Steps:

1. Notification of Scholarship (or Fellowship) to the Division/Department HR office.
2. Determination as to whether the individual is an international based on information from the department, student, SIS, and/or Common Scholarship Application (CSA).
3. Send a spreadsheet of all international payment recipients with legal name, employee ID (if possible), email address and date of birth to OHR Payroll, payroll@ohr.wisc.edu to confirm tax status via Glacier.
   1. Resident Aliens confirmed, do not follow this process and make payment as you would to a U.S. Citizen.
   2. No Glacier account, continue to step 4.
   3. Confirmed Nonresident Aliens continue to step 6.
4. If no records exist, Division/Department HR office sends letter (draft attached) to the recipient of the Scholarship.
5. Department/Division forwards the direct deposit forms to OHR-Payroll, 21 North Park. (An I-9 is not required since they are non-service payments.)
6. Create JEMS Hire (new employee record # is required \*). Enter appointment for one month. Title (Scholar or Fellow), Pay Group (ARF), Employee Classification (SA1), Pay Basis (L) and Earnings Code (SFF).
7. Division reviews and approves JEMS entry; new HRS employee record created. Notify OHR Payroll when record is in HRS to expedite Glacier process.
8. Department/Division enters the funding information in HRS. (Do not use Program Code 9.)
9. Individual with new Glacier account receives two emails from Glacier and completes the required tax documents and treaty benefits information. OHR updates existing Glacier accounts and contacts payee if necessary.
   1. Individual prints the Glacier forms and returns them to OHR-Payroll, 21 North Park with the letter provided by the department/division (see #4 above)
   2. Verification by OHR-Payroll that individual is a nonresident alien. OHR will contact division when Glacier is complete and individual is “OK TO PAY.”
10. After 9.b. above, division enters lump sum in HRS as Additional Pay (see KB 17094). The student’s taxes could be incorrect, e.g., more or less than 14%, if Glacier is not complete (see 9.b). Additional Pay must be entered prior to the first paysheet creation.
    1. Goal and number of payments.
    2. New Account Code, i.e., 5714, is derived by the Pay Group (ARF), Employee Classification (SA1), Pay Basis (L) and new Earnings Code (SFF). The combination of all these data elements will prevent fringe benefits from being applied.
11. A query will be run by the Service Center to verify the correct coding and that the individual is a NRA. If it is determined that the individual is not a NRA, they will not be paid.

\* If individual receives another lump sum fellowship/scholarship in the future and the same employee record still is available, it should be used; Otherwise, a new employee record has to be created.

Dear X, January 26, 2016

UW Madison records indicate that you will receive a Scholarship (or Fellowship) and, based on the information submitted, for tax purposes you are a classified as a nonresident alien. If this is not correct, please contact your department and inform them that you are a resident alien for tax purposes.

Nonresident aliens are required to complete additional documentation prior to scholarship/fellowship being disbursed through the payroll system.

As your scholarship/fellowship is being paid to you as a non-employee, there are some additional process steps you must complete. Subject to your payment preference, your scholarship/fellowship will be sent to your bank via direct deposit form (see link below) or a check can be picked up at the Office of Human Resources, 21 North Park Street, Suite 5101. You are also required to complete additional on-line information which will be requested by the Glacier software program for foreign national employees and students, which assists in completing required federal tax documents. Following outlines these steps:

* Complete the Direct Deposit form online

<https://uwservice.wisc.edu/docs/forms/pay-direct-deposit.pdf>, print, and provide to your department payroll office.

* Your departmental office will send or fax the form to the Office of Human Resources, Payroll Office, 21 North Park, Suite 5101.
* If you do not already have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), and do not have any current employment or employment offers, you must apply for your ITIN as soon as possible. To apply for an ITIN, schedule an appointment via e-mail with the UW’s IRS ITIN Certified Acceptance Agent (CAA), Jose Carus. He will assist with requests for ITIN’s for UW individuals receiving only scholarship/fellowship income with no employment or employment offers. Individuals must schedule an appointment by email to [jcarus@bussvc.wisc.edu](mailto:jcarus@bussvc.wisc.edu). An appointment is required.

Following completion of the above steps and processing by the Office of Human Resources, you will receive two emails from Glacier with the necessary login information for the Glacier system. Glacier will ask you a series of questions to assist in properly completing the required tax documents and will determine if there are any tax treaty benefits with your country of citizenship.

When you have completed the Glacier process, please print the forms and return them to the Office of Human Resources, 21 North Park St, Suite 5101, with a copy of this letter.

Thank you for your assistance in completing this process.

Signature