

FAQs about Glacier

1. How can I get my login information?

In order to get your login information, please send an email to: CTL-Payroll-Tax@admin.fsu.edu. You will receive your user ID and password via e-mail; accompanied with detailed information on how to complete your profile.

2. Why am I required to provide information in Glacier?

The Internal Revenue Service (IRS) has issued strict regulations regarding the taxation and reporting of payments made to non-United States citizens. As a result, payments made to you may be subject to U.S. income tax and reporting to the IRS.

3. Why is my Tax Status important?

In order to comply with the U.S. tax laws, your *U.S. Tax Residency Status* must be determined. The Substantial Presence Test is used to determine whether an individual is a *Nonresident Alien* or *Resident Alien* for purposes of U.S. tax withholding. Glacier Online Tax Compliance System will calculate your *U.S. Residency Status for Tax Purposes* based on the information provided by you.

4. What is the difference between a Nonresident Alien and Resident Alien?

If you are a Nonresident Alien for tax purposes, you are subject to special tax withholding and regulations; if you are a Resident Alien for tax purposes you are taxed in the same manner as a U.S. citizen.

5. How will I be taxed on payments from U.S. Sources?

As a *Nonresident Alien for Tax Purpose*, U.S. tax law requires that you be taxed in the following manner:

- If you receive Compensation (salary or wages), you are generally required to complete Form W-4 as "Single" (regardless of your actual marital status), "One" Personal Withholding Allowance (regardless of your actual number of dependents) and an Additional Amount of Tax to offset potential under withholding of tax.
- If you receive a Scholarship or Fellowship (for which NO services are required), your scholarship or fellowship may consist of Nontaxable items (tuition, book allowance required registration fees and mandatory health insurance) or Taxable items (including, but are not limited to, room and board, stipend, living allowance, travel payment/reimbursement). If you are present in the U.S. under an F, J, M, or Q immigration status, the applicable rate of tax withholding is 14%; if you are present in the U.S. under any other immigration status, the applicable rate of tax withholding is 30%.

- If you receive an Honorarium, Guest Speaker Fee, Consultant Fees, Royalty, or any other type of income, the applicable rate of tax withholding is 30%.

6. Can I be exempt from tax withholding?

The U.S. maintains income tax treaties with approximately 63 countries. Certain taxable payments made to you may be exempt from U.S. tax based on an income tax treaty entered into between the U.S. and your country tax residence. The existence of a tax treaty does not automatically ensure an exemption from tax withholding; rather, you must meet the requirements for the exemption outlined in the tax treaty and provide all required Glacier forms and Immigration documents listed on their Tax Summary Report.

7. What if I do not submit my forms and documents?

If you do not complete the information in Glacier and/or submit the required forms and documents in a timely fashion, we won't be able to complete your appointment. If you are receiving any type of payment from Florida State University, you are required to complete Glacier and submit the packet to your departments with any other mandatory documentation.

8. I received an email about Glacier but I am a Permanent Resident Alien?

If you have a received an email about Glacier, please contact FSU Payroll by responding to the email. We will investigate and may ask you to submit a copy of your permanent resident card. Once your status is verified your Glacier record will be terminated. Glacier is only for use by nonresident aliens.