



### **Why do we have to complete Glacier information?**

- Everyone who earns money in the US must pay income taxes
- Glacier allows CSU to correctly tax income and scholarship awards in order to comply with the US Internal Revenue Service regulations
- Glacier allows CSU to issue your income tax documents that you will need at the end of the year to file taxes to see if you are due a refund or owe money
- Glacier determines if your country has a tax treaty with the US. If so, you can avoid all or some taxes by completing Glacier and filing tax forms during the US designated tax period (before April 15<sup>th</sup> each year). There are approximately 63 countries that have tax treaties with the US.

### **What determines how I should be taxed?**

- Number of days that you have been in the US as an F or J Visa holder is calculated
- After 5 years you become a “resident” for tax purposes. Your federal charges are less but you are also taxed for Social Security and Medicare taxes (This is for US resident retirement funds)

### **How am I taxed?**

- You are taxed at 14% on any monetary award from scholarships that exceeds your tuition and fees
- If you are working on campus then you are also taxed through our payroll system at pre-set tax table amounts based on exemptions (usually 1 (yourself))

### **How do I sign in to complete the process?**

- You will receive an e-mail within the first few weeks of your arrival with sign in information if you are a scholarship student
- If you are unemployed when hired and obtain a job later you would receive a Glacier sign in at that point
- This should be done as soon as possible
- \*\*If you do not complete Glacier and do not submit the required paperwork you will continue to be taxed and at the highest rate until this is done\*\*

### **Social Security Number or ITIN number**

- You must apply for either Social Security number or ITIN number as soon as possible – taxes must be withheld even for treaty countries without one of these numbers
- Social Security Numbers are only issued to non-residents who will be working on the CSU campus (student assistant, or graduate assistant)
- Please make an appointment with Janet Crane to apply for an ITIN
- To apply for a Social Security number you must provide an employment letter from the hiring supervisor of your position to Janet Crane – once provided you will be issued a letter to take to the Social Security Office to obtain your number

### **How am I taxed?**

- Wages earned from working should be taxed by your employer and you should receive a W2 form at the end of the year– some companies choose not to tax you and give you a 1099-MISC form
- Scholarship taxes are withheld through our Bursar’s Office and you will receive a 1042 tax form at the beginning of the fall

### **EXAMPLE OF SCHOLARSHIP TAXES:**

Fees	\$ 935
Tuition	<u>\$2700</u>
Total	\$3635
Monetary scholarship award	\$5900
Minus tuition & fees	<u>\$3635</u>
Total	\$2265
Minus 14% tax	<u>\$ 317</u>
Refund due back to you	\$1948

\*\*If you do not complete Glacier and do not submit the required paperwork you will continue to be taxed and at the highest rate until this is done

## **COMPLETING GLACIER:**

### **After you receive your e-mail with login information you will do the following:**

Page 1

- Complete name and address section
- Social Security Number or ITIN number – if you do not have either you will need to apply for one with the assistance of the International Student Services Coordinator – when you receive it you will need to go back in and add it. Until you have one of these numbers you will be taxed even if your country has an income tax treaty with the US
- Relationship with Individual – STUDENT or Graduate or Student Assistant (if applicable) or both
- Income Type – Scholarship or Fellowship or Compensation/Wages (or both)
- Sourcing – do not complete
- Please choose to have your 1042-S form electronically delivered in case you move

NEXT

Page 2

- Columbus State University
- F1 Student or OPT or CPT

NEXT

Page 3

- Use first entry date to the US under an F or J Visa
- Date Permission to stay in the US Expires – Program End Date of your I-20
- Estimated or Actual Date of Final Departure – Program End Date of I-20

If you put a wrong date & your date expires then you will be “Inactive” in the system. This date may need to be updated if you remain at CSU for longer than your program end date

NEXT

Unless you came in under a different Visa type and did a change of status choose:  
The individual's current immigration status is the same as the status they originally entered the US for this visit

NEXT

This is the page that determines how long you have actually been in the US – if you have a year listed and you left the US during that year you should enter the number of days that YOU WERE NOT IN THE US in the end column.

(AT THE END OF EACH YEAR YOU ARE HERE YOU SHOULD UPDATE THIS PAGE TO REFLECT ANY DAYS THAT YOU **WERE NOT** PRESENT IN THE UNITED STATES)

NEXT

This page is just a summary of the total number of days that you were in the US.

NEXT

### **TAX TREATY EXEMPTION VERIFICATION**

- This is where the software will tell you if your country has an income tax treaty with the US
- An income tax treaty may make your income/scholarships not taxable. Some treaties have year limits and some may have monetary limits – that is why it is extremely important to complete this software correctly in case you are exempt from taxes
- If Glacier notifies you at this point that your country does have a tax treaty you need to click **“YES” that you want to claim the treaty. You will not get this notification unless you have entered a Social Security number or ITIN number.**

NEXT

### **TAX SUMMARY REPORT**

- Tax summary report is generated to be sent to the Accounting Office

NEXT

### **VIEW AND PRINT FORMS**

You MUST print the forms – sign where indicated and send to the Accounting Office or International Student Coordinator. We already have the other required documents on file so you only need to send the summary page with your signature.

KEEP THE INFORMATION PAGES THAT PRINT OUT WITH THE FORMS – THESE ARE FOR YOUR FILES

NEXT

### **FINISHING AND SAVING AN INDIVIDUAL RECORD**

NEXT

EXIT

IF YOU RETURN TO MAKE CHANGES IN GLACIER IT IS IMPORTANT THAT YOU CLICK THROUGH ALL OF THE “NEXT” PAGES IN ORDER TO SAVE THE CHANGES.