University of Colorado
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EMPLOYEE SERVICES

International Tax FAQ

This guide answers some common questions asked by international employees about pay, tax filing, and Sprintax Calculus

Sprintax Calculus

Q. What is Sprintax?

A. The University of Colorado has partnered with Sprintax to ensure tax compliance relating to payments issued to non-US persons. Sprintax Calculus assists the university in determining taxation and reporting requirements for international students and employees.

The university also purchases annual licenses for Sprintax Returns, a separate system for nonresident alien tax return preparation. Information on Sprintax Returns and annual income tax returns can be found below.

Q. What is Sprintax Calculus and why am I asked to complete a profile?

A. Sprintax Calculus is a web-based platform used by the CU International Tax Office to collect information needed to determine tax residency status, taxation requirements, and potential tax exemptions for international students and scholars. The information you provide will be used to ensure accurate tax withholding from payments issued to you. If you do not complete your Calculus profile, as required, you will be ineligible to receive potential upfront tax benefits, may have taxes withheld that you are not required to pay, and may not have enough tax withheld from your pay resulting in a payment due after the tax year ends.

Q. How do I know if the Sprintax Calculus email is from a legitimate email?

A. cuintltax@sprintax.com is the email CU's international tax office will use to send international students and scholars requests to complete a Calculus profile or to communicate other important information related to taxation. If you are unsure about any email you receive, please feel free to reach out to us at intltax@cu.edu.

Q. What is the difference between Sprintax Calculus and Sprintax Returns?

A. Sprintax Calculus is a web-based platform used by the CU International Tax Office to collect information needed to determine tax residency status, taxation requirements, and potential tax exemptions for international students and scholars. It is not tax filing software. Sprintax has a separate tax filing software called Sprintax Returns. https://blog.sprintax.com/sprintax-calculus-vs-returns-difference/

Q. I don't have a Social Security Number (SSN) yet. Should I still complete a Calculus profile?

A. Yes, please complete your Calculus profile as soon as possible even if you haven't yet received an SSN. If you receive your SSN after completing your Calculus profile, please contact the international tax office at intltax@cu.edu. To protect your personal data, please **do not** send your SSN by email.

Q. How do I use Sprintax Calculus's multi-factor authenticator (MFA)?

A. To protect your personal data, Calculus requires use of a multi-factor authenticator program. Either Google Authenticator or Microsoft Authenticator can be installed on your phone to meet this requirement. You can alternatively register a phone number with Calculus to authenticate by SMS.

Q. I am a new CU employee but have not received an email to complete a Sprintax Calculus profile. What should I do?

A. New international employees can expect an email within two weeks of their hire date. If you do not receive an email from cuintltax@sprintax.com within 21 days, please contact us at intltax@cu.edu.

Q. My Calculus profile says it's locked. When and how can I update it?

A. Throughout the year, if you need to update your profile with a change to or extension of your immigration status, address change, to add an SSN or other update, please contact the International Tax Office at intltax@cu.edu so we can reopen your profile.

Q. Why isn't Calculus generating a W-4 Form?

A. All nonresident alien employees are required to complete and e-sign a W-4 form in Calculus. If a W-4 was not generated for you, please check your entries on the *Tax Forms Info* page in Sprintax Calculus. You must select either *Income code 19* or *Income code 20* and need to check "yes" to the question *"are you legally allowed to work?"* Lastly, add an estimate of the compensation you expect in the *total compensation* box on the bottom of the page.

Q. How do I know which documents to upload? How do I upload them to Calculus?

A. The required documents depend on your immigration/visa status and are listed below and in the *Document Exchange* in Sprintax Calculus. *

Immigration Status	Required Immigration Documents
F-1 Student	I-20, passport bio page, most recent I-94
F-1 Student on OPT	OPT EAD, passport bio page, most recent I-94
J-1 Student	DS-2019, passport bio page, most recent I-94
J-1 Scholar, Professor, Alien Physician	DS-2019, passport bio page, most recent I-94
J-2 Scholar	DS-2019, EAD, passport bio page, most recent I-94
H-1B and O-1	I-797A approval notice, passport bio page, most recent I-94
H-4	EAD, passport bio page, most recent I-94
TN and L-2S	Passport bio page, most recent I-94

For other immigration statuses, please contact intltax@cu.edu

*Your Calculus profile is not considered complete and your employee profile in MyCUInfo cannot be updated until required documents are uploaded to your profile.

Q. How do I know what income codes apply to me?

A. On the *Tax Forms Info* page, Calculus asks about the income you expect to receive from the University of Colorado so that the software can generate the required forms. Income codes correspond with different types of payments, and taxation and tax reporting vary depending on the income type. If you are unsure whether an income type applies to you, it's best to go ahead and select it. Omitting an income code that applies to you can affect your taxes but including codes that do not apply to you will have no negative impact.

Common income codes you may see on the Tax Forms Info page:

- **Scholarship or fellowship grants** (Income Code 16): Select this income type if you expect to receive *non-employment* related payments intended to provide financial support during studying or conducting research. See IRS Topic no. 421 or CU's Tax Guide for International Scholarships and Fellowships.
- **Independent Personal Services** (Income Code 17): Select this income type if you expect to receive an honorarium payment or payment for services as an independent contractor.
- **Compensation for Teaching or Research** (Income Code 19): Select this income type if you expect to receive wages from employment in exchange for teaching or research. Common recipients include J-1 scholar and H-1B visitors.
- **Compensation for Studying and Training** (Income code 20): Select this income type if you expect to receive wages from employment in exchange for work while studying. This includes student employees and those on F-1 Optional Practical Training and J-1 Academic Training.

Q. I have travelled to the U.S. many times. Do I need to enter all trips to the US in Calculus?

A. To make sure your tax residency determination is accurate you must enter ALL entries to the U.S. in statuses *other than* B-1, B-1, WB or WT. Your B-1, B-2, WB and WT entries must be entered only when they have taken place in the current year or the previous two years.

Tax Filing

Q. What is "filing income tax returns"?

A. Filing income tax returns is the process of reporting income received and tax paid to the federal and state governments (through withholding or estimated payments) in order to determine whether too little or too much tax was paid during the year. Most individuals who receive income in the U.S. in a given tax year must file income taxes once the year ends. The process is also known as *completing a tax return* or a *tax refund*.

Q. What resources does the university provide for tax filing?

A. The University of Colorado offers its nonresident alien students and employees a limited number of licenses for the tax preparation software *Sprintax Returns* each year to help them correctly complete their federal income tax form (Form 1040NR). Watch for emails from Employee Services and the International Tax Office each February and March with information on how to take advantage of a license before they run out.

Note: Sprintax Returns licenses provided by CU are for federal income tax returns only. Additional licenses for state income tax returns may be purchased separately.

Q. How do I file income taxes?

A. Tax residency status determines the tax form an individual must use to file income taxes. The Sprintax Tax Summary (generated from Sprintax Calculus) lists your tax residency status for the given tax year. Tax filing information for your corresponding tax residency status is available here:

- International Tax Guide: Nonresident Aliens*
- International Tax Guide: Resident Aliens

Please visit the International Tax website for more information regarding tax residency status, tax deadlines, forms, etc.

*Nonresident aliens should not use Turbo Tax or other tax filing software programs designed for US citizens and permanent residents (except in rare situations).

Q. Can I file income taxes jointly with my spouse?

A. Generally, only US citizens, permanent residents, and resident aliens are eligible to file income taxes jointly with a spouse. Nonresident aliens generally cannot file taxes jointly with a spouse unless the spouse is a US citizen, permanent resident, or resident alien.

More information can be found on the IRS Nonresident Spouse website.

General Tax and Paycheck Information

Q. I heard some students and scholars are exempt from Social Security and Medicare (also known as OASDI/MED or FICA) tax. How do I know if I'm exempt and how can I claim exemption?

A. Nonresident aliens in F-1 and J-1 status are not subject to Social Security and Medicare (FICA) taxes. Completion of your Sprintax Calculus profile will result in correct FICA withholding. If you meet the exemption requirements and had FICA tax withheld prior to completing your Sprintax Calculus profile, the International Tax Office will automatically refund FICA tax deducted after reviewing and approving your profile.

The tax exemption also applies to TIAA Student Retirement, which may be deducted from student paychecks in lieu of Social Security tax.

Q. I am eligible for a tax treaty but didn't receive the tax benefit for prior paychecks. Can I still claim these treaty benefits for past paychecks?

A. If you are eligible for a tax treaty but did not claim treaty benefits for previous payments, you can claim your benefits directly from the IRS when filing your income tax returns.

Q. I am an international student employee at CU. How much tax will be deducted from my paychecks?

A. Tax withholding rates depend on many variables including tax residency status, immigration/visa status, marital status, tax treaty eligibility, and eligible credits and deductions. Your earnings during the tax year also affect your tax rate due to the U.S. graduated tax system. Those with higher incomes are taxed at a higher rate than those with lower incomes. You can see the rates for single taxpayers here: IRS Federal Income Tax Rates and Brackets website.

Part-time nonresident alien student employees most commonly fall into the federal income tax rate of 10% to 12% and Colorado state income tax rate of 4% to 4.5%.

Q. How can I read my paycheck?

A. You can find more information about paychecks on the CU Read a Paycheck website.