

PAYROLL INFORMATION

TAX AND FICA INFORMATION

Student earnings are taxable and in most cases, withholding is taken for federal and Wisconsin taxes. If you have questions regarding your obligation to file federal or state income tax returns, contact the Internal Revenue Service (IRS) regarding federal tax requirements and the Wisconsin Department of Revenue regarding state tax requirements. Website information is located on the last page of this Handbook.

All student employees must complete an Employee's Withholding Allowance Certificate (W-4 form) (<https://uwservice.wisc.edu/docs/forms/pay-employee-withholding-a.pdf>) for federal and state withholding within one week of beginning employment.

You can complete the W-4 form via your [MyUW](#) portal, by logging in with your netID and password, navigating to the 'payroll information' widget, and selecting 'update W4.'

The amount of tax withheld depends on the number of withholding allowances you claim and your total earnings for the pay period. You may change your withholding allowances at any time by completing a new W-4 form. If you submit the W-4 form too late for your first pay check, tax withholding may be taken out at the highest level. Taxes withheld by the University of Wisconsin Processing Center cannot be refunded directly to the employee.

Taxes

A few states, which are listed on the W-4 form, have negotiated tax agreements with Wisconsin so that their residents pay tax on the earnings in their home state instead of completing a Wisconsin tax return.

Social Security & Medicare (FICA) Exemption

As a student employee, you are eligible for an exemption from the Social Security and Medicare (FICA) deduction while enrolled in classes. This exemption is effective the beginning of the pay period in which fall classes begin. The University of Wisconsin Processing Center determines the exact dates the FICA exemption begins and ends, based on IRS guidelines.

The criteria established for this exemption are listed below:

1. Student hourly employees must be taking a minimum of a half time course load at any UW System institution (6 credits for undergraduates; 4 credits for non-dissertator graduate students; and 3 credits for dissertators).
2. Students enrolled in summer school may still qualify for this exemption as long as their break from classes is less than five (5) weeks and provided that the student qualified for the exemption on the last day of classes for the preceding semester and is eligible to enroll in classes for the next academic year.

TAX AND FICA INFORMATION FOR INTERNATIONAL STUDENTS

Most of the requirements in the previous section apply to international students as well. In addition, international students must enroll in GLACIER, the online tax compliance system used by campus for international tax forms. An email address is required in order to complete the employee self-service data in the GLACIER Nonresident Alien Tax Compliance System. After your information is entered into the Human Resource System you should receive an email within 2-3 weeks with the web link and password to access GLACIER. GLACIER will walk you through questions that will determine if you are a resident or nonresident alien for tax purposes and produce all tax forms, including the appropriate forms for tax treaty benefits if you are eligible. You will be able to print off the appropriate forms and will need to submit them to the person listed on the second page of your Tax Summary Report, which you will also need to submit the first page with your other forms and documents. You may be eligible for treaty benefits that will limit or offer exemption from tax withholding

Tax Information: GLACIER Online Tax Compliance System

2-3 weeks after completing your Form W-4, you will receive two important emails:

1. From GLACIER (support@online-tax.net) with instructions on navigating to GLACIER and logging in to the system for the first time.
2. From the campus Office of Human Resources (UWHRAdministration@ohr.wisc.edu) provides personalized instructions for entering information into GLACIER.

Each email will contain important instructions and information you will need in order to comply with the submission requirements. You will need a computer with internet access and a printer, then you will deliver all GLACIER-generated reports and forms, along with requested immigration document photocopies, to the Office of Human Resources (21 N. Park St., Room 5101).

When you log into GLACIER you will need the following information:

- Foreign passport
- I-94 form
- Current I-20 or DS-2019 (formerly IAP-66)
- Date and visa type for your most recent entry into the US
- Dates and visa types for ALL previous visits to the US since January 1, 1986
- Employment Authorization Document (EAD) if applicable
- Social Security Number if you have one (please see the important notes section below if you are in the process of getting a SSN)

*You must complete the GLACIER forms and provide the requested information within **5 days after your employment start date OR within 48 hours of receiving the emails** from the Office of Human Resources. If you do not provide the requested information within this timeframe, the maximum amount of U.S. tax will be withheld from your paychecks and no tax refunds will be allowed.*

Important notes:

- Do not postpone your GLACIER entry during the SSN application process.
- Deliver all GLACIER forms and requested documents within the initial deadline.

- After you receive your SSN, log back into GLACIER, update your record, then once again print, sign and deliver all GLACIER-generated reports and forms to the Office of Human Resources, 21 North Park St., Room 5101, Madison, WI 53715-1218.
- Give your SSN to University Housing Human Resources to enter into the payroll system.
- If you do not receive the initial GLACIER email within 2-3 weeks of submitting your W-4, contact GLACIER at glacier@ohr.wisc.edu for help.