

FAQ's

(Frequently Asked Questions)



Regarding

KU International Payroll Procedures

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What Copies of International Documents are Required by Payroll?

International Payroll requires copies of the following documents:

- **Valid Passport:** picture page with passport number and valid expiration date. If date has expired we will need the extension page as well.
- **VISA page:** from Passport booklet
- **I-94 card:** front and back
- **Work Authorization Document:**
 1. An F1 VISA holder will generally have an I-20, but a few may have an Employment Authorization Card that they are using.
 2. A J1 Student VISA holder must have a DS-2019 and a letter from their sponsor stating that they may work for KU and for what time frame.
 3. A J1 Non-Student VISA holder must have a DS-2019 and, *unless KU is their sponsor on the DS-2019 section 2*, a letter from their sponsor stating that they may work for KU and for what time frame.
 4. An H1B VISA holder must have an I-797.
 5. A TN VISA holder must have an unexpired I-94 card. This is their work authorization document.
 6. There are other work VISA types not listed here. Please contact International Payroll if hiring someone who is not on one of the VISA types listed above.

The copied documents on this page fulfill the I-9 requirements. If the employee does not object, please use these documents when completing Section 2 of the I-9 Form. If the employee has objections, please contact the International Payroll Office before filling out the I-9 so that we can guide you through the list items that can be used. The I-9 List of Acceptable Documents on the I-9 Form leaves out some details regarding exceptions.

What are the Work Hour Limits for an F1 or J1 Student VISA Holder?

In general F1 and J1 students are allowed to work only **20 hours** a week when classes are in session regardless of what position they are in. They are allowed to work additional hours when classes are not in session.

The easiest way to calculate the hours they may work when classes are not in session is to divide the 20 hours allowed into a 5-day workweek.

For example, if they work 4 hours a day or $4+4+4+4+4=20$.

If classes were not in session for 2 of those days, they could work 8 hours for each of those 2 days and 4 hours for each of the other 3 days of the week,

OR $4+8+8+4+4=28$. For this week they can work 28 hours total.

If classes were out the entire week they could work up to 40 hours for that week.

It is important to remember that International students should never work more hours than they are allowed, as this could jeopardize their eligibility to work on campus.

There can be a sponsor-authorized exception to this rule. However, you should check with International Payroll to make sure the proper documentation is on file before granting extra hours.

Information regarding enrollment requirements for student employment is available online through the KU Website/Human Resources Equal Opportunities/Student Employment.

Are There Differences in Keying Time and Leave for an International Employee Versus a US Employee?

NO! The same codes must be used for the international employees that are used for the US employee.

REMINDER! The drop down list in the Time and Leave Panel contains some obsolete codes; you should refer to your copy of the University of Kansas Time and Leave Reporting Codes/Earnings Codes.

Where Should International Employee Fill Out the New Hire Documents?

The International Payroll Office ***strongly*** recommends that all new international employees be sent to the International Payroll Office to fill out their new hire documents.

What is Glacier?

Glacier is a nonresident alien tax compliance system that the University is now using to ensure that international employees are being taxed correctly through out the year and to make sure that they are aware of any tax benefits that they may be eligible for through out the year.

How do International Employees Fill out W-4 and K-4 Forms?

When a new international employee is filling out the W-4 and K-4 Forms, they must complete the forms as if they fall into the category of “Nonresident Alien for U.S. Tax Purposes”. This category restricts the international employee on how they may fill out these forms and does not allow them to use the worksheets on the upper part of the forms.

Single Marital Status: The new international employee must indicate the “Single” marital status, regardless of their actual marital status.

One Withholding Allowance: The new international employee may claim up to one personal withholding allowance.

Note 1: The new international employee MAY NOT claim “Exempt” withholding status on these forms. If the new international employee is exempt from tax under an income tax treaty, the proper documents will be provided to them when they complete the Glacier process.

Note2: When the international employee completes the Glacier process, Glacier will determine if the employee falls into the category of “Nonresident Alien for U.S. Tax Purposes” or “Resident Alien for U.S. Tax Purposes”. If Glacier determines that the international employee falls into the category of “Resident Alien for U.S. Tax Purposes”, they may submit a new W-4 and K-4 Form filled out in any manner that they chose to the International Payroll Office, along with the Glacier Tax Summary Report, and we will be able to honor the changes. The new employee will not get a notice from International Payroll to go to the Glacier web site until they have been entered in the payroll system. If Glacier determines an International employee falls into the category of “Resident Alien for U.S. Tax Purposes” and they have questions on how to fill out these forms they may contact Legal Services for Students or a tax expert.

There are some withholding rule exceptions for some countries, but Glacier will determine whether the employee qualifies for those exceptions or not.

What Does the International Employee Fill Out on the I-9 Form?

The new international employee is responsible for filling out Section 1 of the I-9 Form. Special attention will need to be paid to the area with the heading: “I attest, under penalty of perjury, that I am (check one of the following)”.

The international employee must check the box “An alien authorized to work (Alien # or Admission #)_____” On the blank line they must write the Departure Number from their I-94 Arrival/Departure Record.

THEN

On the next line below which says “until (expiration date, if applicable – month/day/year)_____” the international employee is required to write the expiration date of their work authorization document. The working authorization document can vary depending on the VISA type.

- **F1 Student VISA Holder**
The expiration date will be on page 1 of Form I-20, section 5 “...complete studies no later than (date) or the expiration date on their Employment Authorization Card if they have one. *Most will have the I-20.*
- **J1 Student and Non-Student VISA Holder**
The expiration date will be on page 1 of Form DS-2019, section 3 “To (date)”.
- **J2 VISA Holders**
Will be the expiration date on their Employment Authorization Card.
- **H1B and TN VISA Holders**
Will be the expiration date written or stamped on their Form I-94 Arrival/Departure Record.
- **For all other VISA types contact the International Payroll Office *FIRST!***

How Should I Fill Out Section 2 on the I-9 Form?

Please keep in mind that the **List of Acceptable Documents** on the back of the **I-9 Form** is just a summary and does not include all of the details that are listed in the Handbook for Employers Instructions for Completing Form I-9 as issued by the U.S. Citizenship and Immigration Services.

If the employee has no objections to the use of the documents copied earlier (see page 3), Section 2 of the I-9 Form is filled out in the following manner under **List A**:

Document title: *(write the word "Passport")*

Issuing authority: *(write the name of the country that issued the Passport)*

Document #: *(write the Passport number)*

Expiration Date (if any): *(future expiration date from Passport)*

Document #: *(see below)*

- If an F1 VISA holder is using an I-20, find the expiration date on the I-20 under item # 5 "...complete studies no later than *date*" then fill out this Document # area as follows: I-20, 00/00/0000.
- If a J1 Student or Non-Student VISA holder, find the expiration date on the DS-2019 in box 3 under "Form Covers Period" "To (mm-dd-yyyy):" then fill out this Document # area as follows: DS-2019, 00/00/0000.
- If an H1B VISA holder, find the expiration date on the I-797 under the Section titled "Notice Type:" "Valid from..." then fill out this Document # area as follows: I-797, 00/00/0000.

Expiration Date (if any): *(see below)*

- If an F1 or J1 VISA holder, write: I-94, D/S. (*D/S* means Duration of Stay and is usually hand written on the I-94. If there is a future date on the I-94, use this date instead of D/S.
- If an H1B VISA holder, write: I-94, (and expiration date). An H1B will have a future expiration date.

CERTIFICATION: Note the "began employment on (month/day/year)_____" should be filled in, as well as the rest of this section. This includes the following sections: Signature of Employer or Authorized Representative, Print Name, Title, Business or Organization Name and Address, and Date. This is required.