

PAYROLL INFORMATION

TAX AND FICA INFORMATION

Student earnings are taxable and, in most cases, withholding is taken for federal and Wisconsin taxes. If you have questions regarding your obligation to file federal or state income tax returns, contact the Internal Revenue Service (IRS) regarding federal tax requirements and the Wisconsin Department of Revenue regarding state tax requirements. Website information is located on the last page of this Handbook.

All student employees must complete tax withholding elections for federal and state withholding within one week of beginning employment.

You can complete these elections in Workday, which can be accessed via MyUW. For instructions, visit:

- State elections:
[Complete State and Local Tax Withholding Elections – Employee](#)
- Federal elections:
[Complete Federal Tax Withholding Elections – Employee](#)

You may change your withholding elections at any time by updating your information in Workday. If completed too late for your first paycheck, tax withholding may be taken out at the highest level. Taxes withheld cannot be refunded directly to the employee.

Social Security & Medicare (FICA) Exemption

As a student employee, you are eligible for an exemption from the Social Security and Medicare (FICA) deduction while enrolled in classes. This exemption is effective the beginning of the pay period in which fall classes begin. The University of Wisconsin Processing Center determines the exact dates the FICA exemption begins and ends, based on IRS guidelines.

The criteria established for this exemption are listed below:

1. Student hourly employees must be taking a minimum of a half time course load at any UW System institution (6 credits for undergraduates; 4 credits for non-dissertator graduate students; and 3 credits for dissertators).
2. Students enrolled in summer school may still qualify for this exemption as long as their break from classes is less than five (5) weeks and provided that the student qualified for the exemption on the last day of classes for the preceding semester and is eligible to enroll in classes for the next academic year.

TAX AND FICA INFORMATION FOR INTERNATIONAL STUDENTS

Most of the requirements in the previous section apply to international students as well. In addition, international students will have a GLACIER account automatically created.

Tax Information: GLACIER Online Tax Compliance System

You will receive two important emails:

1. From GLACIER (support@online-tax.net) with instructions on navigating to GLACIER and logging in to the system for the first time.
2. From the campus Office of Human Resources (UWHRAdministration@ohr.wisc.edu) provides personalized instructions for entering information into GLACIER.

Each email will contain important instructions and information you will need in order to comply with the submission requirements. You will need a computer with internet access and a printer, then you will deliver all GLACIER-generated reports and forms, along with requested immigration document photocopies, to the Office of Human Resources (21 N. Park St., Room 5101).

When you log into GLACIER you will need the following information:

- Foreign passport
- I-94 arrival/departure record
- Current I-20 or DS-2019 (formerly IAP-66)
- Date and visa type for your most recent entry into the US
- Dates and visa types for ALL previous visits to the US since January 1, 1986
- Employment Authorization Document (EAD) if applicable
- Social Security Number if you have one (please see the important notes section below if you are in the process of getting a SSN)

You must access the GLACIER systems and provide the requested information to the Office of Human Resources as soon as possible after receiving the emails. If you do not provide the information, the maximum amount of U.S. tax will be withheld from your paychecks. No tax refunds will be allowed for non-compliance

Important notes:

- Do not postpone your GLACIER entry during the SSN application process.
- Deliver all GLACIER forms and requested documents as soon as possible

- After you receive your SSN, log back into GLACIER, update your record, then once again print, sign and deliver all GLACIER-generated reports and forms to the Office of Human Resources, 21 North Park St., Room 5101, Madison, WI 53715-1218.
- If you do not receive the initial GLACIER email within 2-3 weeks of submitting your W-4, contact GLACIER at glacier@ohr.wisc.edu for help.