

### Tax Matters, *continued*

F-1 and J-1 students are exempt from FICA (Social Security tax withholding) for their first five years in the US as students. This exemption is explained in Internal Revenue Service Publication 519, *US Tax Guide for Aliens*. The exemption is included in Section 210 of the Social Security Act, 42 USC 410(a)(19). Regulations are found in 20 CFR 404.1036.

### International Students at LSU

Louisiana State University (LSU) enrolls on average 1500 nonimmigrant students from all over the world. 'Nonimmigrant' means that they are neither US citizens nor US permanent residents.) International students are well known for their outstanding academic achievement, and their multilingual abilities make them a special asset to both the LSU community and to US employers. By working in the US, they stand to gain a great deal of professional experience; but, in return, organizations like yours will benefit greatly from their initiative, flexibility, adaptability, diversity, and their eagerness to take on unique challenges.

### Services for Employers and LSU International Students

LSU facilitates the employment of LSU F- and J-international students by offering a variety of on-campus services for international students and for off-campus employers. International Services (IS) advises LSU nonimmigrant students regarding F-1 and J-employment regulations, while the LSU Olinde Career Center serves the entire LSU community through its 4 service areas: Career Decision Making, Experiential Education, Job Search, and Employment Services. Students and alumni interested in gaining work experience can work with staff to identify full-time, part-time, co-op, volunteer and summer positions. Additional services include the On-Campus Interviewing Program; several recruitment events; and a resume referral service that matches employers with potential employees. More information is available on-line at [www.lsu.edu/careercenter](http://www.lsu.edu/careercenter).

For more information about services for employers, please contact:

LSU Olinde Career Center  
158 Student Union / Louisiana State University  
Baton Rouge, LA 70803  
Phone: (225) 578-2162  
Email: [career@lsu.edu](mailto:career@lsu.edu)  
Web: [www.lsu.edu/careercenter](http://www.lsu.edu/careercenter)

For general information regarding the employment of nonimmigrant international students, contact:

Coordinator of Employment  
International Services  
101 Hatcher Hall/ Louisiana State University  
Baton Rouge, LA 70803  
Phone: (225) 578-3191  
Fax: (225) 578-1413  
Email: [isoemp@lsu.edu](mailto:isoemp@lsu.edu)  
Web: [www.lsu.edu/iso](http://www.lsu.edu/iso)

### For your Reference

The Code of Federal Regulations (CFR) citation which govern international student employability are:

- F-1 students: 8CFR 214.2(f)(9)(ii)(c) and (10)(i) and (ii).
- J-1 students: 22 CFR514.23(f) and (g).

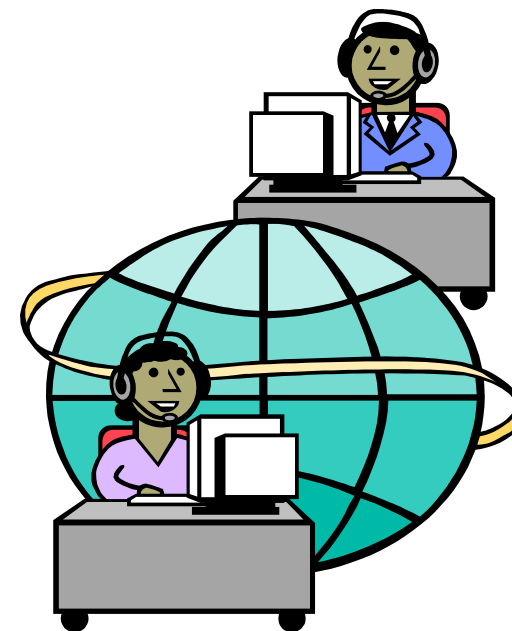
The CFR citations governing IRCA requirements for international students are:

- F-1 students: 8 CFR 274.a12(c)(3)(i) and (iii).
- J-1 students: CFR 274a.12 (b) 11.

Copies of the Code of Federal Regulations are available from the Superintendent of Documents in Washington, D.C.

This information may also be found at: [www.uscis.gov](http://www.uscis.gov).

## An Employer's Guide to Hiring International Students



Louisiana State University  
LSU Olinde Career Center  
International Services



Information adapted from a publication by  
Binghamton State University of New York.  
Rev. 12/2014

*Given the complexity of the Immigration Reform and Control Act of 1986 (IRCA), employers may be uncertain about hiring anyone who is neither a US citizen nor a permanent resident. Yet, federal regulations DO permit employers to hire nonimmigrant students who have obtained the necessary documentation for employment authorization in the United States.*

### **Student Visas and Employment**

Typically, international students hold F-1 (student) or J-1 (exchange visitor) status in the US. Students in either visa category may apply for temporary employment authorization, incidental to their student status. Work authorization may be granted for the purpose of gaining work experience related to or required for the student's major, or in cases of severe, unforeseen economic hardship. Temporary employment authorization for F- and J- visa holders is granted by the United States Citizenship and Immigration Services (USCIS) or by Louisiana State University (dependent upon the type of employment authorization).

### **Employment Based on Economic Hardship**

If a nonimmigrant student can demonstrate the need to work off campus due to severe, unforeseen economic hardship because on-campus employment is unavailable, s/he may apply for an employment authorization card from US CIS. If Economic Hardship Employment (EHE) authorization is granted, the student may accept employment which is unrelated to his or her major, however the student must remain enrolled full-time at LSU during the fall and spring semesters. EHE is limited to no more than 20 hours per week of employment while classes are in session during the fall and spring semesters. EHE allows students to work full-time during summers and official University vacation periods. EHE is usually valid for up to one year at a time but may be renewed if the student has not yet graduated and can demonstrate a continued economic need to work. Employers considering hiring international students with this type of authorization should be sure to look for valid authorization dates on the student's employment card.

### **Employment Related to the Student's Field of Study**

This type of employment authorization is called *optional practical training (OPT)* for F-1 students and *academic training (AT)* for J-1 students. OPT and AT may be performed prior to the completion of a student's degree program or after graduation and may be full- or part-time. Practical training prior to completion of studies is usually limited to summer and vacation periods, unless paid employment is part of a student's degree requirements.

Students in F-1 status are eligible for up to 12 months of OPT under most circumstances. Most students in J-1 status are eligible for up to 18 months of academic training. There are a few exceptions, so it is best for the student to consult his or her international student advisor. Employers should note that some J-1 program sponsors may set shorter limits, such as four or six months, rather than eighteen.

### **Little Paperwork for the Employer**

Fortunately, there is little paperwork for employers to hire F-1 or J-1 international students. All paperwork is handled by the student and USCIS or LSU International Services (IS) (or a J-1 student's program sponsor).

The employer is involved only in those cases where a brief letter may be required verifying employment. Labor certification, prevailing wage attestation, or letters proving that no US citizens were qualified for a position are not required of the employer when practical training or academic training applications are filed or during the employment period.

Employers are advised to retain copies of F-1 or J-1 employment authorization on file at all times.

### **Verifying Employment Eligibility (Form I-9)**

The IRCA requires anyone hired by a US employer to complete Form I-9 and present proof of identity and employment eligibility. Students in F-1 status who have been approved for OPT will present form I-766 from USCIS, also known as an Employment Authorization Document (EAD). An EAD is a laminated photographic card which provides beginning and ending dates of employment authorization.

As an academic requisite of certain majors, F-1 students must obtain experience via paid employment. Such students may have *curricular practical training (CPT)* employment authorization dates printed on page 3 of their Form I-20 (Certificate of Eligibility), instead of possessing a valid EAD. Students in J-1 status will present a letter and DS-2019 (Certificate of Eligibility) from their program sponsor authorizing employment for a specific time period. These documents, along with a valid passport and I-94, are sufficient for I-9 requirements.

### **Long-Term Employment**

Federal regulations require that the student's employment cease at the conclusion of the authorized period. However, a student in F-1 status (or a student in J-1 status who is not subject to a two-year physical presence requirement) may continue to be employed, provided a petition and change of visa status application is filed with and approved by USCIS. Such a petition is usually filed for H-1B (Temporary Worker) status. H-1B status is valid for up to six years, and is intended for professional employment. The H-1B application process can take several months, and legal assistance when filing such applications may be helpful. **Two websites employers may consult regarding H-1B petitions are: [www.uscis.gov](http://www.uscis.gov) and [www.aila.org](http://www.aila.org).**

F-1 and J-1 students who obtained their Social Security cards after September 1992 will have "*not for employment purposes*" marked on their cards. This indicates that a student cannot work without having the required documentation from USCIS or LSU or the J-1 program sponsor. If they already possess a valid Social Security card, students should not try to receive a new SS card after receiving permission from USCIS or their institution to work.

### **Tax Matters**

F-1 and J-1 students are subject to all applicable federal, state, and local income taxes. In some cases, tax relief may be available to individuals from countries which have entered into tax treaties with the US. Additional information may be found by consulting Internal Revenue Service Publication 901, US Tax Treaties.