

WHAT IS AN F-1 STUDENT?

The F-1 Visa is the most popular and common visa that is issued to incoming students into the United States.

Generally it is issued to students coming to the USA to study on an academic program or to come to learn English as a second language.

3 KINDS OF AUTHORIZED WORK

1. Hourly positions on campus

2. Curricular Practical Training (CPT)

CPT is an employment benefit that enables F-1 students the opportunity to obtain off-campus employment or internship authorization in a paid or unpaid position that is an integral part of the degree program. Students may participate in CPT while pursuing studies. During the academic year, students may work on a part-time basis. During scheduled breaks, students may work full-time.

3. Optional Practical Training (OPT)

OPT is an employment benefit that enables F-1 students the opportunity to obtain work authorization for 12 months in a paid or unpaid position that is directly related to a student's major. Students may participate in OPT while pursuing studies or after graduation. Students may be authorized to work on a part-time or full-time basis.

QUESTIONS

What about taxes?

See www.irs.gov Circular E , Publications 515 and 519, chapters 1 and 8.

Can an international student accept a work-study job?

No, they are not eligible for financial aid.

Does it cost money or involve a lot of paperwork to hire an International student?

No. The international advisor will handle all the paperwork for you.

What does work authorization look like?

The Employment Authorization Document (EAD) card is a photo ID listing the dates an international student may work.

Form 1-20 is a government form that tells the U.S. government that you are eligible for F-1 status.

If you have questions about hiring an F-1 student, contact the International Student Advisor for more information.

HOW TO HIRE AN F-1 INTERNATIONAL STUDENT



WHAT YOU NEED TO KNOW

Federal laws governing non-citizens continue to change. This brochure is to help prospective employers understand the legal obligations of international students and employers.

Fortunately, the process is simple.

HIRING A STUDENT WITH A SSN

You must request to see the student's Social Security card. Ask



the student to go to the International Advisor to ensure valid status and ability to work. Contact the International Student Advisor for more information.

STUDENTS WITHOUT A SSN

Many of our new international students don't have a Social Security number when they apply for a student hourly position. That's not an obstacle! You can still hire the student.

WHAT YOU NEED TO DO

1. Ask the student to apply for a Social Security card as soon as possible.
2. Write a Letter of Offer. The Social Security Office uses this as proof of employment in order to process requests for a Social Security number. The letter must be on official letterhead, dated and signed by the student's supervisor.

The letter should contain the following:

- Job title
- Name and phone number of immediate supervisor
- Brief description of student's duties
- EIN #. Arapahoe Community College's Federal Employer ID Number is EIN# 900501944
- Students are eligible to work 20 hours a week while school is in session and up to 40 hours a week during breaks and vacation.

The student should check his/her I-94 card for the date of last entry into the United States. After 10-15 business days of last entry, he/she is eligible to apply for a Social Security Number with the Social Security Administration.

TAXES

International students are subject to applicable federal, state and local income taxes unless exempted by a tax treaty.

Generally, F-1 students are exempted from Social Security and Medicare (FICA/FUTA/Social Security unemployment) withholding. The exception is international students who are classified as "resident aliens." Resident Aliens are individuals who have lived in the United States for more than five calendar years. IRS Publication 519 explains how to determine residency status of international students.

F-1 student are subject to "NRA withholding" (30% withholding) and Form 1042-S reporting, unless an exception applies such as a tax treaty.

