Employment Overview for International Students
In F-1 and J-1 Status at Columbia University
Fall 2013

On-Campus Employment

* Work done for a Columbia office or department.
* Eligible as soon as you're in F-1 or J-1 status and enrolled at Columbia.

On-Campus Employment

* Examples include:
  * Teaching or Research Assistantships.
  * “Casual employment” paid by the hour including but not limited to libraries, computer labs, and the Tutoring and Translation Agency.
  * International students are not eligible for “work-study” positions because they are federally-subsidized financial aid for U.S. students only.

On-Campus Employment

* On-campus work is limited by immigration regulations to
  * part-time
    * (a maximum of 20 hours/week)
  * except during official school vacation periods.

Payroll forms, Tax Treaty Information, Social Security Numbers, and ITINs (Individual Tax Payer ID Numbers)
Social Security Number (SSN)

A Social Security Number is issued by the Social Security Administration only for employment and tax-filing purposes.

* Not eligible to apply unless you are employed.

Social Security Number (SSN)

A Social Security Number is used by employers to withhold relevant taxes with the tax authorities and by employees to file a tax return.

Social Security Number (SSN)

Employment income means you are getting monetary compensation for providing services, such as being paid to be a teaching assistant or for hourly work in the library.

Social Security Number (SSN)

A fellowship stipend or grant that is not compensation for services is not considered employment, and therefore not eligible for an SSN application.

One exception: doctoral fellowship recipients with letter of admission outlining work portion in the future.

Social Security Number (SSN)

The Social Security number is yours permanently.

* Note: 9-digit Columbia University ID numbers are for use within Columbia and are NOT Social Security numbers.

Social Security Number (SSN)

3 Steps to apply for an SSN once you have been hired by a CU department or office and are enrolled:

1. Get completed SSN verification form from the hiring department printed on letterhead with original signature.

(*or bring fellowship letter if not working as TA or GRA the first year)
2. Bring the form (or fellowship letter) to the ISSO with your documents—passport, print-out of I-94 arrival record, I-20 or DS-2019. The ISSO will endorse the letter or form on the bottom to verify your eligibility for on-campus employment.


**Individual Taxpayer ID Number (ITIN)**

- If you receive a grant that is not eligible for an SSN application, you will need to apply for an ITIN.
- IRS (Internal Revenue Service) has special application procedures for F and J students.

**Individual Taxpayer ID Number (ITIN)**

- Come to the ISSO with your grant letter, I-20 or DS-2019, passport and print-out of I-94 arrival record from [www.cbp.gov/I94](http://www.cbp.gov/I94) and we will assist you with the W-7 application for an ITIN.

**I-9 Employment Eligibility Verification Form**

- The I-9 is a Federal form for everyone who is employed in the U.S. to verify eligibility to work.
- All I-9 forms are completed electronically at one of the I-9 Processing Centers, including Kent Hall or Studebaker Hall, by the first day of work.

**I-9 Employment Eligibility Verification Form**

- When you go to an I-9 Processing Center to complete an I-9 form, you must present your passport, print-out of I-94 arrival record, I-20 or DS-2019.
Tax Treaty Benefits

You may be eligible for tax benefits if there is a relevant tax treaty between the U.S. and your home country.

Tax Treaty Benefits

Ask your department about filing IRS Form 8233 with the payroll office to claim a tax treaty benefit for any earnings at Columbia.

Off-Campus Employment

Eligible after two semesters registered full-time in student immigration status.

*except with international organizations

F-1 Off-Campus Employment

• CURRICULAR Practical Training (CPT) Authorized by the ISSO for internships required for the degree or course-based electives that earn academic credit toward the degree. Limited—not all programs confer eligibility

• OPTIONAL Practical Training (OPT) Employment authorization in your field of study for a maximum of 12 months per each higher educational level. Requires application to immigration agency (USCIS). Available only to degree and certificate program students

• Unforeseen Economic Hardship

• Work with International Organizations

F-1 Off-Campus Employment

• Eligibility requirements and procedures can be found on the ISSO’s website.

• Employment workshops throughout the year, organized in conjunction with your School or academic department
• Eligible after one semester
• Requires a specific employer
• Work must be integral to the program of study
• Authorized by the J-1 Exchange Visitor program sponsor

J-1 Academic Training

Academic Training period cannot be longer than the duration of the program.
A maximum of 18 months (except students completing a PhD degree eligible for up to 36 months)

• Eligibility requirements/procedures on the ISSO's website.

Important Note!

Must always have authorization before beginning paid employment of any kind.

Unauthorized Employment

• Becomes part of your permanent immigration record.
• Can result in denial of future immigration benefits.
• Can result in arrest, detention and removal from the U.S.

Filing a 2013 “Tax Return”

All individuals employed or receiving U.S.-based income in the U.S. during any part of 2013 will be required to file U.S. tax forms between Feb. 1 and April 15, 2014.
All F-1 and J-1 students and their dependents—even those without any US income must file one Federal tax form (8843) by June 15, 2014.

Students with scholarships or fellowships should keep receipts for educational expenses, such as textbooks. These items may be “deductible” expenses at tax-filing time.

The ISSO provides workshops in the March and April by tax professionals to assist you with the NY State Tax Return.

Information on how to comply with your tax filing obligation will be sent to you through the ISSOnews e-mail broadcasts February - April.

Be sure to read your ISSOnews e-mails for information on regulations, workshops and deadline reminders.

Browse our website at http://www.columbia.edu/cu/issos
Contact the ISSO at (212) 854-3587.
email: isso@columbia.edu
Visit us at 524 Riverside Drive.