International Tax [1]

The International Tax Office provides many resources to assist you in meeting your U.S. tax obligations.

Whether you’re new to the U.S. — or just new to CU — international employees and students have unique concerns. The International Tax Office is here to make sure you can meet your tax obligations with knowledge and confidence.
What is the difference between a CU International Employee and a CU Global Worker?
CU International Employees

- **Resident or nonresident alien** working inside the United States and paid through the Human Capital Management (HCM) system
- Subject to U.S. taxation, labor and employment laws
- *Compliance resource: International Tax*

CU Global Worker

- **Any** employee working outside the United States is expected to be paid through the Employer of Record (EOR): Global PEO Services [4]
- Subject to taxation, labor and employment laws **in the country in which they are working**
- *Compliance resource: Global PEO Services [4]*

*CU is not a global employer and is unable to service employees working from outside the U.S. Remote work from abroad may be possible through partnership with Global PEO Services, to ensure the university’s compliance with foreign tax requirements, but requires careful advanced consideration and commitment by the hiring department. In addition to exposing the university to compliance risk, use of the inappropriate compliance resource may have significant negative tax implications for the employee or worker. See Updated Employee Services guidance [5] regarding taxation of nonresident aliens working outside the U.S. for additional information.*

**Groups audience:**
Employee Services

**Right Sidebar:**
ES: International Tax Contact NEW
ES: Payroll Contact

**Source URL:** https://www.cu.edu/employee-services/international-tax

**Links**