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 and Human Resources Departments 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

- Faculty Records is responsible for reviewing all Faculty, Researcher, Academic, Certificate Pre-Doc Fellows and Certificate Post-Doc Scholars paper Appointment Packets to ensure that the forms required by each job type are included and complete. After applicable approvals, Faculty Records forwards all nonimmigrant Appointment Packets to the Payroll Department for further processing.
- The Human Resources Department is responsible for reviewing nonimmigrant Staff, Student Worker, and ALL-TEMPS PittSource appointments 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 non-immigrant paper Appointment Forms into the HR/Payroll system.
- Administrators of payroll [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 Payroll Procedure Manual, Chapter 1B. Special instructions for Certificates are provided in Chapter 11. 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...
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on a paper appointment form are required to comply with established internal controls and audit. Submission deadlines are available on the Payroll website.

Certificate Trainee appointment packets are submitted directly to the Payroll Department. All other 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 Human Resources/Payroll system for accuracy. That process is addressed separately in the Payroll Procedure Manual, Chapter 3.

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 Manager Resources section of the Human Resources website. Guidelines for hiring students are found in the Student Employment Policy Manual. For more information on the PittSource process, visit the Department 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 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 Human Resources/Payroll system for accuracy. That process is addressed separately in the Payroll Procedure Manual, Chapter 3.

IV. Requirements for All New Appointments

All new employees are required to

- 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 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. Both the
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name and number on record, as printed on the social security card, must be entered onto the Appointment Form.

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

- A receipt of application is required to add the employee to the payroll system.
- Payroll 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 nonimmigrant 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 office.

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 payroll and human resources for communications sent via US mail. Staff and ALL-TEMPS are to confirm their address online through Employee Online Self Service. All other employees are to complete the paper form at the time of their appointment. 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 will be 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 the Payroll Nonimmigrant Tax Specialist. The notification will include instructions for form submission and any special conditions that may apply.

Direct Deposit Newly hired individuals must complete a paper direct deposit form to have their pay deposited on payday.

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. See form for details.

V. Requirements for All Nonimmigrants

All nonimmigrant new hires are required to provide the following additional documentation. Copies are acceptable.

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
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based upon these determinations. All nonimmigrants are required to complete an FNIF prior to their first pay, regardless of their current visa status.

**Passport** The passport photo page (not to be confused with the US Visa) serves as the employee’s official identification document.

**I-94 Arrival/Departure Record** This document is issued by the Department of Homeland Security and states the immigration status (visa class) and period of time that the employee can stay in the U.S.

**Visa Detail Verification Documents** These documents verify the employee’s

1. Visa class
2. Visa class validity dates
3. Primary purpose of current visit
4. Sponsoring institution or sponsoring employer

The visa class, validity dates, and primary purpose on the document should correspond with the information provided on the FNIF for the current visit. This information is used in conjunction with the entry date listed on the I-94 to determine tax residency status and tax treaty benefit eligibility. Common types of verifying document(s) by visa class include:

**F-1 Student**
- I-20 (Certificate of Eligibility for Nonimmigrant (F-1) Student Status-For Academic and Language Students), OR
- Employment Authorization Card

**J-1 Student / Non-student**
- DS 2019 (Certificate of Eligibility for Exchange Visitor (J-1) Status), OR
- Employment Authorization Card

**H-1B, O-1**
- I-797A- Notice of Action with I-94 attached, OR
- I-797B Notice of Action with copy of electronic I-94 for current visit, OR
- I-797C with copy of previous I-797A and 240-day memo from Office of International Services.

**J-2**
- Employment Authorization Card

**TN**
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- I-94 only (validity period is 3 years from date of entry; primary purpose is temporary employment; sponsor is University of Pittsburgh, evidenced by existing employment contract)

New Appointment/Rehire – Forms Checklist for Nonimmigrants Payroll and Faculty Records checklists of documents required by job type are available on the Department Administrator Forms tab.

VI. Forms and Resources

New Appointment Form
Social Security Card Social Security Number Application Form
Residency Certification/Address Change Online Submission
Online W-4
Direct Deposit Form
Local Services Tax Exemption Form
New Appointment Form Line-by-line Instructions
Turn-Around Employee Record Review Procedure
Department Admin Payroll Checklist for Nonimmigrants
Department Admin Faculty Records Checklist for all Citizenship Statuses

VII. Records

The New Appointment Form and corresponding documents are stored by the Payroll Department in the employee’s payroll file. The payroll file is retained for a period of ten years after an employee leaves the University.