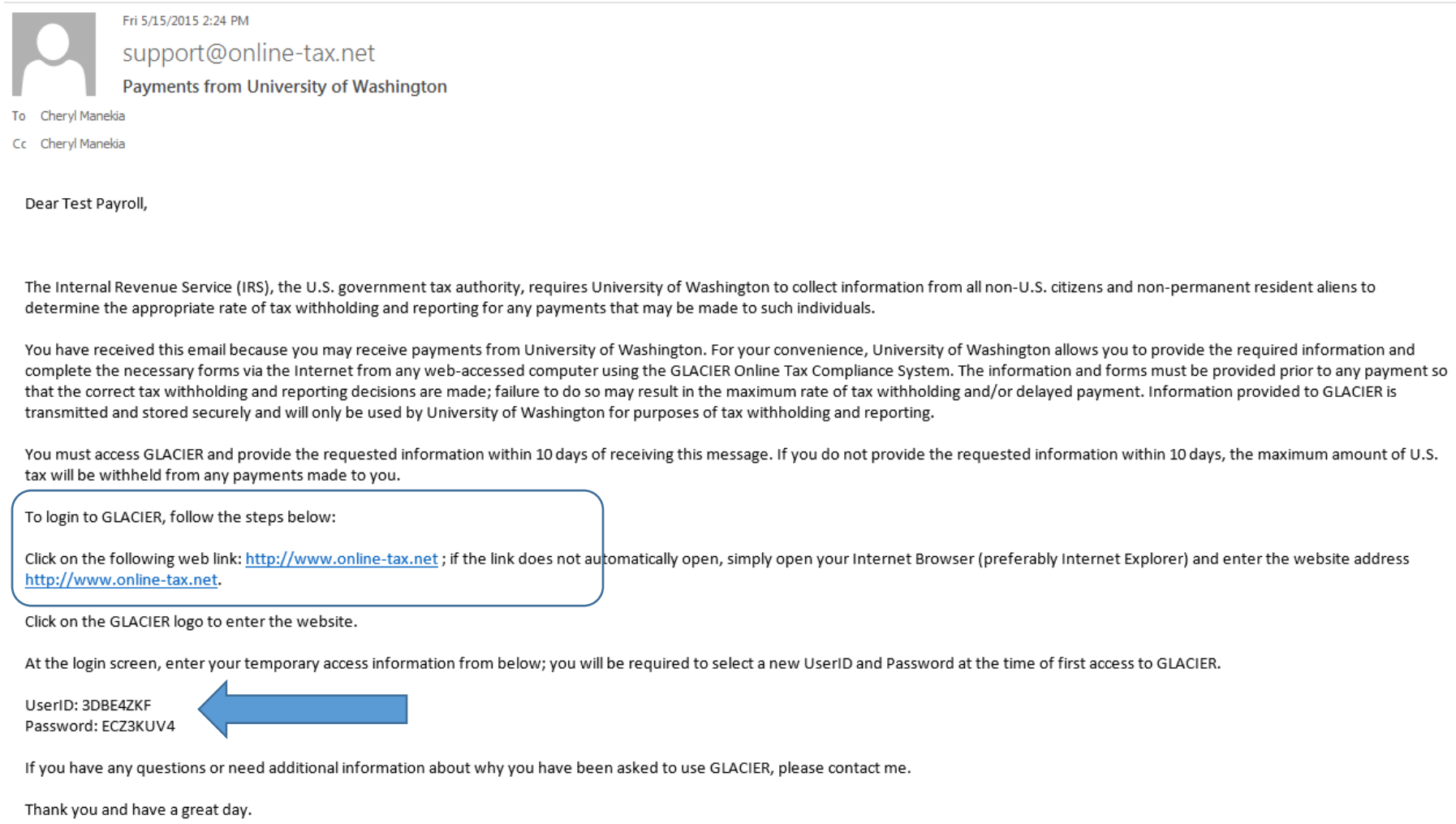
Glacier – Employee View

A Glacier account will be set up for all foreign national employees.

- The employee will receive an email from support@online-tax.net (Glacier).
- The email will provide the employee with a temporary User ID and temporary password.
- The employee has 10 calendar days from the receipt of the email to enter their information.



Fri 5/15/2015 2:24 PM

support@online-tax.net

Payments from University of Washington

To Cheryl Manekia

Cc Cheryl Manekia

Dear Test Payroll,

The Internal Revenue Service (IRS), the U.S. government tax authority, requires University of Washington 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 University of Washington. For your convenience, University of Washington 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 University of Washington 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: 3DBE4ZKF
Password: ECZ3KUV4

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.

Step 1: Click the web link to Glacier.

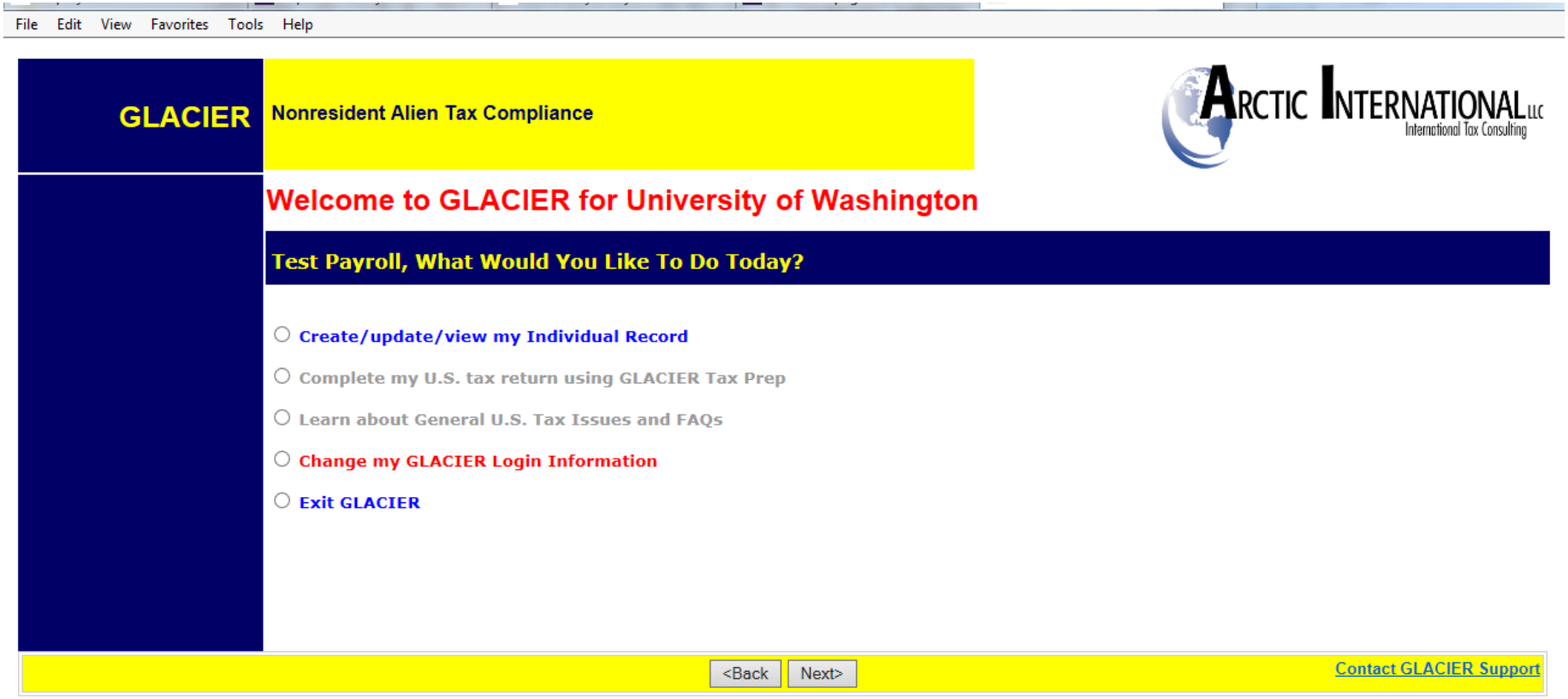
Step 2: Set up a new UserID and Password. Note: If the employee has used Glacier at a prior institution, they must set up a NEW UserID and Password. The same login and password cannot be used at two different institutions.

Step 3: Click the I Accept button on the User Agreement.

Step 4: **L**og into Glacier again using their **new** UserID and password.

Step 5: Nonresident Alien Tax Compliance - Welcome

Choose Create/Update/View my Individual Record. Click Next.



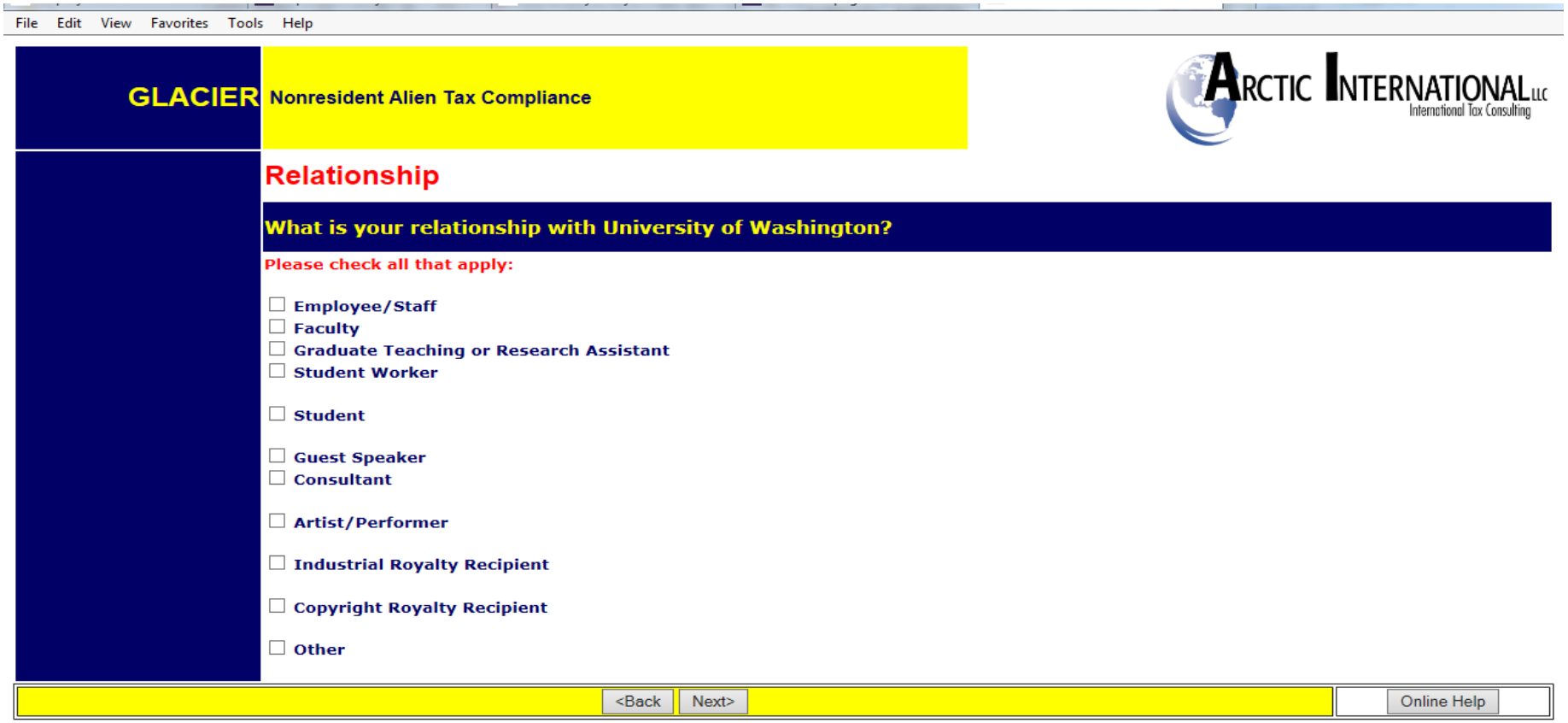
Step 6: Relationship

Choose the employment type with the UW. Please choose only one option within each group.

- Employee/Staff- For employees paid salary or hourly wages through Payroll.
- Faculty-For employees who have a Faculty position per their DS-2019
- Graduate Teaching or Research Assistants-For employee who have a Teaching or Research position per their DS-2019
- Student Worker- For employees being paid student hourly wages through Payroll

- Student- For Foreign Nationals being paid Stipend/Scholarship/Fellowship earnings

Note: At any time you can click the Online Help button in the lower right hand corner for assistance.

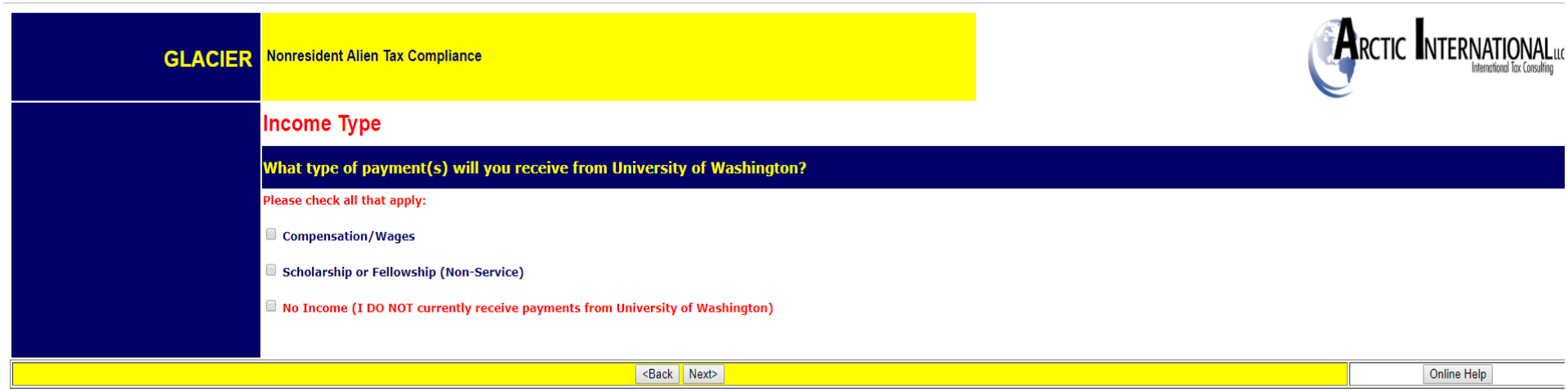


Step 7: Income Type

Choose how you receive your pay.

- Compensation/Wages includes all payment types (salary, hourly).
- Scholarship or Fellowship are stipend payments only
- No Income includes courtesy appointments and visiting scholars without salary.

Note: If the wrong box is checked then Glacier may not make an accurate tax determination or create incorrect tax forms. For example, if an employee chooses Scholarship or Fellowship but the pay is a salary then the FICA tax exemption will not appear.

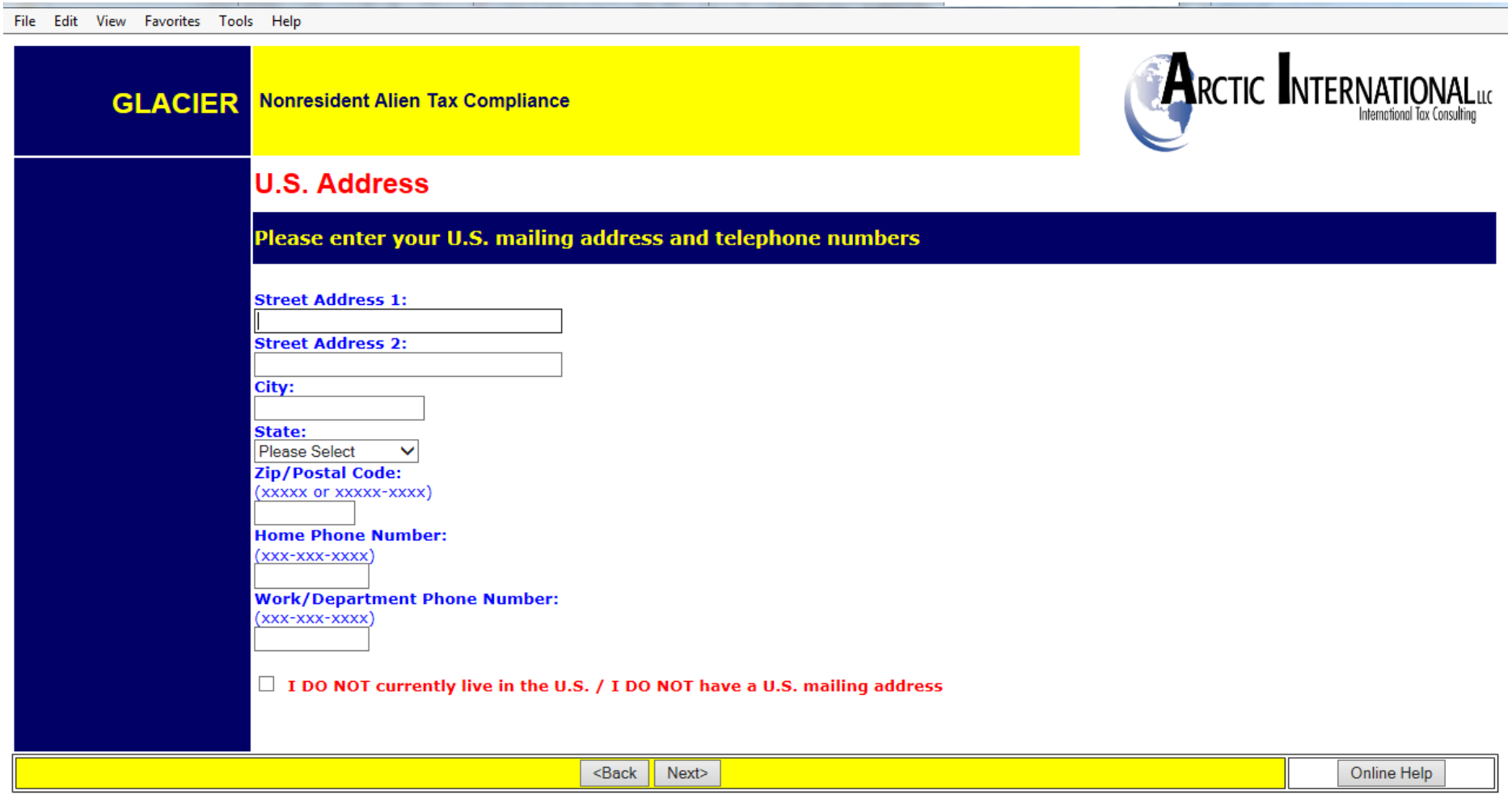


Step 8: Personal Information

- Enter the First Name/Personal Name, Middle Name and Last Name/Surname/Family Name
- Enter an email address. The uw.edu email is preferred. Any Glacier notifications will be sent to this email account.
- Enter the Social Security Number (SSN) or ITIN number. **Note:** Employees that do not yet have an SSN or ITIN must choose an option from the box on the right.
- The Foreign Tax ID number does not need to be entered. This is optional.
- Enter UW Employee Identification Number (EID). If you are not sure of your EID then contact your work department. Note: EID is used to identify your information in Glacier and Workday.

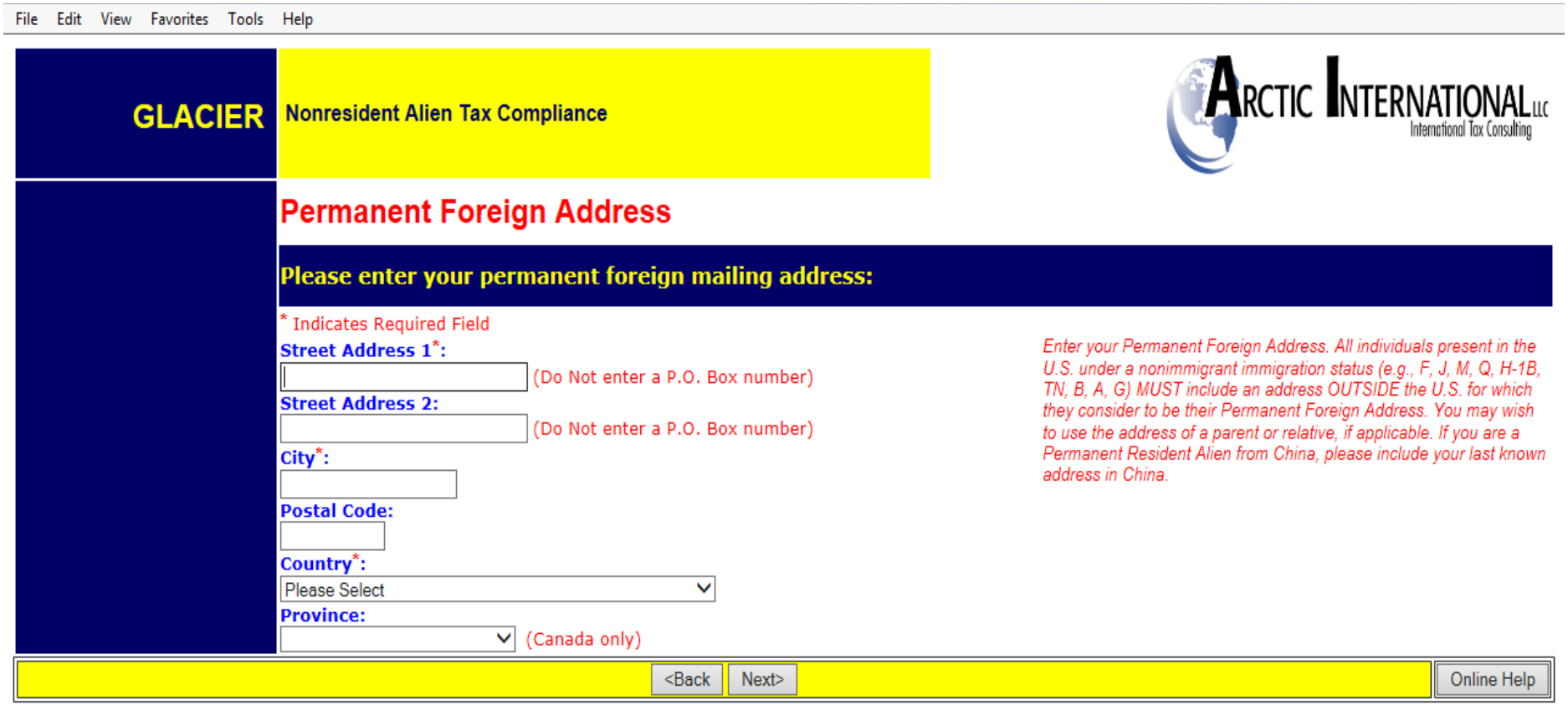
Step 9: U.S. Address

Enter the address where you currently live in the US. Phone numbers are optional and do not need to be entered.



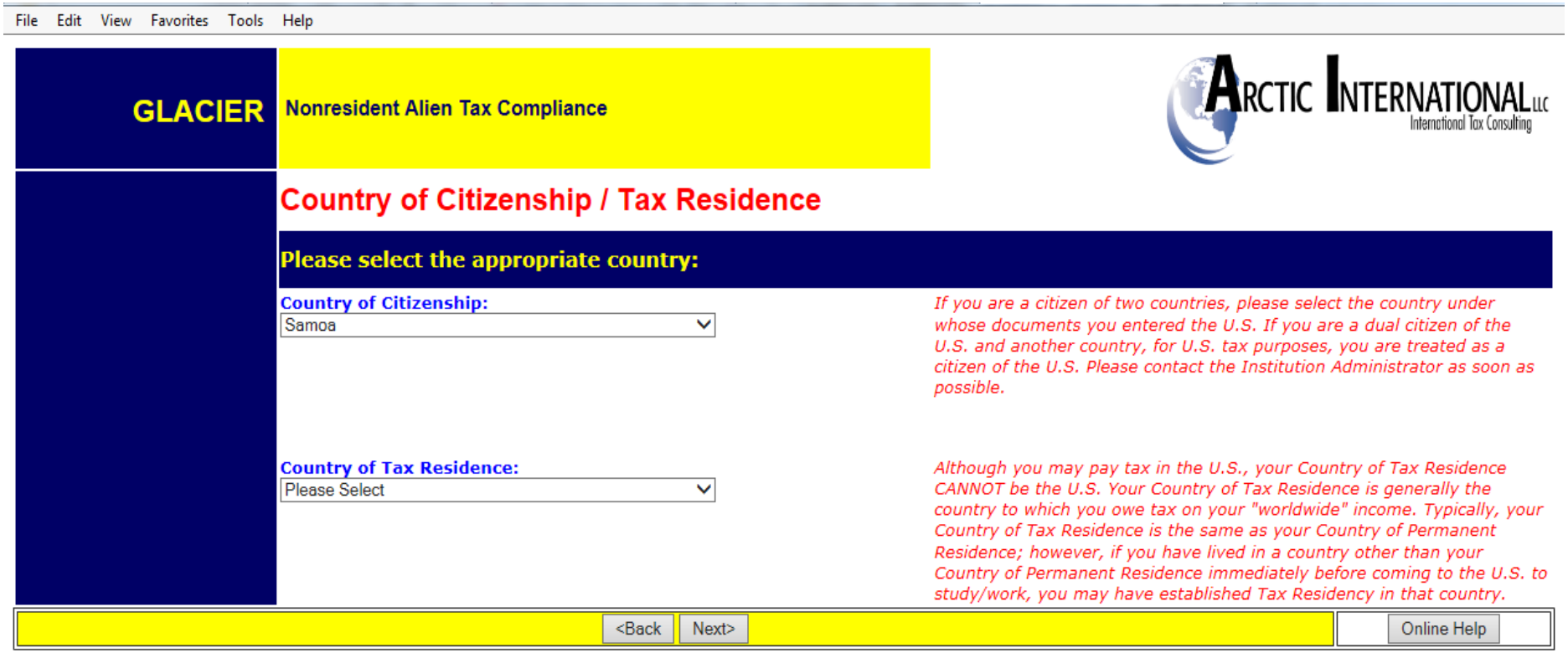
Step 10: Permanent Foreign Address

Enter the permanent foreign address. This is a required field.



Step 11: Country of Citizenship/Tax Residence

- Choose the Country of Citizenship using the drop down box.
- Choose the Country of Tax Residence using the drop down box. This is the country outside the US that you are responsible for paying your taxes. **Do not select the United States** even if you have been in the US and are a resident alien for tax purposes.



Step 12: Immigration Status

- Choose the Institution that sponsored/will sponsor the current US Immigration Status
  - University of Washington = J-1, H-1B
  - Other institution = anyone outside of the UW that has sponsored the visa. F-1 for students coming from other Universities, EAD cards

  Note: J-1 visa holders must select the appropriate sub-category of the J-1 to ensure the proper tax forms will generate. The sub-category is found on the DS-2019 form.

- Choose the immigration Status (Visa type) using the drop down menu.

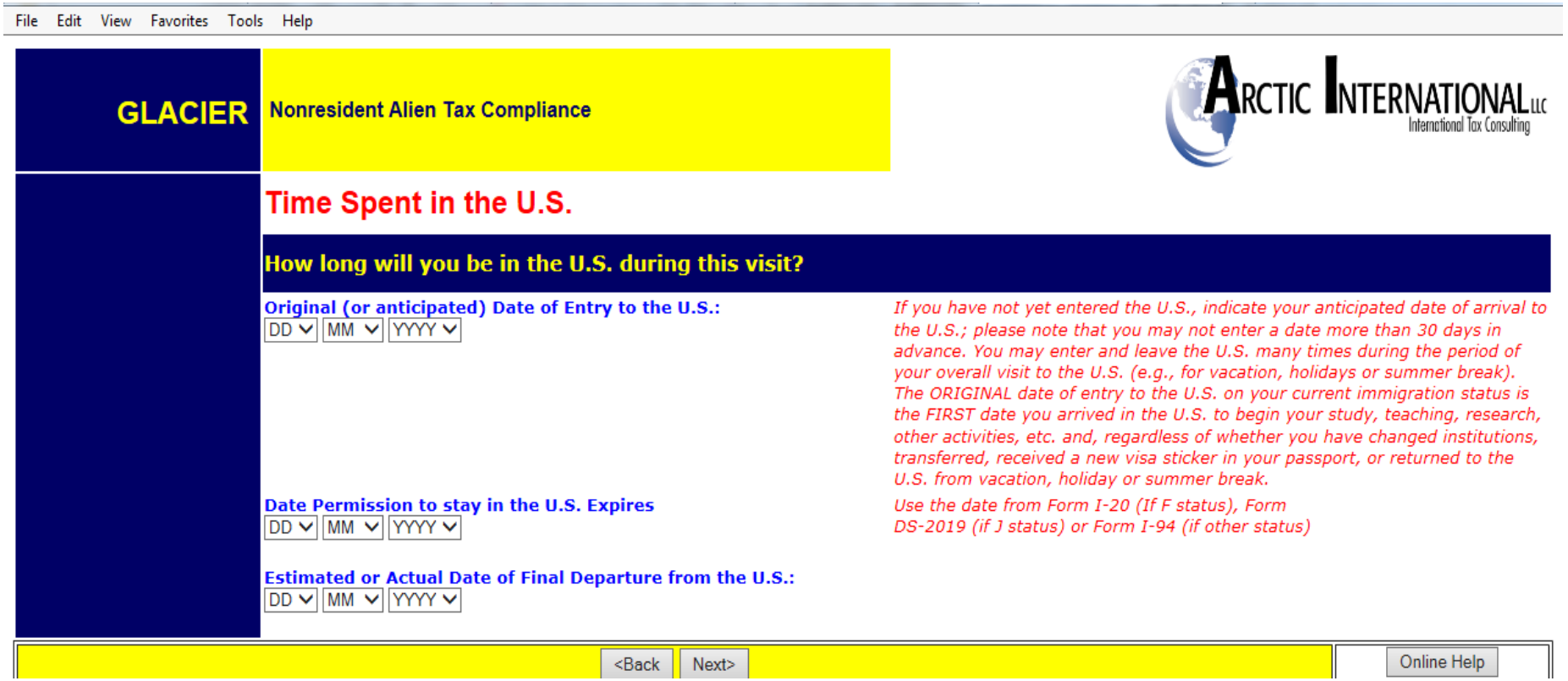
Step 13: Time Spent in the US

Date of Entry to the US: Enter the arrival date into the US for **this current visa status** and the expiration date/departure date (prior visa information will be entered later) For example, if the current visa status is F-1 and the current I-20 start date is May 1, 2018 but you have been in the US on an F-1 since May 1, 2016 then the Date of Entry in the US would be May 1, 2016. **Note:** The Date of Entry cannot be in the future. You must already be in the US.

Date Permission to Stay in the US Expires: This is the date your **work authorization** expires. This date is from the I-20, DS-2019, I-797A, etc. **Do not** use the date on the "US Visa" stamp in the passport nor the expiration date of the passport itself.

Departure date: The date the non-resident alien plans to leave the US for good (e.g, not for a vacation). This should be the same date as the expiration date or possibly after the work authorization expires.

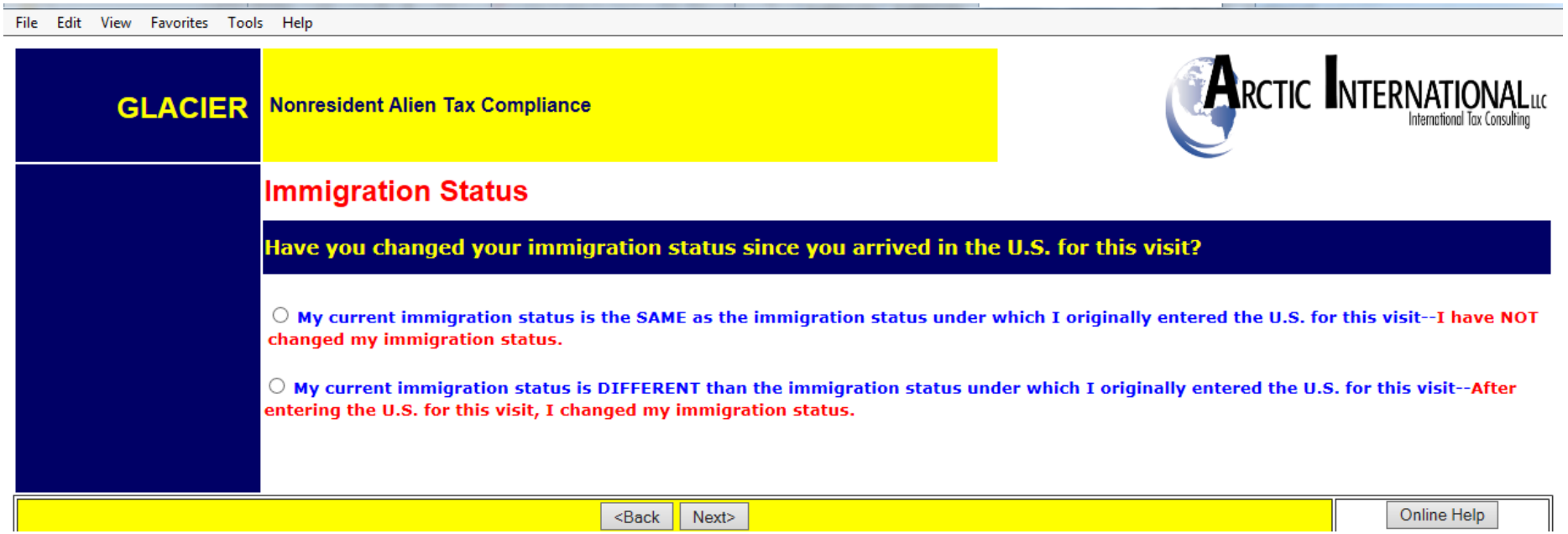
Note: The work authorization documents are in US format. Glacier entry is in European format. Enter information carefully.



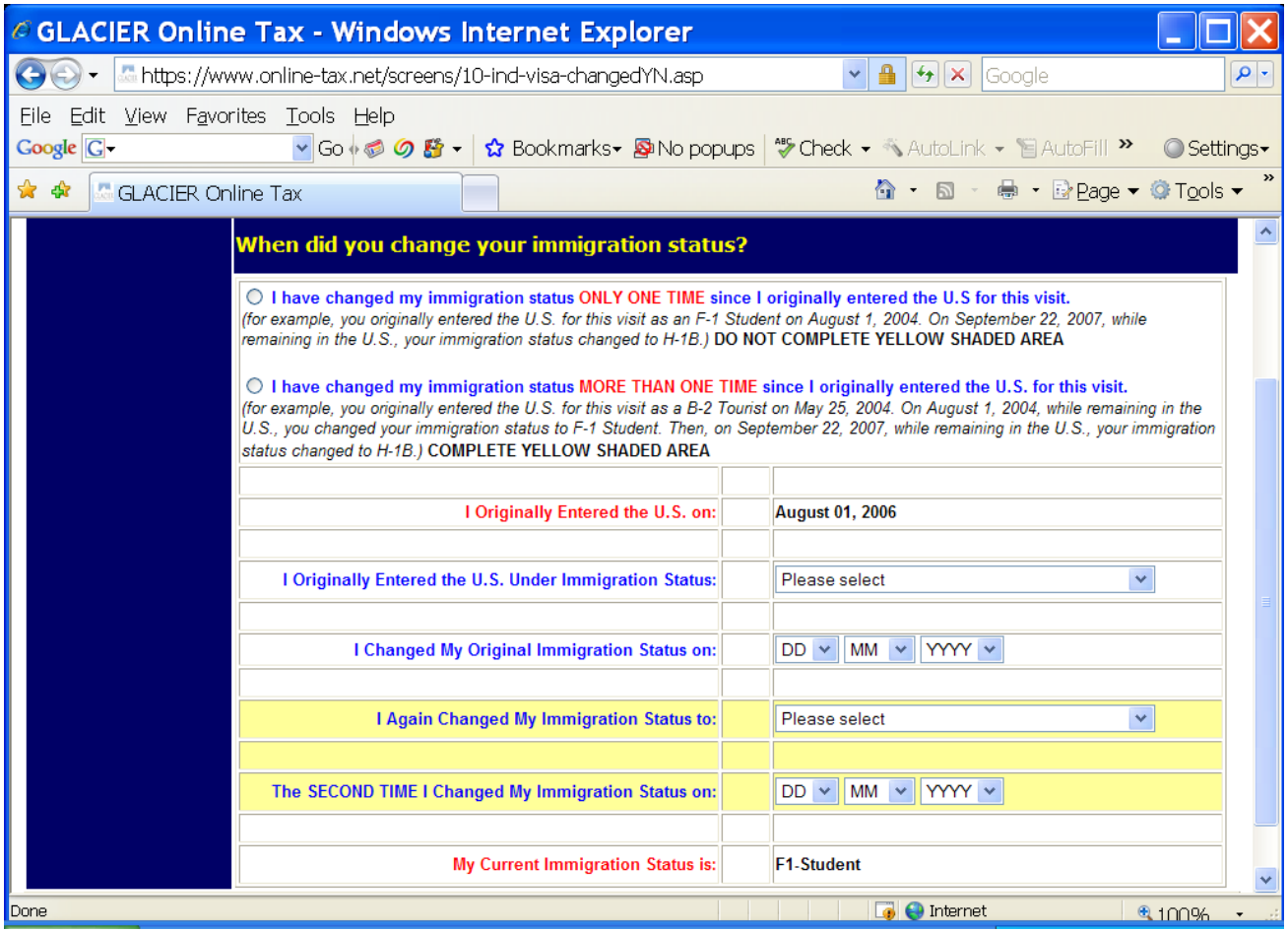
Step 14: Immigration Status

The immigration status is the SAME if the visa type has not changed since you entered the US.

The immigration status is DIFFERENT if the visa type has changed while you were in the US on this visit. For example, you entered the US as an F-1 student and then switched to a J-1 Research Scholar. You did not leave the US and the change occurred while you were still in the US.



If a change in your immigration status has occurred, the following screen will appear:



“I originally entered the US on” -- This is the date entered on the Original Date of Entry to the US.

“I originally entered the US under immigration status” -- This is the visa type that you original came into the US.

“I changed my Original Immigration Status on:” -- Enter the date when the visa status was changed.

If the visa status changed more than once then you would fill out the section highlighted in yellow.

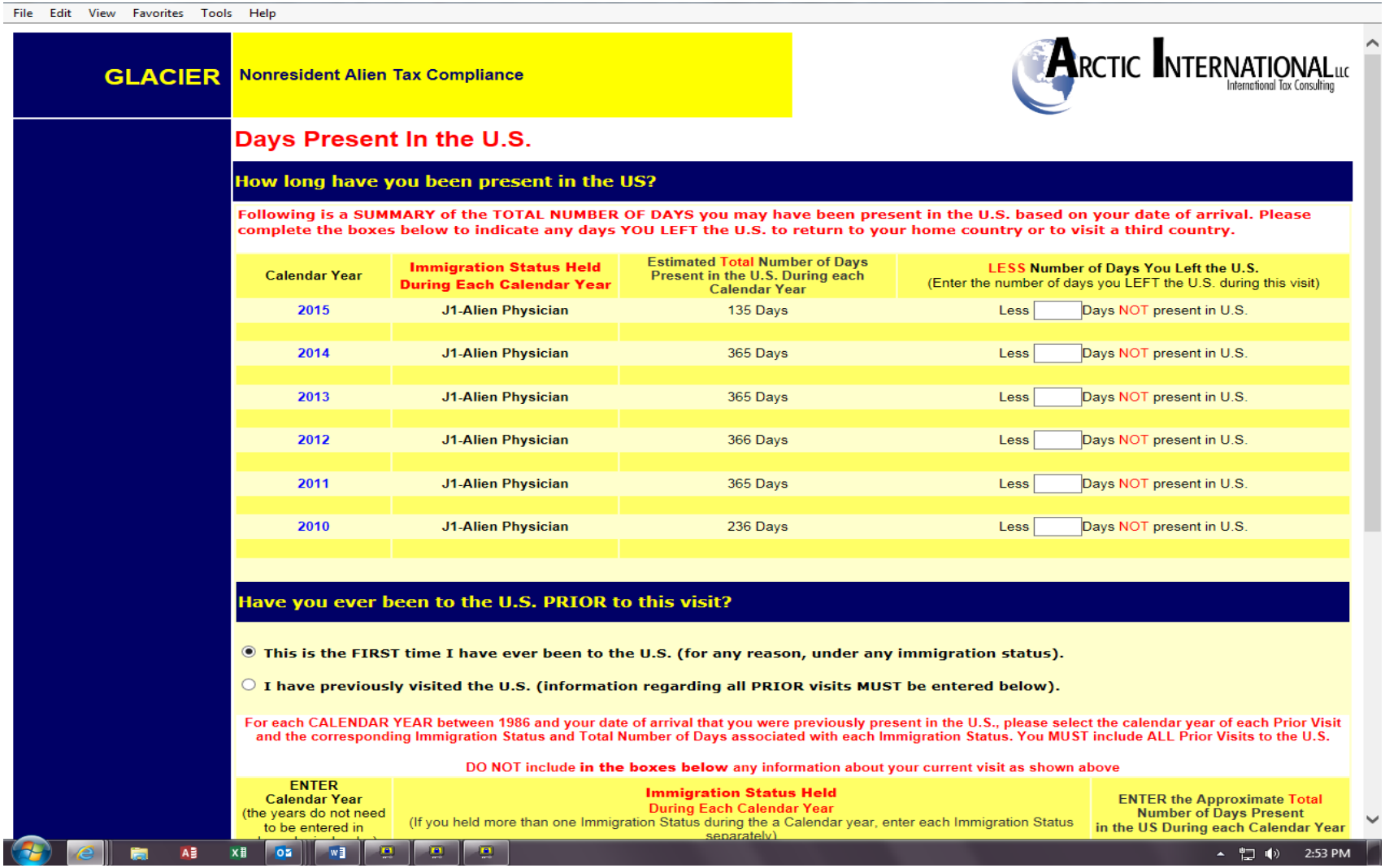
“My current Immigration Status is” - - This is the current visa status.

Step 15: Days Present in the US

Record the number of days outside the US since the arrival date of the current visa. Information from the I-94 departure record and stamps in the passport can help in determining the dates.

- Never enter 0 in the 'days not present' box.
- Days present is from the arrival date, or January 1 of the current year, through today.

Note: This piece is critical for determining the substantial presence test.



Click the button “I have previously visited the US” if there are years in the US prior to the years listed.

Enter ALL prior visits into the US under ANY visa type.

If you have more visits than the space allowed, click the ONLINE HELP button in the lower right hand corner and contact Glacier. They will be able to assist you to determine which visits have the most tax impact.

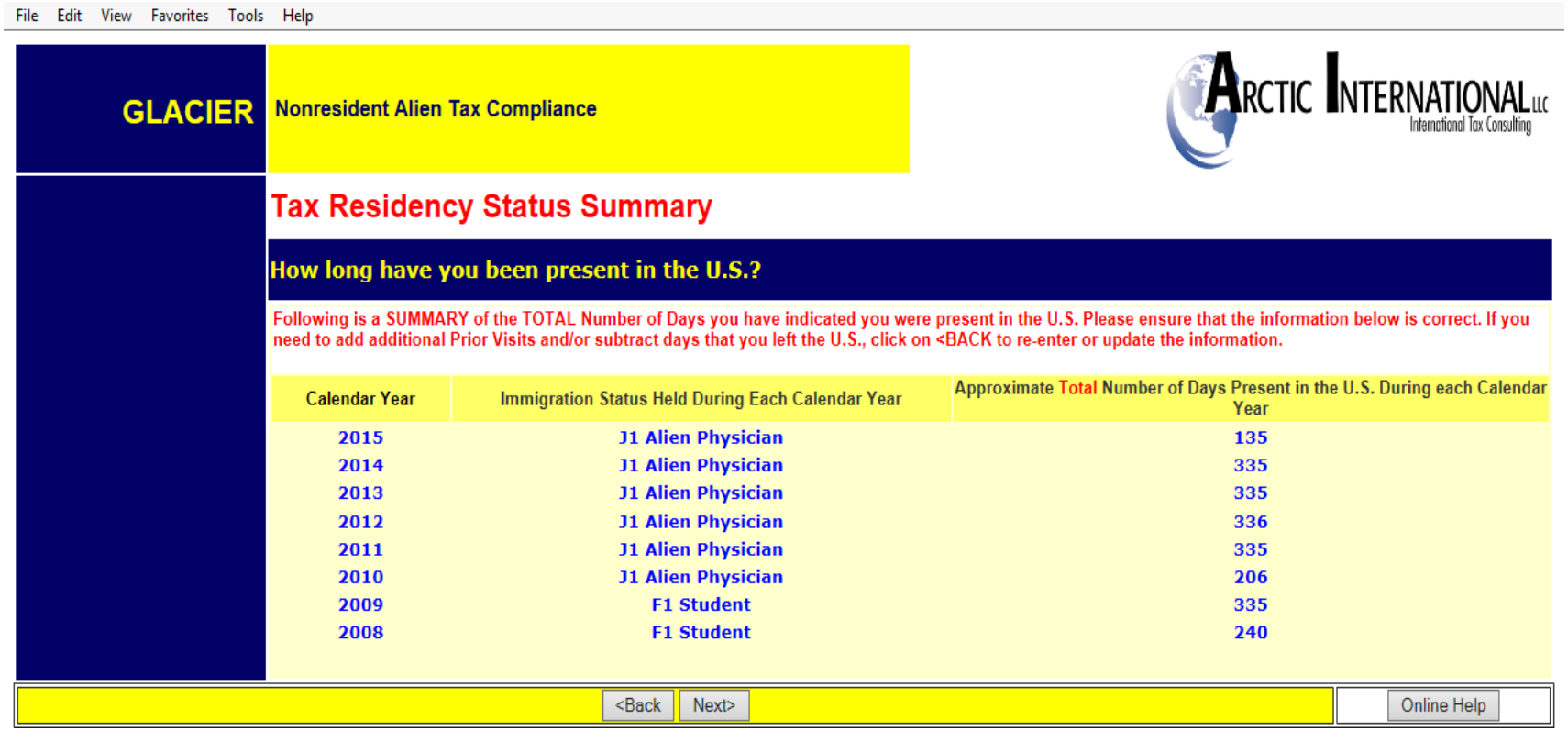
Notes:

- Years do not need to be entered in chronological order, but there cannot be a ‘blank’ row between two lines with information.
- Use the drop down boxes to select year and immigration status.
- Record the days present. The ‘days present’ box must never have a zero.

Step 16: Tax Residency Status Summary

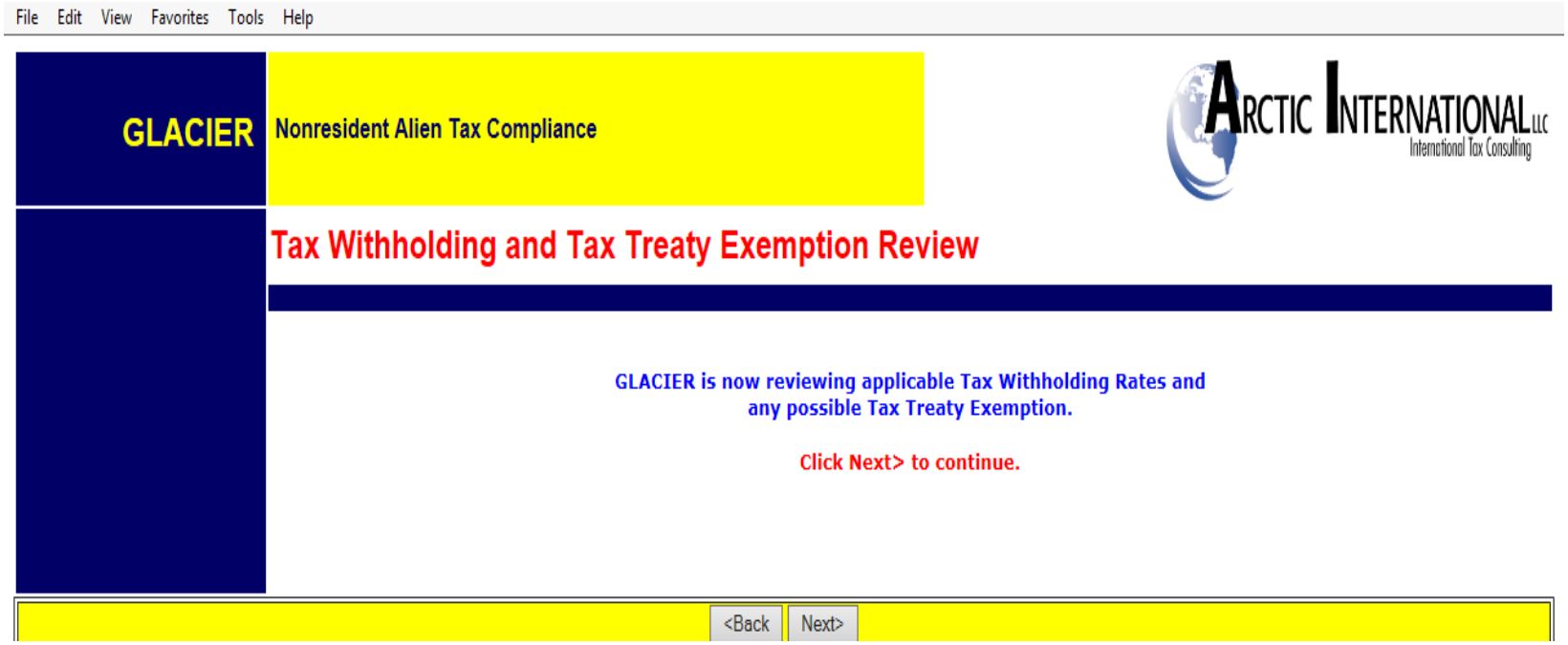
A summary of the information entered will appear.

Note: If you move back and forth between this page and the previous pages (adding and deleting visits, changing dates, etc.) then the summary information might not delete from this page. If this happens, go to the previous visits section, and manually delete old visits by selecting "Please Select" on the drop down menu under Calendar Year and Immigration Status. Use the delete key to erase years and days

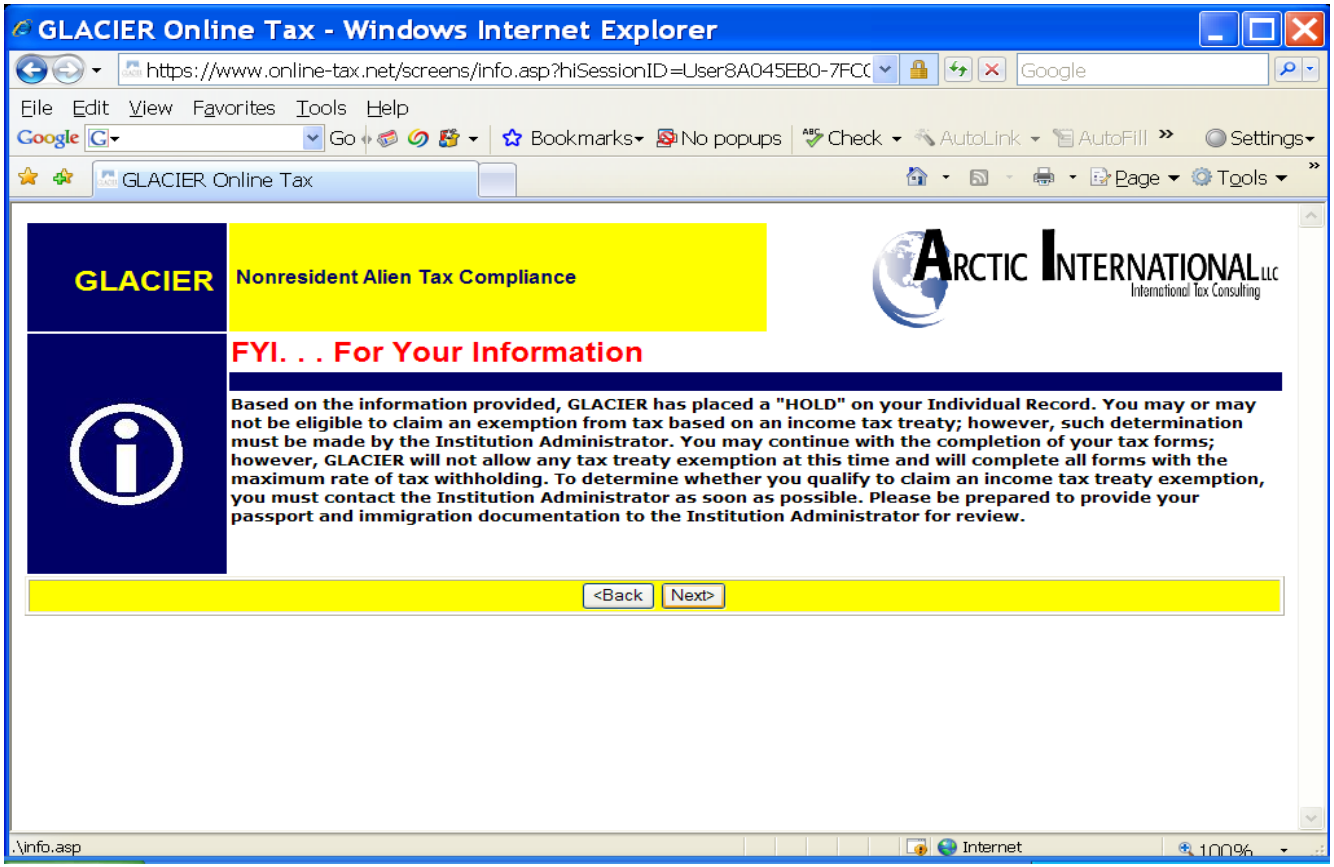


Step 17: Tax Withholding and Tax Treaty Exemption Review

Glacier is reviewing the information submitted and determining the tax status and any possible Tax Treaty Exemptions.



If Glacier has placed a 'hold' then you will see this screen. An explanation will be listed on why the tax treaty information is on hold.



There are four types of holds:

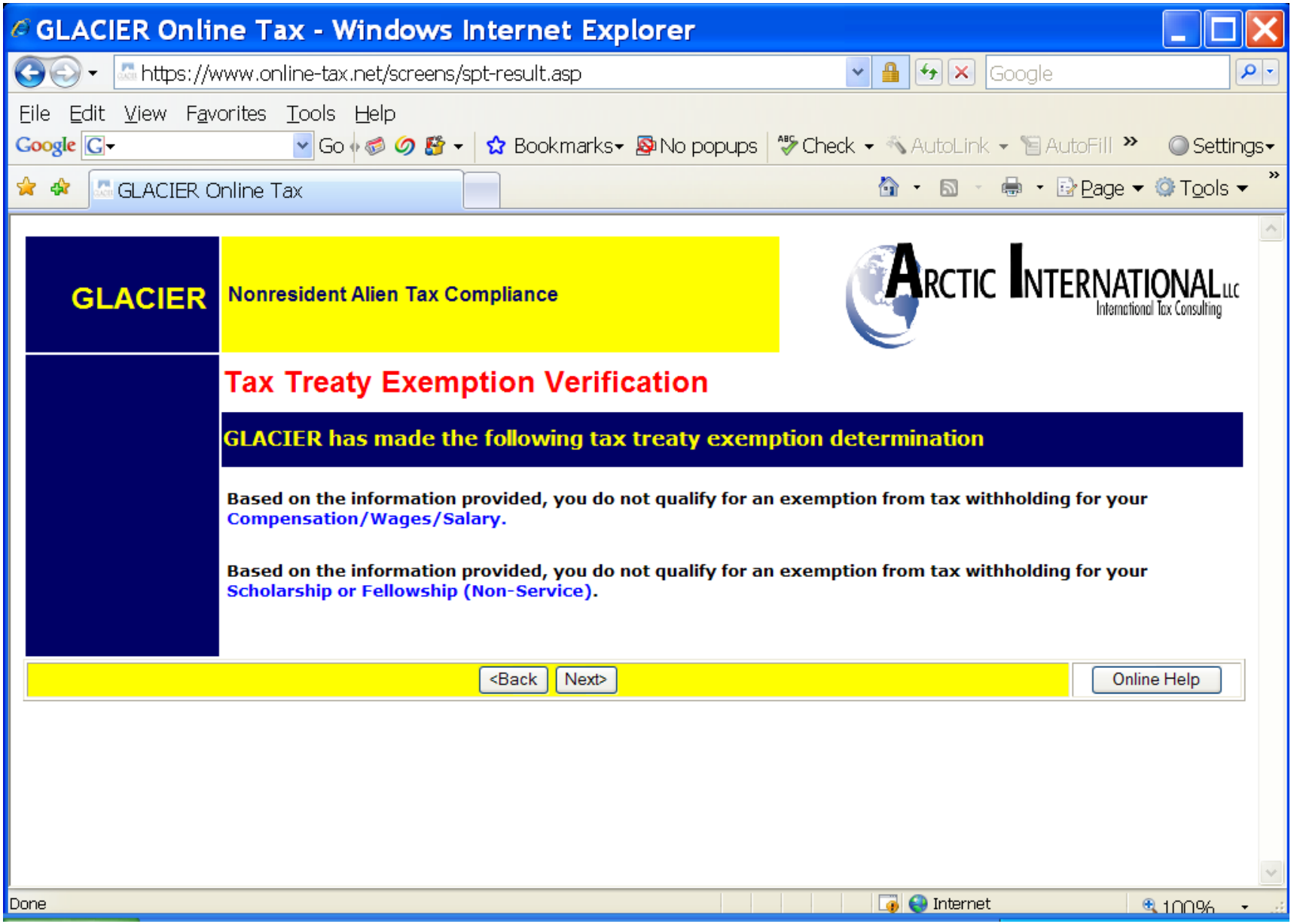
Hold 1: There is not a Social Security or Taxpayer ID number. Treaty benefits cannot be granted a social security number or ITIN is entered.

Hold 2: The country of tax residency is different than the country of citizenship. Tax treaties will not be granted in this situation.

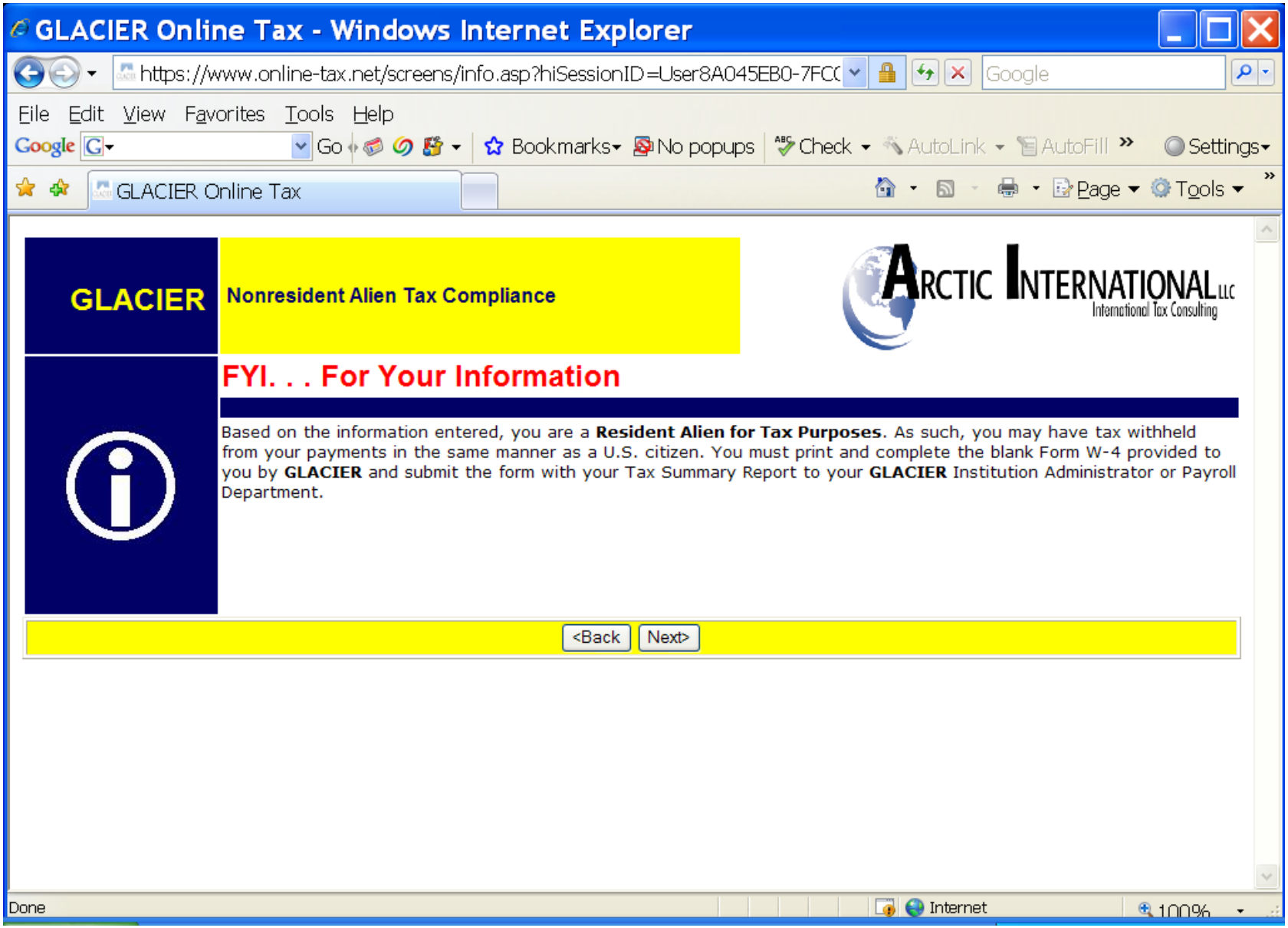
Hold 3: A person has changed visa types after arrival in the US.

Hold 4: Immigration status is not sponsored by the UW.

Note: Even though Glacier does not issue a tax treaty benefit, it can still be claimed when the employee files their federal tax return with the IRS.



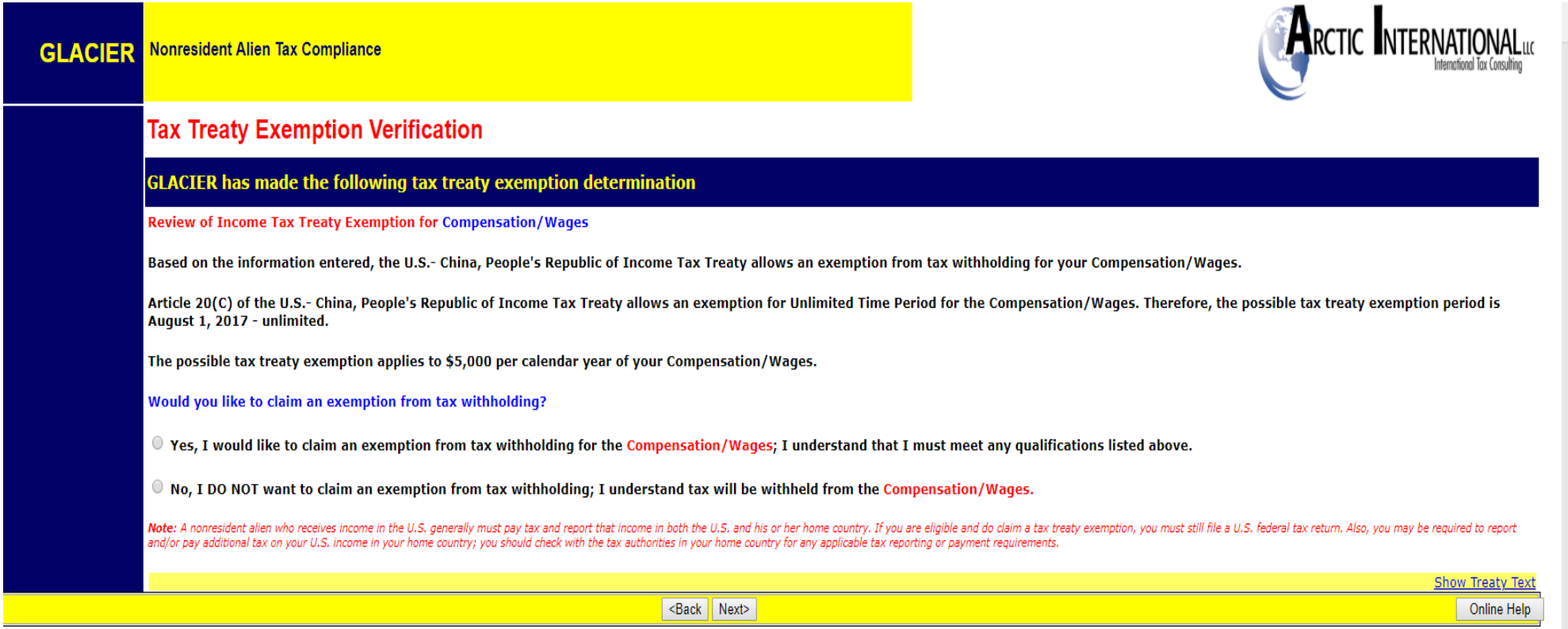
Glacier will notify you if it determines that your status is as a resident alien for tax purposes.



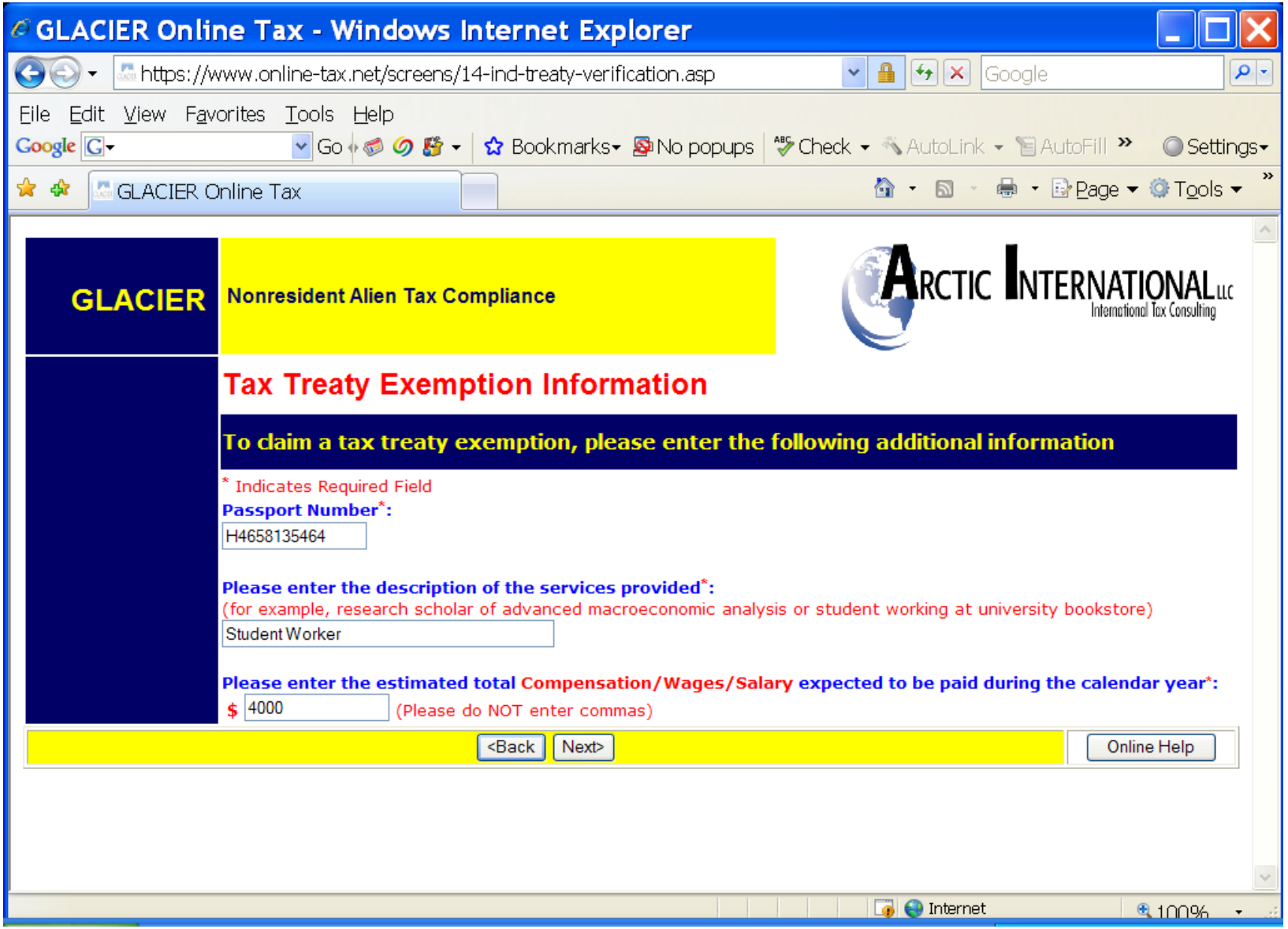
Step 18: Tax Treaty Exemption

Tax treaty benefits provide an exemption from federal income tax on paychecks. Tax treaty limits are different for each country.

If a tax treaty exists with the US then the option to accept the tax treaty will appear along with the terms of the tax treaty.



Click Yes to accept the tax treaty benefit. Your passport number, type of work (student worker, research, teacher, etc.) and the approximate amount of wages you will earn for the entire year must be entered.



Step 19: Tax Summary Report

A summary of the tax status will appear providing information to the employee, which will also provide them with information about tax deductions on their paycheck.

Note: It is important that the Foreign National review this page carefully.

- This page is a summary of It will provide them with answers about their paycheck and what is or is not deducted for taxes. It will also tell them when the tax treaty runs out and when they will start paying FICA taxes. ***This form must be signed and dated.***

Key information includes:

- Tax Residency Status
- Tax Treaty eligibility
- Tax treaty limit criteria
- FICA tax status
- Required Forms & Documents

Required Forms: Forms that will need to be printed, signed and sent to the Payroll Office.

Required Document Copies: A list of the documents that will need to be copied and included with the Tax Forms sent to the Payroll Office, Campus Box 359555. Note: Visa Sticker/Stamp includes the photo page of the visa and the stamp is the date stamp from the original entry date with the work authorization (F-1, etc.) written in by the Immigration Officer.

GLACIER | Nonresident Alien Tax Compliance

ARCTIC INTERNATIONAL LLC
International Tax Consulting

Tax Summary Report

Based on the information provided, GLACIER has made the following determination

Name:	=	Cheryl, Testing
Tax Residency Status:	=	Nonresident Alien for U.S. Tax Purposes
Tax Residency Status Change Date:	=	July 3, 2022 to Resident Alien
Tax Residency Status Start Date:	=	January 1, 2022 to Resident Alien
Tax Treaty Exemption Status (Compensation):	=	Exempt
Tax Treaty Time Limit (Compensation):	=	Unlimited Time Period
Tax Treaty Exemption Period (Compensation):	=	August 1, 2017 - unlimited
Tax Treaty Dollar Limit (Compensation):	=	$5,000 per calendar year
Applicable Tax Withholding Rate *(If Tax Treaty Not Applicable or Forms Not Submitted)* (Compensation):	=	Single, 1(Semi-Monthly)
FICA Tax Status:	=	Exempt
FICA Tax Start Date:	=	January 1, 2022
Forms Required:	=	Tax Summary Report Form W-4 Form W-8BEN Form 8233 Treaty Attachment
Document Copies Required:	=	I-94 / I-94W Card Visa Sticker/Stamp (in passport) Form I-20

<Back | Next> | Online Help

Step 20: View and Print Forms

The information entered in Glacier prints on the forms automatically.

Click the Print Forms button. A PDF version of the completed forms will appear.

- Print the completed tax forms on single sided paper**. Do not make double sided copies.** (Forms are sent to the IRS for approval & double sided copies invalidates the forms)
- Sign and date all Tax forms and the Tax Summary Report Certification.
- Attach copies of all required documents.

- Visa Sticker/Stamp includes the picture page of the passport
- The I-94 arrival/departure record is available on the Dept. of Homeland Security website: https://i94.cbp.dhs.gov/I94/#/home

- **MAIL** the completed packet to:

  Payroll Office

  Attention: Glacier Admin

  Campus Box 359555.

NOTES:

- The Tax Summary form will not appear if the compensation/ wages or stipend/scholarship box is not checked. Go back into Glacier and choose the type of pay you will received.

- "Treaty Attachment" is a letter that is required to accompany most but not all 8233 tax forms. It states the terms of the tax treaty and any additional exceptions such as a Restrictive Clause.

- The "Restrictive Clause Statement" will ONLY print if the specific treaty has such a clause.

- Tax treaty benefits, form 8233, are only good for one calendar year. They must be renewed each year. A tax treaty renewal will begin in November for employees that will be eligible for a tax treaty benefit into the next year.

Step 21: Finishing and Saving Your Individual Record

Directions and contact information regarding the printed forms will appear on the final page.

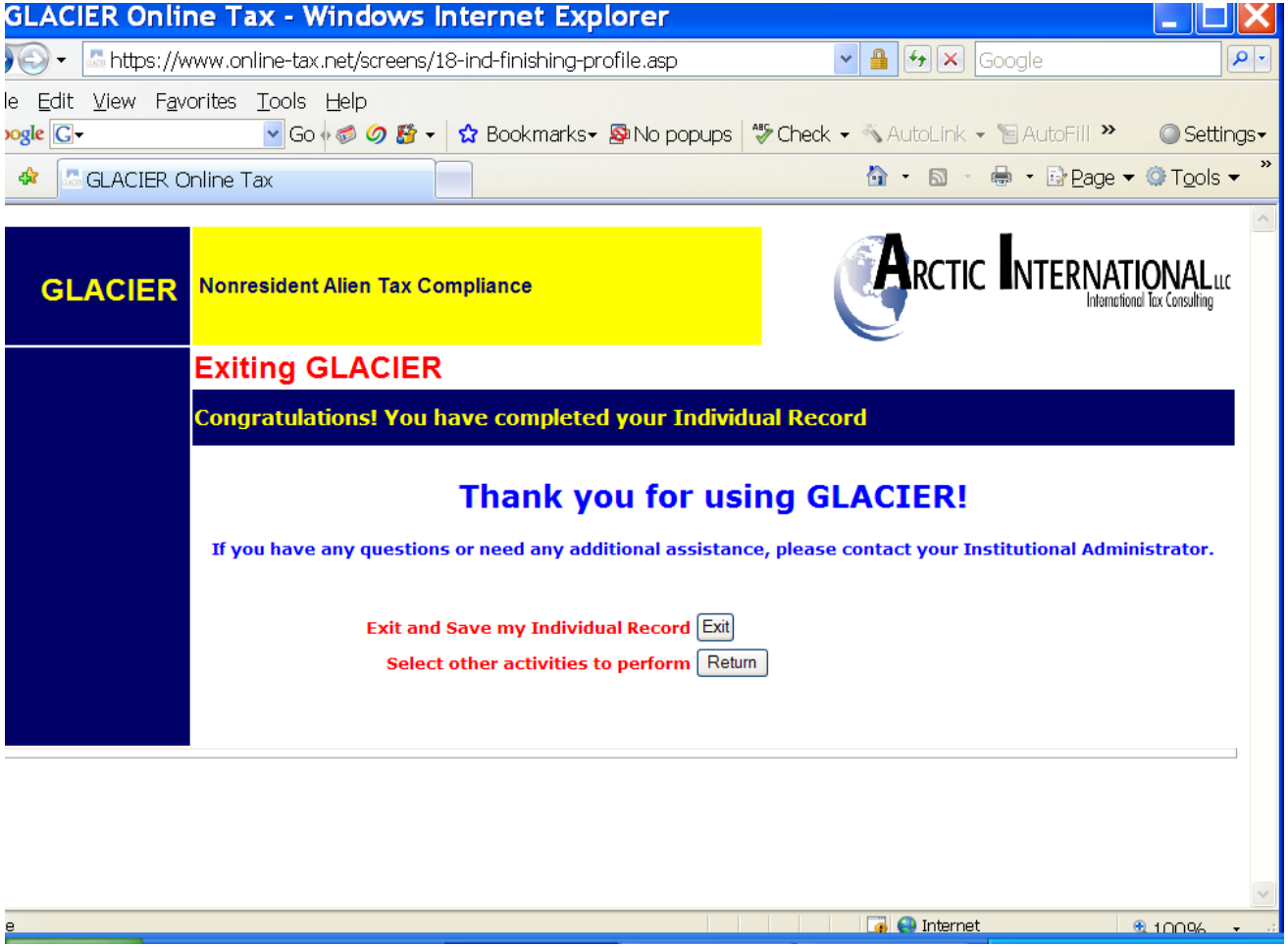
Note:

- The foreign national must move to the next page, and select Exit and Save.
- **Important:** If the non-resident alien closes Glacier at this point, Glacier will consider this an "I" status (incomplete) record.

The foreign national tax compliance is now finished!

Submit your entire packet of information to the Payroll Office for review. Until the forms are reviewed, no determinations can be made.

If at any time you have changes to your Glacier record, a COMPLETE packet of forms and documents must be resent to the Payroll Office.



NOTE: Completing Glacier does not alleviate the need for the I-9.