



University Finance and Administration

# Tax Workshop for Foreign Nationals 2026

(Notice: this is not tax advice, consult your tax  
advisor)



# OVERVIEW OF SESSION

---

- I. What Rutgers *Can vs. Cannot* Help With
- II. Introduction on Taxes
- III. What is the W-2? When was it issued and how to access?
- IV. Glacier and Tax Treaty Information- Why it is important?
- V. What is the 1042-S?
- VI. Helpful Reminders
- VII. Additional Resources
- VIII. How to contact us



# What Rutgers Can vs. Cannot Help With

---

## Can help with:

- Explaining where to find your W-2 / 1042-S and what they are
- Glacier access & treaty questions
- Confirming what forms were issued

## Cannot help with:

- Preparing tax returns
- Providing tax advice
- Reviewing completed returns
- Determining refunds or tax owed

**Important:** This presentation is for those who are employed by Rutgers.



# Introduction on Taxes

---

- Here in the United States everyone needs to file income taxes if you received income. There are many types of taxes in the US, and the tax law is very complex.
- We wanted to mention here the differences in the following and how to identify them in documentation received from Rutgers:
  - Federal taxes
  - State taxes
  - FICA (Social Security and Medicare programs)
- The Governmental agency that collects Federal Taxes here in the United States is the IRS (Internal Revenue Service)
- The Tax filing deadline for 2026: **Wednesday April 15, 2026**



# HOW DOES THE IRS COLLECT YOUR FEDERAL TAXES

---

- Employers are required to withhold tax from individual's paycheck and remit it to the IRS
- Employers prepare Form W-2, 1099, and 1042-S & reports the annual employee's income and tax withholdings to the IRS
- Individuals are required to prepare an annual Federal US tax return.
- A "Tax Return" is the summary of all your income and tax payment activities
- If you have ANY income from a US source, you must file a US tax return
- Even if you claimed a tax treaty exemption, you still must file a US tax return!
- In this presentation we will focus on W-2 and 1042-S as it is the most common.
- Some of you will have Form W-2 and 1042-S



# WHAT IS THE W-2

---

- IRS Form W-2, also known as a “Wage and Tax Statement,” reports an employee’s income from the prior year and how much tax the employer withheld. Employers send out W-2s to employees in January. A copy also goes to the IRS
- The W-2 shows how much money you earned, taxes withheld from your paychecks, and benefits provided during the previous year.
- Information from Form W-2 is used when you file your personal tax returns, both federal and state, with the IRS and your state’s tax agency.



# WHERE CAN I FIND IT?

---

- You should have your W-2 by the first week of February. The IRS requires employers to furnish W-2s to employees by January 31st. Depending on your consent status, Rutgers will provide you with a paper Form W-2 or an electronic copy.
- Electronic copies are located in your myRutgers.edu portal in the My Paycheck panel. If it doesn't open when downloaded, please check your pop-up blocker. Instructions on turning off a pop-up blocker can be found in our W-2 FAQs.
- You can review or change your consent status for the coming year in your myRutgers.edu portal Dashboard under the My Paycheck panel.

[Rutgers W-2 FAQs](#)



# WHERE TO FIND WAGES AND DEDUCTIONS?

---

- This PDF will provide you with a detailed explanation of the boxes on the W-2:

[Understanding Your W-2 Form](#)



# WHAT IS GLACIER?

---

- Why did you have to fill out Glacier?
  - Rutgers uses the *Glacier Nonresident Alien Tax Compliance* system to gather the information needed to determine your Tax Status, possible tax exemptions for that status, and offer tax treaty if eligible. This ensures your earnings are taxed appropriately based on your tax status.
  - Glacier is sent to anyone classified as a nonresident alien using the visa information provided by their hiring department. If you think you are a resident alien, you should complete the process to have your status corrected.
  - Please do not confuse this process with Glacier Tax Prep (GTP).
- What does it calculate?
  - Glacier uses the Substantial Presence Test (SPT) to calculate your tax status as a *Nonresident Alien for Tax Purposes (NRA)* or *Resident Alien for Tax Purposes (RA)*.
- Who can I contact for Treaty Information?
  - Treaty information will be provided by Glacier when your eligibility is determined while completing the Glacier process
  - Questions regarding Glacier can be addressed to the Tax Office email at:  
tax@payroll.rutgers.edu



# WHAT IS THE 1042-S

---

- IRS Form 1042-S, also known as a “Foreign Person's U.S. Source Income Subject to Withholding,” is used to report fellowship earnings or employee wages exempt under a tax treaty
- Where can I find the 1042-S?
  - If you have a completed Glacier account and authorized an electronic copy, the 1042S forms will be provided electronically through your Glacier account before the IRS required date of 3/15/26. You should have received an email from Glacier on 2/16/2026 informing you that it was available for download.
  - If you do not have a completed Glacier account, you have been mailed a paper copy before the IRS required date of 3/15/26.



# New Jersey Income Tax

---

- The individual states are not bound to honor federal tax treaties
- New Jersey does not honor federal tax treaties, so you must still file a NJ tax return even though your income is exempt from federal income tax
- J-1 Visitors and F-1 Students would file NJ nonresident income tax form **NJ-1040NR**



# Helpful Reminders

---

- If you have NOT earned income, you must still file **Form 8843**.
- If you have earned income, you must file income tax forms AND Form 8843
- Tax year is calculated on the basis of a calendar year - Jan 1 to Dec 31
- Tax Return Filing period (W-2): Jan 1 to April 15 (the deadline). Information on the Glacier Non-Resident Tax Software has been sent to you.
- Glacier and Sprintax are the most commonly used tax software for Exchange Visitors.
- Please see our website for upcoming Glacier Q&A's.



# Helpful Reminders

---

## IRS Form 8843

- All F-1 and J-1 visa holders must file a tax form, even if you did not work or earn income in 2025.
- Form 8843 is required to show that you are an exempt individual and can exclude certain days in the U.S. for tax purposes.



# Helpful Reminders

## IRS Form 8843

**Form 8843** Statement for Exempt Individuals and Individuals With a Medical Condition  
For use by alien individuals only.  
Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.

Department of the Treasury Internal Revenue Service  
OMB No. 1545-0074  
Attachment Sequence No. 102  
2019

For the year January 1—December 31, 2019, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Your U.S. taxpayer identification number, if any \_\_\_\_\_

Address in country of residence \_\_\_\_\_ Address in the United States \_\_\_\_\_

**Part I General Information**

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ \_\_\_\_\_  
b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. \_\_\_\_\_

2 Of what country or countries were you a citizen during the tax year? \_\_\_\_\_

3a What country or countries issued you a passport? \_\_\_\_\_  
b Enter your passport number(s) ▶ \_\_\_\_\_

4a Enter the actual number of days you were present in the United States during: 2019 \_\_\_\_\_, 2018 \_\_\_\_\_, 2017 \_\_\_\_\_  
b Enter the number of days in 2019 you claim you can exclude for purposes of the substantial presence test ▶ \_\_\_\_\_

**Part II Teachers and Trainees**

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2019 ▶ \_\_\_\_\_

6 For trainees, enter the name, address, and telephone number of the academic or other specialized program you participated in during 2019 ▶ \_\_\_\_\_

7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2013 \_\_\_\_\_, 2014 \_\_\_\_\_, 2015 \_\_\_\_\_, 2016 \_\_\_\_\_, 2017 \_\_\_\_\_, 2018 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2013 through 2018)?  Yes  No  
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the Exception explained in the instructions.

**Part III Students**

9 Enter the name, address, and telephone number of the academic institution you attended during 2019 ▶ \_\_\_\_\_

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019 ▶ \_\_\_\_\_

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2013 \_\_\_\_\_, 2014 \_\_\_\_\_, 2015 \_\_\_\_\_, 2016 \_\_\_\_\_, 2017 \_\_\_\_\_, 2018 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years?  Yes  No  
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

13 During 2019, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States?  Yes  No

14 If you checked the "Yes" box on line 13, explain ▶ \_\_\_\_\_

For Paperwork Reduction Act Notice, see instructions. Cat. No. 17227H Form 8843 (2019)

Form 8843 (2019)

Page 3

### General Instructions

Section references are to the Internal Revenue Code unless otherwise specified.

### Future Developments

For the latest information about developments related to Form 8843 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843).

### Who Must File

If you are an alien individual (other than a foreign government-related individual), you must file Form 8843 to explain the basis of your claim that you can exclude days of presence in the United States for purposes of the substantial presence test because you:

- Were an exempt individual, or
- Were unable to leave the United States because of a medical condition or medical problem.

### When and Where to File

If you are filing a 2019 Form 1040-NR or Form 1040-NR-EZ, attach Form 8843 to it. Mail your tax return by the due date (including extensions) to the address shown in your tax return instructions. If you don't have to file a 2019 tax return, mail Form 8843 to the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 by the due date (including extensions) for filing Form 1040-NR or Form 1040-NR-EZ.

### Penalty for Not Filing Form 8843

If you don't file Form 8843 on time, you may not exclude the days you were present in the United States as a professional athlete or because of a medical condition or medical problem that arose while you were in the United States. Failure to exclude days of presence in the United States could result in your being considered a U.S. resident under the substantial presence test.

You won't be penalized if you can show by clear and convincing evidence that you took reasonable actions to become aware of the filing requirements and significant steps to comply with those requirements.

### Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2019. You meet this test if you were physically present in the United States for at least:

- 31 days during 2019; and

- 183 days during the period 2019, 2018, and 2017, counting all the days of physical presence in 2019 but only 1/3 the number of days of presence in 2018 and only 1/6 the number of days in 2017.

**Note:** To claim the closer connection to a foreign country(ies) exception to the substantial presence test described in Regulations section 301.7701(b)-2, you must file Form 8840.

### Days of presence in the United States.

Generally, you are treated as being present in the United States on any day that you are physically present in the country at any time during the day. However, you don't count the following days of presence in the United States for purposes of the substantial presence test:

1. Days you regularly commuted to work in the United States from a residence in Canada or Mexico.
2. Days you were in the United States for less than 24 hours when you were traveling between two places outside the United States.
3. Days you were temporarily in the United States as a regular crew member of a foreign vessel engaged in transportation between the United States and a foreign country or a possession of the United States unless you otherwise engaged in trade or business on such a day.
4. Days you were unable to leave the United States because of a medical condition or medical problem that arose while you were in the United States.
5. Days you were an exempt individual.

### Exempt Individuals

For purposes of the substantial presence test, an exempt individual includes anyone in the following categories.

- A teacher or trainee (defined on this page).
- A student (defined on the next page).
- A professional athlete temporarily present in the United States to compete in a charitable sports event.

The term exempt individual also includes an individual temporarily present in the United States as a foreign government-related individual under an "A" or "G" visa, other than individuals holding "A-3" or "G-5" class visas. An individual present under an "A-3" or "G-5" class visa is not considered a foreign government-related individual and must count all his or her days of presence in the United States for purposes of the substantial presence test. For more details, see Pub. 519. If you are present under any other "A" or "G" class visa, you are not required to file Form 8843.

### Specific Instructions

#### Part I—General Information

If you are attaching Form 8843 to Form 1040-NR or Form 1040-NR-EZ, you aren't required to complete lines 1a through 4a of Form 8843 if you provide the requested information on the corresponding lines of Form 1040-NR or 1040-NR-EZ. See Schedule OI of those forms.

In this case, enter "Information provided on Form 1040-NR" or "Information provided on Form 1040-NR-EZ" on line 1a of Form 8843. Complete line 4b and the rest of Form 8843.

If Form 8843 is filed separately, you must complete all entries on the form.

**Line 1b.** Enter your current nonimmigrant status, such as that shown on your current Immigration Form I-94, Arrival-Departure Record. If your status has changed while in the United States, enter the date of change and previous status.

#### Part II—Teachers and Trainees

A teacher or trainee is an individual who is temporarily present in the United States under a "J" or "Q" visa (other than as a student) and who substantially complies with the requirements of the visa.

If you were a teacher or trainee under a "J" or "Q" visa, you are considered to have substantially complied with the visa requirements if you haven't engaged in activities that are prohibited by U.S. immigration laws that could result in the loss of your "J" or "Q" visa status.

Even if you meet these requirements, you can't exclude days of presence in 2019 as a teacher or trainee if you were exempt as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years. But see the Exception below.

If you qualify to exclude days of presence as a teacher or trainee, complete Parts I and II of Form 8843. If you have a "Q" visa, complete Part I and only lines 6 through 8 of Part II. On line 6, enter the name, address, and telephone number of the director of the cultural exchange program in which you participated.



(Notice: this is not tax advice, consult your tax advisor)

# Additional Resources

## GTP LIVE Sessions with a Tax Professional

Topic	Date	Start (ET)	End (ET)
General Nonresident Alien Tax Information	Thursday, February 12, 2026	1:05 PM	2:00 PM
GTP and Tax Q&A - 1	Tuesday, February 17, 2026	1:05 PM	2:00 PM
GTP and Tax Q&A - 2	Thursday, February 26, 2026	3:05 PM	4:00 PM
GTP and Tax Q&A - 3	Friday, March 6, 2026	10:05 AM	11:00 AM
GTP and Tax Q&A - 4	Tuesday, March 10, 2026	2:05 PM	3:00 PM
GTP and Tax Q&A - 5	Thursday, March 19, 2026	2:05 PM	3:00 PM
GTP and Tax Q&A - 6	Friday, March 27, 2026	11:05 AM	12:00 PM
GTP and Tax Q&A - 7	Wednesday, April 1, 2026	4:05 PM	5:00 PM
GTP and Tax Q&A - 8	Monday, April 6, 2026	12:05 PM	1:00 PM
GTP and Tax Q&A - 9	Friday, April 10, 2026	6:05 PM	7:00 PM
GTP and Tax Q&A - 10	Monday, April 13, 2026	1:05 PM	2:00 PM
GTP and Tax Q&A - 11	Thursday, June 11, 2026	1:05 PM	2:00 PM

## [Rutgers Global – ISSS Taxes Webpage](#)

- Rutgers Global–ISSS provides access to **Glacier Tax Prep**, a software program that will allow you to complete nonresident federal tax forms by answering a series of questions about your situation. *This software is only for those filing as "nonresidents."*
- **DO NOT attempt to log in if you are filing as a "resident."** We have a limited number of allotments per our license agreement and each login exhausts one of them.
- Glacier Tax Prep LIVE Q&A Sessions



(Notice: this is not tax advice, consult your tax advisor)

# Additional Resources

---

- [Rutgers W-2 FAQs](#)
- [Rutgers Global – ISSS Taxes Webpage](#)
- [Understanding Your W-2 Form](#)
- [\*irs.gov\*](https://www.irs.gov)



# WHO TO CONTACT FOR TAX RELATED INQUIRIES?

---

For Questions regarding **Glacier (Payroll services)**, **Tax Treaties**, **W-2s** and **1042-S**:  
[tax@payroll.rutgers.edu](mailto:tax@payroll.rutgers.edu)



# ISSS CONTACTS

---

**International Faculty and Scholar Services:** [iss-facultyscholars@global.rutgers.edu](mailto:iss-facultyscholars@global.rutgers.edu)

**International Student Services:** [iss-students@global.rutgers.edu](mailto:iss-students@global.rutgers.edu)

