

International Tax New Hire Guide

For CU International Employees

This guide is for all CU international employees working inside the U.S., including faculty, researchers and student employees arriving at the University of Colorado.

As a new CU international employee* arriving on campus, you will need to complete the applicable introductory activities pertaining to your employment with the university.

Introductory Activities	Resource
Complete Form I-9	Hiring Department or Campus Human Resource (HR)
Apply for your Social Security Number (SSN)	Campus International Student and Scholar Services (ISSS)
Schedule your international tax appointment	International Tax Office (Employee Services)

^{*}Employees are paid wages in exchange for personal services. Individuals being paid a **stipend** are not expected to provide personal services in exchange for their stipend payment, which is intended to provide support during study or research. If you are a stipend recipient paid through the university's payroll system and are NOT receiving wage payments in addition to your stipend, you are not required to complete the I-9 or apply for a Social Security Number. However, **you must schedule an appointment with the International Tax Office as outlined in this guide.**

Form I-9

In accordance with the Immigration Reform and Control Act of 1986 (IRCA), the University of Colorado must verify employment eligibility of each employee within the first three days of employment. As required by federal law the university must complete and retain a Form I-9 Employment Eligibility Verification document for all regular and temporary employees hired after November 6, 1986.

The Form I-9 can be completed through your Hiring Department or Campus Human Resources (HR):

University of Colorado Boulder

University of Colorado Anschutz

University of Colorado Denver

University of Colorado Colorado Springs (UCCS)

Social Security Number Application

The U.S. tax authority (IRS) requires employers to report employee wages using the employee's Social Security Number (SSN) for identification, tax and retirement purposes. Employees are thus required to apply for and obtain an SSN from the Social Security Administration.

The Social Security Administration recommends waiting 10-15 days after arrival in the U.S. before applying for an SSN to allow transmittal of immigration information from the Department of Homeland Security (DHS) for verification. Once application is made, allow a minimum of 2-3 additional weeks to receive your SSN.

Upon entering the U.S., F and J-Visa holders must check in with International Student and Scholar Services (ISSS) before applying for an SSN. Detailed guidance for this action is provided through the ISSS offices on your campus.

Student employees can find information on the SSN application process through these campus specific links:

University of Colorado Boulder

University of Colorado Anschutz

University of Colorado Denver

University of Colorado Colorado Springs (UCCS)

Scholars should contact their campus ISSS office with SSN questions or discuss during your initial J-1 check-in.

Additional Resource: International Students and Social Security Numbers, & Foreign Workers and Social Security Numbers

International Tax Office

The International Tax Office is a department of the University of Colorado Employee Services and is staffed with international tax specialists who work directly with all CU International employees across each campus.

The International Tax Office services non-U.S. individuals and entities receiving payment from the University of Colorado through payroll, accounts payable or student finance and their paying departments. The International Tax Office also serves as a system-wide subject matter expert in the area of nonresident alien tax.

International Tax Appointments

All new international employees (student and non-student) and stipend recipients paid through the university's payroll system are required to meet with an international tax specialist.

Initial appointment

The International Tax Office is looking forward to meeting you to provide guidance on your U.S. tax obligations. This appointment will establish your relationship with the International Tax Office and connect you to valuable resources that will help you throughout the year as you navigate your pay and taxation.

Book your appointment - (https://booknow.appointment-plus.com/43rspgeg/)

During this appointment your international tax specialist will work with you to:

- determine and document U.S. tax residency status
- complete Form W-4 with the appropriate restrictions if necessary
- review eligibility and apply for available tax treaty benefits
- clarify personal tax filing responsibilities

Employees must provide the following to complete their initial appointment:

- **Passport**
- I-94
- Immigration document (1-20, DS-2019, EAD, H1B approval, etc.)
- History of U.S. presence (dates and immigration statuses)
- Social Security Number (if you have one). It is optimal, but not required, to obtain your Social Security Number (SSN) before meeting with an international tax specialist.

Appointment follow-up

You should maintain a direct relationship with the International Tax Office throughout your time at the university. After your initial appointment, please contact an international tax specialist when any of the following occur:

- your immigration status changes
- the end date on your immigration document changes
- you suspect you have become a U.S. tax resident (refer to your copy of the Substantial Presence Test worksheet completed during your new employee appointment)
- you have taken steps to obtain lawful permanent residency (green card) in the U.S.
- you have tax related questions about your pay

Change of address

If you have a change of address, please update this information in your employee or student portal. Visit the Payroll Self Service website for detailed instructions.

Additional questions



Contact the International Tax Office @ intltax@cu.edu. The International Tax Office responds to emails within 2-3 business days.