

Hiring a Foreign National without an SSN

1. International Student and Scholar Services (ISSS) assists foreign national new hires to apply for an SSN for work, when needed. See the [ISSS website](#) for more information.
2. **After receiving the Social Security Number (SSN)** from the Social Security Administration (SSA):
 - The student must contact Foreign Tax Office by email at bfs_foreigntax@mail.colostate.edu to complete a GLACIER international tax profile.
3. GLACIER is used to help determine tax residency and treaty benefit eligibility and proper employment taxation. The employing department (**not the employee**) may request a temporary Payroll Control Number (PCN) from the Foreign Tax Office if it is critical that the employee be set up in Oracle prior to receipt of the SSN.
 - The PCN is temporary and CANNOT be used as an SSN for payroll reporting purposes.
 - The employing department must obtain a receipt (copy of SSA's letter) as proof that the SSN has been applied for and must provide a copy of the letter to Foreign Tax prior to receiving a PCN. See the [SSA guidance](#) for more information.
 - After GLACIER is completed and tax forms have been submitted to Foreign Tax, the Foreign Tax Office will notify HR Records to change the PCN to the employee's SSN in Oracle.
 - Typically, social security cards are received within two to four weeks of applying. It's possible and encouraged for the new hire to return to SSA 24 hours after applying to receive their number, while waiting for the card to arrive in the mail.
4. If the employee provides the SSN to the employing department, the department should ensure they have completed all required steps with Foreign Tax. This is a critical step in the onboarding process for all Foreign National employees.
5. If the employee does not provide their SSN to Foreign Tax, by completing GLACIER, within 60 days of their hire date, **they may not continue work**.

Work Restrictions Relating to Student Visas

Foreign student employees without special work authorization (OPT or CPT authorization) are permitted to work a **maximum of 20 hours per week** when school is in session. During all breaks, including the summer session, there are no work hour restrictions.

Please remind the student to contact Foreign Tax when OPT or CPT work authorization has been granted. After receiving an updated copy of the I-20, Foreign Tax will remove the student's work hours restriction in Oracle.