

Immigration 101

Or

Welcome to our world!

Immigration References for Human Resource Offices

Presented by

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University of Alaska Fairbanks

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This information is designed to provide general information and sample documents to staff members within an organization to determine non-U.S. citizen eligibility for employment and the potential U.S. tax withholding requirements for those people.

This is not designed to be a comprehensive discussion of immigration and tax compliance, but provides regulatory citations and tools to assist in aspects of U.S. compliance issues in addition to the sample documents provided. For specific compliance issues, the references provided at the end may be useful. Additionally, it may be necessary to contact the organization's general counsel or immigration attorney depending on your institutional policies and practices.

## F-1 STUDENTS

**Primary purpose for **entrance** to U.S.:** Full-time study in an approved course of study.

### **Employment:**

**On-campus** employment is permitted without additional immigration authorization. On-campus employment is authorized for the duration of the student's authorized dates of attendance located in the Program of Study section of the SEVIS I-20 Certificate of Eligibility (I-20). Employment is limited to 20 hours per week while school is in session. Full-time employment is authorized when school is not in session, i.e., winter, spring and summer vacation periods.

**Off-campus** employment *may* be authorized. The authorization must be noted on page 2 of the I-20 and may be Curricular Practical Training or Optional Practical Training. Before off-campus Optional Practical Training employment can begin, the student must receive the Employment Authorization card from the U.S. Citizenship and Immigration Service Center with jurisdiction over the region in which the student's school is located.

### **Tax withholding:**

**FICA:** Exempt from FICA (Medicare and Social Security) tax for the first five calendar years present in the U.S. Note: Any portion of a calendar year counts as a full calendar year, i.e., an individual arriving in the U.S. in December loses one full year for that month.

**Federal Income Tax:** Students are considered non-resident aliens for the first five calendar years of presence in the U.S. and for the sixth year if they leave before the 183<sup>rd</sup> day of presence (calculation of substantial presence). During that period, IRS forms W-4 must be completed as Single, one exemption and enter "NRA" on line 6 of the W-4.

**Tax Treaty Benefits:** Students from countries with which the U.S. has an income tax treaty may be exempt from U.S. federal income tax withholding. To claim exemption from withholding, students must complete and submit IRS form 8233 and the related attachment letter to the designated campus employee. The campus employee must certify the form and submit the form 8233 and attachment letter to the IRS within five days of receipt from the student. A copy of the certified form must be returned to the student. See IRS Publication 519 for a listing of countries that have tax treaties with the U.S. See Appendix A for the procedure for students to claim the exemption. NOTE: to be eligible for tax treaty benefits, the student's entry to the U.S. must have been in F-1 status. Students who have received a change of status to F-1 from any other category, including F-2, and who have not left the U.S. and reentered in F-1 status are not eligible to claim tax treaty benefits.

Sample documents follow.





Sample I-94 Arrival Record  
Available for reprint from the I-94 link on the U.S. Customs and Border Protection  
website at [www.cbp.gov/](http://www.cbp.gov/)

Most Recent I-94

<https://i94.cbp.dhs.gov/I94/request.html>



OMB No. 1651-0111  
Expiration Date: 05/31/2015

**Most Recent I-94**

**Admission (I-94) Record Number:** 12345678901

**Most Recent Date of Entry:** 2015 AUGUST 30

**Class of Admission:** F1

**Admit Until Date:** D/S

**Details provided on the I-94 Information form:**

**Last/Surname:** DUCK  
**First (Given) Name:** DONALD  
**Birth Date:** 1934 JUN 9  
**Passport Number:** E123456  
**Country of Issuance:** INDIA

[Get Travel History](#)

▶ Effective April 28, 2013, DHS began automating the admission process. An alien lawfully admitted or paroled into the U.S. is no longer required to be in possession of a preprinted Form I-94. A record of admission printed from the CBP website constitutes a lawful record of admission. See 8 CFR § 1.4(d).

▶ If an employer, local, state or federal agency requests admission information, present your admission (I-94) number along with any additional required documents requested by that employer or agency.

▶ Note: For security reasons, we recommend that you close your browser after you have finished retrieving your I-94 number.

[For inquiries or questions regarding your I-94, please click here.](#)

[Accessibility](#) | [Privacy Policy](#)

Student Sample – On-Campus Employment only, page 1 of 2

Department of Homeland Security  
U.S. Immigration and Customs Enforcement

I-20, Certificate of Eligibility for Nonimmigrant Student Status  
OMB NO. 1653-0038

SEVIS ID: NO0 [REDACTED]

SURNAME/PRIMARY NAME [REDACTED]	GIVEN NAME [REDACTED]	<b>CLASS</b>  <b>F-1</b>  <b>ACADEMIC AND LANGUAGE</b>
PREFERRED NAME [REDACTED]	PASSPORT NAME [REDACTED]	
COUNTRY OF BIRTH [REDACTED]	COUNTRY OF CITIZENSHIP [REDACTED]	
DATE OF BIRTH [REDACTED]	ADMISSION NUMBER [REDACTED]	
FORM ISSUE REASON INITIAL ATTENDANCE	LEGACY NAME	

**SCHOOL INFORMATION**

<b>SCHOOL NAME</b> University of Alaska Fairbanks Fairbanks	<b>SCHOOL ADDRESS</b> Signers' Hall, Fairbanks, AK 99775
<b>SCHOOL OFFICIAL TO CONTACT UPON ARRIVAL</b> Carol Holz Associate Director, Immigration Compliance	<b>SCHOOL CODE AND APPROVAL DATE</b> ANC214F01901000 30 JANUARY 2003

**PROGRAM OF STUDY**

<b>EDUCATION LEVEL</b> BACHELOR'S	<b>MAJOR 1</b> [REDACTED] 0201	<b>MAJOR 2</b> None 00.0000
<b>NORMAL PROGRAM LENGTH</b> 48 Months	<b>PROGRAM ENGLISH PROFICIENCY</b> Required	<b>ENGLISH PROFICIENCY NOTES</b> Student is proficient
<b>PROGRAM START DATE</b> 03 SEPTEMBER 2015	<b>PROGRAM END DATE</b> 20 AUGUST 2019	

**FINANCIALS**

ESTIMATED AVERAGE COSTS FOR: 9 MONTHS		STUDENT'S FUNDING FOR: 9 MONTHS	
Tuition and Fees	\$ 17,585	Personal Funds	\$ 0
Living Expenses	\$ 15,270	Funds From This School	\$
Expenses of Dependents (0)	\$	Family	\$ 33,000
Other	\$	On-Campus Employment	\$
<b>TOTAL</b>	<b>\$ 32,855</b>	<b>TOTAL</b>	<b>\$ 33,000</b>

**REMARKS**

[REDACTED]

**SCHOOL ATTESTATION**

I certify under penalty of perjury that all information provided above was entered before I signed this form and is true and correct. I executed this form in the United States after review and evaluation in the United States by me or other officials of the school of the student's application, transcripts, or other records of courses taken and proof of financial responsibility, which were received at the school prior to the execution of this form. The school has determined that the above named student's qualifications meet all standards for admission to the school and the student will be required to pursue a full program of study as defined by 8 CFR 214.2(f)(6). I am a designated school official of the above named school and am authorized to issue this form.

X Carol Holz **DATE ISSUED** 01 July 2015 **PLACE ISSUED** Fairbanks, AK  
SIGNATURE OF: Carol Holz, Associate Director, Immigration Compliance

**STUDENT ATTESTATION**

I have read and agreed to comply with the terms and conditions of my admission and those of any extension of stay. I certify that all information provided on this form refers specifically to me and is true and correct to the best of my knowledge. I certify that I seek to enter or remain in the United States temporarily, and solely for the purpose of pursuing a full program of study at the school named above. I also authorize the named school to release any information from my records needed by DHS pursuant to 8 CFR 214.3(g) to determine my nonimmigrant status. **Parent or guardian, and student, must sign if student is under 18.**

X  
SIGNATURE OF: [REDACTED] **DATE**  
NAME OF PARENT OR GUARDIAN X **SIGNATURE** **ADDRESS (city/state or province/country)** **DATE**



Student Sample – On-Campus Employment only, page 2 of 2

Department of Homeland Security  
U.S. Immigration and Customs Enforcement

I-20, Certificate of Eligibility for Nonimmigrant Student Status  
OMB NO. 1653-0038

SEVIS ID: NOC [REDACTED] (F-1)

NAME: [REDACTED]

**EMPLOYMENT AUTHORIZATION**

EMPLOYMENT STATUS	TYPE
EMPLOYMENT START DATE	EMPLOYMENT END DATE
EMPLOYER NAME	EMPLOYER LOCATION
COMMENTS	

**CHANGE OF STATUS/CAP-GAP EXTENSION**

REQUESTED VISA TYPE	REQUEST/PETITION STATUS	RECEIPT NUMBER	BENEFIT START DATE/REQUEST DATE
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**EVENT HISTORY**

EVENT NAME	EVENT DATE
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**OTHER AUTHORIZATIONS**

AUTHORIZATION	START DATE	END DATE
---------------	------------	----------

**TRAVEL ENDORSEMENT**

This page when properly endorsed, may be used for reentry of the student to attend the same school after a temporary absence from the United States. Each certification signature is valid for one year.

SCHOOL OFFICIAL	TITLE	SIGNATURE	DATE ISSUED	PLACE ISSUED
		X		
		X		
		X		
		X		

Sample Student I-20 with OPT employment authorization, page 1 of 2

Department of Homeland Security  
U.S. Immigration and Customs Enforcement

I-20, Certificate of Eligibility for Nonimmigrant Student Status  
OMB NO. 1653-0038

SEVIS ID: NO0 [REDACTED]

SURNAME/PRIMARY NAME [REDACTED]	GIVEN NAME [REDACTED]	<b>F-1</b>  ACADEMIC AND LANGUAGE
PREFERRED NAME [REDACTED]	PASSPORT NAME [REDACTED]	
COUNTRY OF BIRTH [REDACTED]	COUNTRY OF CITIZENSHIP [REDACTED]	
DATE OF BIRTH [REDACTED]	ADMISSION NUMBER [REDACTED]	
FORM ISSUE REASON CONTINUED ATTENDANCE	LEGACY NAME [REDACTED]	

**SCHOOL INFORMATION**

SCHOOL NAME University of Alaska Fairbanks Fairbanks	SCHOOL ADDRESS Signers' Hall, Fairbanks, AK 99775
SCHOOL OFFICIAL TO CONTACT UPON ARRIVAL Carol Holz Associate Director, Immigration Compliance	SCHOOL CODE AND APPROVAL DATE ANC214F01901000 30 JANUARY 2003

**PROGRAM OF STUDY**

EDUCATION LEVEL DOCTORATE	MAJOR 1 [REDACTED]	MAJOR 2 None 00.0000
NORMAL PROGRAM LENGTH 60 Months	PROGRAM ENGLISH PROFICIENCY Required	ENGLISH PROFICIENCY NOTES Student is proficient
PROGRAM START DATE 20 JANUARY 2011	PROGRAM END DATE 30 SEPTEMBER 2015	

**FINANCIALS**

ESTIMATED AVERAGE COSTS FOR: 9 MONTHS		STUDENT'S FUNDING FOR: 9 MONTHS	
Tuition and Fees	\$ 15,185	Personal Funds	\$ 0
Living Expenses	\$ 13,650	Grad Fellowship	\$ 29,168
Expenses of Dependents (0)	\$	Funds From Another Source	\$
Other	\$	On-Campus Employment	\$
<b>TOTAL</b>	<b>\$ 28,835</b>	<b>TOTAL</b>	<b>\$ 29,168</b>

**REMARKS**

[REDACTED]  
See page 2 for OPT authorization dates.

**SCHOOL ATTESTATION**

I certify under penalty of perjury that all information provided above was entered before I signed this form and is true and correct. I executed this form in the United States after review and evaluation in the United States by me or other officials of the school of the student's application, transcripts, or other records of courses taken and proof of financial responsibility, which were received at the school prior to the execution of this form. The school has determined that the above named student's qualifications meet all standards for admission to the school and the student will be required to pursue a full program of study as defined by 8 CFR 214.2(f)(6). I am a designated school official of the above named school and am authorized to issue this form.

X \_\_\_\_\_ DATE ISSUED \_\_\_\_\_ PLACE ISSUED \_\_\_\_\_  
SIGNATURE OF: Carol Holz, Associate Director, 18 September 2015 Fairbanks, AK  
Immigration Compliance

**STUDENT ATTESTATION**

I have read and agreed to comply with the terms and conditions of my admission and those of any extension of stay. I certify that all information provided on this form refers specifically to me and is true and correct to the best of my knowledge. I certify that I seek to enter or remain in the United States temporarily, and solely for the purpose of pursuing a full program of study at the school named above. I also authorize the named school to release any information from my records needed by DHS pursuant to 8 CFR 214.3(g) to determine my nonimmigrant status. Parent or guardian, and student, must sign if student is under 18.

X \_\_\_\_\_ DATE \_\_\_\_\_  
SIGNATURE OF: [REDACTED]  
X \_\_\_\_\_  
NAME OF PARENT OR GUARDIAN SIGNATURE ADDRESS (city/state or province/country) DATE

Sample Student I-20 with OPT employment authorization, page 2 of 2

Department of Homeland Security  
U.S. Immigration and Customs Enforcement

I-20, Certificate of Eligibility for Nonimmigrant Student Status  
OMB NO. 1653-0038

SEVIS ID: NO0 [REDACTED] (F-1)

NAME: [REDACTED]

**EMPLOYMENT AUTHORIZATION**

<b>EMPLOYMENT STATUS</b> APPROVED - FULL TIME	<b>TYPE</b> POST-COMPLETION OPT
<b>EMPLOYMENT START DATE</b> 01 OCTOBER 2015	<b>EMPLOYMENT END DATE</b> 30 SEPTEMBER 2016
<b>EMPLOYER NAME</b> The student has met the 1 full academic year requirement	<b>EMPLOYER LOCATION</b>
<b>COMMENTS</b> Recommend one year Optional Practical Training employment authorization in the field of [REDACTED] beginning 10/01/2015 or date of adjudication whichever is later.	

**CHANGE OF STATUS/CAP-GAP EXTENSION**

REQUESTED VISA TYPE	REQUEST/PETITION STATUS	RECEIPT NUMBER	BENEFIT START DATE/REQUEST DATE
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**EVENT HISTORY**

EVENT NAME	EVENT DATE
Registration	10 FEBRUARY 2011

**OTHER AUTHORIZATIONS**

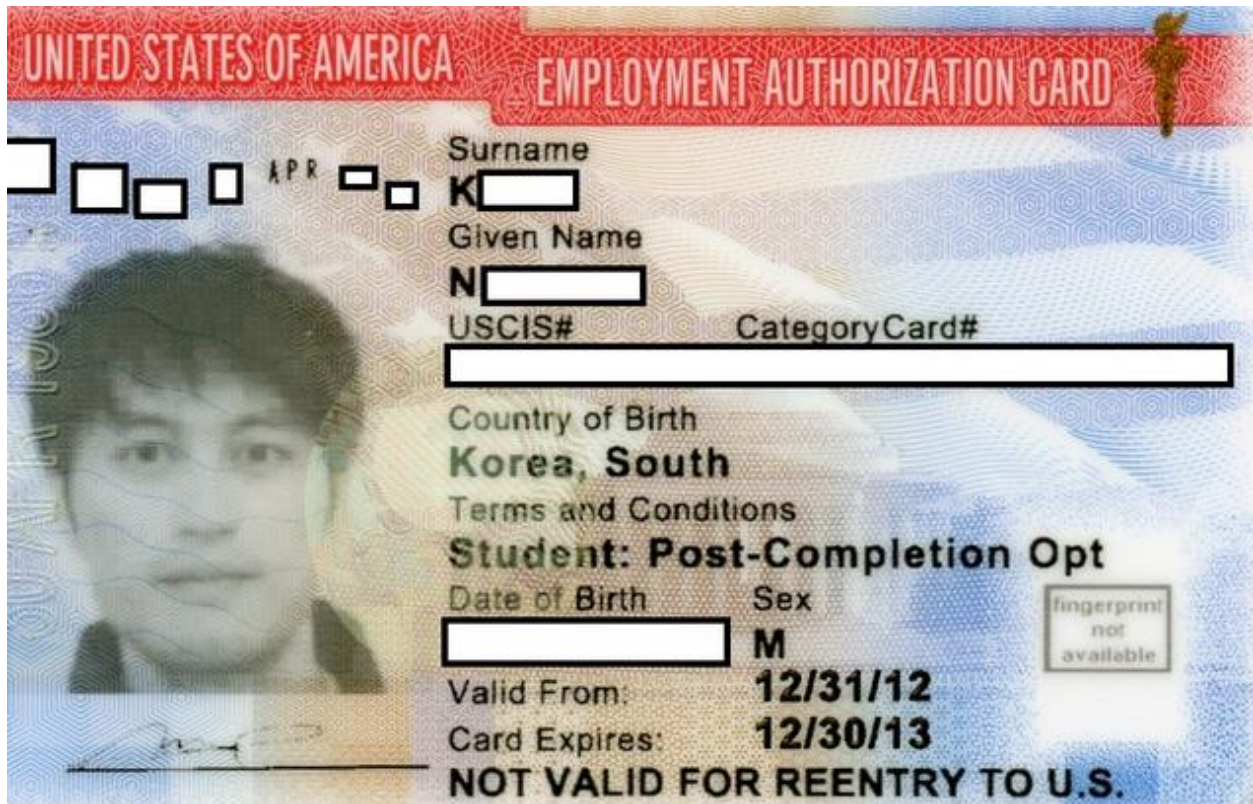
AUTHORIZATION	START DATE	END DATE
OPT Approve for Post-Completion OPT	01 OCTOBER 2015	30 SEPTEMBER 2016

**TRAVEL ENDORSEMENT**

This page when properly endorsed, may be used for reentry of the student to attend the same school after a temporary absence from the United States. Each certification signature is valid for one year.

SCHOOL OFFICIAL	TITLE	SIGNATURE	DATE ISSUED	PLACE ISSUED
		X		
		X		
		X		
		X		

Sample OPT Card



Note: Students with the OPT STEM extension will receive a new card annotated with the STEM extension.

## J-1 EXCHANGE VISITORS

### Categories:

Professor	Research Scholar	Student
Short-term Scholar	Student Intern	

**Employment:** All categories with the exception of Student are authorized employment with the program sponsor issuing the Department of State form DS2019. Dependents of J-1 visa holders may apply to immigration for employment authorization. They may not work until the Employment Authorization card is received.

**Students** are authorized **on-campus** employment during the authorized program dates with a letter of authorization from the DOS program sponsor Responsible Officer. Employment is limited to 20 hours per week while school is in session. Full-time employment authorized when school is not in session, i.e., winter, spring and summer vacation periods.

Students may be authorized **off-campus** employment with a specific employer, Academic Training, by the Responsible Officer. The DS2019 must be reissued to annotate the authorized academic training and the Responsible Officer must provide a letter of authorization to the student specifying the employer, authorized employment dates and full- or part-time employment. The academic training may be authorized for up to 18 months but may not exceed the duration of the academic program period.

### Tax withholding:

**FICA:** Scholars: Exempt from FICA (Medicare and Social Security) tax for the first two calendar years present in the U.S. Note: Any portion of a calendar year counts as a full calendar year, i.e., an individual arriving in the U.S. in December loses one full year for that month.

Students: Exempt from FICA (Medicare and Social Security) tax for the first five calendar years present in the U.S. Note: Any portion of a calendar year counts as a full calendar year, i.e., an individual arriving in the U.S. in December loses one full year for that month.

**Federal Income Tax:** Scholars: J-1 Exchange Visitors are considered non-resident aliens for two of the previous six calendar years of presence in the U.S. and for the third year if they leave before the 183<sup>rd</sup> day of presence (calculation of substantial presence). During that period, IRS forms W-4 must be completed as Single, one exemption and enter "NRA" on line 6 of the W-4.

Students are considered non-resident aliens for the first five calendar years of presence in the U.S. and for the sixth year if they leave before the 183<sup>rd</sup> day of presence (calculation of substantial presence). During that period, IRS forms W-4 must be completed as Single, one exemption and enter "NRA" on line 6 of the W-4.

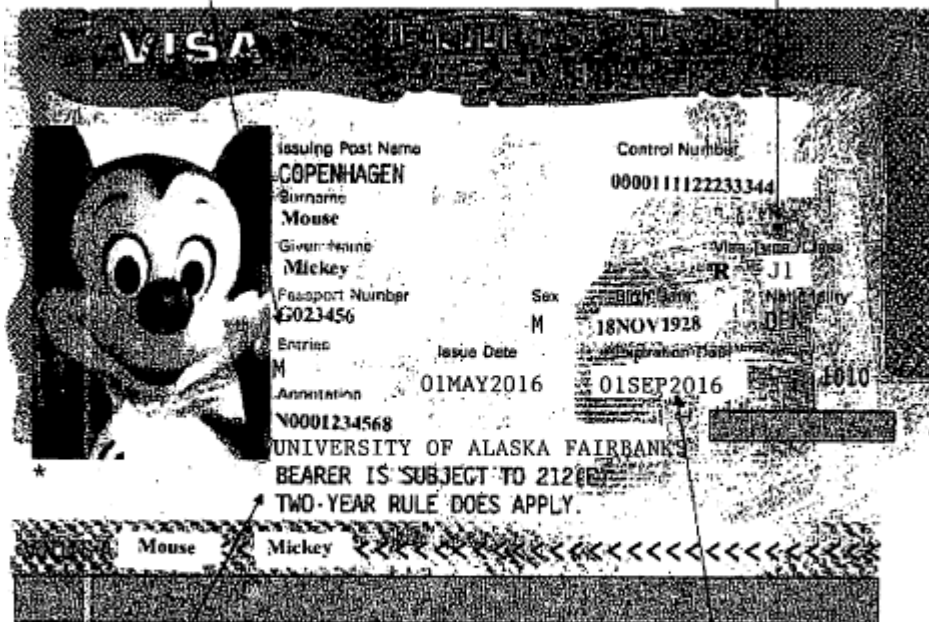
**Tax Treaty Benefits:** Participants in all categories from countries with which the U.S. has an income tax treaty may be exempt from U.S. federal income tax withholding. To claim exemption from withholding, they must complete and submit IRS form 8233 and the related attachment letter to the designated campus employee. The campus

employee must certify the form and submit the form 8233 and attachment letter to the IRS within five days of receipt from individuals requesting benefits. A copy of the certified form must be returned to them. See IRS Publication 519 for a listing of countries that have tax treaties with the U.S. See Appendix B for procedures to claim the exemption. NOTE: to be eligible for tax treaty benefits, the visitor's entry to the U.S. must have been in J-1 status. Visitors who have received a change of status to J-1 from any other category, including J-2, and who have not left the U.S. and reentered in J-1 status are not eligible to claim tax treaty benefits.

Sample J-1 Visa with 2-year Home Residency Requirement

Number of Entries  
allowed

Visa Type



Two-Year Home Residency  
Requirement Statement

Expiration Date

Sample DS-2019  
2-Year Home Residency Requirement



U.S. Department of State  
CERTIFICATE OF ELIGIBILITY FOR EXCHANGE VISITOR STATUS (J-NONIMMIGRANT)

DS-2019 APPROVAL NO. 1403-0119  
EXPIRES: 07-08-2016  
ESTIMATED BLENDING TIME: 45 min  
\*See Page 2

1. Surname/Primary Name <b>MOUSE</b>		Given Name <b>Mickey</b>		Gender <b>MALE</b>		N0000155353	
Date of Birth (mm/dd/yyyy) 11-18-1928		City of Birth Copenhagen		Country of Birth SWEDEN		Citizenship Country Code SW	
Legal Permanent Residence Country Code SW		Legal Permanent Residence Country SWEDEN		Faction Code 214		Faction UNIVERSITY GRADUATE STUDENTS	
Primary Site of Activity: University of Alaska Fairbanks PO Box 757760 #215 215 Rialson Fairbanks, AK 99775							
1. Program Sponsor: UAF Hatch Test				Program Number: P-1-12432			
Participating Program Official Description: PROFESSOR, RESEARCH SCHOLAR, SHORT-TERM SCHOLAR, STUDENT ASSOCIATE, STUDENT BACHELORS, STUDENT DOCTORATE, STUDENT INTERM, STUDENT MASTERS, STUDENT NON-DEGREE							
Purpose of this form: Begin new program, accompanied by number (0) of immediate family members.							
3. Time Covers Period:		4. Exchange Visitor Category:					
From (mm/dd/yyyy): 01-19-2016		STUDENT INTERM					
To (mm/dd/yyyy): 09-01-2016		Subject/Field Code Remarks 50.1001 Internship in the arts and entertainment at UAF, Fairbanks, AK					
5. During the period covered by this form, the total estimated financial support (in U.S. \$) to be provided to the exchange visitor by: Overseas Program Sponsor Funds = \$4,000.00 The Exchange Visitor's Government = \$4,000.00 Total = \$8,000.00							
4. DEPARTMENT OF STATE CONSUL OFFICE OR ALTERNATE TO THE U.S. DEPARTMENT OF STATE		STEP 1 NAME AND ADDRESS OF THE SPONSORING ORGANIZATION (DATE)		STEP 2 NAME AND ADDRESS OF THE EXCHANGE VISITOR (DATE)		Responsible Officer	
		Minnie Mouse		Fairbanks, AK		Title	
		PO Box 122123		Fairbanks, AK 99775		907-474-7677	
						02-22-2016	
						Date (mm/dd/yyyy)	
8. Statement of Responsible Officer for Relinquishing Sponsorship (FOR TRANSFER OF PROGRAM) Effective date (mm/dd/yyyy): _____ Transfer of the exchange visitor from program number _____ sponsored by _____ to the program specified in item 7 is necessary or highly desirable and is in conformity with the objectives of the Mutual Educational and Cultural Exchange Act of 1961, as amended.							
Signature of Responsible Officer or Alternate Responsible Officer				Date (mm/dd/yyyy) of Signature			
PRELIMINARY ENDORSEMENT OF CONSULAR OR IMMIGRATION OFFICER REGARDING SECTION 212(d) OF THE IMMIGRATION AND NATIONALITY ACT AND PL 94-404, AS AMENDED (see item 1(d) of page 2)				TRAVEL VALIDATION BY RESPONSIBLE OFFICER (Maximum validation period is 1 year*)			
The Exchange Visitor in the above program:				*EXCEPT: Maximum validation period is up to 6 months for Short-term Scholars and 4 months for Camp Counselors and Summer Work/Travel.			
1. <input type="checkbox"/> Not subject to the two-year residence requirement.				(1) Exchange Visitor is in good standing at the present time			
2. <input checked="" type="checkbox"/> Subject to two-year residence requirement based on:				Date (mm/dd/yyyy)			
A. <input checked="" type="checkbox"/> Overseas financing and/or				Signature of Responsible Officer or Alternate Responsible Officer			
B. <input type="checkbox"/> The Exchange Visitor Skills List and/or				(2) Exchange Visitor is in good standing at the present time			
C. <input type="checkbox"/> PL 94-404 as amended				Date (mm/dd/yyyy)			
Name				Title			
Signature of Consular or Immigration Officer				Date (mm/dd/yyyy)			
THE U.S. DEPARTMENT OF STATE RESERVES THE RIGHT TO MAKE FINAL DETERMINATION REGARDING 212(d).							
EXCHANGE VISITOR CERTIFICATION. I have read and agree with the statement in Item 2 on page 2 of this document.							
Signature of Applicant				Date (mm/dd/yyyy)			

Sample DS-2019  
amended for program start dates, No Home Residency requirement



U.S. Department of State

CERTIFICATE OF ELIGIBILITY FOR EXCHANGE VISITOR STATUS (J-NONIMMIGRANT)

OSAR APPROVAL NO: 103-019  
EXPIRES: 07-31-2014  
ESTIMATED FILING TIME: 45 min  
\*See Page 2

1. Exchange/Primary Name: <b>MarriedResearch</b>		Citizen Name: <b>Rank</b>		Gender: <b>MALE</b>		Country: <b>N0000099077</b>	
Date of Birth (mm dd yyyy): <b>02-01-1970</b>		City of Birth: <b>Amsterdam</b>		Country of Birth: <b>NETHERLANDS</b>		Citizenship Country Code: <b>NL</b>	
Legal Permanent Residence Country Code: <b>AU</b>		Legal Permanent Residence Country: <b>AUSTRIA</b>		Position Code: <b>213</b>		Position: <b>UNIVERSITY TEACHING STAFF INCLUDING R</b>	
Primary Site of Activity: <b>University of Alaska Fairbanks Office of International Programs P.O. Box 757760 Fairbanks, AK 99774-7760</b>							
1. Program Sponsor: <b>UAF Hatch Trust</b>				Program Number: <b>P-1-12432</b>			
Participating Program Official Description: <b>PROFESSOR, RESEARCH SCHOLAR, SHORT-TERM SCHOLAR, STUDENT ASSOCIATE, STUDENT BACHELORS, STUDENT DOCTORATE, STUDENT INTERN, STUDENT MASTERS, STUDENT NON-DEGREE</b>							
Purpose of this form: <b>Amend previous form, program date(s) amended</b>							
3. From (mm dd yyyy): <b>01-01-2016</b>				4. Exchange Visitor Category: <b>RESEARCH SCHOLAR</b>			
To (mm dd yyyy): <b>01-31-2018</b>				SubjectField Code: <b>15.0999</b>			
				SubjectField Code Remarks: <b>Research in mining engineering at UAF, Fairbanks, AK</b>			
5. During the period covered by this form, the total estimated financial support (in U.S. \$) to be provided to the exchange visitor by: Current Program Sponsor Funds : <b>\$30,000.00</b> Total : <b>\$30,000.00</b>							
A. DEPARTMENT OF STATE RESPONSIBLE OFFICER OR ALTERNATE TITLE: _____ TO THE ATTENTION OF _____		NAME: <b>Minnie Mousa</b>		RESPONSIBLE OFFICER		TITLE: _____	
STREET ADDRESS (OR PO BOX): _____		CITY: _____		STATE: _____		ZIP: _____	
PHONE: _____		FAX: _____		E-MAIL: _____		DATE: <b>02-23-2016</b>	
SIGNATURE: _____		DATE: _____		SIGNATURE: _____		DATE: _____	
B. Statement of Responsible Officer for Relinquishing Sponsor (FOR TRANSFER OF PROGRAM) Effective date (mm dd yyyy): _____ Transfer of this exchange visitor from program number _____ sponsored by _____ to the program specified in Item 2 is necessary in light of the fact that it is in conformity with the objectives of the Mutual Educational and Cultural Exchange Act of 1960, as amended.							
SIGNATURE OF RESPONSIBLE OFFICER OR ALTERNATE RESPONSIBLE OFFICER: _____				DATE (mm dd yyyy) OF SIGNATURE: _____			
PRELIMINARY ENDORSEMENT OF CONSULAR OR IMMIGRATION OFFICER REGARDING SECTION 101(a) OF THE IMMIGRATION AND NATIONALITY ACT AND PL 96-484, AS AMENDED (see item 1(a) of page 2): The Exchange Visitor in the above program: 1. <input type="checkbox"/> Not subject to the two-year residence requirement. 2. <input type="checkbox"/> Subject to two-year residence requirement based on: A. <input type="checkbox"/> Government Sponsoring and/or B. <input type="checkbox"/> The Exchange Visitor Skills List and/or C. <input type="checkbox"/> PL 96-484 as amended. <small>(ALL USAID PARTICIPANTS (G-2/OWDF) AND ALL ALIEN PHYSICIANS SPONSORED BY P-3-6039 ARE SUBJECT TO THE TWO-YEAR HOME RESIDENCE REQUIREMENT.)</small>				TRAVEL VALIDATION BY RESPONSIBLE OFFICER (Maximum validation period is 1 year) *EXCEPT: Maximum validation period is up to 6 months for Short-term Scholars and 4 months for Camp Counselors and Seasonal Workers. (1) Exchange Visitor is in good standing at the present time _____ Date (mm dd yyyy) _____ Signature of Responsible Officer or Alternate Responsible Officer (2) Exchange Visitor is in good standing at the present time _____ Date (mm dd yyyy) _____ Signature of Responsible Officer or Alternate Responsible Officer			
Name: _____ Title: _____				Name: _____ Title: _____			
Signature of Consular or Immigration Officer: _____ Date (mm dd yyyy): _____				Signature of Responsible Officer or Alternate Responsible Officer: _____ Date (mm dd yyyy): _____			
THE U.S. DEPARTMENT OF STATE RESERVES THE RIGHT TO MAKE FINAL DETERMINATION REGARDING 212(b)							
EXCHANGE VISITOR CERTIFICATION. I have read and agree with the statement in Item 2 on page 2 of this document.							
Signature of Applicant: _____		Place: _____		Date (mm dd yyyy): _____		Date (mm dd yyyy): _____	



## **H-1B SPECIALTY OCCUPATIONS and O-1 PERSON OF EXTRAORDINARY ABILITY**

**Employment:** Employer sponsored visa category. H-1B provides employment authorization for an individual to work for the employer applying for the H-1B authorization. Employment authorization is for the period specified on the immigration Form I-797 Notice of Action Approval Notice.

### **Tax withholding:**

**FICA:** There is no exemption from FICA withholding. In the event of a change of status from F-1 to H-1B, FICA withholding begins the effective date of the change of status.

**Federal Income Tax:** Individuals are considered non-resident aliens only if they do not meet the substantial presence test. During the first year of presence non-resident withholding may apply, depending on the date of arrival.

**Tax Treaty Benefits:** Individuals from countries with which the U.S. has an income tax treaty may be exempt from U.S. federal income tax withholding. To claim exemption from withholding, they must complete and submit IRS form 8233 and the related attachment letter to the designated campus employee. The campus employee must certify the form and submit the form 8233 and attachment letter to the IRS within five days of receipt from individuals requesting benefits. A copy of the certified form must be returned to them. See IRS Publication 519 for a listing of countries that have tax treaties with the U.S. See Appendix B for procedures to claim the exemption. **NOTE:** generally to be eligible for tax treaty benefits, the individual's entry to the U.S. must have been in H-1B status. Those who have received a change of status to H-1B from any other category, including H-4 (dependent), and who have not left the U.S. and reentered in H-1B status may not be eligible to claim tax treaty benefits. Exceptions *may* exist for individuals in the U.S. in F-1 or J-1 status who received a change of status to H-1B.

Documents for the O-1 status holder are similar to the H-1B. The only difference is the O-1 annotation rather than H-1B.

Sample I-797 Approval Notice – H-1B authorization  
Change of Status to H-1B or Extension of Status

Department of Homeland Security U.S. Citizenship and Immigration Services		I-797A, Notice of Action	
<b>THE UNITED STATES OF AMERICA</b>			
RECEIPT NUMBER WAC-15- [REDACTED]		CASE TYPE I129 PETITION FOR A NONIMMIGRANT WORKER	
RECEIPT DATE May 5, 2015	PRIORITY DATE	PETITIONER UNIV OF ALASKA FAIRBANKS	
NOTICE DATE October 19, 2015	PAGE 1 of 2	BENEFICIARY [REDACTED]	
UNIV OF ALASKA FAIRBANKS C/O CDC OF INTL PROGRAMS AND INITIATIV P O BOX 757320 FAIRBANKS AK 99775		Notice Type: Approval Notice Class: H1B Valid from 07/01/2015 to 12/31/2017 Consulate:	
<p>The above petition and extension of stay have been approved. The status of the named foreign worker(s) in this classification is valid as indicated above. The foreign worker(s) can work for the petitioner, but only as detailed in the petition and the approved authorization. Changes in employment or training may require you to file a new Form I-129 petition. Since this employment or training is not subject to the filing of this petition, separate employment or training authorization documentation is not required. Please contact the IJS with any questions about tax withholding.</p> <p>The petitioner should keep the upper portion of this notice. The lower portion should be given to the worker. He or she should keep the right part with his or her Form I-94, Arrival-Departure Record. The I-94 portion should be given to the U.S. Customs and Border Patrol when he or she leaves the United States. The left part is for his or her records. A person granted an extension of stay who leaves the U.S. must usually obtain a new visa before returning. The left part can be used in applying for the new visa. If a visa is not required, he or she should present it, along with any other required documentation, when applying for entry in this new classification at a port of entry or pre-flight inspection station. The petitioner may also file Form I-824, Application for Action on an Approved Application or Petition, to request that he verify a consulate, port of entry, or pre-flight inspection station of this approval.</p> <p>The approval of this visa petition does not in itself grant any immigration status and does not guarantee that the alien beneficiary will subsequently be found to be eligible for a visa, for admission to the United States, or for an extension, change, or adjustment of status.</p> <p><b>THIS FORM IS NOT A VISA AND MAY NOT BE USED IN PLACE OF A VISA.</b></p> <p>The Small Business Regulatory Enforcement and Fairness Act established the Office of the National Debtcollector (ONDD).</p>			
<p>Please see the additional information on the back. You will be notified separately about any other cases you filed.</p> <p>U.S. CITIZENSHIP &amp; IMMIGRATION SVC CALIFORNIA SERVICE CENTER P. O. BOX 30111 LAGUNA HIGUEL CA 92607-0111 Customer Service Telephone: (800) 375-5282 Form I797A (Rev. 10/31/05)N</p>			
PLEASE TEAR OFF FORM 1-04 TRAYED BELOW, AND STAPLE TO ORIGINAL CASE AVAILABLE			
<p>Detach This Half for Personal Records</p> <p>Receipt# WAC-15- [REDACTED] I-94# 50 [REDACTED] 30 NAME [REDACTED] CLASS H1B</p> <p>VALID FROM 07/01/2015 UNTIL 12/31/2017</p> <p>PETITIONER: UNIV OF ALASKA FAIRBANKS P O BOX 757320 FAIRBANKS AK 99775</p>		<p><b>500379615 30</b></p> <p>Receipt Number WAC-15- [REDACTED] United States Citizenship and Immigration Services</p> <p>I-94 Departure Record      Petitioner: UNIV OF ALASKA</p> <p>15. Entry Status [REDACTED]</p> <p>16. Date of Arrival [REDACTED]</p> <p>17. Expiry of Classification [REDACTED]</p>	
Form I-797A (Rev. 10/31/05) N			

NOTE: A new visa is not required until the person travels outside the U.S. and wishes to return to UAF employment.

Sample I-797 Approval Notice – H-1B authorization  
H-1B approval, visa to be issued through U.S. consulate abroad

Department of Homeland Security U.S. Citizenship and Immigration Services		I-797B, Notice of Action
<b>UNITED STATES OF AMERICA</b>		
RECEIPT NUMBER WAC-15- [REDACTED]		CASE TYPE 1129 PETITION FOR A NONIMMIGRANT WORKER
RECEIPT DATE April 30, 2015	PRIORITY DATE	PETITIONER UNIVERSITY OF ALASKA FAIRBANKS
NOTICE DATE May 9, 2015	PAGE 1 of 2	BENEFICIARY [REDACTED]
UNIVERSITY OF ALASKA FAIRBANKS C/O INTERNATIONAL PROGRAMS P O BOX 753760 FAIRBANKS AK 99775-7760		Notice Type: Approval Notice Class: H1B Valid from 05/06/2015 to 05/03/2018 Consulate: [REDACTED]
<p>The above petition has been approved, and notification has been sent to the listed consulate. You may also send the tear-off bottom part of this notice to the worker(s) to show the approval. Please contact the consulate with any questions about visa issuance. <b>THIS FORM IS NOT A VISA AND MAY NOT BE USED IN PLACE OF A VISA.</b></p> <p>Petitioner approval does not authorize employment or training. When the workers are granted status upon admission to the United States, they can then work for the petitioner, but only as detailed in the petition and for the period authorized. Please contact the IHS with any questions about tax withholding.</p> <p>If circumstances change, the petitioner may file Form I-824 to have us notify another consulate of this approval. If any of the workers are already in the U.S. the petitioner can file a new Form I-129 to seek to change or extend their status based on this petition. Changes in employment or training may also require a new petition. Include a copy of this notice with any other required documentation.</p> <p>If any of the worker(s) included in this petition do not actually enter the United States, and substitutions of different workers are not made, the petitioner must notify this office as the allocated nonimmigrant visa numbers can be re-used.</p> <p>The approval of this visa petition does not in itself grant any immigration status and does not guarantee that the alien beneficiary will subsequently be found to be eligible for a visa, for admission to the United States, or for an extension, change, or adjustment of status.</p> <p>Number of workers: 1 Name [REDACTED] DOB [REDACTED] COB [REDACTED] Class Consulate / POB OCC H1B [REDACTED] [REDACTED]</p> <p>The Small Business Regulatory Enforcement and Fairness Act established the Office of the National Inspectors General.</p>		
<p>Please see the additional information on the back. You will be notified separately about any other cases you filed.</p> <p>U.S. CITIZENSHIP &amp; IMMIGRATION SVC CALIFORNIA SERVICE CENTER P. O. BOX 30111 LAGUNA NIGUEL CA 92607-0111 Customer Service Telephone: (800) 375-5283 Form I-797B (Rev. 10/31/05)N</p>		
Please tear off portion below and forward it to the alien worker.		
<p>The alien may use this portion when applying for a visa at an American consulate abroad, or if no visa is required, when applying for admission to the U.S.</p> <p>Receipt#: WAC-15- [REDACTED] Case Type: 1129 Notice Date: May 9, 2015 Petitioner: UNIVERSITY OF ALASKA FAIRBANKS Petitioner Validity Dates: Valid from 05/06/2015 to 05/03/2018 Number of Workers: 1 Name [REDACTED] DOB [REDACTED] COB [REDACTED] Class Consulate / POB OCC H1B [REDACTED] [REDACTED]</p>		

# Sample Visa



**TRADE NAFTA (TN) VISAHOLDERS**  
(Citizens of Canada and Mexico only)

**Employment:** Employer sponsored visa category. Canadians are not required to obtain a visa, Mexicans must obtain a TN visa in their passports.

**Tax withholding:**

**FICA:** There is no exemption from FICA withholding.

**Federal Income Tax:** Individuals are considered non-resident aliens only if they do not meet the substantial presence test. During the first year of presence non-resident withholding may apply, depending on the date of arrival.

**Tax Treaty Benefits:** See H-1B section.

Immigration documents include either the I-94 with the TN annotation for the initial approval or the I-797 approval notice for extensions filed with the USCIS service center rather than having the extension processed when the employee traveled outside the U.S.



## REFUGEES AND ASYLEES

**Eligibility for status:** Anyone who has been persecuted or has a well-founded fear of persecution in his or her home country “on account of race, religion, nationality, membership in a particular social group or political opinion.” INA 101(a)(42)(A); 8CFR 208. An application for adjustment of status to permanent resident may be filed one year after the approval of asylee status is received.

**Study:** Eligible to study, but may not change status unless he or she also holds a valid nonimmigrant visa that allows a change of status. Also eligible to study with asylum application approval notice.

**Employment:** Must request work authorization from USCIS. They may apply by filing form I-765 after their application for asylum status has been pending for 180 days or if the application has been approved.

**Documentation:** Admissions stamp in passport, United Nations travel document, U.S. refugee travel document, **or** I-94 card noted with refugee status. I-94 *may* include work authorization.

## **REGULATORY INFORMATION**

### **I-9 Requirements**

#### **Substantial Presence Test**

**IRS nonresident alien withholding table**

#### **Social Security Administration**

**Social Security Number Applications**

**Employer requirements to obtain employee SSNs**

**FICA exemption tax code section**

### **Employment Authorization of Foreign Nationals**

### **Scholarship Withholding**

### **Resources**



## **I-9 Requirements**

Completion of the form I-9 (Employment Eligibility Verification Form) and new hire paperwork is the responsibility of the unit-designated payroll and personnel staff working in conjunction with the UAF HR Office.

The U.S. Citizenship and Immigration Services publication, M-274 Guidance for Completing Form I-9 is available at <https://www.uscis.gov/sites/default/files/files/form/m-274.pdf>

Information about documentation requirements is available in the publication and may be found through the search function in the document. It includes how to complete the I-9 in the case of expiring H-1B authorizations, when the extension petition has been filed as well as other specific instructions for employees in the F-1, J-1 and other nonimmigrant statuses.

Note: as of February, 2016 some of the document examples are outdated. Current examples are included in this Immigration 101 resource.

## SUBSTANTIAL PRESENCE TEST

The Substantial Presence Test (SPT) is used to determine the U.S. residency status of foreign visitors (non-resident aliens) in the U.S. The outcome of the test determines how U.S. income tax withholding is performed. The UA system uses the Glacier On-line Tax Compliance system to determine the SPT (<http://www.online-tax.net>). The system can also verify eligibility for tax treaty benefits.

To be considered a resident alien for U.S. income tax purposes, individuals must be present in the U.S. at least 31 days within the current calendar year and a cumulative 183 days over the current and previous two years. The calculation is:

Number of days present in the U.S. during the current year:	XXX
Number of days present in the U.S. during the last calendar year:	XXX x 1/3
Number of days present in the U.S. during calendar year 2 years prior:	<u>XXX x 1/6</u>

If the total equals 183 or greater, individuals are considered resident aliens.  
If the total is less than 183, they are non-resident aliens for U.S. tax purpose.

**Example 1:** J-1 Professor arrived May 10, 2004 to teach a Summer term course and will remain through the Fall semester. He was present in 2002 as a J-2 dependent for the entire year.

Calculations: 2004 # of days present:	235 x 0 = 0 (exempt from counting)
2003 not present in U.S.	
2002 # of days present	365 x 0 = 0 (exempt from counting)

NRA for tax purposes.

**Example 2:** J-1 Researcher arrived May 10, 2004 to teach a Summer term course and will remain through the Fall semester. He arrived on December 30, 2002 as a J-2 dependent for the entire year was departed June 1, 2003.

Calculations: 2004 # of days present	235 x 1 = 235 – 2 yrs in previous 6 used
2003 # of days present	152 x 0 = 0 (exempt from counting)
2002 # of days present	2 x 0 = 0 (exempt from counting)
Total	235

Resident alien for tax purposes in 2004 since he will remain through December 31.

**Example 3:** F-1 Student arrives December 30, 2002 to begin an academic program with an expected completion date of December, 2007. Student leaves U.S. for summer vacation on June 10, 2003, returns on a B (visitors) visa on June 15, leaves U.S. July 31, returns on F-1 to resume classes September 1, 2003 and remains in U.S.

Calculations: 2004 # of days present:	364 x 0 = 0 (exempt from counting)
2003 # of days present	45 x 1/3 = 15 (time in U.S. in B status)
2002 # of days present	2 x 0 = 0 (exempt from counting)
Total	15

NRA for tax purposes in 2004, note that 2002 counts as one year of the 5-year exemption period.

See IRS Publication 15 (Circular E), section 9. Withholding From Employees' Wages, Income Tax Withholding, Withholding on nonresident aliens for applicable income tax withholding elections and amounts for completing the IRS form W-4. Note: if a W-4 is received and is incorrectly completed, the default withholding is Single with no exemptions.

People entering the U.S. in the F- visa category to be full-time or commuter students, or the dependents of students are exempt from calculating days towards substantial presence for their first 5 calendar years in the U.S. During that time, they are considered non-resident aliens for U.S. income tax purposes. Days in the U.S. in the F-2 (dependent) category count towards the five-year maximum exemption from SPT calculation.

People entering the U.S. in any of the J- visa categories are exempt from exempt from calculating days towards substantial presence for two of the last six calendar years in the U.S. During that time, they are considered non-resident aliens for U.S. income tax purposes. Days in the U.S. in the J-2 (dependent) category count towards the two-year exemption from SPT calculation.

See IRS Publication 515, Foreign Persons, Resident Alien section and Publication 519, Nonresident aliens, Substantial presence test section.

## SOCIAL SECURITY

### **Social Security Numbers:**

**Employers Responsibility:** Per IRS Publication 15 (Circular E) section 4, Employers are required to obtain each employee's name and SSN and to enter them on Form W-2. This requirement also applies to resident and nonresident alien employees. Although not required, it is advisable to retain a copy of the social security card for verification of the name spelling and number in case of discrepancy with SSA records. If the correct name and social security number are not provided on form W-2, employers may be assessed penalties unless they can show reasonable cause for the omission or error. See IRS Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs. NOTE: ITINs are not valid numbers for employees.

Guidance issued by the Social Security Administration regarding the eligibility for U.S. social security numbers follows. Please note that the guidance states that one of the documents required is a letter from the program sponsor for people in F-1 and J-1 status. The UAF International Programs, Immigration Compliance staff are the designated program sponsors for letter issuance.

NOTE: Individuals who are not eligible for social security numbers and who wish to apply for an Alaska drivers license or state identification card must request and receive a social security denial letter before applying for the license or permit. Immigration Compliance staff will provide a letter to the Social Security office requesting the denial letter for the person.

# International Students And Social Security Numbers



Are you temporarily in the United States to attend a college, language, vocational, or nonacademic school with a nonimmigrant F-1, M-1, or J-1 student classification? Your school may ask you for your Social Security number. Some colleges and schools use Social Security numbers as student identification numbers. If you don't have a Social Security number, the college or school should be able to give you another identification number.

Social Security numbers generally are assigned to people who are authorized to work in the United States. Social Security numbers are used to report your wages to the government and to determine eligibility for Social Security benefits. Social Security will not assign a number to you just to enroll in a college or school.

## What do I have to do to work in the United States?

If you want to get a job on campus, you should contact your designated school official for international students. This official can tell you if you're eligible to work on campus and can give you information about available jobs. Also, your school may approve certain limited off-campus employment, as permitted under Department of Homeland Security (DHS) regulations. **If your school has authorized you to work either on or off campus, and you meet Social Security's eligibility requirements described in the next section, you can get a Social Security number.**

## How do I apply for a Social Security number?

In general, only noncitizens who have permission to work from the DHS can apply for a Social Security number. We suggest you wait 48 hours after reporting to your school before you apply for a Social Security number. Waiting will help ensure we can verify your immigration status with the DHS.

To apply for a Social Security number at your local Social Security office:

- Complete an application for a Social Security card; and
- Show us documents proving your:
  - Work-authorized immigration status;
  - Age; and
  - Identity.

## Immigration status

To prove your immigration status, you must show us a current admission stamp in your unexpired foreign passport and *Arrival/Departure Record* (Form I-94), if available. If you're an F-1 or M-1 student, you must also show us your *Certificate of Eligibility for Nonimmigrant Student Status* (Form I-20). If you're a J-1 exchange visitor, you must show us your *Certificate of Eligibility for Exchange Visitor Status* (Form DS-2019).

## Work eligibility

If you're an F-1 student and eligible to work on campus, you must provide a letter from your designated school official that

- Identifies you;
- Confirms your current school status; and
- Identifies your employer and the type of work you are, or will be, doing.

We also need to see evidence of that employment, such as a recent pay slip or a letter from your employer. Your supervisor must sign and date the employment letter. This letter must describe

- Your job;
- Your employment start date;
- The number of hours you are, or will be, working; and
- Your supervisor's name and telephone number.

If you're an F-1 student authorized to work in curricular practical training (CPT), you must provide us your Form I-20 with the employment page completed and signed by your school's designated official.

[www.socialsecurity.gov](http://www.socialsecurity.gov)

[over]  
International Students And

If you're an F-1 or M-1 student and have a work permit (Form I-766) from the DHS, you must present it.

If you're a J-1 student, student intern, or international visitor, you must provide a letter from your sponsor. The letter should be on sponsor letterhead with an original signature that authorizes your employment.

We cannot process your application if

- Your on-campus or CPT work begins more than 30 days from your application date; or
- The employment start date on your work permit from the DHS (Form I-766) is a future date.

### Age

You must present your foreign birth certificate if you have it or can get it within 10 business days. If you can't present your foreign birth certificate, we can consider other documents, such as your passport or a document issued by the DHS, as evidence of your age.

### Identity

We can only accept certain documents as proof of identity. An acceptable document must be current (not expired) and show your name, identifying information, and preferably, a recent photograph. Social Security will ask to see your current U.S. immigration documents, such as a current admission stamp in your unexpired foreign passport and *Arrival/Departure Record* (Form I-94), if available.

*All documents must be either originals or copies certified by the issuing agency. We cannot accept photocopies or notarized copies of documents. We also cannot accept a receipt showing you applied for the document.* We may use one document for two purposes. For example, we may use your admission stamp in the unexpired foreign passport as proof of both work eligibility and identity.

### Do I need a Social Security number before I start working?

We don't require you to have a Social Security number before you start work. However, the Internal Revenue Service requires employers to report wages using a Social Security number. While you wait for your Social Security number, your employer can use a letter from us stating that you applied for a number. Your employer may use your immigration documents as proof of your authorization to work in the United States. Employers can find more information on the Internet at [www.socialsecurity.gov/employer/hiring.htm](http://www.socialsecurity.gov/employer/hiring.htm).

### Contacting Social Security

Visit [www.socialsecurity.gov](http://www.socialsecurity.gov) anytime to apply for benefits, open a **my Social Security** account, find publications, and get answers to frequently asked questions. Or, call us toll-free at 1-800-772-1213 (for the deaf or hard of hearing, call our TTY number, 1-800-325-0778). We can answer case-specific questions from 7 a.m. to 7 p.m., Monday through Friday. Generally, you'll have a shorter wait time if you call after Tuesday. We treat all calls confidentially. We also want to make sure you receive accurate and courteous service, so a second Social Security representative monitors some telephone calls. We can provide general information by automated phone service 24 hours a day. And, remember, our website, [www.socialsecurity.gov](http://www.socialsecurity.gov), is available to you anytime and anywhere!

[www.socialsecurity.gov](http://www.socialsecurity.gov)

Printed on recycled paper



Social Security Administration  
SSA Publication No. 05-10181  
July 2015

## ***Employer Responsibilities When Hiring Foreign Workers***

To help ensure that only those who should receive a number do so, Social Security has taken extra steps to ensure the integrity of Social Security numbers. The changes to the way Social Security assigns numbers and issues cards may cause a delay of several weeks or months in receiving a number. This fact sheet addresses employer responsibilities when hiring foreign workers (e.g., students or cultural exchange visitors) who have applied for and are waiting to receive a Social Security number and card. Note that the employee may work while the Social Security number application is being processed.

### *1. What causes delays when foreign workers apply for Social Security numbers?*

When foreign workers apply for Social Security numbers, Social Security verifies their documents directly with the Department of Homeland Security (DHS). Most applications are verified immediately, but there can be delays. Social Security understands that this process may affect companies who hire foreign workers, but direct verification from DHS is vital to ensuring the integrity of the Social Security number.

### *2. What are an employer's responsibilities when hiring foreign workers who don't have Social Security numbers?*

Advise workers that they are required to apply for a Social Security number and card. If a worker applied for but has not yet received a Social Security number, you should get the following information as complete as possible: The worker's full name, address, date of birth, place of birth, father's full name, mother's full maiden name, gender and the date he or she applied for a Social Security number.

### *3. What if the worker doesn't have a Social Security number when wage reports (Forms W-2) are due to Social Security?*

Paper Filers: If the worker applied for a card but didn't receive the number in time for filing, enter "Applied For" in Box a. (Reference: [IRS Instructions for Forms W-2/W-3](#))

Electronic Filers: If the worker applied for a card but didn't receive the number in time for filing, enter all zeros in the field for the Social Security number. (Reference: [Specifications for Filing Forms W-2 and W-2c Electronically](#))

Remember to instruct the worker to tell you the number and the exact name printed on the card, when he or she receives it.

### *4. My foreign worker received his or her Social Security number after I filed my wage report. What do I do?*

When you receive the worker's Social Security number, file Form W-2c (Corrected Wage and Tax Statement), to show the worker's number. Go to [How to File Correction Forms](#) for instructions on filing W-2c's.

Reference: 26 CFR 31.6011

<http://www.socialsecurity.gov/employer/hiring.htm>

02/2016



## FICA (Social Security and Medicare) TAX

**FICA Tax Exemptions:** The basis for the F-1 and J-1 FICA tax exemptions are in Internal Revenue Code Title 26, Subtitle C, Chapter 21, Subchapter C, Section 3121 (IRC Section 3121 (b)(19)).

INTERNAL REVENUE CODE TITLE 26, Subtitle C, CHAPTER 21, Subchapter C  
Sec. 3121

### IRC Section 3121 (b)(19)

(b)

Employment

For purposes of this chapter, **the term "employment" means any service, of whatever nature, performed (A) by an employee for the person employing him, irrespective of the citizenship or residence of either, (i) within the United States, or (ii) on or in connection with an American vessel or American aircraft under a contract of service which is entered into within the United States or during the performance of which and while the employee is employed on the vessel or aircraft it touches at a port in the United States, if the employee is employed on and in connection with such vessel or aircraft when outside the United States, or (B) outside the United States by a citizen or resident of the United States as an employee for an American employer (as defined in subsection (h)), or (C) if it is service, regardless of where or by whom performed, which is designated as employment or recognized as equivalent to employment under an agreement entered into under section 233 of the Social Security Act; except that such term shall not include -**

*Sections (1)-(18) omitted*

(19)

**Service which is performed by a nonresident alien individual for the period he is temporarily present in the United States as a nonimmigrant under subparagraph (F), (J), or (M) of section 101(a)(15) of the Immigration and Nationality Act, as amended, and which is performed to carry out the purpose specified in subparagraph (F), (J), or (M), as the case may be;**

## **SCHOLARSHIP WITHHOLDING**

Scholarship and fellowship grant awards may be subject to U.S. federal income tax withholding. See IRS Publication 515.

Students enrolled in a degree program receiving qualified scholarship awards (any amount to be used for (1) tuition and fees required for enrollment or attendance at an educational organization and (2) fees, books supplies and equipment required for courses of instruction at the educational organization) are not reportable or subject to withholding.

Any payments other than the above (nonqualified scholarship awards) are subject to 14% withholding for nonresident aliens present in the U.S. in F-1, J-1, M-1 and Q-1 status. These may include room and board, travel and cash payments for “spending money.”

Tax treaty benefits may be used if the recipient’s home country has a tax treaty with the U.S. that includes payments for scholarship payments.

The amounts are to be reported on IRS Form 1042S. Forms 1042S are required to be mailed by March 15 of the year following the calendar year during which the payments were made.

## **INDIVIDUAL TAXPAYER IDENTIFICATION NUMBERS**

Individual Taxpayer Identification Numbers (ITIN) are needed for tax reporting purposes for non-payroll/non-employment related payments such as

- Non-qualified scholarships
- Vendor/accounts payable payments, i.e., honorariums, certain royalty payments. See IRS Publication 515. Table 1 contains the listing of withholding rates by country and type of income.

To apply for ITINs, individuals must file an IRS Form W-7 with the current tax return, unless reason a, f, or h are selected. These are known as the “SEVIS school exceptions.” The application must be filed through the IRS service in Austin, TX. The school SEVIS-designated officials must submit a certifying letter with the form W-7 along with specific supporting documentation.

## RESOURCES

### WEBSITES:

UAF Office of International Programs website: <http://www.uaf.edu/oip/info-departments/>

IRS website for forms and publications: <http://www.irs.gov/formspubs/>

You may select from forms and publications by date or number.

University of Alaska statewide system website: [http://www.alaska.edu/hr/forms/hr\\_nraforms/](http://www.alaska.edu/hr/forms/hr_nraforms/)

Forms and information UA has available for departmental use. This includes tax treaty summaries for payroll and scholarship payments.

Carol Holz  
Associate Director, Immigration Compliance  
University of Alaska Fairbanks  
Office of International Programs  
P.O. Box 757760  
Fairbanks, AK 99775-7760  
(907)474-7677  
[carol.holz@uaf.edu](mailto:carol.holz@uaf.edu)

Joanna Cruzan  
International Scholar/Student Coordinator – working primarily with scholars in J-1, H-1B, O-1  
and TN statuses  
University of Alaska Fairbanks  
Office of International Programs  
P.O. Box 757760  
Fairbanks, AK 99775-7760  
(907)474-77157  
[jcruzan@alaska.edu](mailto:jcruzan@alaska.edu)

Reija Shnoro  
International Student/Scholar Coordinator – working primarily with students in F-1 status  
University of Alaska Fairbanks  
Office of International Programs  
P.O. Box 757760  
Fairbanks, AK 99775-7760  
(907)474-7583  
[rsshnoro@alaska.edu](mailto:rsshnoro@alaska.edu)