



International Tax at Vanderbilt

FOR INTERNATIONAL STUDENTS AND SCHOLARS

The International Tax Office (ITO) is responsible for analyzing international tax matters relating to Vanderbilt's employees and non-employees receiving any type of payment from the university. This does not include personal tax preparation services. If you receive payment of any type from Vanderbilt --- fellowship, scholarship, travel reimbursement, stipend, wages, or salary, you will need to contact the International Tax Office. The contact information for the International Tax Office is below:

EMAIL: ITO@vanderbilt.edu **WEBSITE:** <http://www.vanderbilt.edu/gss/international-tax/>

Location: Baker Building, 10th Floor, Suite #1000

FREQUENTLY ASKED QUESTIONS

HOW DOES VANDERBILT COLLECT MY INFORMATION TO MAKE AN ASSESSMENT OF MY TAXES?

Vanderbilt uses an online tax compliance database called GLACIER to collect information to make a tax assessment. GLACIER is the secure online database used to collect and manage tax information for all international persons receiving payment from Vanderbilt.

I'VE COMPLETED GLACIER, WHERE DO I SEND THE FORMS?

- Scan/email to: ITO@vanderbilt.edu
- Campus mail or hand-deliver your paperwork to:
International Tax Office, Baker Building, 10th floor, Suite #1000

WHAT TAXES ARE PAID IN THE USA?

There are three federal taxes that are paid in the USA: Income Tax, Social Security Tax and Medicare Tax. Social Security Tax and Medicare Tax together are referred to as FICA.

WILL I HAVE TO PAY U.S. TAX?

F-1 and J-1 students are exempt from FICA taxes for the first 5 calendar years of status. In certain situations, if an F-1 or J-1 continues to be a student for more than 5 years, they can continue to receive the FICA exemption under the domestic student regulation. J-1 non-students (researchers, professors, trainees, etc.) are exempt from FICA taxes for the first two calendar years of J-1 status.

Income tax is paid unless there is an Income Tax Treaty between your country of residency and the USA that exempts you from paying income tax. When you complete GLACIER, you will be informed of whether there is a tax treaty that can be applied to exempt you from income tax.

WHAT DO I NEED TO DO TO BE SURE I HAVE THE RIGHT AMOUNT OF TAX?

When the International Tax team is notified that you will be receiving payments, they will send you an e-mail with instructions on how to access GLACIER. You will receive an email from support@online-tax.net, which will contain your GLACIER access code. You must complete the Questionnaire, then print and sign the completed forms. Mail or drop off the signed forms and any listed copies of immigration documents to the address listed in the GLACIER instructions. If you have problems completing GLACIER please contact ITO@vanderbilt.edu.

AM I REQUIRED TO UPDATE GLACIER WHEN MY ADDRESS OR STATUS CHANGES?

Yes. Your GLACIER record must remain accurate and changes to your personal information may affect your tax withholding and exemptions. Be sure to update changes to your address, compensation type, and immigration status, update your social security number or ITIN once you receive it, and anything else that changes that is part of your GLACIER entry. This includes your departure date. Submit required documents to the ITO once GLACIER update is complete.

WHAT DO I DO IF MY TAXES ARE WRONG ON MY PAYCHECK?

If you believe your taxes are wrong, please send an e-mail to the International Tax Office at ITO@vanderbilt.edu explaining why you believe your taxes have been calculated incorrectly. We'll review the information and the IRS tax regulations and provide you with an explanation. If a correction is needed, we will explain how the correction will be made. If necessary, an appointment will be scheduled. If you fail to contact the ITO once you begin work, begin to receive a stipend, or receive scholarship income, any payment may be subject to ALL taxes and any eligible refund may take four to six weeks to process.

WHICH TAX FORMS WILL I RECEIVE AT THE END OF THE YEAR?

- If you have a job, receive a paycheck, and don't have a tax treaty benefit, you will receive a W-2 at the end of the year.
- If you have a job, receive a paycheck and do have a tax treaty benefit, you will receive a 1042-S at the end of the year. If the treaty only covers a portion of your income, you will also receive a W-2.
- If you have a reportable stipend or other taxable income and do have tax treaty benefits you will receive a 1042-S.
- If you did not have a job, but receive a stipend or other taxable income, you will receive a 1042-S.
- If you receive a scholarship that covers more than tuition, fees, and books, you will receive a 1042-S.
- If you have a job and also receive a reportable stipend or other taxable income, and don't have a tax treaty benefit you will receive both a W-2 and 1042-S.
- If you did not have a job, and didn't receive a stipend or have any scholarship or fellowship grants that covered more than tuition and books, you will receive neither a W-2 nor 1042-S.

NEED TO REQUEST A REPLACEMENT W-2?

The W-2 is mailed no later than January 31st of each year. Be sure your address is correct in the payroll system before the end of the year so that your W-2 is sent to the correct address. The W-2 is also delivered electronically to your C2HR account.

HOW WILL I RECEIVE MY 1042-S?

GLACIER will deliver Form 1042-S electronically to the email address that you enter into your profile. Please wait until you receive the 1042-S to file your taxes even if you have already received a W-2 (some employees may get both). If you file your taxes without the 1042-S, you will be required to file an amended return that will delay your tax return processing. Please update your email address to a NON-Vanderbilt email address when you leave Vanderbilt!

HOW DO I GET HELP IN PREPARING MY ANNUAL TAX RETURN?

The ITO cannot provide personal tax assistance with annual tax filings. We do however conduct tax workshops in late March and early April where you are able to prepare your return using the GLACIER TAX PREP software that Vanderbilt provides. The ITO staff is present to answer any questions that you have during the workshops. We can also provide information for local community resources that provide taxpayer assistance. This information is provided by e-mail in March of each year. If you need the information before March, please send an e-mail request to us at ITO@vanderbilt.edu.

ADDITIONAL QUESTIONS?

| Contact the International Tax Office at ITO@vanderbilt.edu or refer to our website located here - <http://www.vanderbilt.edu/gss/index.php>