HR Liaison Meeting

February 12, 2020

Presented by:
Human Resources
Agenda

- Welcome New Team Members
- Supplemental Pay Enhancement
- Working Together to Onboard Foreign Nationals
Welcome New Team Members
Welcome New HR Rams!

- Judy Conn — Benefits & Accounting Administrator
- Danitza Gline — Benefits & Accounting Administrator
- Andy Penland — Payroll Accounting Technician
- Eric Ray — Senior HR Solutions Partner
- Kaly McKenna — Payroll Manager
- Melinda Camp — HR Service Center Representative
Supplemental Pay Enhancement
Supplemental Pay

Business Officer or Administrator who will certify that funds are available:

Employee receiving supplemental pay:

CSU ID # *

CSU ID # *
Working Together to Onboard Foreign Nationals
Working Together To Onboard Foreign Nationals

February 12, 2020
Topics

- Goals of Foreign Tax Office
- What we do (and don't do)
- Why it's important
Goals of Foreign Tax Office

Partner with campus HR Liaisons to:
- Build relationships
- Improve communication and processes
Outcomes

- Provide best possible service to Foreign Nationals
- Ensure tax compliance obligations for the university are met
<table>
<thead>
<tr>
<th>What We Do</th>
<th>What We Don't Do</th>
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<tbody>
<tr>
<td>➢ Determine tax residency status</td>
<td>➢ Issue Associate Numbers</td>
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<tr>
<td>➢ Determine eligibility for tax treaty benefits</td>
<td>➢ Assist with Form I-9</td>
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<tr>
<td>➢ Issue Payroll Control Numbers (PCN)</td>
<td>➢ Provide individual income tax advice or assistance</td>
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<td>➢ Update Oracle with Social Security Numbers (SSN)</td>
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<td>➢ Provide ITIN application assistance</td>
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Why Foreign National Employees Should Contact Us

Office Hours: 1:00 - 4:00pm, Monday through Friday or by appointment
Tax Residency affects many things

- Withholding rate
- Exemption from FICA
- Eligibility for tax treaty benefits
Nonresident Alien Withholding Rates

SIGNIFICANTLY HIGHER

UNDER-WITHHELD FIT/SIT RESULTS IN LARGE BALANCE OWED

POSSIBLE PENALTY AND INTEREST
Costly to not complete GLACIER paperwork

- NRA taxpayers are not subject to FICA
- Burdensome process to request refund of overpaid FICA
- Foregoing tax treaty benefits results in financial hardship and possible double taxation
Hiring a Foreign National without a Social Security Number

- Entering the employee's SSN in Equifax does not cause it to be replaced in Oracle
- A W-4 is not valid without an SSN
- If a W-2 is issued under the incorrect number (PCN) it creates a problem for both CSU and the employee
Hiring a Foreign National without an SSN

Foreign National needs to provide their SSN to us

We cannot complete Glacier paperwork until they receive their SSN

Glacier will not produce tax forms without a SSN
We are their resource for personal income tax related matters.

We can provide resources, general help and information.

We cannot provide tax assistance or advise.

Their immigration status depends on compliance with applicable federal and local laws.

We are here to help!
Pop Quiz!

- Get your phone out
- Go to kahoot.it
- Enter code
Feedback and Questions
Email: bfs_foreigntax@Mail.Colostate.edu

Thank you!