NEW APPOINTMENT PAYROLL PROCEDURE FOR NONIMMIGRANTS WORKING INSIDE THE UNITED STATES

I. Purpose and Scope

Nonimmigrants are foreign persons who enter the United States on a temporary basis for tourism, business, temporary work, study, research, or medical treatment. The University of Pittsburgh hires employment eligible nonimmigrants as faculty, researchers, academics, staff and student workers. The purpose of this procedure is to provide guidance to department administrators responsible for payroll on the steps to be taken and documentation required when a nonimmigrant employee is hired.

[The Payroll Department and the Office of Human Resources are transitioning all new appointment processing from paper to electronic submission. This procedure notes the points in the process where the submission methods have not reached uniformity among job types.]

II. Responsibility for Implementing Procedure

- The Office of Faculty Records is responsible for reviewing the new hire paperwork for all Faculty, Researcher, Academic, Certificate Post-Doc Scholars job types to ensure that the forms required by each job type are included and complete. After applicable approvals, The Office of Faculty Records enters the Nonimmigrant appointments processed through Equifax and the nonimmigrant Volunteer status appointments into the HR/Payroll system. All other nonimmigrant appointment paperwork is forwarded to the Payroll Department for further processing and filing.
- The Office of Human Resources is responsible for reviewing nonimmigrant Staff, Student Worker, and ALL-TEMPS PittSource appointments for completeness and for entering the appointment data into the HR/Payroll system.
- The Payroll Department is responsible for the tax analyses of all nonimmigrant new hires and for the data entry of all Active status nonimmigrant appointments (non-Equifax) into the HR/Payroll system.
- Department Administrators [or other designated employees] in a department or school are responsible for completing and submitting hiring proposals via the proper method.
- Employees are responsible for providing all required documentation, as specified herein.

III. Procedure

Faculty, Researcher, Academic, and Certificate Appointments – Appointment Form
**Paper Appointment Forms** are used to add faculty, researchers, academics and certificates to the HR/Payroll system. Guidelines for hiring these appointment types are found on the [Provost's website](#). Instructions for completing the paper appointment form are found in the [New Appointment Form Instructions](#) procedure. Special instructions for Certificates are provided within the Certificate Classification Procedure. For individual department or school requirements, contact the department business manager or Dean’s office.

New appointment forms must be completed accurately. They are to be signed and submitted according to the procedures of the specific hiring department or school. A minimum of two authorizing signatures on paper appointment forms are required to comply with established internal controls and audit. Submission deadlines are available on the [Payroll Department website](#).

Certificate Pre Doc Fellow and Certificate Trainee appointment packets are submitted directly to the Payroll Department. Faculty, Researcher, Academic, and Certificate Post Doc Scholar appointment packets are submitted to the Office of Faculty Records.

An Employee Record is issued when the new appointment has been processed. This form is utilized by the designated department/school administrator to review the data entered into the HR/Payroll system for accuracy. That process is addressed separately in the [Turnaround Employee Record Review Procedure](#).

**Staff, Student Worker, and ALL-TEMP Appointments - PittSource**

**PittSource** is used to process staff, student worker, and ALL-TEMP appointments as part of the job posting and hiring process. Guidelines for hiring staff and ALL-TEMPs are found on the Employee Resources section of the Office of Human Resources website. Guidelines for hiring students are found in the [Student Employment Policy Manual](#). For more information on the PittSource process, visit the [Office of Human Resources website](#).

New appointments completed through PittSource must be approved and submitted according to the procedures of the specific hiring department or school. Submission deadlines are available on the [Payroll Department website](#).

An Employee Record is issued when the new appointment has been processed. This form is utilized by the designated department/school administrator to review the data entered into the HR/Payroll system for accuracy. That process is addressed separately in the [Turnaround Employee Record Review Procedure](#).

**IV. Requirements for All New Appointments**

All new employees are required to provide the following:
- Complete an **Electronic I-9**. (I-9s are completed at one of the I-9 Service Centers on campus. Click on the link for information.)
- Provide their social security number and name as it appears on their social security card.
- Certify their permanent residence address as required by the state of PA for tax withholding determination.
- Complete a Form W-4 withholding allowance certificate for federal tax withholding.
- Complete a Direct Deposit form for direct deposit of their pay.

**Social Security Number or Receipt of Application for a Social Security Number** Newly hired employees must present their social security number for taxation reporting purposes. The name and number on the appointment submission must match the name and number as printed on the social security card or receipt.

In the event that an employee does not have a Social Security number when they begin employment, the Payroll Department will assign a temporary number starting with the digits “999”.

- A social security number application receipt is required to add the employee to the HR/Payroll system.
- The Payroll Department must be notified as soon as possible when the number is received so that the taxes withheld are properly reported to the various taxing authorities.
- Any employee who may qualify for a tax withholding reduction via a tax treaty will not have the reduction applied until the valid social security number is presented to the Payroll Department.

**Residency Certification Form (RCF)** The state of Pennsylvania requires all employees to provide the address of their primary residence for taxation purposes. The address provided will serve as the employee’s official address of record for all taxation determinations. This address will also be utilized by the Payroll Department and the Office of Human Resources for communications sent via US mail. Addresses for new appointments are provided through the online onboarding system. Nonresident aliens who do not have a US address at the time of hire may use the department’s office address on the form as a temporary measure until they have obtained a US address. Updates for all employees are processed through Employee Online Self Service.

**W-4** The Internal Revenue Service requires all employees to complete a Withholding Allowance Certificate (W-4). Nonimmigrant new hires are to wait to complete their W-4 until they have received notice of their tax residency determination from a Payroll Foreign Tax Specialist. The notification will include instructions for form submission and any special conditions that may apply.
**Direct Deposit** The University of Pittsburgh pays via direct deposit. Employees must give authorization to have their pay deposited on payday. Direct deposit authorization is processed through [Employee Self Service](#).

Nonimmigrants are granted a thirty day grace period in which to obtain a bank account and to provide the routing and account numbers to Payroll.

**Local Services Tax Exemption Form (optional)** This form is required only if the employee wishes to claim exemption from Local Services Tax. The form is recommended for part-time student employees. Certain qualifications must be met for exemption. More information can be found [here](#).

**V. Requirements for All Nonimmigrants**

**Foreign National Information Form (FNIF)** Information provided on the FNIF is critical to determining the employee’s tax residency status and treaty benefit eligibility. Tax withholding is based upon these determinations. All nonimmigrants are required to complete an FNIF prior to their first pay, regardless of their current visa status.

**NOTE:** If the employee has not checked in with OIS as a new hire or when work authorization is updated, Payroll may need to reach out to departments for more information.

**VI. Forms and Resources**

- [New Appointment Form](#)
- [New Appointment Form Line-by-line Instructions](#)
- [Social Security Number Application Form](#)
- [Residency Certification/Address Change Self Service Instructions](#)
- [Form W-4 Self Service Instructions](#)
- [Turn-Around Employee Record Review Procedure](#)
- [Department Admin Faculty Records Checklist for all Citizenship Statuses](#)

**VII. Records**

The New Appointment Form and corresponding documentation are stored by the Payroll Department in the employee’s scanned payroll file.