

Out-of-State/Out-of-Country Step-by-Step Guide

Employees outside of California:

Submit an Out of State Income Tax Withholding Form

Non-Resident Alien Employees:

Complete the Foreign Source Income Statement (if applicable)

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

Submit updates to their GLACIER account if temporarily working out of the country

Out of State

- The Out of State Income Tax Withholding form assists Payroll Services in determining the tax withholding for an individual who **works** and **lives** in a state other than California.
- Employees are categorized as one of the following:
 - California tax residents - subject to tax withholding on their world wide income regardless of where the work is performed.
 - California non-residents who work in California - subject to tax withholding on their portion of income that is earned in the state of California.
 - Non-residents working and living outside California - not subject to California tax withholding. They may be subject to state income tax withholding in the state in which they are working.

Instructions: How to complete an Out Of State Income Tax Withholding Form

Navigate to UCPath > Forms Library > Access Form > Payroll > [Out of State Tax Income Withholding](#)

TASK : Out-of-State Income Tax Withholding eForm ID: 983

Withholding Information

This form determines the tax withholding for an employee who works and lives in a state other than California. Employees are categorized as one of the following:

- California tax residents -- subject to tax withholding on their worldwide income regardless of where the work is performed.
- California non-residents who work in California -- subject to tax withholding on their portion of income that is earned in the State of California.
- Non-residents working and living outside California -- not subject to California tax withholding. They may be subject to state income tax withholding in the state in which they are working.

Employee Information

Empl ID: 90000254 Name: UCPC_003 CWR

Job Title: Ind Contractor/Consultant Department: UNIVERSITY Univ of CA - Off of President

Home Address

If you are changing your address on this form, and it is a permanent address change, please remember to update your home address in the UCPath Portal.

Override Address

Address Line 1: 300 Lakeside Dr Address Line 2: Dummy 100

City: Oakland State: FL Florida

Postal Code: 94612

Type of Request: Stop Existing Request State of Residence:

Military Spouse?

Step 1:

- Log into UCPath online and navigate to the **Forms Library**. Click **Access Forms**, then select **Out-of-State Income Tax Withholding**.
 - Information from UCPath will automatically populate to the appropriate fields.
- Complete all sections of the eForm.

Employee working outside of CA submits new Out-of-State Income Tax Withholding Form

Home Address

If you are changing your address on this form, and it is a permanent address change, please remember to update your home address in the UCPath Portal.

Address Line 1: 300 Lakeside Dr

Address Line 2: Dummy 100

City: Oakland

State: CA

California

Postal Code: 94612

Type of Request: Request New

State of Residence* 

Postal Code: 94612

Type of Request* Request New 

State of Residence* CA  California

Employee Contact Information

Home Telephone

Preferred Email

Step 2:

- Validate his/her information.
- Input an updated address* if applicable**.
- For the **Type of Request**, select **Request New**.

**A separate update via UCPath online will be required if employee wishes to change his/her home address on file.*

***For out of country employees, select "FC - Foreign Country".*

Non-Resident of California

Use this section if you are a non-resident of the State of California, have claimed exemption from California income tax withholding on your UC W-4/DE 4 forms and are earning compensation, while working in the city, county and state listed below. Use the Start Date to indicate the day you started earning compensation at that location and the End Date for when you expect it to end. Use the End Date Unknown/TBD checkbox if the assignment is indefinite.

Start Date:

End Date:

End Date Unknown/TBD

City:

County:

State: CA California

Step 3:

- Complete the **Non-Resident of California** section* as applicable.
- A list of action items will populate based on the information that is submitted.

Action Items

| | Message Text | Description |
|---|---|--|
| 1 | <input type="checkbox"/> Must submit a new out of state income tax withholding form when current assignment ends confirmation | I understand that I must submit a new UC-Path Center Out-of-State Income Tax Withholding Form when my assignment, in the state listed above, ends. |
| 2 | <input type="checkbox"/> Confirmation of potential income tax from CA and state listed above | I understand that I may be subject to income tax withholding for both this state and the State of California. |
| 3 | <input type="checkbox"/> Certify the above information is true and correct. | I certify, to the best of my knowledge, that the above information is true, correct and complete. |

**This would be the information for where the employee physically works. If the employee works from home, the home address is the work location, with the exception of reciprocal states.*

File Attachments

Unless you are claiming Out-of-State taxes in one of the following states, you must attached a State Tax Form:

- AK
- FL
- NV
- NH
- SD
- TN
- TX
- WA
- WY

You can find the link to the State Tax Form [here](#).

| | Upload | View | Description | Doc Id | Delete |
|---|---------------------------------------|-------------------------------------|----------------------|--------|---------------------------------------|
| 1 | <input type="button" value="Upload"/> | <input type="button" value="View"/> | <input type="text"/> | | <input type="button" value="Delete"/> |

Step 4:

- Click the link provided to find the appropriate state withholding form. A list of states will populate to assist in determining whether he/she needs to submit additional forms.
- Upload any relevant attachments as needed. This may include state tax withholding.
- formClick **Submit** to send form(s) to the UCPath Center for processing.

Comments

Search

Submit

Save

Out of Country

- The Out of State Income Tax Withholding form and a Foreign Source Income Statement form assists Payroll Services in determining the tax withholding for an individual who **works** and **lives** out of the country.
 - Employees are categorized as one of the following:
 - California tax residents - subject to tax withholding on their world wide income regardless of where the work is performed.
 - Nonresidents working and living outside California - not subject to California tax withholding. They may be subject to state income tax withholding in the state in which they are working.

Instructions: How to complete a Foreign Source Income Statement

Complete the Foreign Source Income Form:

UCPath > Forms Library > Access Forms > Payroll > Foreign Source Income Statement

UNIVERSITY OF CALIFORNIA UCPath Center

FOREIGN SOURCE INCOME STATEMENT (FSIS)

Clear Form Validate Undo Highlight FR.115

The purpose of this form is to document income information of Non-Resident Aliens (NRA) to be sure that they do not get taxed on income, while working/studying outside of the United States. Click [here](#) to access form instructions.

SECTION 1. KEY INFORMATION *Indicates Required Fields

| Employee ID #* (8 Digits) | Last Name* | First Name* | M.I. |
|---|-------------------|-------------|------|
| | | | |
| Country of Tax Residence* | | | |
| | | | |
| Employee's Phone* (numbers only; no spaces) | Employee's Email* | | |
| | | | |

Section 1:

- Complete all fields in this section. Additional instructions can be found in the hyperlink.

Complete the Foreign Source Income Form (cont'd):

SECTION 2. FOREIGN SOURCE STATEMENT FOR PAYMENT OF EMPLOYMENT

| | |
|---|--|
| <input type="checkbox"/> | Check the box if you are not a U.S. citizen, lawful Permanent Resident Alien of the U.S or a U.S. person or resident for tax purposes. |
| <input type="checkbox"/> | Check the box if you were employed by the University of California. |
| % | Indicate the percentage of time that you worked OUTSIDE of the U.S. |
| Employment Begin Date (m/d/yyyy) | Employment End Date (m/d/yyyy) |
| | |
| Employment Contract Begin Date (m/d/yyyy) | Employment Contract End Date (m/d/yyyy) |
| | |
| Address(es) of Employment Locations OUTSIDE of the U.S. | |
| 1 | |
| 2 | |
| 3 | |

SECTION 3. FOREIGN SOURCE STATEMENT FOR ACADEMIC SCHOLARSHIPS / FELLOWSHIPS


| | |
|---|--|
| <input type="checkbox"/> | Check the box if you are not a U.S. citizen, lawful Permanent Resident Alien of the U.S or a U.S. person or resident for tax purposes. |
| % | Indicate the percentage of educational activity associated with this academic scholarship or fellowship that was conducted OUTSIDE of the U.S. |
| Educational Activity Begin Date (m/d/yyyy) | Educational Activity End Date (m/d/yyyy) |
| | |
| Address(es) of Locations OUTSIDE of the U.S. where Educational Activity was Conducted | |
| 1 | |
| 2 | |
| 3 | |
| Name of Payer of Scholarship or Fellowship | Address of Payer of Scholarship or Fellowship |
| | |

Sections 2 and/or 3:

- The section(s) to complete are dependent upon the work assignment.
- Complete all relevant fields in these sections.

Complete the Foreign Source Income Form (cont'd):

SECTION 4. PAYEE SIGNATURE*

| | | | |
|---|---|------------------|--|
| <input type="checkbox"/> | I certify that the above information is true, correct and complete to the best of my knowledge. | | |
| Type/Print Name* | | Title* | |
| | | | |
| Employee Signature* | | Date* (m/d/yyyy) | |
|  | | | |

Section 4:

- Complete all fields in this section. Once completed attach to Out of State Income Tax Withholding form.

Navigate to UCPath > Forms Library > Access Form > Payroll > [Out of State Tax Income Withholding](#)

TASK : Out-of-State Income Tax Withholding eForm ID: 983

Withholding Information

This form determines the tax withholding for an employee who works and lives in a state other than California. Employees are categorized as one of the following:

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Employee Information

Empl ID: 90000254 Name: UCPC_003 CWR
Job Title: Ind Contractor/Consultnt Department: UNIVERSITY Univ of CA - Ofc of President

Type of Request: Request New
State of Residence: AK Alaska

Employee Contact Information

Home Telephone: 123/456-7890 Preferred Email: @test.comZZZ

Step 1:

- Log into UCPath online and navigate to the **Forms Library**. Click **Access Forms**, then select **Out-of-State Income Tax Withholding**.
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- Complete all the sections of the eForm.

Home Address

If you are changing your address on this form, and it is a permanent address change, please remember to update your home address in the UCPath Portal.

Address Line 1: 300 Lakeside Dr

Address Line 2: Dummy 100

City: Oakland

State: CA

California

Postal Code: 94612

Type of Request:
Request New
Stop Existing Request

State of Residence: Alaska

Employee Contact Information

Home Telephone:

Preferred Email:

Step 2:

- Validate his/her information.
- Input an updated address* if applicable.
- For the **Type of Request**, select **New Request**
- Use the magnifying glass where applicable in order to avoid errors.
- For State of Residence select “FC.”

**A separate update via UCPath online will be required if employee wishes to change his/her home address on file.*

Non-Resident of California

Use this section if you are a non-resident of the State of California, have claimed exemption from California income tax withholding on your UC W-4/DE 4 forms and are earning compensation, while working in the city, county and state listed below. Use the Start Date to indicate the day you started earning compensation at that location and the End Date for when you expect it to end. Use the End Date Unknown/TBD checkbox if the assignment is indefinite.

Start Date: End Date:

End Date Unknown/TBD

City: County:

State: California

Step 3:

- Complete the **Non-Resident of California** section* as applicable.
- A list of action items will populate based on the information that is submitted.

Action Items

| | Message Text | Description |
|---|---|--|
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File Attachments

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- AK
- FL
- NV
- NH
- SD
- TN
- TX
- WA
- WY

You can find the link to the State Tax Form [here](#).

| | Upload | View | Description | Doc Id | Delete |
|---|---------------------------------------|-------------------------------------|----------------------|--------|---------------------------------------|
| 1 | <input type="button" value="Upload"/> | <input type="button" value="View"/> | <input type="text"/> | | <input type="button" value="Delete"/> |

Step 4:

- Upload Foreign Source Income Statement shown on slide 12.
- Click **Submit** to send form(s) to the UCPath Center for processing.

Comments

Submit an inquiry on UCPath online at <https://ucpath.universityofcalifornia.edu> and click on “Ask UCPath Center”