

All employees who work outside of the U.S., whether U.S. citizens or not, are required to complete a **Foreign Source Income Statement** form, upload and attach it to the **Out-of-State Income Tax Withholding** form and then complete and submit that form. This sets the proper tax status and situation with UCPath.

International hires who are not US citizens, do not reside in the US and who perform their work activities in another country, are not subject to FICA or any other US tax. They are, however, responsible for reporting income per their country's tax laws.

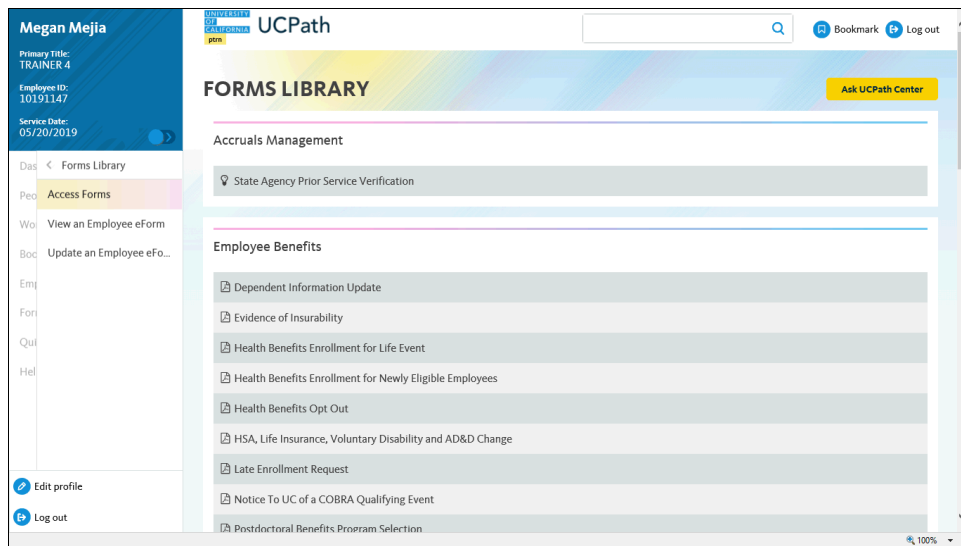
No additional actions are required by either the international hire or any UC department or organization.

Use this task to download, complete and save the **Foreign Source Income Statement** form.

### Dashboard Navigation:

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

**Note:** This example uses sample images as seen on a computer. Sample images appear differently on a tablet or smartphone, but the steps remain the same.



Step	Action
1.	Navigate to the <b>Foreign Source Income Statement</b> form.  Click the scroll bar.

## UCPath Task: Complete the Foreign Source Income Statement form

The screenshot shows the UCPath Forms Library interface. On the left, a sidebar lists various forms and actions. The main area displays a list of forms under the 'Payroll' section. The 'Foreign Source Income Statement' link is highlighted. Below this, there is a 'Records' section with a link for 'Records and Data Request'. The top of the page shows the user's profile: Megan Mejia, Primary Title: TRAINER 4, Employee ID: 10191147, Service Date: 05/20/2019. The bottom of the page includes links for 'Edit profile', 'Log out', 'Privacy Statement', 'Terms of Use', and 'University of California'.

Step	Action
2.	Click the <b>Foreign Source Income Statement</b> link.

The screenshot shows the UCPath Foreign Source Income Statement (FSIS) form. The form is titled 'FOREIGN SOURCE INCOME STATEMENT (FSIS)' and is identified by 'FR.115'. It includes a 'Clear Form' button, a 'Validate' button, and an 'Undo Highlight' button. The form is divided into two main sections: 'SECTION 1. KEY INFORMATION' and 'SECTION 2. FOREIGN SOURCE STATEMENT FOR PAYMENT OF EMPLOYMENT'. Section 1 includes fields for Employee ID #, Last Name, First Name, M.I., Country of Tax Residence, Employee's Phone, and Employee's Email. Section 2 includes checkboxes for non-U.S. citizen status and University of California employment, a percentage field for time worked outside the U.S., and date fields for Employment Begin/End and Employment Contract Begin/End. It also includes a field for Address(es) of Employment Locations OUTSIDE of the U.S.

Step	Action
3.	Depending on the browser being used, the form may need to be downloaded and opened again in order to complete the form.
4.	Instructions on how to complete the form are available.  Click the <b>here</b> link.  <a href="#">here</a>

The screenshot shows the 'INSTRUCTIONS / FOREIGN SOURCE INCOME STATEMENT (FSIS)' page for UCPath Center. It includes sections for Purpose, Use, Guidelines, and Instructions. The Guidelines section lists who should complete the FSIS, when to complete it, and how to complete it. The Instructions section provides detailed steps for each section of the form, including personal information, country of residence, and employment details. A navigation bar at the bottom indicates the current page is 1 of 3.

Step	Action
5.	Review all of the instructions carefully and completely.

The screenshot shows the 'FOREIGN SOURCE INCOME STATEMENT (FSIS)' form for UCPath Center. It includes sections for SECTION 1: KEY INFORMATION and SECTION 2: FOREIGN SOURCE STATEMENT FOR PAYMENT OF EMPLOYMENT. SECTION 1 includes fields for Employee ID #, Last Name, First Name, M.I., Country of Tax Residence, Employee's Phone, and Employee's Email. SECTION 2 includes checkboxes for U.S. citizen status and University of California employment, a percentage field for time worked outside the U.S., and date fields for Employment Begin/End and Employment Contract Begin/End. There is also a field for Address(es) of Employment Locations OUTSIDE of the U.S.

Step	Action
6.	Complete all relevant fields in <b>Sections 1 and 2</b> per the instructions and work assignment details.
7.	Click the scroll bar.

**UCPath Task:**  
**Complete the Foreign Source Income Statement**  
**form**

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**SECTION 3. FOREIGN SOURCE STATEMENT FOR ACADEMIC SCHOLARSHIPS / FELLOWSHIPS**

☐ 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

The retention schedule for this form can be found at <http://recordsretention.ucop.edu/>.

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**UNIVERSITY OF CALIFORNIA** UCPath Center **FOREIGN SOURCE INCOME STATEMENT (FSIS)**

Clear Form Validate Undo Highlight FR.115

**SECTION 4. PAYEE SIGNATURE \***

Step	Action
8.	Complete all relevant fields in <b>Section 3</b> per the instructions and work assignment details.
9.	Click the scroll bar.

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**UNIVERSITY OF CALIFORNIA** UCPath Center **FOREIGN SOURCE INCOME STATEMENT (FSIS)**

Clear Form Validate Undo Highlight FR.115

**SECTION 4. PAYEE SIGNATURE \***

☐ 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)

Step	Action
10.	After completing all relevant fields in all the sections, <b>sign the form and save to your computer.</b>

Step	Action
11.	<p>You have completed the <b>Foreign Source Income Statement</b> form.</p> <p>Use the <i>Complete the Out-Of-State Income Tax Withholding form</i> simulation to upload and attach the <b>Foreign Source Income Statement</b> form and complete the <b>Out-of-State Income Tax Withholding</b> form.</p> <p>All international employees, regardless of their citizenship status, who move to the United States are required to submit a new <b>Out-of-State Income Tax Withholding</b> form to cancel international residence and to set up a US state of residence.</p> <p>Non- Resident Alien (NRA) employees must update <b>GLACIER</b> with their date of departure and date of arrival once they return to the United States.</p> <p><b>End of Procedure.</b></p>