

# Hiring Graduate International Students for On Campus Positions

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Payroll Division



# Agenda



- Introductions
- About ISPO and UCSD's International Student Demographics
- U.S. Immigration Basic Regulations
- Steps to Hiring International Students
- Payroll Process
- Graduate Division Processes
- Q & A



```
graph TD; UCSD[UCSD Global Engagement] --- ISPO[International Students & Programs Office]; UCSD --- IFSO[International Faculty & Scholar Office]; UCSD --- VO[Volunteer Organizations]; UCSD --- SA[Study Abroad]; UCSD --- DO[Dean's Office]; VO --- Friends; VO --- OCEANIDS
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UCSD Global Engagement

International Students & Programs Office

International Faculty & Scholar Office

Volunteer Organizations

Study Abroad

Dean's Office

Friends

OCEANIDS

# UC San Diego

## International Students & Programs Office

### International Undergraduates

#### TOP 5 MAJORS UNDERGRADUATE LEVEL

- 1 Economics
- 2 Computer Science
- 3 Math/Computer Science
- 4 Applied Math
- 5 Economics/Management Science

5,368  
TOTAL

28,587  
TOTAL UNDERGRADUATE STUDENTS

2,939  
TOTAL

5,331  
TOTAL GRADUATE STUDENTS  
SCHOOL OF MEDICINE AND PHARMACY NOT INCLUDED

8,307  
TOTAL INTERNATIONALS  
(22.7% OF CAMPUS POPULATION)

36,624  
TOTAL STUDENTS

### International Graduates

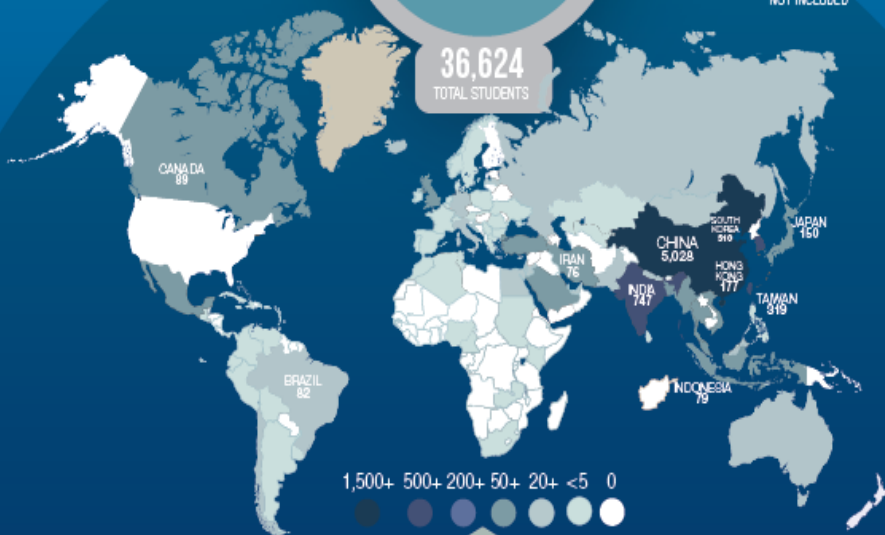
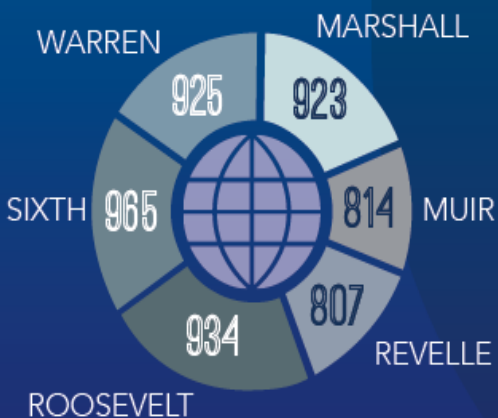
#### TOP 5 MAJORS GRADUATE LEVEL

- 1 Computer Science
- 2 Finance
- 3 Material Science & Engineering
- 4 Mechanical Engineering
- 5 Biology

### Divisions & Professional Schools

JACOBS SCHOOL OF ENGINEERING	2,578
SOCIAL SCIENCES	2,134
PHYSICAL SCIENCES	1,704
BIOLOGICAL SCIENCES	562
RADY SCHOOL OF MANAGEMENT	320
ARTS & HUMANITIES	273
GLOBAL POLICY & STRATEGY	169
SCRIPPS INSTITUTE OF OCEANOGRAPHY	95

### International Student Population by College



Data Source: DataWarehouse

# U.S. IMMIGRATION REGULATIONS

## *THE BASICS*





# PRIMARY PURPOSE



- International visitors must declare **ONE** primary purpose
  - **B1/B-2**: Tourist
  - **F-1**: Student
  - **E-2**: Investor
  - **H-1B**: Temporary Worker
  - **H-4**: Dependent of H-1B
  - **J-1**: Student or Scholar
  - **R1**: Religious Worker
  - **TN**: Trade NAFTA
  - **WT**: Visa Waiver
- Each letter-digit combination has its own set of specific immigration regulations, including regulations on employment/work eligibility and authorization

# WHAT IS I-94 STATUS

- Authorization for an international visitor to **be** in the USA
- International visitor prints out Electronic Form I-94 from online or paper card at sea/land ports
- Also known as immigration status or entry status
- Can exist only in the USA
- International Visitor must comply with special regulations
- If Form I-94 has a specific end date, that is when status expires.
- If Form I-94 is marked “D/S” or “Duration of Status,” other documents are needed to determine “projected” status expiration date.

DEPARTMENT OF HOMELAND SECURITY  
U.S. Customs and Border Protection

중국 기록  
입국 번호  
785682371 21

JUL 20 2009  
D/S

SPIDITHI KOREA

KOREAN AIR

412085329 21

12/2/2013  
F-1  
1/1/2014

U.S. Customs and Border Protection  
ADMITTED  
SFR

CBP Form I-94 (10/04)

STAPLE HERE

U.S. Customs and Border Protection  
Securing America's Borders

Get I-94 Number I-94 FAQ

Admission (I-94) Number Retrieval

Admission (I-94) Record Number: 69000888062

Admit Until Date (MM/DD/YYYY): D/S

Details provided on Admission(I-94) form:

Family Name:	LI
First (Given) Name:	LYDIA
Birth Date (MM/DD/YYYY):	01/01/1990
Passport Number:	P123123213
Passport Country of Issuance:	Mexico
Date of Entry (MM/DD/YYYY):	04/11/2012
Class of Admission:	F-1



# ***CAREFUL!***

## **DO NOT CONFUSE...**

<b><i>VISA</i></b>	<b><i>I-94</i></b>
<b>For ENTRY to US</b>	<b>For STAY in US</b>
<b>Preapproval to ENTER US</b>	<b>Duration of STAY in US</b>
<b>Issued by US Consulate outside US</b>	<b>Issued by DHS at ports of entry (or in USA if international applies for change of status)</b>
<b>Expires, not collected</b>	<b>May expire; if paper I-94 collected at ports of exit within the US</b>
<b>May affect status but not employment authorization</b>	<b>Regulatory compliance is always prerequisite to employment authorization</b>

# WHAT IS EMPLOYMENT AUTHORIZATION?

- Legal authorization to work in the US
- Issued by various sources, as needed:
  - For F-1 students: US Citizenship and Immigration Services (USCIS) or DSOs at ISPO
  - For J-1 students: US Department of State registered Responsible Officers – Ros/AROs at ISPO
- Employers must document it **BEFORE** hiring internationals
- **NOT** related to having a Social Security Number or tax filing status
- **ALWAYS** has an end date & often other conditions as well



# ***TO REVIEW...***

**ALL THE PIECES ARE CONNECTED**

**Primary  
Purpose**

**Visa**

**I-94 Status**

**Regulations**

**Employment  
Authorization**



# DEFINING “ON-CAMPUS” EMPLOYMENT



## Types of on-campus employment

Work on the school premises, employed by the I-20 issuing institution (job at Geisel library)

Work on the school premises, employed by on-campus commercial firms (job at Burger King)

Work done on off-campus locations, but treated as on-campus

Educational affiliation (association with the established curriculum or related to contractually funded research projects at the post-grad level)

Shared facilities

Funding and supervision from UC San Diego Faculty

*If you are unclear if a job would be considered “on-campus” employment, please check with an International Student Advisor.*

# MORE DETAILS ABOUT WORK AUTHORIZATION



Must strictly observe limitations

## How early can an international student start work?

F-1 Students:

- Up to 30 days before classes start for new students (enter US with initial UCSD I-20)
- After issuance of UCSD I-20 or DS-2019 for New Transfer students (transfer from another US institution)

J-1 Students

- No earlier than the start date on their DS-2019

## How many hours can a (currently enrolled) international student work?

Up to 20 hrs/wk during classes (& exams)

No limits during summer or winter break

## When does the student need to stop work?

Must stop working at end of program of studies or end of authorized work authorization

## **PRELIMINARY CHECKLIST:**

# **IS THIS INTERNATIONAL STUDENT ELIGIBLE TO WORK AT UCSD?**

Must have valid & up-to-date documents:

- Passport
- Form I-94
- Other supporting documents, if needed
  - If F-1 Student status: **I-20**
  - If J-1 Exchange Visitor status student: **DS-2019 & Official Letter from RO authorizing employment**

If in another status & you are uncertain of the regulations, please call the International Students & Programs Office

**PASSPORT**

# I-20 (F-1) and DS-2019 (J-1)

Department of Homeland Security  
U.S. Immigration and Customs Enforcement

1-20, Certificate of Eligibility for Nonimmigrant Under States  
OMB NO: 1817-0048

SEVIS ID: M0013705395

STICKER PRIMARY NAME Last name	GIVEN NAME None	CLASS <b>F-1</b>
REGISTERED NAME None	PASSPORT NAME	ACADEMIC AND LANGUAGE
NUMBERS OF BIRTH NONE	COUNTRY OF CITIZENSHIP UNITED STATES	
DATE OF BIRTH 17 SEP 2017	ADMISSION NUMBER	
FORM USED REASON DS-2019, SECTION 1	ISSUE DATE	
ISSUING OFFICER'S OFFICE INFORMATION	ISSUE OFFICE	
SCHOOL NAME University of California San Diego University of California San Diego	SCHOOL ADDRESS 950 Gilman Drive, La Jolla, CA 92037	
SCHOOL OFFICIAL TO CONTACT UPON ARRIVAL Linda Bologna Linda Bologna	SCHOOL CODE AND APPROVAL DATE 14 SEP 2017	
PROGRAM OF STUDY Economics	SCHOOL I Economics, General 45.0601	SCHOOL II None 00.0000
EDUCATION LEVEL BACHELOR'S	PROGRAM ENGLISH PROFICIENCY Required	ENGLISH PROFICIENCY NOTES Student is proficient
NORMAL PROGRAM LENGTH 60 Months	PROGRAM START DATE 17 SEPTEMBER 2015	PROGRAM END DATE 30 JUNE 2020

**PROGRAM OF STUDY**  
EDUCATION LEVEL  
BACHELOR'S  
NORMAL PROGRAM LENGTH  
60 Months  
PROGRAM START DATE  
17 SEPTEMBER 2015

**MAJOR 1**  
Economics, General 45.0601  
**PROGRAM ENGLISH PROFICIENCY**  
Required

**PROGRAM END DATE**  
30 JUNE 2020

**MAJOR 2**  
None 00.0000  
**ENGLISH PROFICIENCY NOTES**  
Student is proficient

U.S. Department of State  
CERTIFICATE OF ELIGIBILITY FOR EXCHANGE VISITORS (J/VISA) STATUS

OMB APPROVAL NO: 1405-0119  
0701-0104  
ESTIMATED BUREAU TIME: 45 min  
\*See Page 1

Form Covers Period: From (mm-dd-yyyy): 09-21-2015 To (mm-dd-yyyy): 06-10-2016	Exchange Visitor Category: STUDENT NON-DEGREE	Subject/Field Code: 27.0101	Subject/Field Code Remarks: Full time undergraduate non degree exchange student.
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3. Form Covers Period:  
From (mm-dd-yyyy): 09-21-2015  
To (mm-dd-yyyy): 06-10-2016

4. Exchange Visitor Category:  
STUDENT NON-DEGREE

Subject/Field Code:  
27.0101

Subject/Field Code Remarks:  
Full time undergraduate non degree exchange student.

5. During the period covered by this form, the total estimated financial support (in U.S. \$) to be provided to the exchange visitor by:  
[Redacted] : \$15,000.00  
[Redacted] : \$15,000.00  
Total : \$30,000.00

6. U.S. DEPARTMENT OF STATE (SEE USE OR CERTIFICATION BY RESPONDING OFFICE OR ALTERNATE RESPONSIBLE OFFICE). THIS A NOTIFICATION COPY OF THIS FORM HAS BEEN PROVIDED TO THE U.S. DEPARTMENT OF STATE (SEE USE OR CERTIFICATION BY RESPONDING OFFICE OR ALTERNATE RESPONSIBLE OFFICE).

7. Jennifer Atkins  
Name of Official Preparing Form  
9509 Gilman Drive  
Mail Code 0015  
La Jolla, CA 92037  
Office or Alternate Responsible Office  
Signature of Responsible Office or Alternate Responsible Office

Alternate Responsible Officer:  
Title  
858-534-0666  
Telephone Number  
06-04-2016  
Date

8. Statement of Responsible Officer for Release/Transfer of PROGRAM  
Effective date: [Redacted]  
Transfer of this exchange visitor from program to program specified in item 7 is necessary or highly desirable and is in conformity with the objectives of the Mutual Understanding of the present time.

Signature of Responsible Office or Alternate Responsible Office: [Redacted]  
Date (mm-dd-yyyy): [Redacted]

9. U.S. DEPARTMENT OF STATE RESERVES THE RIGHT TO MAKE FINAL DETERMINATION REGARDING THIS EXCHANGE VISITOR CERTIFICATION. I have read and agree with the statement on item 7 on page 2 of this document.

EXCHANGE VISITOR CERTIFICATION: I have read and agree with the statement on item 7 on page 2 of this document.

Signature of Applicant: [Redacted]  
Place: [Redacted]  
Date (mm-dd-yyyy): [Redacted]

01-04-01  
07-01-01  
Page 1 of 2

**3. Form Covers Period:**  
From (mm-dd-yyyy): 09-21-2015  
To (mm-dd-yyyy): 06-10-2016

**4. Exchange Visitor Category:**  
STUDENT NON-DEGREE  
Subject/Field Code: 27.0101  
Subject/Field Code Remarks: Full time undergraduate non degree exchange student.

# WHAT DOES J-1 EMPLOYMENT AUTHORIZATION LOOK LIKE?

For On-Campus Employment of J-1 Exchange Visitors in the Student category, a formal letter on letterhead from ISPO is required.



UNIVERSITY OF CALIFORNIA, SAN DIEGO

UCSD

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SANTA BARBARA • SANTA CRUZ

UC San Diego  
International Center  
9500 GILMAN DRIVE, #0018  
LA JOLLA, CALIFORNIA 92093-0018

Dean's Office: (858) 822-0884  
International Student Office: (858) 534-3740  
International Scholar Office: (858) 534-3730  
Programs Abroad Office: (858) 534-1123

August 7, 2009

**SUBJECT:** [REDACTED]  
**On-Campus Work Authorization for a J-1 Exchange Visitor in the Student Category**

Dear On-Campus Supervisor:

Pursuant to 22 CFR 62.23 (g)(2)(iii) regarding on-campus employment, the above-named J-1 Exchange Visitor in the Student Category is authorized to work for the department listed below:

**Position Title:**  
**Employment Dates:**  
**Employment Address:**



During the academic year, the J-1 Exchange Visitor shall be authorized to work up to 20 hours per week. When classes are NOT in session, the J-1 Exchange Visitor shall be authorized to work without any limits on the number of hours per week. Should any of the above information concerning the J-1 Exchange Visitor's employment change, please contact the International Center several weeks before the planned changes. In this way, this employment authorization can be updated in a timely fashion.

As this student is in the USA as a J-1 Exchange Visitor, Social Security and Medicare contributions do not need to be deducted from pay. However, any federal, state, and local taxes that apply should be deducted.

If you have any questions or concerns, please do not hesitate to contact me.

Thank you.

Sincerely,

A handwritten signature in blue ink that reads "Layla San Jose".

Layla San Jose  
Front Desk Advisor  
Alternate Responsible Officer



# STEPS TO TAKE WHEN HIRING AN INTERNATIONAL STUDENT



## SUMMARY

- Step 1: Confirm student status.
- Step 2: Verify visa status.
- Step 3: Determine whether student needs employment authorization.
- Step 4: Review and make copies of immigration documents.
- Step 5: Obtain SSN/ITIN.
- Step 6: Obtain necessary approvals from Graduate Division (if applicable).
- Step 7: Complete Form I-9 and Other Payroll Forms.
- Step 8: Enter in PPS.
- Step 9: Complete Glacier Record Request.
- Step 10: Monitor employment hours.

# **STEPS TO TAKE WHEN HIRING AN INTERNATIONAL STUDENT**



## **Step #1**

Confirm student status at UC San Diego

- Current UCSD Student?
  - Must be registered 12 units per quarter, unless it is not a required quarter (Summer) or student has an approved RCL through ISPO
- Graduated UCSD Student?
- Student from another Institution?
- If student is not a current UCSD student, contact ISPO

# STEPS TO TAKE WHEN HIRING AN INTERNATIONAL STUDENT



## Step #2

Determine visa status

- F-1
  - Current students: no authorization required
  - Graduated or from another institution: CPT or OPT
- J-1
  - Current students: Official letter from Responsible Officer (ISPO)
  - Graduated or from another institution: Academic Training
- Most UCSD students are F-1 or J-1 but there is also “alphabet soup”

# STEPS TO TAKE WHEN HIRING AN INTERNATIONAL STUDENT



## Step #3

Determine whether student needs to get employment authorization

- UCSD-sponsored F-1 international students currently enrolled full-time have employment authorization inherent to status.
- All other international students must have employment authorization, including—
  - An international student in another status
  - An international student from another institution

# **STEPS TO TAKE WHEN HIRING AN INTERNATIONAL STUDENT**



## **Step #4**

- Review visa documents and make copies
- Things to check for:
  - Passport bio page
    - Is it valid (not expired)?
  - I-94 record
    - For F-1 or J-1 should say their visa status and D/S
  - F-1: Valid I-20
  - J-1: Valid DS-2019
    - J-1 Employment Authorization Letter
  - EAD Card (F-1 Post-Completion OPT students only)

**Ignore the visa. It is irrelevant for employment purposes.**

# **STEPS TO TAKE WHEN HIRING AN INTERNATIONAL STUDENT**



## **Step #5**

- Obtain Social Security Number or Individual Taxpayer Identification Number (ITIN) from student.

NOTE: If student recently applied, you may attach copy of SSN application receipt.

- Receipt of SSN application is required to hire any employee
  - Employers are required to use SSNs to deduct payroll taxes

# SOCIAL SECURITY NUMBER: HOW INTERNATIONALS APPLY

1. Get a job offer letter from employer
2. Contact ISPO
  - Provide employer's job offer letter
  - Request verification letter from ISPO
3. Visit the local SSA Office & bring:
  - Passport, Visa & Form I-94
  - I-20 or DS-2019
  - Employer's job offer letter
  - ISPO's verification letter
4. Wait 2-4 weeks for delivery

**NOTE: Internationals who are NOT employed are NOT eligible to apply for a SSN**



# INDIVIDUAL TAX IDENTIFICATION NUMBER (ITIN)



## Step #5, continued

- ITINS are for those not eligible for SSNs (not employed), but who still need to file tax returns for US income from sources such as
  - Scholarships & grants, i.e. Title Code 3296 w/ no wages/salary
- If student is eligible for ITIN, ISPO can help them apply; forms & instructions will be generated by Glacier



# ***STEPS TO TAKE WHEN HIRING AN INTERNATIONAL STUDENT***



## **Step #6**

- Get necessary approvals -- especially for graduate students
  - Graduate Division
  - Academic Department

# Taxation

## Steps 7 – 9

- Two sets of tax laws: citizen/resident and nonresident
- Form I-9
- Entries in PPS determine fed tax and FICA withholding.
- Glacier Nonresident Alien Tax Compliance System (Glacier)

# What's Different About Payments to Foreign Visitors?

## Two sets of tax laws: Resident and Nonresident

- Residents: taxed like citizens: FICA w/h, no tax w/h on fellowship, use regular 1040 forms, no tax w/h on fellowship payments. Generally, students become residents in their 6<sup>th</sup> calendar year in the U.S.
- Nonresidents: no FICA, limited to single/1 on Form W-4, can't file joint returns, 14% tax withheld from fellowship payments.

Glacier determines residency status and tax treaty eligibility and generates appropriate tax forms.

# Step 7: Form I-9

Choose “I-9 fillable form” on the Blink Payroll Forms page

## Payroll Forms

Last Updated: March 1, 2018 1:43:39 PM PST  
Give feedback

Find forms below related to payroll.

### New Hire forms

Originals must be submitted to Payroll in the order below:

- [UC W-4/DE 4](#) (PDF) - not required for Glacier clients because Glacier forms. Glacier clients are foreign citizens who do not have a permanent residence and are not refugees or asylees.
- [Oath/ Patent](#) (PDF)
- **[I-9 fillable form](#)** (PDF) - Internet Explorer recommended - may not work in other browsers
- [I-9 nonfillable](#) (PDF) - works with all browsers
- [I-9 Supplement](#) (PDF) - Section 1 Preparer and/or Translator Certificate

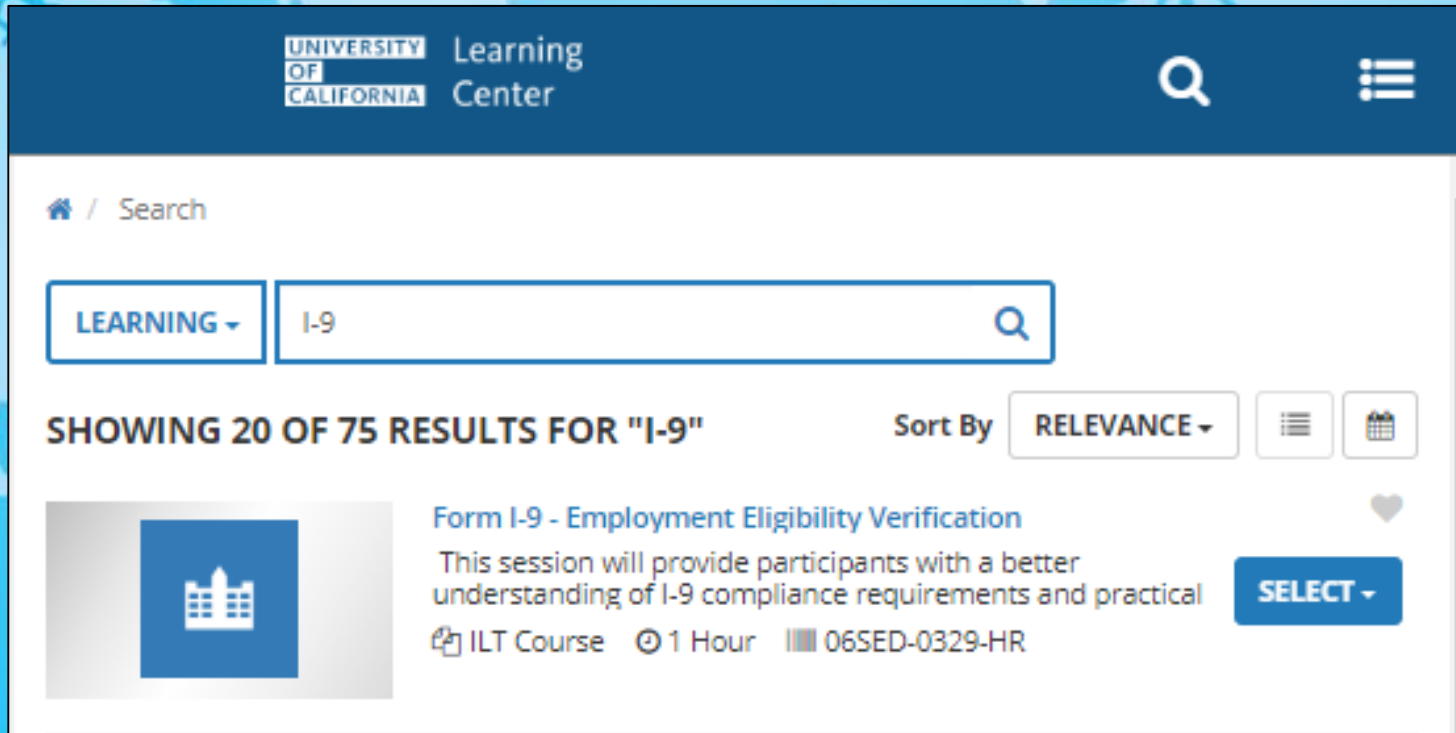
Section 2. Employer or Authorized Representative Review and Verification					
<i>(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")</i>					
Employee Info from Section 1		Last Name (Family Name)	First Name (Given Name)	M.I.	Citizenship/Immigration Status
List A		OR	List B		List C
Identity and Employment Authorization			Identity		Employment Authorization
Document Title			Document Title		Document Title
Issuing Authority			Issuing Authority		Issuing Authority
Document Number			Document Number		Document Number
Expiration Date (if any)(mm/dd/yyyy)			Expiration Date (if any)(mm/dd/yyyy)		Expiration Date (if any)(mm/dd/yyyy)
Document Title			<b>Document Title #1 List A</b>		
Issuing Authority			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.		
Document Number			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		
Expiration Date (if any)(mm/dd/yyyy)					
Document Title					

### Resources:

- USCIS website “I-9 Central” includes instructions & info about acceptable docs
- USCIS Handbook for Employers, Publication M-274
- Call UCSD’s I-9 expert Paula Soder, x43516 (She teaches I-9 class)

# I-9 Class

If you sign I-9s, Learning Center recommends I-9 class every 6 months



The screenshot shows the University of California Learning Center website. The header includes the University of California logo and 'Learning Center' text. A search bar contains 'I-9' and a magnifying glass icon. Below the search bar, it says 'SHOWING 20 OF 75 RESULTS FOR "I-9"'. To the right, there are 'Sort By' options set to 'RELEVANCE' and icons for list view and calendar. The first result is 'Form I-9 - Employment Eligibility Verification'. It includes a building icon, a description: 'This session will provide participants with a better understanding of I-9 compliance requirements and practical', and a 'SELECT' button. Below the description, it lists 'ILT Course', '1 Hour', and '06SED-0329-HR'.

Wednesday 10/17/2018

1:30 - 2:30

Learning Center Suite 265A

Torrey Pines Center South (TPCS) La Jolla, CA

Wednesday, 12/5/2018

1:30 - 2:30

Training Center North

Torrey Pines Center North (TPCN), La Jolla, CA

# STEP 8: PPS

## ETAX screen

1. Leave withholding at S/0, don't offer W-4

2. SSN Field: All employees need SSN.

- If an employee has an SSN, enter it in the PPS ITAX screen. If employee offers ITIN, do not enter it in PPS\*
- If no SSN, advise him to apply for one.\* Ask employee monthly to bring his original Security Card. Update PPS when you get SSN.

\*Exception: ITINS can only be entered in PPS if the student has no SSN and her only PPS appointment is TC 3296 Research Fellow WOS

\*\*ISPO SSN page <https://ispo.ucsd.edu/current-students/working-in-usa/social-security.html>

PPETAX0-E2238

08/02/18 20:04:35

ID: 000000015 Name: VOID, V

Federal

Marital Status : S  
Personal Allowances : 000  
Maximum Withholding : 999

California  
Marital Status : S  
Personal Allowances : 000  
Itemized Deductions : 002  
Maximum Withholding : 999

Addl Fed Tax Withholding : \_\_\_\_\_  
Addl CA Tax Withholding : \_\_\_\_\_

Earned Inc Credit Status : \_\_\_\_\_  
EIC YTD Payments : \_\_\_\_\_  
Earnings Limit : \_\_\_\_\_  
SSN: 999999999

# PPS EALN screen

PPEALN0-E1755 SD EDB Entry/Update 08/28/18 14:34:59  
08/02/18 20:04:35 Alien Information Userid: SDPAYAIW  
ID: 000000015 Name: VOID, V Emp Stat: S Pri Pay: MO

Citizenship: N Country of Residence: BG U.S. Date of Entry: 010717  
Visa Type : F1 Work Permit End Date: 011619 UC W-8BEN Date: \_\_\_\_\_

blink

Blink Topics ▾ Personal Tools ▾ Business Tools ▾ Instruction Tools ▾ Research Tools ▾

HOME - Finance - Payroll - Glacier: Tax Withholding for Foreign Employees - Administrative Information - How to Complete the EALN screen

## Administrative Information

[How to Complete the EALN screen](#)

[How to Enter a Foreign Address in PPS](#)

## Departments

Payroll

# How to Complete the PPS EALN Screen for Foreign Visitors

Last Updated: August 28, 2018 11:14:52 AM PDT

[Give feedback](#)

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 rehire or a change in immigration status for an existing foreign individual who does not have a Permanent Resident card, please contact the [UCSD Glacier & Taxation Team](#) before changing the "citizenship" or "U.S. date of entry" fields.

Most foreign visitors 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/class." The immigration status will also be on Form I-94. On the list below, click the immigration status or work authorization document to get to instructions for the PPS EALN screen and Form I-9.

### Notes:

- It is 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" field in PPS.
- If a foreign individual is living and working outside of the U.S. while receiving payment from UCSD, email the [UCSD Glacier & Taxation Team](#) for EALN screen instructions.
- Form I-9 Instructions:
  - [UCIS Handbook for Employers -Guidance for Completing Form I-8 \(PDF\)](#) (revised July 2017)
  - [I-9 Central](#) (Dept. of Homeland Security website)
  - [Link to DHS website with official "Instructions for Form I-9"](#)

\*Expand all

- ▶ Asylee
- ▶ DACA/Dream Act (Deferred Action Childhood Arrival)
- ▶ E-2
- ▶ Employment Authorization Card (EAD), category C09
- ▶ Employment Authorization Card (EAD), category 33 or c33
- ▶ Employment Authorization Card (EAD), category other than 33
- ▶ F1
- ▶ F1 CPT
- ▶ F1 OPT
- ▶ F2
- ▶ H1-B
- ▶ J1



### PPS EALN screen:

(if rehire, email the [UCSD Glacier Team](#) before making changes):



- Citizenship = S, A, or N.\*
  - S= if from India (IN) with PPS student status of 3 or 4
  - A = anyone from South Korea (KS), Mexico (MX), or Canada (CA).
  - N = all others



- Country of Residence = country of tax residence (though country of citizenship will suffice until Payroll updates PPS after reviewing Glacier paperwork). [List of country codes](#) (PDF).



- Date of entry = date individual first entered U.S. on F status (though most recent date of entry from Form I-94\* will suffice until Payroll updates PPS after reviewing Glacier paperwork).



- Visa = Immigration status shown on Form I-94\* (F1).



- Work permit end date = expiration date shown in section 5 of Form I-20, or on page 3 of Form I-20 if on Curricular Practical Training (CPT)status.

- UC W-8BEN Date: Always leave this field blank. Foreign individuals are no longer required to complete this form. If it's needed, Glacier will generate it and Payroll will update the field.

- Tax Treaty fields: leave blank unless Title Code 3253 or Title Code 3254. If 3253 or 3254, enter 15 in the Tax Treaty Income Code field.

- Federal and state tax withholding fields: leave at single/zero.

**Glacier Record Request Form required?** Yes

### Form I-9:

An Employment Authorization card (EAD) is a stand-alone List A document. Otherwise, enter these 3 documents in List A: foreign passport, Form I-20, and Form I-94\*. Reference: [U.S. Citizenship and Immigration Services \(USCIS\) publication M-274 "Handbook for Employers: Guidance for Completing Form I-9"](#) (PDF) states, "If the employee is a student or exchange visitor who presented a foreign passport with a Form I-94, the employer should also enter the student's Form I-20 or DS-2019 number (Student and Exchange Visitor Number – SEVIS Number); and the program end date from Form I-20 or DS-2019."

\*\*Foreign individuals in the U.S. can print their Form I-94 from <https://i94.cbp.dhs.gov/i94/request.html>





A world map is centered on the page, rendered in a light blue color against a background that transitions from a darker blue at the top to a lighter blue at the bottom. The map shows the outlines of all major continents. The text "Questions about PPS entries?" is centered over the map in a black, sans-serif font.

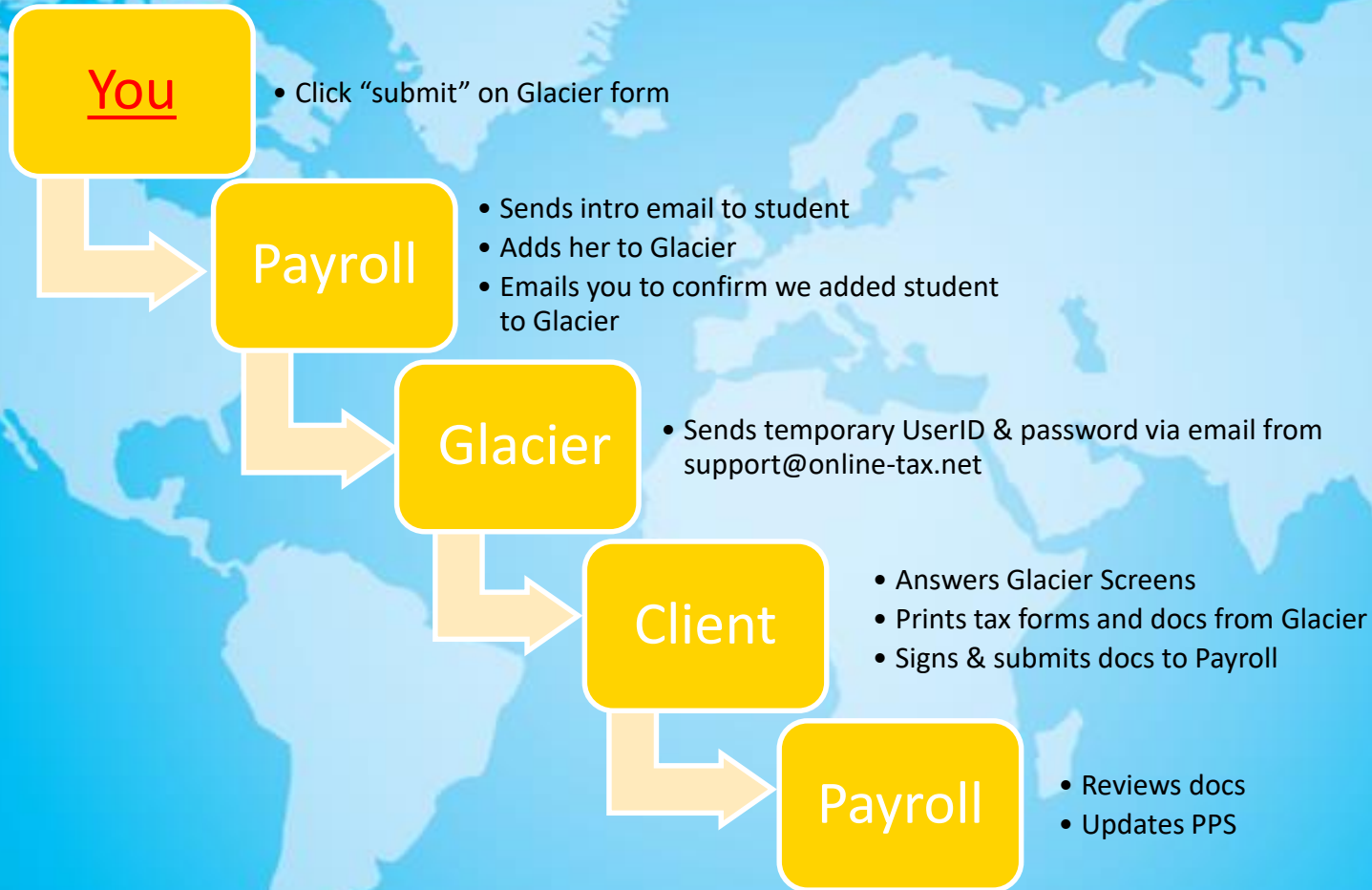
Questions about PPS entries?

# Step 9: Glacier

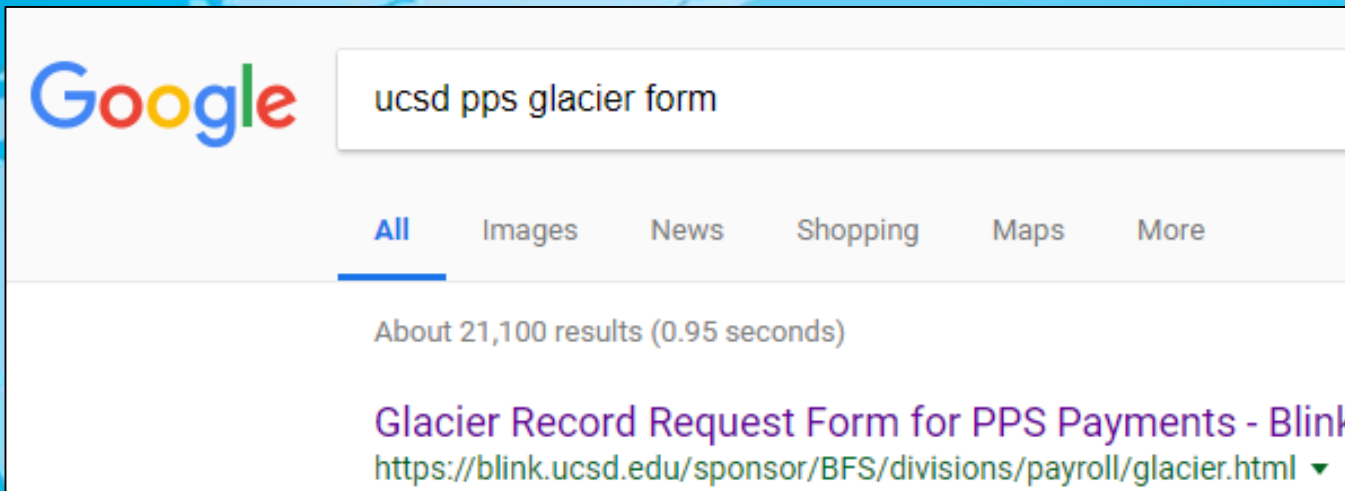
## The Glacier Nonresident Alien Tax Compliance System (Glacier)

- Determines residency for tax purposes and tax treaty eligibility.
- Generates tax-related forms needed by the client, incl. W-4
- Used by all UC campuses
- Will be used in conjunction with UC Path

# Glacier process



# Find the Glacier Record Request Form



A screenshot of a Google search interface. The search bar contains the text "ucsd pps glacier form". Below the search bar, the "All" tab is selected. The search results show "About 21,100 results (0.95 seconds)". The top result is titled "Glacier Record Request Form for PPS Payments - Blink" with the URL "https://blink.ucsd.edu/sponsor/BFS/divisions/payroll/glacier.html".

blink

Menu

HOME » Finance » Payroll » Glacier: Tax Withholding for Foreign Employees » Administrative Information

## Glacier: Tax Withholding for Foreign Employees

Foreign Visitor Information

Administrative Information

How to Complete the Glacier Record Request Form for PPS

## For Department Administrative Employees: Glacier and PPS Instructions

Last Updated: July 12, 2017 10:40:09 AM PDT

Give feedback

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 Record Request Form for PPS Payments

Last Updated: May 30, 2017 9:25:04 AM PDT

Give [feedback](#)

Learn how to request a Glacier record for a foreign person paid through PPS

## 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



**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

# Intro email from payroll to student

## **Winterton, Anne**

---

**From:** Winterton, Anne  
**Sent:** Friday, August 24, 2018 2:39 PM  
**To:** earmingo@ucsd.edu  
**Subject:** Glacier & Taxes at UC San Diego

To: **Armingol Gonzalez, Erick A**  
Employee ID number: **#747096**  
Email address: earmingo@ucsd.edu  
Date: August 24, 2018

----

Dear Erick Armingol Gonzalez,

This is an important message from the UC San Diego Glacier & Taxation Team in the UCSD Payroll Division.

Elizabeth Soos (esoos@ucsd.edu, (858) 822-1010) in the UCSD Bioengineering Department submitted a Glacier Record Request Form to notify us that you will be receiving payment and/or benefits from University of California San Diego (UCSD.) If you already have a UCSD Glacier record under a different email address, just update it. Email the UCSD Glacier & Taxation Team immediately at [glacier@ucsd.edu](mailto:glacier@ucsd.edu) so that we can delete this now record.

This is the first of two emails you will get about Glacier. Within 24 hours, you will get an email from support@online-tax.net (Glacier) with the subject line "Payments from the University of California, San Diego." It will contain a temporary UserID and password so that you can access the Glacier system. Please add support@online-tax.net to your list of safe senders. If you don't get that message within 24 hours of this one, check your spam folder. If it's not there, email us at [glacier@ucsd.edu](mailto:glacier@ucsd.edu).

# Glacier Training for Departments

Google search results for "ucsd Glacier Training". The search bar shows the query and a magnifying glass icon. Below the search bar are navigation tabs: All (selected), Maps, Images, News, Shopping, More, Settings, and Tools. The results show "About 70,200 results (0.85 seconds)". The top result is titled "For Department Administrative Employees: Glacier and ... - UCSD Blink" with the URL <https://blink.ucsd.edu/finance/payroll/foreign/administrative/index.html>. The snippet below the title reads: "Jan 29, 2018 - Get instructions and information about the Glacier process. ... Glacier Training for Departments (PDF); Glacier Record Request Form (online ...". A yellow arrow points from the title to the Blink website screenshot below.

UCSD Blink website page titled "For Department Administrative Employees: Glacier and PPS Instructions". The page header includes the Blink logo and navigation menus: "Blink Topics", "Personal Tools", "Business Tools", "Instruction Tools", and "Research Tools". The breadcrumb trail is "HOME > Finance > Payroll > Glacier: Tax Withholding for Foreign Employees > Administrative Information". The main content area features a large orange heading "For Department Administrative Employees: Glacier and PPS Instructions" and a sub-heading "Glacier and PPS Instructions and Links". A yellow arrow points from the search result to this heading. Below the heading, it says "Last Updated: January 29, 2018 10:21:08 AM PST" and "Give feedback". The text reads: "Get instructions and information about the Glacier process." Under the sub-heading, there is a bullet point: "• [Glacier Training for Departments \(PDF\)](#)". A second yellow arrow points from this link to the PowerPoint slide below.

Microsoft PowerPoint slide titled "PPS & Glacier Training for UCSD Administrative Personnel". The slide features a world map background with the text "PPS & Glacier Training for UCSD Administrative Personnel" overlaid in a bold, black font. The PowerPoint window title bar shows "Microsoft PowerPoint - Glacier Training Nov 28 201... 1 / 22". A yellow arrow points from the link in the Blink website to this slide.

# QUESTIONS?

- Call Desiree x43242 or me x21185 if it's a quick question
- Email our shared Glacier Admin mailbox [glacier@ucsd.edu](mailto:glacier@ucsd.edu)
- Submit a case through ASK: [Ask.ucsd.edu](http://Ask.ucsd.edu) or [Blink/Business Tools/ASK \(BFSupport\)](#)
  - Subject: Glacier
  - Primary Category: Payroll
  - Subcategory: "Glacier/Foreign Payee Questions"





# STEPS TO TAKE WHEN HIRING AN INTERNATIONAL STUDENT



## Step #10

Monitor student employment hours:

- $\leq 20$  hours per week while classes & exams are in session
- Full time ok during summer and vacation periods

# STEPS TO TAKE WHEN HIRING AN INTERNATIONAL STUDENT



## REVIEW

- Step 1: Confirm student status.
- Step 2: Verify visa status.
- Step 3: Determine whether student needs employment authorization.
- Step 4: Review and make copies of immigration documents.
- Step 5: Obtain SSN/ITIN.
- Step 6: Obtain necessary approvals from Graduate Division (if applicable).
- Step 7: Complete Form I-9 and Other Payroll Forms.
- Step 8: Enter in PPS.
- Step 9: Complete Glacier Record Request.
- Step 10: Monitor employment hours.

***QUESTIONS?***



# **GRADUATE DIVISION: STUDENT ACADEMIC TITLES**



- The Graduate Division has oversight for the following student titles:
  - Graduate Student Researcher
  - Teaching Assistant
  - Associate (in lieu of TA)
  - Associate-in (Teaching a course)
  - Reader
  - Tutor

Salary rates are updated each academic year with an October 1 effective date

New rates are posted on the Graduate Division website:

<http://grad.ucsd.edu/financial/employment/student-pay-rates.html>

# GRADUATE DIVISION: PRE-APPROVAL PROCESS



Graduate student employment **must** be approved by the Home Department (the department/program where the student is pursuing a degree) prior to entering the appointment in the Payroll System (PPS)

Refer to “Home Department Contact List” available at:

<https://collab.ucsd.edu/display/GDCP/Graduate+Student+Home+Department+Codes+and+Contacts>

If **new hire** enter the Home Department on EPER screen in PPS

If **rehire** ask the Home Department or Graduate Division for alternate access to employee record

Payroll Actions (PANS) are automatically routed to the following:

- Home Department
- Appointment Department
- Personnel (Graduate Division)
- Payroll
- Alternate Department

# **GRADUATE DIVISION: ELIGIBILITY REQUIREMENTS**



The “Home Department” is responsible for tracking the following eligibility requirements for graduate student employment:

1. Be in good academic standing: Maintain a GPA of 3.0 in upper-division and graduate course work and not have more than eight units of F and/or U grades overall.
2. Meet department standards including a satisfactory spring evaluation.
3. Be within pre-candidacy, support time limits and 18 quarter teaching limit.
4. Enrolled in 12 units if employed greater than 25%.

A graduate student may only be employed one fiscal year at a time (7/1 – 6/30).

# GRADUATE DIVISION: EMPLOYMENT LIMITATIONS



## Employment Percentage

International students on F1 or J1 status are limited to 50% during the academic year and 100% employment during the summer with departmental approval.

## New Admits

An international student in F-1 or J-1 status cannot enter the U.S. more than 30 days prior to the program start date listed on the I-20 or DS-2019.

## Leave of Absence

- Students who wish to go on a leave of absence from UC San Diego for one or more quarters are required to obtain permission from the International Students & Programs Office (ISPO) prior to their proposed leave. Failure to report a leave of absence may have a negative impact on the student's immigration status.
- A graduate student on an academic Leave of Absence may not receive any payment from the university (employment, fellowship, etc.) during the quarter(s) while on Leave and must be separated in PPS.

## Readmits

A graduate student who has been readmitted or is returning from a Leave of Absence (and within the support time limit) is eligible for employment during the summer or quarter break preceding the quarter of readmission or return from a leave of absence.

# ***GRADUATE*** **STUDENT** **RESEARCHER**



- A Graduate Student Researcher is a registered graduate student who performs research related to their degree under the direction of a faculty member.
- Each graduate academic department/program has established a support policy for all of their graduate students.
- All GSRs in the same academic department/program are appointed to the same GSR step level(s), and GSRTF title code, as established by the student's academic department or program (not the fund source).



# **GSR TUITION/ FEE REMISSION (GSRTF)**



A GSR who meets all of the eligibility requirements listed below receives full tuition/fee remission (GSRTF) as a perquisite of employment.

The home department is responsible for coordinating GSRTF payments using the Graduate Division on-line tool at <https://goapp.ucsd.edu/financial/>.

## **Eligibility:**

1. Be appointed for a minimum 25% time for the full quarter in which tuition and fees are paid, or the dollar equivalent (e.g., 50% for half the quarter).
2. Have an appointment effective with the first week of instruction in the quarter for which tuition and fees are paid.
3. Be within campus time limits for support and in good academic standing.
4. For Non Resident Supplemental Tuition remission, be within the first year of graduate study at UCSD unless a international student. US citizens and permanent residents should establish California residency by the start of their second year.

# GRADUATE DIVISION: TEACHING ASSISTANTS



- A Teaching Assistant (TA) assists in the instruction of an upper or lower division course at the University under the supervision of a faculty member.
  - **Oath/Patent**
  - For a new hire TA, the oath must be signed on or before the first day of the quarter (not the pay period).
  - For example, if fall quarter begins on 9/20, the oath must be signed by that date, not on 10/1 which is the pay period start date.
- **Spring Quarter TA and Other Summer Appointments**
  - A graduate student appointed as a TA spring quarter may be appointed up to 100% time as a GSR (or other title) beginning the day after the quarter ends (mid-June).
  - Although it may look like the student is appointed up to 150% time, the TA service period ends the last day of the spring quarter so it is not a conflict.

# GRADUATE DIVISION: TA FEE REMISSION



- Teaching Assistants and Associate-Ins appointed at 25% time or more for the quarter are eligible for TA Fee Remission (TAFE) and TA Health Insurance (TAHI).
- TAFE pays the Tuition and Student Services fee. TAHI pays the health insurance portion of the registration fees. TAHI/TAFE does not cover Nonresident Supplemental Tuition, GSA Fee, University Center Fee, or Recreation Fee.
- Note: In November 2010, the Regents adopted a simpler fee structure that equalized the Tuition (formerly Educational Fee) across all students beginning in 2011-12.
- Nonresident graduate academic students may be eligible for a remission adjustment. Graduate Division will identify students and issue the remission for the quarter in which the student is eligible. The payment will be reflected as “TA Other Remission/Fees” or “TA Other Remiss IRPS/Fees” on the student account.

## Fee Payment Coordination

The home department, not the funding department, is responsible for coordinating TAHI/TAFE payments using the Graduate Division on-line tool at <https://goapp.ucsd.edu/financial/>.

# GRADUATE DIVISION: ASSOCIATES



**There are two types of Associate Appointments:**

**1. Associate in (Dept-Teaching a Course):**

- a. A graduate student Associate (teaching a course) may conduct the entire instruction of an upper or lower-division course if they meet specific requirements and receive approval from the Dean of Graduate Division/Committee on Education (exceptions).
- b. Departments submit files using ASES on behalf of students.

**2. Associate in Lieu of TA:**

- a. An Associate (in lieu of TA) may serve as a “senior TA” for a department/program’s TA training activities, as a TA consultant or Language Screener for the Center for Teaching Development, or under an Academic Instructional Improvement grant.
- b. Use of this title for any other program requires prior approval by the Dean of the Graduate Division.

# HOW TO SUBMIT ASSOCIATE IN REQUESTS



- Graduate Division creates campaign for new quarter and sends link to Departments.
- Departments submit files using ASES on behalf of students.
- For Summer requests: students must be registered for the Spring Quarter prior to, or the Fall Quarter following, the requested Summer Session
- **The application questions replace two forms that are no longer required: the Academic Appointment Summary form and the Request to Appoint Associate-in for UD courses.**
- For requests to teach lower-division classes, you will **not** need to complete questions 6-13 on the application.
- Check Application Status on the Applicants page of ASES.
- ASES will generate an Appointment letter indicating the appointment is not final and the message will no longer appear once final approval has been granted.
- Applications for UD courses must be routed to Graduate Division for review four weeks (counted in business days) prior to the start of the quarter in which a course is to be taught.
- Remind students to download their Appointment letters.

# GRADUATE DIVISION: READER



- A Reader assists a course instructor by grading homework, papers, or exams and may also hold office hours to answer students' questions about such assignments.
- Readers are always set up on sub-2 and subject to positive time reporting using the On-Line Timekeeping system.
- **IMPORTANT:** If the student is already set up as a Teaching Assistant or other monthly appointment and you are adding a concurrent readership, **you MUST add the reader at a monthly rate.**
- Readers are eligible for TA Fee Remission/Health Insurance at the beginning of each quarter based on the assumption that the student will work the minimum number of hours required (110).
- Departments are responsible for auditing hours to ensure eligibility.

# GRADUATE DIVISION: TUTOR



- A Tutor provides tutoring to individual (one-on-one) or small groups (three or more) of undergraduate or graduate students who require additional help to understand a course or topical material.
- The tutor title is approved for use in specific programs.
- Any other department or program use of the Tutor title must have prior written approval by the Dean of the Graduate Division.
- **Tutors are always set up on sub-2.**
- Tutors are eligible for TA Fee Payments at the beginning of each quarter based on the assumption that the student will work the minimum number of hours required (110). Departments are responsible for auditing hours to ensure eligibility.

## **GRADUATE DIVISION:**

# **RESEARCH FELLOW**



- The Research Fellow title is used for nonresident international students receiving fellowship stipend payments for tax withholding purposes.
- The department must enter stipend payment information into the payroll system **prior to the monthly payroll deadline** in order for the Disbursements Division to issue a stipend check.
- NOTE: U.S. citizen, permanent resident, and resident alien stipend payments are administered by Graduate Division through the Student Aid Management System (SAM). In general, an international student will become a resident alien for **U.S. tax purposes only** in their sixth year in the U.S.



# **GRADUATE DIVISION: TAXABILITY OF UCSD EMPLOYMENT/FELLOWSHIPS**



- **Fellowship Stipends:**
  - All stipend payments are taxable except for the amount of the stipend used for tuition/fees, books, supplies and equipment that are required of all students in the course of instruction. International non-resident aliens who received a stipend payment will be issued a 1042-S tax statement for tax reporting purposes.
- **Tuition/Fee Scholarships paid by UCSD:**
  - Tuition/fee payments covering qualified education expenses are not taxable.
- **Salary (GSR, TA, Associate, etc.):**
  - The entire amount of salary is taxable income and will appear on the employees UCSD W-2
  - Wage and Tax Statement as wages. The employee MAY NOT deduct from salary any amount paid out of pocket for fees or course related expenses.

# **GRADUATE DIVISION WEB RESOURCES**



Graduate Division – Student Financial Support:

<http://grad.ucsd.edu/financial/index.html>

Graduate Division PPS Manual:

<https://collab.ucsd.edu/display/GDCP/PPS+Manual>

Graduate Division Tax Information:

<http://grad.ucsd.edu/financial/tax-information.html>

Academic Employment Opportunities for UCSD Students:

<http://grad.ucsd.edu/financial/employment/index.html>

***QUESTIONS?***



# RESOURCES



## International Students & Programs Office

Student/department forms and guides:

<http://ispo.ucsd.edu/departments/employing-students.html>

## Payroll

Forms:

<http://blink.ucsd.edu/sponsor/BFS/divisions/payroll/forms.htm> |

## Graduate Division

Financial Support:

<http://ogs.ucsd.edu/financialsupport/Pages/default.aspx>

## Career Services Center

Hiring and managing student workers:

<http://blink.ucsd.edu/Blink/External/Topics/Policy/0,1162,25726.00.html>

# KEY CONTACTS

Emily Stewart

[emstewart@ucsd.edu](mailto:emstewart@ucsd.edu)

X43730

International Students & Programs Office

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X41485

Payroll Division



# THANKYOU



UC San Diego

International Students  
& Programs Office

International Center