

MEMORANDUM
INDUSTRIAL PRACTICE PROGRAMS
ERIK JONSSON SCHOOL OF ENGINEERING AND COMPUTER SCIENCE
THE UNIVERSITY OF TEXAS AT DALLAS
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DATE: **5 December 2006**
TO: **Participating Employers**
SUBJECT: **Hiring International Students and Hiring Deadlines for Summer Semester 2007**

This memo is intended to clarify employment eligibility and notify you of the deadlines for hiring international students for the Summer Semester 2007. Nonresident aliens admitted to the United States as a student (F-1 visa) may be permitted to participate in Curricular Practical Training (CPT). CPT includes internships and cooperative education. **Social Security and Medicare taxes are NOT paid/withheld for nonresident alien students working under CPT.** (See IRS Publication 519, U.S. Tax Guide for Aliens, this exception does not apply to international students who have been in the U.S. in five separate calendar years.) **Additionally, employers need NOT pay federal or state Unemployment Compensation taxes for any student certified by their university as an official cooperative education or internship student.** (See Section 201.069 of the Texas Unemployment Compensation Act or the Unemployment Compensation Act for your state.) Workers Compensation Taxes must be paid. Federal income taxes must be withheld.

EMPLOYMENT ELIGIBILITY

International students majoring in Computer Engineering, Computer Science, Electrical Engineering, Software Engineering, or Telecommunications Engineering and meeting U.S. CIS, UT-Dallas and Jonsson School eligibility requirements may be **EMPLOYED** through the Jonsson School IP Programs. CE, CS, EE, SE and TE students with F-1 (student) visas who wish to work may do so by enrolling in the Jonsson School IP Programs, applying for Curricular Practical Training (CPT), and securing work clearance through the UTD International Student Services Office. Upon being hired, students will present their work eligibility documentation (U.S. CIS Form I-20) to you. **INTERNATIONAL STUDENTS MAY NOT WORK AS INDEPENDENT CONTRACTORS.** IRS Publication 519 indicates nonresident alien students **"may not engage in business"**.

U.S. CIS REQUIREMENTS

In order to meet U.S. CIS requirements for hiring international students, interested employers should:

1. If not already done, complete and return the **IPP Employer Needs Form**.
2. Provide the student an **offer letter on your company's letterhead**, which states or includes the following:
 - **Position is a Co-op or Intern assignment**
 - **Physical (street) address of the work location**
 - **Detailed position description** (The position must be related to the current degree and major of the student.)
 - **Name and telephone number of the student's supervisor or department manager**
 - **Number of hours per week the student will be working**
 - **Wages per hour**
 - **Starting Date (see below)**
 - **Ending Date (see below)**

Starting Date	Earliest	Recommended	Latest
	Monday, 7 May	Monday, 7 May	Wednesday, 20 June
Ending Date	For Graduating Students	Non-Graduating Students	Non-Graduating Students
	Friday, 10 August	Saturday, 11 August	Wednesday, 15 August

LAST DAY TO SUBMIT OFFER LETTERS FOR SUMMER SEMESTER 2007

UTD rules require that international students enroll in a course related to the IPP/Co-op/Internship/CPT assignment. The last day to enroll in this course, without a financial penalty for Summer Semester 2007 is Wednesday, 20 June 2007. Students receiving offer letters for a summer assignment after this date will face increasingly severe financial penalties for late registration. Please try to send all offer letters to international students by Monday, 18 June 2007 so the students do not incur the late registration fees. It is currently taking 2 days after receipt of the offer letter by our staff to obtain final approval for international students to work on IPP assignments. We encourage employers to get offer letters to us as soon as possible.

STUDENTS CONTINUING TO CO-OP

Companies that have students currently working on IPP/Co-op/Intern/CPT assignments in the Spring Semester 2007 and wish to continue to employ the same students in the Summer Semester 2007 **should submit new offer letters, which reflect the extended work period, to the Industrial Practice Programs at least 10 working days prior to the expiration date of the current work approval.**

Please do not hesitate to contact us at (972) 883-4363 if you have any questions. Our interest is in serving your hiring needs.