HR System entry - Employee and Fellow Residency Determination for Tax Purposes - Job Aid

For Non US Citizens - obtain information with the Request for Alien Information form for Employees and Fellows

**Residency Start Date** - First date a non US Citizen is present in US in a calendar year while meeting the Green Card or SPT residency test. **Important Impact** – Employee Social Security and Medicare tax withholding rules – retroactive to Residency Start Date.

**Residency Change Date** - Specific calendar date in which the non US Citizen meets the Green Card or SPT residency test. **Important Impact** – Income tax and reporting rules change.

<table>
<thead>
<tr>
<th>If Residency Status for Tax Purposes is…</th>
<th>Then, in Oracle HR module, enter…</th>
</tr>
</thead>
<tbody>
<tr>
<td>US Citizen</td>
<td>• People form, Nationality field – value “US Citizen”</td>
</tr>
</tbody>
</table>
| Permanent Resident (Green Card)         | • People form, Nationality field – value “Permanent Resident”  
• People form, “Special Info” button – select Non Citizen Visa and Residency Special Info Type – data collected from Request for Alien Information for Employees and Fellows form.  
(key data --Visa Type = “LPR”, Res. Alien for tax – meets SPT = “Y” & Date First Entered US)  
• Federal Tax Rules – Residency Details button – Residency Status field – value “Y” (exception - student from India, leave field blank) |
| Resident Alien (meet the SPT test)      | • People form, Nationality field – value “Non-Citizen in US on VISA”  
• People form, “Special Info” button – select Non Citizen Visa and Residency Special Info Type – data collected from Request for Alien Information for Employees and Fellows form.  
(key data --Visa Type, Res. Alien for tax – meets SPT = “Y” & Date First Entered US)  
• Federal Tax Rules – Residency Details button – Residency Status field – value “Y” (exception - student from India, leave field blank) |
| Non Resident Alien                      | • People form, Nationality field – value “Non-Citizen in US on VISA”  
• People form, “Special Info” button – select Non Citizen Visa and Residency Special Info Type – data collected from Request for Alien Information for Employees and Fellows form.  
(key data --Visa Type, Res. Alien for tax – meets SPT = “N” & Date First Entered US)  
• Federal Tax Rules – Residency Details button – Residency Status field – value “N” (exception - student from India, leave field blank) |