

Payments to International Individuals – Information on GLACIER Tax Compliance System

The University of Louisville offers a web-based tax tool to its international employees, students, scholars, guest speakers, and other non-employee service providers. GLACIER is a comprehensive online tax compliance system that specializes in tax issues for foreign nationals. The software is user-friendly and completely web-based, which means you can maintain your GLACIER record from just about anywhere. You are able to create your own user profile and all of your data is stored on a secure and protected network.

To get started, all we need is a valid e-mail address. After your record is created by University of Louisville staff, you will receive an e-mail from support@online-tax.net with a link to the GLACIER site along with instructions for setting up your account. Be sure to check your Junk e-mail folder if you do not receive the e-mail as some spam filters may not recognize the sender. Individuals who are already enrolled in the system can access GLACIER at www.online-tax.net. First time users will be prompted to create a new password.

You set up your GLACIER record by inputting answers to a series of questions. Using the information you enter, GLACIER will (1) calculate your tax residency status and (2) determine whether you are eligible to claim any tax treaty benefits on your earnings. GLACIER will then immediately generate all required tax forms to you which you can print, review, sign, and provide to appropriate University of Louisville staff as instructed. GLACIER will also provide you with the ability to electronically access your annual Form 1042-S, as applicable, which you may need to file your U.S. income tax form after the end of the calendar year.

The University of Louisville uses the data input in GLACIER to ensure tax compliance for all payments to foreign nationals. GLACIER communicates the appropriate tax withholding rate to either Payroll Services (for payments to employees) or Accounts Payable staff (for payments to non-employees) which help these departments comply with tax withholding requirements. The money withheld from your pay is an estimate of your tax obligation for the year and will be counted as taxes already paid to the government. Keeping your GLACIER record up-to-date will help the University make accurate withholdings from your paychecks. This allows you to receive the maximum amount of money throughout the year while also limiting the chance that you may owe additional taxes at year end.

While using GLACIER is not mandatory, please understand that the University **will withhold tax at the maximum withholding rates if you do not submit the information and relevant tax forms requested by GLACIER.**