



Hiring Foreign Nationals With or Without an SSN

Typically, a foreign national employed at the University of Florida is here on a temporary non-immigrant visa, for example, H-1B, J-1, F-1, TN or E-3 (some of which can be renewed).

For tax purposes, foreign nationals are generally divided into two categories: Resident Aliens (RAs) who have satisfied a substantial presence test, and Non-Resident Aliens (NRAs) who are either currently under an automatic exemption, or who have not spent sufficient time in the US to pass the substantial presence test.

This guide contains an overview of the procedure for hiring foreign nationals, and has been compiled from information supplied by UF Payroll & Tax Services. Departments are advised to contact this office with any questions regarding new or existing hires. Please use the contact information listed at the end of this guide.

Security Roles

The following security roles give you access to complete the transactions in this guide:

1. The Originator Role: **UF_EPAF_Department Admin**
2. The Level 1 Approver Role: **UF_EPAF_Level 1 Approver**

To qualify for these roles, you must take the course, **PST093 Introducing GatorStart**.

Procedure

The new employee must have a **Social Security Number or temporary tax ID** issued by Tax Services before departments can complete the hiring steps 3-9. If your employee already has an SSN card or a Temporary Tax ID, proceed with the following instructions. If your employee does not have a SSN card or Temporary Tax ID, refer to **Appendix A** in the back of this guide for instructions on how to process a new hire and obtain a temporary tax ID or SSN.

Form I-9 Reminder: The Form I-9 is a required document that shows eligibility to work in the US. All new hires are required to complete Section 1 of the Form I-9 **on or before the first day of work**. Section 2 of the Form I-9 must be completed and uploaded to I-9 Management **within 3 business days of the employee's start date**, even if a SSN card or Temporary Tax ID is not available yet.

Departments should bear in mind that not following the correct procedure could result in underpayments or overpayments to the employee. **The employee should always be advised that, due to additional paperwork required, the first paycheck may be delayed, 6 to 8 weeks.**

Steps

1. Employee arrives and completes the paper hire documents found on the **Hiring Checklist** (excluding W4). It is recommended that the employee complete **Section 1 of the Form I-9** using the [Smart Form](#).



2. Department should complete **Section 2 of Form I-9** hire by using the Smart Form even if the employee completes Section 1 by pen and paper. Department **must upload completed Form I-9 and send to E-Verify within three (3) business days of start date.**
*Note: **SSN is not required** to upload Form I-9 to I-9 Management. Please refer to Appendix A for instructions.*
3. Employee and department complete **Foreign National Tax Information Form (FNIF)** found at http://www.fa.ufl.edu/wp-content/uploads/payroll/FNIF_Form.pdf. Department sends FNIF with all supporting documentation to UF Payroll & Tax Services.
4. FNIF is entered into **Windstar**, the tracking system which determines residency for tax purposes, by UF Payroll & Tax Services.
5. Windstar generates:
 - a) **PeopleSoft Tax Withholding Information Form (PTWIF)**
 - b) **IRS forms** (e.g., W-4, W-9 for employees considered RA for tax purposes, Treaty Analysis Log, and a Tax Treaty if the employee is eligible for one)
6. UF Payroll & Tax Services sends these documents to the department.
7. Department has the employee complete the forms. The forms are to be attached to the Hire an Employee ePAF once available. The completed **Tax Treaty W-9 or Form 8233** are also sent back to Tax Services when applicable.
8. Department completes **Hire an Employee ePAF** and attaches all required documents. Refer to Appendix A of the [Hiring at UF: GatorStart and Hire an Employee ePAF](#) tool-kit for instructions on how to enter a Hire an Employee ePAF.
9. Hire ePAF is approved by Levels 1 (College/Department), 1.5 (UF Payroll & Tax Services), and 2 (Central HR)

Forms

All UF Payroll & Tax Services forms, including the Foreign National Tax Information Form (FNIF), are available at <http://fa.ufl.edu/forms/>. Other required forms, including the Form I-9, may be found at <http://hr.ufl.edu/manager-resources/forms/>

Additional Resources

Recruitment & Staffing at 352-392-2477 or email employment@ufl.edu

UF Payroll & Tax Services at (p) 352-392-1231 and (f) 352-846-0166

For assistance with technical issues: UF Help Desk at 392-HELP or email helpdesk@ufl.edu

Find further details on the I-9 at <http://hr.ufl.edu/learn-grow/just-in-time-training/myufl-toolkits/hiring-and-additional-pay/> and <http://hr.ufl.edu/manager-resources/recruitment-staffing/recruitment-resources/completing-the-form-i-9-2/>.



You may also visit <https://www.uscis.gov/i-9> to learn more about the Form I-9 process.

Find further details on payments to Foreign Nationals/Nonresident Aliens at <http://www.fa.ufl.edu/departments/payroll-tax-services/nonresident-alien-information/>.

For additional questions on H-1B Visa status or the Employment Authorization Document, please contact Immigration Compliance Services at 352-392-2477.

For additional information on the F- and J- Visa status, please contact the University of Florida International Center at 352-392-5323.

Example of Cover Sheet generated by Windstar

**PeopleSoft Tax Withholding Information Form (PTWIF)
Non-Resident Alien Compensation – Wage/Salary**

Tax Year 2012 Date Prepared: January 18, 2012

Name Alberto Al-Igator

Social Security Number 999-99-9999 UFID # 1234-5678

Visa Type F-1 Country Xanadu Entry Date 03/04/09 Ending Date 08/23/12
 EA- Practical Training

TEACHER OR RESEARCHER
 INCOME CODE 18 (workgroup must end with 8)

STUDENT
 INCOME CODE 19 (workgroup must end with 9)

TREATY EXEMPTION

TREATY EXEMPT Amount: 4,000 Exp Date: 12/20/12
 FORM 8233
 (2 signed copies need to be returned to Univ. Tax Services, PO Box 113203, Attn: Brenda)

NOT TREATY EXEMPT

Form W-4

Marital Status : Single Allowance 01

NRA Withholding Rule: Exempt Subject

FICA STATUS : EXEMPT SUBJECT J2 - Not Exempt

PLEASE SEND PAPERWORK EXCEPT FOR FORM 8233 TO

ACADEMIC PERSONNEL HR STUDENT EMPLOYMENT

Verified and approved by: Bure O'Prat Date 1/18/12
 Accounting Crd. 3

Appendix A - Employees Without a Social Security Number

For new hires who do not have a Social Security number (SSN), the process is outlined below.

Advise employees without an SSN to contact their local Social Security Office. Refer to the SSN website, <http://www.ssa.gov>, for information on how to obtain an SSN and contains office locations. Note that the **employee must be in the country for 10 days** before an application for an SSN can be made.

In most instances, following application, the Social Security Administration will send a "2-week letter" or a "4-week letter" to the employee stating that an SSN number will be issued within either 2 weeks or 4 weeks. Please see below for a full explanation of these two types of letters.

Special Note: Advise employees without an SSN that their first paycheck may be delayed.

The 2-Week Letter

Follow the procedure below for employees with a 2-week letter.

1. Employee arrives and completes the paper hire documents found on the **Hire Checklist** (excluding W4). Employee must **complete Section 1 of the Form I-9 on or before the first day of work**.
2. Employee starts work.
3. Department **must complete Section 2 of the Form I-9 and upload to I-9 Management within three (3) business days of start date**. Department should complete Section 2 of the Form I-9 using the Smart Form, even if the employee completes Section 1 by pen and paper.
4. When uploading Form I-9, select **SSN Applied For** button in the U.S. Social Security Number field. Complete the remaining fields for Section 1 and Section 2. This selection allows the Form I-9 to go into a hold status while meeting federal regulations.
5. **SS Card** is received.
6. Department makes a **copy** of the SS Card.
7. Department goes to **I-9 Management**.
8. Click on **SSN Applied For** under **Quick Search**.
9. Select employee's name.
10. Click on **Change SSN** link.
11. Click on **Edit SSN** check box and type in SSN.
12. Click on **Continue** button.



13. Completed Form I-9 is sent to **E-Verify**.
14. An **amended Form I-9** with the SSN field filled in will appear under I-9 History.
15. **Upload amended Form I-9 and SS card** to Hire an Employee ePAF once available.
Note: Original Form I-9 must be attached to Hire an Employee ePAF as well.
16. Department completes **Steps 3-9** under the Procedure section of this tool-kit.

The 4- Week Letter

Since the 4-week letter could result in the new employee missing a second pay period end date while waiting for their SSN card, UF can assign a Temporary Tax ID to facilitate payment. **Please note that the 4-week letter must be received by UF Payroll & Tax Services with not more than 13 days having elapsed since the date of printing or it will be effectively treated as a 2-week letter.**

Note that an employee assigned a Temporary Tax ID by virtue of their 4-week letter will transition to a **“Do Not Pay”** status at the end of the pay period following the pay period during which they were scheduled to receive their SSN card. The employee or department should immediately fax to UF Payroll & Tax Services a copy of the SSN card when received.

Option 1: Same as 2 Week Letter

Option 2:

1. Employee arrives and completes the paper hire documents found on the **Hire Checklist** (excluding W4).
2. Employee must **complete Section 1 of the Form I-9 on or before the first day of work**.
3. Employee starts work.
4. Department **must complete Section 2 of the Form I-9 and upload to I-9 Management within three (3) business days of start date**. Department should complete Section 2 of the Form I-9 using the Smart Form, even if the employee completes Section 1 by pen and paper.
5. Department contacts UF Payroll & Tax Services to receive a Request for a **Temporary Number Form**.
6. Employee and department complete Request for a Temporary Number Form.
7. Employee and department complete **Foreign National Tax Information Form (FNIF)** found at http://www.fa.ufl.edu/wp-content/uploads/payroll/FNIF_Form.pdf. Department sends FNIF with all supporting documentation and Request for a Temporary Number Form to UF Payroll & Tax Services.



8. FNIF is entered into **Windstar**, the tracking system which determines residency for tax purposes, by UF Payroll & Tax Services.
9. Windstar generates:
 - a) **PeopleSoft Tax Withholding Information Form** (PTWIF)
 - b) **IRS forms** (e.g., W-4, W-9 for employees considered RA for tax purposes, Treaty Analysis Log, and a Tax Treaty if the employee is eligible for one)
10. UF Payroll & Tax Services assigns a **temporary tax ID number** and sends the number and Windstar generated documents to the department.
11. Department follows **Steps 7-9** under the Procedure section of this tool-kit.
12. **SS Card** received.
13. Department makes a **copy** of the SS Card.
14. Department goes to **I-9 Management**.
15. Click on **SSN Applied For** under **Quick Search**.
16. Select employee's name.
17. Click on **Change SSN** link.
18. Click on **Edit SSN** check box and type in SSN.
19. Click on **Continue** button.
20. Completed Form I-9 is sent to **E-Verify**.
21. An **amended Form I-9** with the SSN field filled in will appear under I-9 History.
22. **Upload copy of SS card and amended Form I-9** to Hire an Employee ePAF.

Note: Original Form I-9 must be attached to Hire ePAF as well.
23. Fax enlarged copy of SS card and Temporary Tax Number Form to UF Payroll & Tax Services at 352-846-0166 to **update SSN on myUFL**.
24. Contact Recruitment & Staffing to **verify UF Business Name** spelling in myUFL.