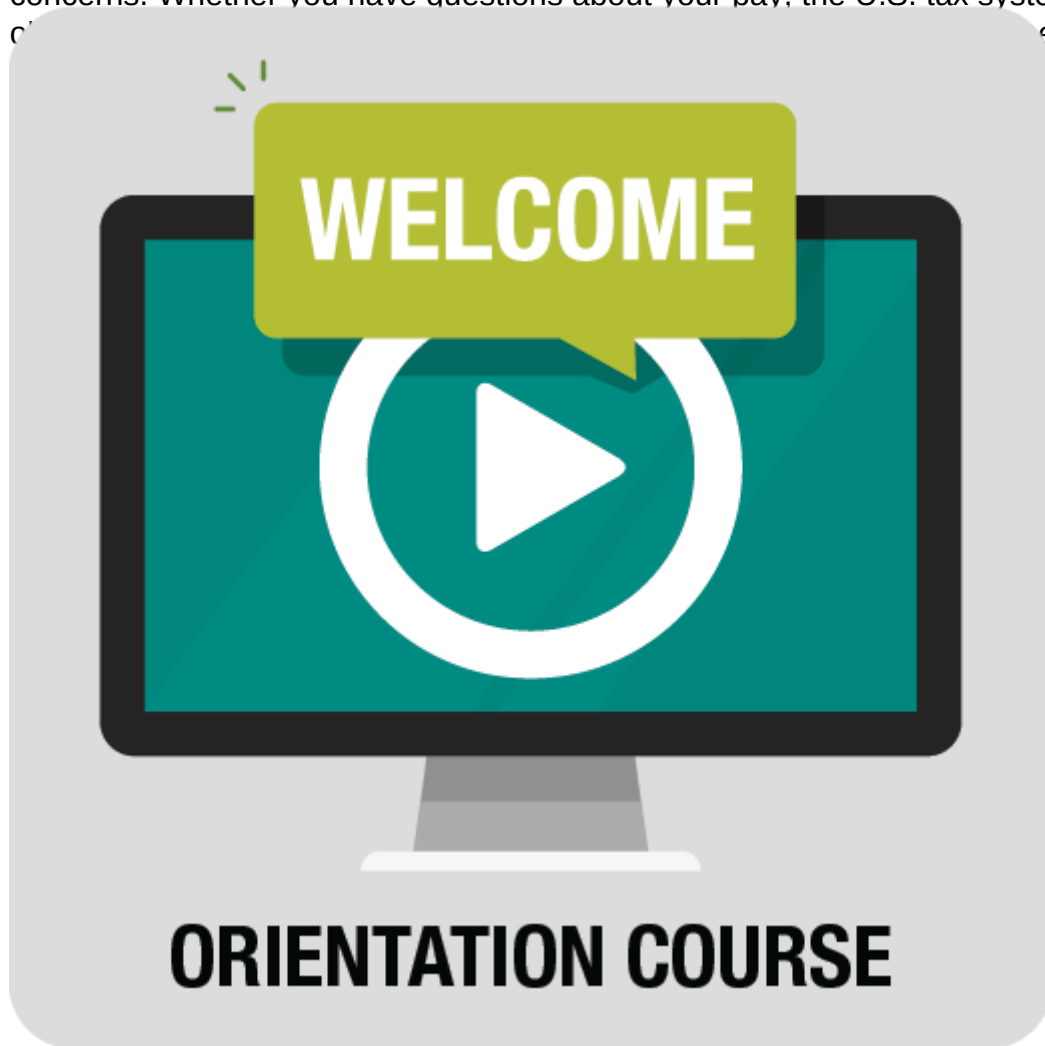


International Employees ^[1]

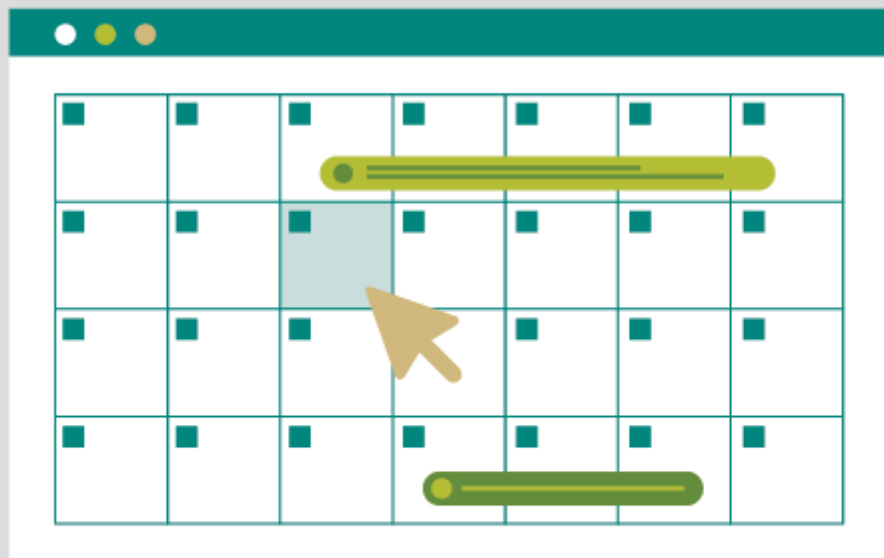
Welcome to the University of Colorado! As an international employee, you may have a lot of questions. The International Tax office is here to help.

Whether you're new to the U.S. — or just new to CU — international employees have unique concerns. Whether you have questions about your pay, the U.S. tax system or your own tax concerns, we can help. We'll get your payroll and tax information for both



Step 1: Visit our orientation resources

We offer both a video course and a PDF quick reference guide to familiarize newly hired international employees with their payroll and tax responsibilities. Both of these valuable resources offer an overview of the important onboarding tasks required of all new international



SCHEDULE AN APPOINTMENT

[6]

Step 2: Schedule an appointment

A meeting with the International Tax Office is mandatory for all new international employees and international students who receive a stipend issued through the university's payroll system.

[Schedule appointment](#) [6]

Step 3: Review information on your U.S. tax responsibilities

Once you've met with an international tax specialist to establish your U.S. tax residency



NONRESIDENT ALIEN BASICS



RESIDENT ALIEN BASICS

[3]

Frequently Asked Questions

What's the difference between a nonresident alien (NRA) and a resident alien (RA)?

International visitors to the United States are considered nonresidents for U.S. tax purposes for any calendar year in which they do not meet either the Substantial Presence Test ^[7] or the Green Card Test ^[8] described in IRS Publication 519, U.S. Tax Guide for Aliens ^[9].

It is important to know one's tax residency status because resident and nonresident taxpayers are subject to different taxes and tax rates, are required to file different tax forms and are eligible for different tax benefits.

Nonresident for U.S. tax purposes: A person who is not a U.S. citizen and who does not meet either the Substantial Presence Test ^[7] or the Green Card Test ^[8] described in IRS Publication 519, U.S. Tax Guide for Aliens ^[9].

Resident for U.S. tax purposes: A person who is not a U.S. citizen and who meets either the Substantial Presence Test ^[7] or the Green Card Test ^[8] described in IRS Publication 519, U.S. Tax Guide for Aliens

[9].

What is the substantial presence test (SPT)?

The substantial presence test (SPT) is a formula used by CU's international tax specialists to analyze an international visitor's immigration status and history of presence in the United States to determine if the individual has spent enough time in the United States to be considered a resident alien for U.S. tax purposes.

Learn more on the [IRS.gov substantial presence information page](#) [7].

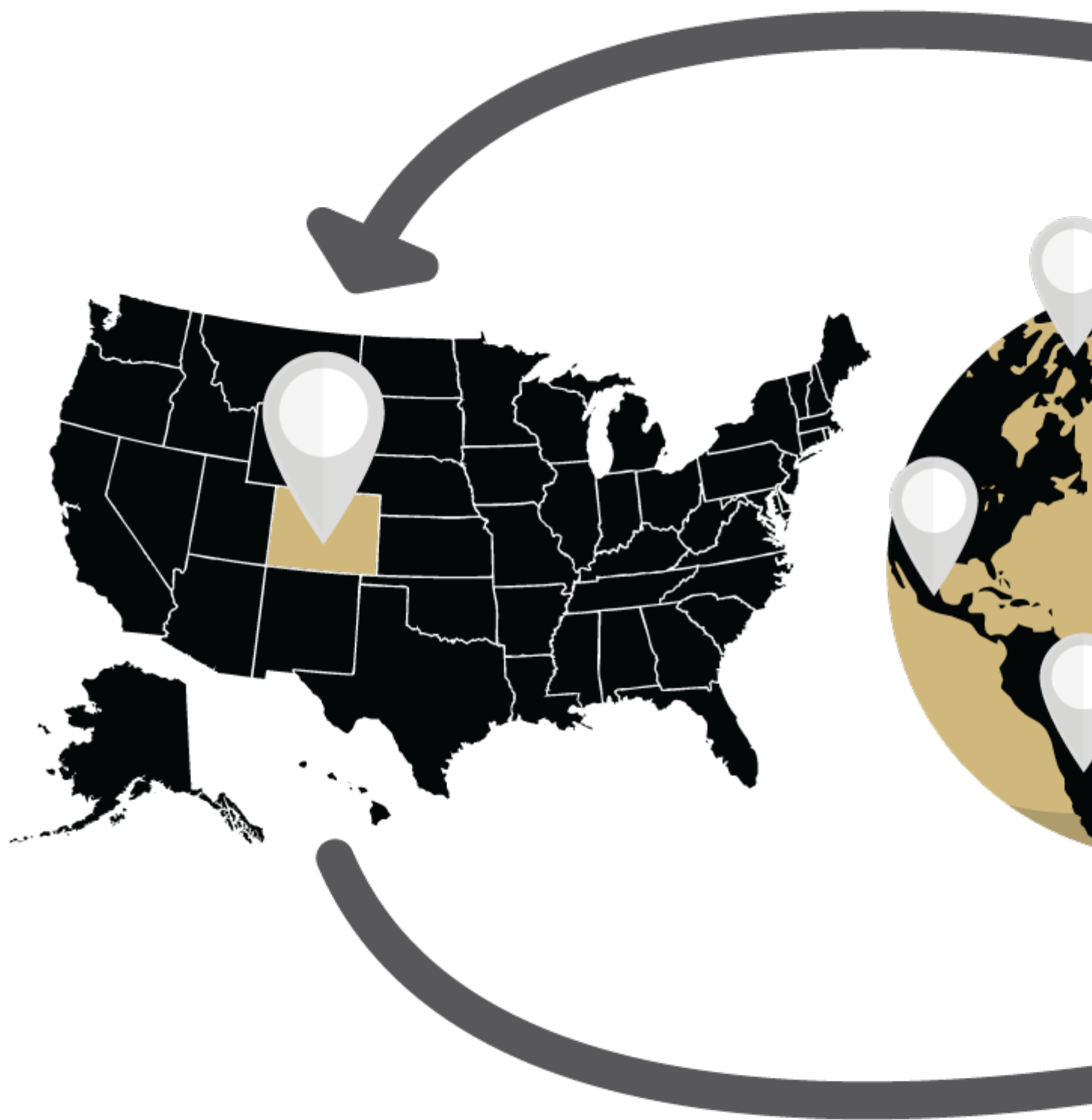
What does the International Tax Office do? When do I need to work with them?

The International Tax Office is a department of the University of Colorado Employee Services and is staffed with international tax specialists who work directly with all CU international employees.

The International Tax Office services non-U.S. individuals and entities receiving payment from the University of Colorado through payroll, accounts payable or student finance and their paying departments. The International Tax Office also serves as a system-wide subject matter expert in the area of nonresident alien tax compliance.

Email the International Tax Office at intltax@cu.edu [10]. Please allow 2-3 business days for response.

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 ^[11]
- Subject to taxation, labor and employment laws **in the country in which they are working**
- *Compliance resource: Global PEO Services ^[11]

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 guidance regarding taxation of nonresident aliens working outside the U.S. ^[12] 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/international-employees>

Links

[1] <https://www.cu.edu/employee-services/international-tax/international-employees>

[2] <https://www.cu.edu/employee-services/nonresident-alien> [3] <https://www.cu.edu/employee-services/international-tax/international-employees/resident-aliens> [4] <https://www.cu.edu/employee-services/international-tax/international-employees/orientation-course> [5] <https://www.cu.edu/docs/new-hire-guide-international-employees> [6] <https://www.cu.edu/employee-services/international-tax/international-employees/schedule-appointment> [7] <https://www.irs.gov/individuals/international-taxpayers/substantial-presence-test> [8] <https://www.irs.gov/individuals/international-taxpayers/alien-residency-green-card-test> [9] <https://www.irs.gov/forms-pubs/about-publication-519> [10] <mailto:intltax@cu.edu> [11] <https://www.cu.edu/cu-global-worker> [12] <https://www.cu.edu/docs/taxation-nonresident-aliens-working-outside-us>