



F-1 CPT Information Packet

What is Curricular Practical Training (CPT)?

Federal regulations state that a student may participate in a "curricular practical training program" that is "an integral part of an established curriculum" and "directly related to the student's major area of study." They define curricular practical training as "alternate work/study, internship, cooperative education, or any other type of required internship or practicum which is offered by sponsoring employers through cooperative agreements with the school."

Who is Eligible?

- F-1 students who are legally maintaining their status; and
- Who have been enrolled full-time for at least 8 months;
- Your program requires you complete an internship or other type of required training.
- Must be registered full time during the academic year (fall and winter semesters) to participate in CPT.
- Must be enrolled in at least 1 course which directly relates to their employment to be eligible for CPT during the summer term.
- F-1 students **must** have a job offer on letterhead.

When should you apply for CPT?

Students are required to schedule a meeting with an international advisor before applying for CPT. Please schedule this meeting 1-2 weeks in advance. Allow 5-7 business days for processing after you have submitted your completed CPT forms to The Designated School Official. You are required to have CPT authorization on your I-20 prior to beginning employment. We cannot authorize CPT with a start date in the past; please plan accordingly and submit your paperwork in a timely manner.

Important CPT Information

- You **MUST** have a written, signed employment offer letter on letterhead to apply for CPT. Please refer to the template in this pack for details.
- Paid and unpaid off-campus jobs require CPT authorization. Please meet with the Designated School Official if you have questions about whether your unpaid volunteer work requires CPT approval.
- You can apply for either part-time CPT (20 hours or less) or full-time (21 hours or more). If you accumulate 12 or more months of full-time CPT, you are no longer eligible for Optional Practical Training (OPT). Part-time CPT does not count toward your OPT eligibility.
- You are only authorized to work at your specific employer during the dates and amounts of hours (part-time or full-time) listed on your I-20. If you work before or after the authorized dates or hours, it is unlawful and you risk losing your F-1 status.
- CPT authorization is only given one semester at a time and in accordance with the semester dates. The only exception is required internships that extend beyond one semester.
- If you have a new CPT employment opportunity, you must reapply for CPT by submitting a new CPT form and offer letter. Should you want to extend your CPT end date to the end of the current semester, you need to submit a new CPT offer letter only. Remember to allow 5-7 days before your current end date to avoid a break in employment.

How to Apply for CPT

1. Meet with your academic counselor to determine if an internship or training is a required part of your program of study. Obtain a letter from your counselor detailing the requirement.
2. Meet with the Internship Coordinator by calling (269) 488-4344 to schedule an appointment. The Internship Coordinator will assist you in finding an internship and registering your internship course.
3. Obtain an offer letter on letterhead stationery from your place of employment. See the template included in this information packet.

4. Complete the student section of the “Curricular Practical Training Authorization Form”
5. Bring your Curricular Practical Training Authorization Form with your internship offer letter and the letter from your academic counselor to the Designated School Official.
6. Attach proof of enrollment in internship or training course for which you will be receiving credit.
7. The Designated School Official will notify you via your KVCC email when your new CPT I-20 is ready for pick up. Remember to submit your CPT request at least 5-7 business days BEFORE the employment start date.

Additional Information on Taxes & Forms

- You are required to complete government forms with your employer for paid employment. Such forms include, but are not limited to, tax forms (W-4 and state W-4) and employment eligibility forms such as the I-9. Be sure to work with your employer at the beginning of your employment to complete these forms.
- Generally, if you have been in the U.S. for less than 5 years, you should be exempt from paying Social Security and Medicare Taxes. Please reference the attached “Alien Liability for Social Security and Medicare Taxes” for more information.
- You are subject to federal, state, and local taxes unless your country has a tax treaty with the United States. It is best to work closely with your employer’s payroll department to ensure the correct taxes are deducted and you are not being under- or overpaid. **REMEMBER:** Tax returns must be filed each year by April 15 for the previous calendar year.



Excerpts from: **Alien Liability for Social Security and Medicare Taxes**

The full text can be found at: <http://www.irs.gov/businesses/small/international/article/0,,id=129427,00.html>

In general aliens performing services in the United States as employees are liable for U.S. social security and Medicare taxes. However, certain classes of alien employees are exempt from U.S. social security and Medicare taxes as follows.

Nonresident aliens, in general, are also liable for Social Security/Medicare Taxes on wages paid to them for services performed by them in the United States, with **certain exceptions based on their nonimmigrant status**. The following classes of nonimmigrant's and nonresident aliens are exempt from U.S. Social Security and Medicare taxes:

F-visas, J-visas, M-visas, Q-visas. Nonresident Alien students, scholars, professors, teachers, trainees, researchers, physicians, au pairs, summer camp workers, and other aliens temporarily present in the United States in **F-1, J-1, M-1, or Q-1/Q-2** nonimmigrant status are exempt on wages paid to them for services performed within the United States as long as such services are allowed by USCIS for these nonimmigrant statuses, and such services are performed to carry out the purposes for which such visas were issued to them.

Exempt Employment includes:

- **On-campus student employment** up to 20 hours a week (40 hrs. during summer vacations)
- **Off-campus student employment allowed by USCIS.**
- **Practical Training student employment on or off campus.**
- Employment as professor, teacher or researcher.
- Employment as a physician, au pair, or summer camp worker

Limitations on exemption:

- The exemption does not apply to spouses and children in F-2, J-2, M-2, or Q-3 nonimmigrant status.
- The exemption does not apply to employment not allowed by USCIS or to employment not closely connected to the purpose for which the visa was issued.
- The exemption does not apply to F-1, J-1, M-1, or Q-1/Q-2 nonimmigrant's who change to an immigration status which is not exempt or to a special protected status.
- The exemption does not apply to F-1, J-1, M-1, or Q-1/Q-2 nonimmigrant's who become resident aliens.

The IRS has published regulations which stipulate that aliens who arrive in the United States on F, J, M, or Q visas will be assumed to be "NONRESIDENT ALIENS" but only to the extent that the assumption is consistent with the residency rules of section 7701(b) of the Code. Since the social security/Medicare tax exemption for foreign students, scholars, teachers, researchers, and trainees under the Code requires that the payee be a "NONRESIDENT ALIEN", then the social security/Medicare tax exemption ceases to exist at the point the payee becomes a "RESIDENT ALIEN" under the residency rules of section 7701(b) of the Code.

Thus, to summarize, both the Internal Revenue Code and the Social Security Act allow an exemption from social security/Medicare taxes to alien students, scholars, teachers, researchers, trainees, physicians, au pairs, summer camp workers, and other nonimmigrants who have entered the United States on F-1, J-1, M-1, Q-1, or Q-2 visas and who are still classified as NONRESIDENT ALIENS under the residency rules of the Internal Revenue Code. As discussed above, **this means that foreign students in F-1, J-1, M-1, Q-1 or Q-2 nonimmigrant status who have been in the United States less than 5 calendar years are still NONRESIDENT ALIENS and are still exempt from social security/Medicare taxes.** This exemption also applies to any period in which the foreign student is in "practical training" allowed by USCIS, as long as the foreign student is still a NONRESIDENT ALIEN under the Code. **Foreign students in F-1, J-1, M-1, Q-1 or Q-2 nonimmigrant status who have been in the United States more than 5 calendar years are RESIDENT ALIENS and are liable for social security/Medicare taxes** (unless they are exempt from FICA under the "student FICA exemption").

For more info see: <http://www.irs.gov/businesses/small/international/article/0,,id=129427,00.html>

Sample Job Offer Letter

ABC Company

1234 CPT Street

Kalamazoo, MI 49009

P: (269) 123-4567

February 20, 2013

To: Kalamazoo Valley Community College, Admissions, Registration and Records Office

To Whom It May Concern:

We are pleased to offer [student's full name] an internship at our company, ABC Company. The description of the internship is as follows:

Company Address: 1234 CPT Street, Traverse City, MI 49686

Number of hours per week: 40

Start and End Dates: September 1, 2013 – December 31, 2013

Job Title: Finance Intern

Job Duties: Student will assist in the development of finance strategies for the company, give finance presentations to clients and prospective clients, and assist in troubleshooting finance matters for clients.

Salary: \$8.00 per hour

Supervisor Name: Mr. John Smith

Supervisor Contact: (231) 123-4566 or jsmith@abc.com

ABC Company understands that this student currently holds an F-1 student visa and is attending Kalamazoo Valley Community College. Please let me know if you have any further questions or concerns.

Sincerely,

John Smith
President
ABC Company

CPT Authorization Request Form

Student Section

Today's Date _____

Name _____
Surname/Family Name First/Given Name(s) Middle Name(s)

SEVIS #: _____ Valley ID: _____

Phone Number: _____

Current Address: _____ City _____ State _____

Program of Study: _____ Expected Graduation Date: _____

Have you been approved for CPT before? Yes No

Current Employer Name: _____ Job Title: _____

Employer Address: _____ City _____ State _____

Number of Hours per Week: _____ Start Date (MM/DD/YYYY): _____ End Date: _____

Describe what type of work you will do and what you expect to learn:

I am enrolled in the course listed below and I understand that not successfully completing the course voids my CPT authorization. I understand I am only permitted to work at the employer above during the approved CPT dates on my I-20. I will update the Designated School Official should my job duties or employment information change. I understand I will lose my F-1 status if I fail to abide by all CPT regulations.

Student Signature: _____ Date: _____