GENERAL ACCOUNTING

NONRESIDENT ALIEN TAX COMPLIANCE

Glacier Online Tax Compliance System

LOYOLA UNIVERSITY CHICAGO
Beginning in August 2016, Loyola will transition to a web-based platform, GLACIER, for its nonresident alien tax compliance.
GLACIER will replace the paper-based Foreign National Information Form (FNIF) that is required of Foreign Nationals who receive payment from the University.
WHO DOES THIS IMPACT?

- **Student Workers**
  - Graduate Assistants
  - Interns
  - Temporary Help

- **Full-time/Part-time Employees**
  - Full-time/Part-time Faculty
  - Staff

- **Scholarship/Fellowship Recipients**
  - Room & Board Scholarships
  - Stipends
  - One-time Awards
On Form I-9, employee has provided the following:

- Checked the box “An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy)”
- Provided Alien Registration Number/USCIS Number, or
- Provided Form I-94 Admission Number, and
  - Foreign Passport Number
  - Country of Issuance

**PLEASE NOTE:** IF THE EMPLOYEE IS ALREADY A LEGAL PERMANENT RESIDENT (HAS A GREEN CARD), THEY DO NOT NEED TO SIGN UP FOR A GLACIER ACCOUNT.
NEW WORKFLOW – FOREIGN NATIONALS

1. Hiring Manager sends New Hire Packet and the following documentation to HR:
   - Form I-9
   - Copy of Immigration Documents
     - I-20 (F-1)
     - DS-2019 (J-1)
     - I-797A (H-1B)
   - I-94 Departure record
   - Copy of passport and passport stamp
   - Visa sticker
   - No longer need Foreign National Information Form (FNIF)

2. Employee will receive a link to the GLACIER System to enter immigration information online (new)
   - Glacier will determine employee FICA status and treaty benefits
   - Will provide year-end tax documents electronically
Dear [Employee],

The Internal Revenue Service (IRS), the U.S. government tax authority, requires Loyola 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 Elite University. For your convenience, Elite 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 Elite 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: 837CXVAU
Password: EC2WDLT7

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.

[Test1 Admin ]
Loyola University
test10@arcticintl.com or 1-111-222-3333.
The employee/student will log in using the user ID and password from the e-mail:

Welcome to GLACIER Nonresident Alien Tax Compliance

To access GLACIER, please enter the following information:

UserID:

Password:

Forgot Login?
If you have forgotten your UserID and/or Password, please select Forgot Login? An email will be sent to the email address in your GLACIER Individual Record.

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.
IF EMPLOYEE IMMIGRATION STATUS CHANGES:

✓ Change in Visa type (F-1/J-1/H-1B)
✓ Obtains “Green Card” (Permanent Resident Alien card)
✓ Extends expired visa

1. Hiring Manager collects a new I-9 and sends the following documentation to HR
   • Updated Form I-9
   • Updated I-20 (F-1)/ DS-2019 (J-1) /I-797A (H-1B)
   • Copy of “Green Card”, if became a Legal Permanent Resident Alien

2. Employee receives a notification through the GLACIER System to enter updated immigration information online (new)
WHAT IF THE EMPLOYEE DOES NOT SUBMIT FORMS AND DOCUMENTS?
If the employee does not complete the information in GLACIER and/or submit the required forms and documents, the maximum amount of tax needs to be withheld from all payments made to them.

- Federal and State Tax
- FICA (unless student exception applies)
- No retroactive application of tax treaties
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