

Frequently Asked Questions for employees working out of the state of California due the Coronavirus and shelter in place order

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1. What Tax information forms do I need to update?

Employees outside of California:

Submit an [Out of State Income Tax Withholding Form](#)

Nonresident Alien Employees:

Complete the [Foreign Source Income Statement](#) if working outside of the U.S.

Submit an [Out of State Income Tax Withholding Form](#) (and attach the Foreign Source Income Statement if applicable)

Submit updates to their GLACIER account only if temporarily working out of the U.S.

Please review the [UCPath pdf](#) for more detailed information. With the exception of GLACIER (nonresident tax system, all forms [must be completed online at UCPath and can be accessed via this link](#).

2. I have returned to California and no longer working out of state, do I still need to update my tax information?

Yes. Please verify and update your information on UCPath. If you are a nonresident alien and returned from outside of the U.S. you may also need to update your GLACIER (nonresident alien tax compliance system) record.

3. I never worked in the state of California and have been working from another state or country since my date of hire. Do I still need to update my tax information?

If you previously updated your tax information when you were hired to reflect your current out of state work location, no further action is needed. However, you may want to verify your information by logging into UCPath.

4. What is GLACIER?

GLACIER is a secure online tax compliance software system that collects tax related information from foreign individuals receiving funds from the University of California, Berkeley. GLACIER helps determine tax residency status, withholding tax rates, and tax treaty eligibility for the foreign individual. GLACIER also manages foreign national's paperwork, prepares tax forms, and with IRS tax reporting.

Generally, a completed GLACIER record is required when foreign nationals receive payments from UC Berkeley. For Payroll purposes, it is important GLACIER is up to date and on file with the Central Payroll Department to ensure accurate tax withholding reporting. For Non-Payroll purposes, GLACIER is generally required before payments will be approved.

5. Who can I contact if I have questions regarding my GLACIER record?

Please email glacieradmin@berkeley.edu

6. I am a nonresident temporarily working in another country, what potential tax implications are there

The income earned in your home country is not subject to U.S. income tax reporting, it may be subject to income taxes in your home country. UCPATH is unable to withhold or report income to your home country, so you may have to self-report the income and pay income taxes to your home country. While you are out of the country the income will not be reported or taxed in the US.

7. I am a citizen of the U.S. and working in another country. What potential tax implications may there be?

If you are a **U.S. citizen** or a resident alien living outside the United States, your worldwide income is subject to U.S. income tax, regardless of where you live. However, you may qualify for certain foreign earned income exclusions and/or foreign income tax credits. For more information please visit <https://www.irs.gov/individuals/international-taxpayers/frequently-asked-questions-about-international-individual-tax-matters>

8. Can I get direct deposit if I am working remotely in another country?

Unfortunately, UCPATH is not set up for direct deposit to non U.S. Banks. UCPATH will mail paper checks, however it may take up to 3 weeks for the paper checks to arrive at your non U.S. location..

9. How do I update my home address so I can get my paper paycheck delivered to my new address?

Login to UCPATH and navigate to Employee Actions > Personal Information > Personal Information Summary

If you are working in another state in the U.S., you may consider enrolling in direct deposit:

To enroll in direct deposit, [log in to UCPATH](#) and navigate to **Employee Actions > Income and Taxes > Direct Deposit** in the main menu. You can also view these step-by-step instructions to [Add Direct Deposit](#).

10. Where can I go if I have additional questions?

For general questions regarding this communication, you may email payhelp@berkeley.edu. For questions pertaining to updating UCPATH or your tax withheld from your paycheck, please contact UCPATH.

You may [login to UCPATH](#) and click on the yellow button labeled "Ask UCPATH Center"

11. How do I login to UCPATH?

Please visit <https://ucpath.universityofcalifornia.edu/> and click on University of California, Berkeley. You will be prompted to calnet authenticate, please proceed to enter your calnet ID and password.

12. Where do I go if I have concerns regarding the tax withheld from my paycheck?

For questions pertaining to updating UCPATH or your tax withheld from your paycheck, please contact UCPATH. You may [login to UCPATH](#) and click on the yellow button labeled "Ask UCPATH Center"

13. If I am a resident for U.S. tax purposes, do I still need to complete the foreign source income statement form?

Yes, although your worldwide income is subject to U.S. income tax, regardless of where you reside([IRS](#)), you will also need to complete a foreign source income statement. UCPATH will review and make the appropriate tax withholding adjustments.

14. Is there a specific amount of time in which I am temporarily working in another state that would subject me to tax withholding in that state.

Each state's withholding requirements can vary. We recommend you familiarize yourself with that state's residency requirements and tax withholding laws. Guidelines for determining residency status in California may be found on the [Franchise Tax Board website](#).