

Non-Payroll Payments to Foreign Individuals

The campus Payroll Office is the “office of record” for all payments to foreign individuals, both employees and non-employees.

Introduction to the “Glacier” Tax Compliance System

“Glacier” is a secure web-based tax compliance software system that collects tax-related information from foreign individuals who receive payments from the University. Glacier is a commercial software product purchased and used by UC Berkeley. It is not linked to a national database and is not used by all UC campuses.

Glacier determines residency status, withholding rates and tax treaty eligibility for the foreign individual. Glacier is a central repository for foreign tax information that supports improved compliance with immigration and tax laws, and reduces the burden on departments and foreign individuals to understand complex tax regulations.

Who needs a Glacier record?

Foreign visitors with visa types A, B, E, F, H, J, K, L, O, P, TN and V and individuals with U.S. permanent resident, refugee, or asylum status still pending who will be receiving these types of non-payroll payments processed by Berkeley Law:

- Independent contractor payments
- Visiting scholar payments
- Guest speaker fees, honoraria, stipends
- Student scholarships, fellowships, awards (outside of tuition and fees)
- Artist, performance fees
- Royalties (copyright and industrial) and prizes

Who doesn’t need a Glacier record?

U.S. citizens, nationals, or permanent residents; individuals with refugee or asylum status; non-resident aliens working outside of the United States.

If the foreign individual is receiving **only travel reimbursements**, no Glacier record is required for this type of payment.

Glacier instructions for Berkeley Law hosts

The clinic, center or department hosting the foreign individual at Berkeley Law is responsible for filling out the Glacier Information Form and sending it to the campus Payroll Office. Determine if the individual needs a Glacier record using the criteria above. If yes, complete the [Glacier Information Form](#) available on the campus Payroll Office website.

Departments are encouraged to complete the Glacier record before the foreign visitor arrives so the individual can be paid as quickly as possible once they are on campus.

The Berkeley Law host should explain to the foreign individual that U.S. tax laws require the University to collect information from non-U.S. citizens in order to determine tax status, and that Glacier is the method used for this purpose.

Give the individual a copy of their completed Glacier Information Form and let them know that they will be receiving an email from support@online-tax.net with their Glacier password and login instructions. When your guest arrives, **make a copy of the I-94 form, visa stamp, and any other work authorization documents.**

Individual Taxpayer Identification Number (ITIN)

The Individual Taxpayer Identification Number is issued by the United States Internal Revenue Service (IRS) for individuals who are required to have a taxpayer identification number for tax purposes, but who do not have and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration.

Read the flyer, [Frequently Asked Questions About Individual Taxpayer Identification Numbers](#), for detailed information and instructions about the ITIN application process at UC Berkeley.

Certificate of Foreign Status for Federal Tax Withholding (UC W-8BEN) form

This form is required for all work performed by foreign individuals for which payments or expense reimbursements will be made. Only those sections of the form relevant to the individual’s current situation should be completed.

A completed and signed [UC W-8BEN](#) form should accompany Check Request Forms for non-payroll payments to foreign individuals.

Certification of Academic Activity (COAA) form

Honoraria and associated travel and incidental expenses for “usual academic activity” are allowed when payment is made to the individual by a university.

A completed and signed [COAA form](#) should accompany Check Request Forms for non-payroll payments to foreign individuals, regardless of visa type.

Payment Request Checklists for Berkeley Law hosts

Travel reimbursement requests for foreign individuals should include these documents:

- Travel Report Form with the traveler's signature below the certification statement
- UC W-8BEN form – relevant sections only
- Certification of Academic Activity form
- Copy of the I-94 form
- Copy of the visa stamp
- Copies of any other work authorization documents
- *Optional:* Wire Transfer Request Form (for direct deposit to a foreign bank account, form's signature will be obtained by Berkeley Law Business Services)

Requests for all other types of payments to foreign individuals should include these documents:

- Check Request Form
- ITIN or SSN number, if required
- Copy of the I-94 form
- Copy of the visa stamp
- Copies of any other work authorization documents
- *Optional:* Wire Transfer Request Form (for direct deposit to a foreign bank account, form's signature will be obtained by Berkeley Law Business Services)

A Glacier record replaces the UC W-8BEN and COAA forms for these individuals.

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