



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" or, "if not required, the student must receive credit for the training."

Who is Eligible?

- F-1 students who are legally maintaining their status; and
- Who have been enrolled full-time for at least 8 months;
- Must be registered full time during the academic year (fall and spring terms) to participate in CPT. Exceptions will be considered on a case-by-case basis only if the student has been approved for Reduced Course Load.
- 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 Admissions. You are required to have CPT authorization on your I-20 prior to beginning employment. Admissions cannot authorize CPT with a start date in the past; please plan accordingly and submit your paperwork in a timely manner.

Requirements for CPT

- **Required for your degree program.** Required means that all students in your degree program are required to complete an internship or practicum to receive this degree.
- **Integral part of an established curriculum.** If the internship is not required for the degree, it must be taken for academic credit and connected to a relevant class that has similar educational objectives. To be approved, the professor needs to confirm the work serves as an "integral part of the student's curriculum" and describe (in writing) how the work is directly relevant to the academic objectives of the class.
- **OR You must receive credit for the training/internship** through registration in an internship or independent study course.

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 an international advisor 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.

- If you are undertaking an internship or training experience that is not required for your program but you will be receiving credit, you must attach proof of enrollment in the internship or independent study course.

How to Apply for CPT

1. Meet with your academic or international advisor to determine if CPT is a required part of your program of study.
2. Find employment opportunities that directly relate to your program of study.
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 CPT Authorization Form with your offer letter to your academic or international advisor. Your advisor should complete the advisor section and include:
 - a. Whether you have finished your degree requirements. If the advisor indicates “yes” you are ineligible for CPT and should apply for OPT instead.
 - b. Your expected degree completion date.
 - c. The type of CPT work (see “Requirements for CPT” on page 1 for additional information)
6. If the CPT type is for a relevant class, take the form to your professor/instructor and ask him/her to complete the course section.
7. Attach proof of enrollment if the course is an internship or independent study for which you will be receiving credit.
8. After all signatures are gathered and the form is complete, deliver your packet to the Admissions Office along with your job offer letter.
9. An international advisor will notify you via your NMC email when your new CPT I-20 is ready for pick up. Remember to submit your CPT request at least 57 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.
- You will need to have a Social Security Number (SSN) if you have paid employment. If you do not have an SSN, see the NMC website for more information.



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
Traverse City, MI 49686
P: (231) 123-4567

February 20, 2013

To: Northwestern Michigan College, Admissions 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 & 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 Northwestern Michigan 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 #: _____ NMC Student ID: _____

Phone Number: _____ Emergency Contact & Phone: _____

Current Address: _____ City _____ State _____

Program of Study: _____ Expected Graduation Date: _____

Have you been approved for CPT before? Yes No

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 an international advisor 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: _____

Academic or International Advisor Section

1. Has the student already completed all program requirements for degree completion? Yes No
2. Expected completion date of degree requirements: _____
3. This CPT work is (check one):
 - REQUIRED for all students in this major for graduation
Course Name & Number: _____ Semester Enrolled: _____
 - NOT REQUIRED for graduation but directly relevant to the student's program of study and will accompany the required course: _____ Semester Enrolled: _____
Describe how the work is directly relevant to the academic objectives of your class:
 - NOT REQUIRED for graduation but the student will be receiving course credit and the experience directly relates to his/her program of study. Proof of enrollment in this course is attached.

Advisor Name: _____ Signature: _____ Date: _____

Received by International Admissions on: _____ Staff Signature: _____