



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

EMPLOYEE SERVICES

NOTIFICATION OF INTERNATIONAL EMPLOYEE WORKING OUTSIDE THE U.S.

Please return this form, along with a copy of the employee's signed offer letter to IntlTax@CU.edu.

Employee name: Employee ID:

Employee Email:

Job Code: Job Title: Pay group:

Dates of anticipated work arrangement: through

Is the employee expected to perform any work or stipend activity from within the U.S. during the period? (including attending meetings, participating in conferences, etc.)

Anticipated immigration status for U.S. entry during or after the remote work period:

Location of employee while working remotely:

Department Contact:

Department Contact Email: Department ID:

Reason for remote work arrangement:

Does employee have an SSN? Yes No

Does employee have a U.S. bank account for direct deposit? Yes No

If no, please provide department speedtype for foreign postage charges:

International employees and stipend recipients receiving payment from CU for activities conducted outside of the U.S. may not be subject to U.S. tax withholding and reporting. To facilitate accurate U.S. taxation for individuals in this situation, the International Tax Office requires that the employee (or stipend recipient) and hiring department acknowledge and agree to the following:

- If they have not already, the foreign individual must provide their history of U.S. presence to the International Tax Office in order to document their U.S. tax residency status
- Employee may or may not need to schedule a *New Employee Appointment* with the International Tax Office prior to their arrival in the U.S. An International Tax Specialist will advise individuals of their requirements.
- **All changes to the anticipated work arrangement must be communicated in writing to the International Tax Office as soon as they are known.**
- **Individuals entering the U.S. for any reason (including employment activity, studying or travel for pleasure) must inform the International Tax Office in advance of their arrival to inform ongoing U.S. tax residency analysis and required tax withholding.**

- Employees or stipend recipients entering the U.S. to participate in employment-related activities during the work arrangement or to resume their studies and student employment within the U.S., either permanently or occasionally, are required to email a copy of their I-94 to the International Tax Office documenting their entry into the U.S. in a valid, work-authorized, immigration status **as soon as possible after entry.**
- The university is not set up for global payroll at this time and is unable to fulfill withholding and reporting obligations to foreign tax authorities on behalf of employees working outside the U.S.
- The university can issue employee pay in U.S. dollars either by direct deposit to a U.S. bank account or by paycheck sent via U.S. mail. Hiring departments will be charged for foreign postage in the case that a check is mailed.
- The International Tax Office and Employee Services do not have the authority to address issues with employment abroad beyond U.S. taxation and payroll. Hiring departments should make inquiries to other compliance offices as necessary for additional review. Additional offices that the department may need to contact include, but are not limited to:
 - International Student and Scholar Services
 - Human Resources
 - The Office of Contracts and Grants
 - The Office of Export Controls
 - Offices responsible for cyber security

Employee signature:

Date:

Supervisor signature:

Date:

For International Tax Use:

Date received:

Date FSI Central Updated:

Tax Specialist: