

What is Curricular Practical Training (CPT)?

An F-1 student may be authorized by the university to participate in a work opportunity that is an **integral part of his or her established curriculum**. CPT is **defined to be alternative work/study, internship, cooperative education, or any other type of required internship or practicum at an off-campus worksite**. CPT authorization is necessary whether the work is **paid or unpaid**.

Who is eligible?

- F-1 students who are legally maintaining their status; **and**
- Who have been **enrolled full-time for at least one academic year in the United States** with their current SEVIS record. Exception: Graduate students who have internship requirements within their first academic year.
- Students **must be registered full-time** during the academic year (fall and spring terms) to participate in CPT. If students have an approved Reduced Course Load authorization, their CPT request will be individually considered for eligibility, depending on the circumstances for course load reduction.
- In the **summer term**, students must be enrolled in an internship course or course which directly relates to the CPT opportunity **in either the summer, the spring prior to the internship, or the fall directly following the internship**.
- Students must be in **good academic standing**.
- F-1 students must have a **job offer on letterhead**. The job must directly relate to their major program of study and be integral to the program's established curriculum.

When should you apply for CPT?

You are required to have CPT authorization on your I-20 prior to beginning the employment. ***We cannot authorize CPT with a start date in the past; please plan accordingly and submit your paperwork in a timely manner! If you begin working prior to obtaining CPT authorization on your I-20, your SEVIS record will be terminated for unauthorized employment.***

Types of CPT

- A. Required for your degree program.** Required means that all students in your degree program are required to complete an internship or practicum in order to receive the degree.
- B. Internship course recommended for hands-on training.** If the internship is not required for the degree, but the student has been recommended by the professor and/or academic advisor to take an internship course within his/her major in order to gain practical experiences in the field.
- C. Associated with the program's 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 academic advisor needs to confirm the work is an "an integral part of the program's established curriculum" and describe how the work is directly relevant to the academic objectives of the class. The course must be related to a **student's major program of study (not minors for undergraduate students)**.

Important CPT Information

- You **MUST** have a written, signed **employment offer letter on letterhead** to apply for CPT. Please refer to the sample offer letter included with this packet for details.
- **Paid AND unpaid** off-campus jobs require CPT authorization.
- **Part-time CPT (20 hours or less) and full-time CPT (more than 20 hours) are allowed**, as long as you can maintain your course work and time spent on the CPT opportunity does not jeopardize good academic standing.

Important CPT Information, continued

- 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** reduce the amount of time allowed on OPT.
- You are only authorized to work at your specific employer during the dates and amount 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 and having your SEVIS record terminated.**
- 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.
- The **CPT evaluation (signed by you and your employer) must** be completed at the end of your employment.
- If you have a **new CPT employment opportunity, you must reapply for CPT** by submitting a new CPT form and offer letter, and CPT evaluation form. Remember to submit a new request within 5 to 7 business days before your current employment end date to avoid a break in your employment.

How do you apply for CPT?

- **Find an appropriate employment** opportunity for your degree and program of study. Utilize university resources such as The Exchange (exchange@marian.edu; located inside the library). Discuss options with your academic advisor to ensure that the employment directly relates to your degree program.
- Obtain an **offer letter on letterhead** from your place of employment. See the **sample** included in this informational packet. **Please note that the offer letter must include a job description.**
- Write a **“Statement of Purpose” (no more than 1 page)** and explain the following:
 - How your CPT opportunity relates to your program of study
 - What you intend to gain or learn from the CPT opportunity
- **Complete the student section** of the “Curricular Practical Training Authorization Form”
- Take your CPT authorization form, “Statement of Purpose”, and offer letter to your academic advisor. **Your academic advisor should complete the advisor section and include:**
 - Whether you have finished the degree requirements. **If indicated “yes”, you are ineligible for CPT and should apply for OPT instead.**
 - Your expected degree requirement completion date
 - How the work relates to your academic objectives
 - The type of CPT work (see “Types of CPT” on page 1 for additional information)
- After signatures are gathered and the form is complete, **bring it to the Office of International Programs** with your offer letter, Statement of Purpose, course syllabus or description.
- The Office of International Programs will process your CPT authorization and send you an email when your new CPT I-20 is ready for pick up. **Remember, you MUST have your new I-20 before beginning your off-campus work.**

Programs with required internships

- Teaching-based undergraduate majors, such as elementary or secondary education (EDU 473)
- Master's degree in Education (EDU 560)
- Exercise Science Major (ESS 360)
- Religious Education Major (THL 460)
- All Business Majors (BUS 360, BUS 365, ACC 470)
- Social Work Concentration under Psychology major (PSY 460)
- Sports Psychology Concentration under Psychology major (PSY/ESS/COL 360)
- Concentration in Art Therapy for Art Majors (ART 461)

Application Checklist

- **CPT Authorization Request Form.** Be sure all the sections *are complete and signed*, especially those by your academic advisor.
- **Offer Letter.** Be sure the letter contains all the necessary information about your job. Reference the **sample letter in this handbook**. The offer letter cannot be more than 1 year old.
- **A copy of the class syllabus or official course description**
- **Statement of Purpose** addressing the following points:
 - How your CPT opportunity relates to your program of study
 - What you intend to gain or learn from the CPT opportunity

Additional Information on Taxes and Forms

- You are required to complete various 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 United States for less than 5 years, you should be exempt from paying Social Security and Medicare taxes. Please reference the attached IRS "Alien Liability for Social Security and Medicare Taxes" for more information. However, you will still be subject to federal, state, and local taxes unless your country has a tax treaty with the United States. It is best to closely work 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 by April 15th of each year 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 a SSN, see the Office of International Programs for information on applying.

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

The full text can be found at: <http://www.irs.gov/Individuals/International-Taxpayers/Alien-Liability-for-Social-Security-and-Medicare-Taxes-of-Foreign-Teachers,-Foreign-Researchers,-and-Other-Foreign-Professionals>

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
- **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").

Curricular Practical Training Authorization Request Form

Section to be completed by student:

Last Name:	First Name:	Have you been approved for CPT before at Marian? Yes or No
Marian Email:	Phone:	Have you been approved for CPT before at another U.S. school? Yes or No
Company Name:		
Company Address:		
City:	State:	Zip Code:
Job Title:		Number of Hours Per Week:
Start Date: (mm/dd/yyyy)	End Date: (mm/dd/yyyy)	Major:
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 international office should my job duties or employment information change. I understand I will lose my F-1 visa status if I fail to abide by the CPT regulations and my SEVIS record will be terminated.		
Student Signature:		Date:

Section to be completed by Academic Advisor:

- Has the student already **completed all program requirements** for degree completion? **Yes** or **No**
- Expected completion date** of degree requirements _____
- How does this work opportunity meet the student's academic objectives?

4. This **CPT work** is (circle response):
***Note that you MUST be enrolled in the named class below before authorization will be given:**

- REQUIRED** for all students in this major for graduation.
 Course Name and Number: _____ Semester Enrolled: _____
- INTERNSHIP NOT REQUIRED FOR graduation but student is enrolled in an internship class** for practical training.
 Course Name and Number: _____ Semester Enrolled: _____
- NOT REQUIRED FOR graduation but is an integral part of his/her curriculum and directly relevant to the program of study.**
 Course Name and Number: _____ Semester Enrolled: _____

_____ Academic Advisor Name _____ Academic Advisor Signature _____ Date

Section completed by international office GPA: _____ CPT evaluation received: _____ Enrolled for class: _____ CPT approved: _____

Sample Job Offer Letter

ABC Company
1234 CPT Street
Indianapolis, Indiana 46220
Tel: (317) 955-1234 Fax: (317) 955-4321

Date:

We are pleased to offer (student's name) an internship at our company. The description of the internship is as follows:

Company Name: ABC Company

Company's Address: 1234 CPT Street, Indianapolis, Indiana 46222

Student Work Site Address: If different from company's address

Number of Hours per week: 20 hrs

Start and End Dates: July 1, 2015 – September 1, 2015

Job Title: Finance Intern

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

Please let me if know if you have any further questions or concerns.

Sincerely,

Sarah Smith
President
ABC Company