

# TAXATION

MnSCU Tax Services unit will assist colleges and universities with the payroll tax status determinations, W-4 form completion and other documentation required for the employment of aliens. Information, directions for HR Offices, and required forms are available through the Finance Division web site at:

http://www.finance.mnscu.edu/taxinformation/nonresident/nra\_facultyandstaff/facultystaff.html

## INSURANCE

Foreign nationals who are hired as employees are eligible for the State group insurance in exactly the same way that any other employee is eligible. If they are eligible for the State group insurance program, MMB/SEGIP has no issues with providing insurance to the employee, or to the employee's dependents as long as they reside in the United States. If you have a foreign national employee who wishes to enroll his/her dependents in the group insurance, and those dependents reside outside of the U.S., you are asked to contact SEGIP for further information and a decision regarding insurability.

There are insurance requirements for F and J visa holders (students and short term scholars), but the responsibility is on the individual to purchase the required insurance, not MnSCU.

### **RETIREMENT COVERAGE**

### **MSRS**:

Foreign nationals in positions normally covered by MSRS may be eligible for MSRS general plan coverage based on the employment period of the individual. If the individual has a work permit or visa that allows the individual to work for less than three years, and the appointment subsequently is for less than three years, the employee is not eligible for MSRS coverage. If the individual's work permit or visa allows the individual to work for three or more years, and the appointment is also for three or more years, the employee is eligible for MSRS coverage. An employee who is initially not eligible for MSRS, who obtains an extension of their employment permission and their appointment so that the total period of employment is three years or more, becomes eligible for MSRS coverage as of the date the extension was granted.

### **IRAP:**

Foreign nationals who hold H-1B visas shall participate in the IRAP retirement program, as long as they meet all other eligibility criteria. Provide the employee with all normal materials provided to a retirement eligible individual including their notice of right to elect TRA coverage. Foreign nationals on visas other than H-1B are not eligible for IRAP or TRA.

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General information on the employment of foreign nationals and immigration status is available from the MnSCU Office of General Counsel web site at: <u>http://www.ogc.mnscu.edu/immigration/index.html</u>