HIRING INTERNATIONAL STUDENTS FOR ON-CAMPUS STUDENT POSITIONS

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International Student Advisor

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Graduate Division

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Payroll Division
Total Number of International Students Served = 5,178

- Undergraduate: 55%
- Graduate: 30%
- Non-Degree: 11%
- Post-Completion: 4%
WHAT IS A VISA?

- A document authorizing entry into the United States
- Permanently affixed to passport
- A visa can only be used to enter the USA
- A visa has no significance once the holder is inside the USA
- A visa is NOT authorization to:
  - Be in the USA
  - Study in the USA
  - Work in the USA
- For employment purposes and documentation – it’s OK if the visa is expired! Visa, is irrelevant for employment purposes.
- *Exception: Canadian nationals
International visitors must declare ONE primary purpose

- **B1/B-2**: Tourist
- **F-1**: Student
- **E-2**: Investor
- **H-1B**: Temporary Worker
- **H-4**: Dependent of H-1B
- **J-1**: Student or Scholar
- **R1**: Religious Worker
- **TN**: Trade NAFTA
- **WT**: Visa Waiver

Each letter-digit combination has its own set of specific immigration regulations, including regulations on employment/work eligibility and authorization.
WHO ARE UCSD’S INTERNATIONAL STUDENTS?

- **Students**: Pursue a UC San Diego program of study
  - F-1 Students (I-20)
  - J-1 Exchange Visitor in Student Category (DS-2019)
  - International students in other statuses

- **Scholars**
  - Professors & lecturers
  - Researchers
  - Pursue other academic activities

- **Others**
  - Temporary visitors to the USA
    - NOT US citizens
    - NOT US Permanent Residents (green card holders)
• Authorization for an international visitor to be in the USA
• International visitor prints outs electronic I-94 from online or paper card at sea/land ports
• Also known as –
  • Immigration status
  • Entry status
• Can exist only in the USA
• International Visitor must comply with special regulations
• If I-94 card has a specific end date, that is when status expires.
• If I-94 card is marked “D/S” or “Duration of Status,” other documents are needed to determine “projected” status expiration date.
### CAREFUL!
DO NOT CONFUSE...

<table>
<thead>
<tr>
<th>VISA</th>
<th>I-94</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>For ENTRY to US</strong></td>
<td><strong>For STAY in US</strong></td>
</tr>
<tr>
<td><strong>Preapproval to ENTER US</strong></td>
<td><strong>Duration of STAY in US</strong></td>
</tr>
<tr>
<td><strong>Issued by US Consulate outside US</strong></td>
<td><strong>Issued by DHS at ports of entry (or in USA if international applies for change of status)</strong></td>
</tr>
<tr>
<td><strong>Expires, not collected</strong></td>
<td><strong>May expire; if paper I-94 collected at ports of exit within the US</strong></td>
</tr>
<tr>
<td><strong>May affect status but not employment authorization</strong></td>
<td><strong>Regulatory compliance is always prerequisite to employment authorization</strong></td>
</tr>
</tbody>
</table>
WHAT IS EMPLOYMENT AUTHORIZATION?

- Legal authorization to work in the US
- Issued by various sources, as needed:
  - For F-1 students: US Citizenship and Immigration Services
    • (USCIS or DSO’s at ISPO)
  - For J-1 students: US Department of State registered Responsible Officers
    • (ARO’s at ISPO)
- Employers must document it BEFORE hiring internationals
- NOT related to having a Social Security Number or tax filing status
- ALWAYS has an end date & often other conditions as well
TO REVIEW...
ALL THE PIECES ARE CONNECTED

Primary Purpose

I-94 Status

Visa

Regulations

Employment Authorization
Types of on-campus employment

- Work on the school premises, employed by the I-20 issuing institution (job at Geisel library)

- Work on the school premises, employed by on-campus commercial firms (job at Burger King)

- Work done on off-campus locations, but treated as on-campus
  - Educational affiliation (association with the established curriculum or related to contractually funded research projects at the post-grad level)
  - Shared facilities
  - Funding and supervision from UC San Diego Faculty

If you are unclear if a job would be considered “on-campus” employment, please check with an International Student Advisor.
If student is currently enrolled…

Must be registered full-time (12 units FA, WI, SP)

**UCSD F-1 students**: no authorization required for on-campus

If **Other Institution F-1 students**: Approved CPT or OPT

**J-1 students**: Official Letter from Responsible Officer (ISPO)

If student has completed their program of study…

No longer registered

**F-1 students**: Approved Optional Practical Training (OPT)

**J-1 Students**: Approved Academic Training (AT)
Must strictly observe limitations

**How early can an international student start work?**
- Up to 30 days before classes start for new students (enter US with initial UCSD I-20)
- After issuance of UCSD I-20 or DS-2019 for New Transfer students (transfer from another US institution)

**How many hours can a (currently enrolled) student work?**
- Up to 20 hrs/wk during classes (& exams)
- No limits during summer or winter break

**When does the student need to stop work?**
- Must stop working at end of program of studies or end of authorized work authorization
Must have valid & up-to-date documents:

- Passport
- I-94 Card
- Other supporting documents, if needed
  - If F-1 Student status: I-20
  - If J-1 Exchange Visitor status student: DS-2019 & Official Letter from RO authorizing employment

If in another status & you are uncertain of the regulations, please call the International Students & Programs Office
For On-Campus Employment of J-1 Exchange Visitors in the Student category, a formal letter on letterhead is required.
Step #1

Confirm that student is enrolled FT in a UCSD program of study

- For Graduate Students:
  - Contact graduate academic department.
  - Obtain “pre-approval” from academic department for your file.

- For Undergraduate Students:
  - Check ISIS for FT registration.
  - Print a copy for your file.
Step #2

Determine whether student needs to get employment authorization

• UCSD-sponsored F-1 international students currently enrolled full-time have employment authorization inherent to status.

• All other international students must have employment authorization, including—
  • Internationals in other statuses
  • Internationals from other institutions
Step #3

• Ask student for relevant immigration documents & make copies for file
  • Passport bio page
  • I-94 record
  • SEVIS Certification
    • IF F-1 Student: I-20
    • If J-1 Exchange Visitor in Student Category: DS-2019
      • J-1 Employment Authorization Letter
  • EAD Card (F-1 only)

Ignore the visa. It is irrelevant for employment purposes.
Step #4

- Review documents; call the International Center if you have questions
- Things to check for:
  - Student MUST be registered FT (12 credits) in a UCSD program of study.
  - Passport should be current (not expired)
  - I-94 notation should read F-1 (or J-1) D/S
  - End date on I-20, Item #5 (or DS-20-19, Item #3) should be current through duration of employment
  - Program of study on I-20 (or DS-2019) should match file info
  - Employment Authorization Letter (J-1s) includes beginning & end date
  - EAD card should be current through expected employment period
Step #5

- Obtain Social Security Number or Individual Taxpayer Identification Number (ITIN) from student.

  NOTE: If student recently applied, you may attach copy of SSN application receipt.

- Receipt of SSN application is required to hire any employee

- Employers are required to use SSNs to deduct payroll taxes
SOCIAL SECURITY NUMBER: HOW INTERNATIONALS APPLY

1. Get a job offer letter from employer
2. Visit the I-Center
   • Bring employer’s job offer letter
   • Request verification letter from the I-Center
3. Visit the local SSA Office & bring:
   • Passport, visa & I-94 card
   • I-20 or DS-2019
   • Employer’s job offer letter
   • I-Center’s verification letter
4. Wait 2-4 weeks for delivery

NOTE: Internationals who are NOT employed are NOT eligible to apply for a SSN
QUESTIONS?
Step #5, continued

- ITINS are for those not eligible for SSNs (not employed), but who still need to file tax returns for US income from sources such as:
  - Scholarships & grants, i.e. TC 3296 w/ no wages/salary
  - If TC 3296, Anne can help them apply for ITIN; forms & instructions will be generated by Glacier
PAYROLL PROCESS: SSN/ITIN

- Student *employees* must have SSN or SSN application receipt before an employment appointment can be entered in PPS. (Does not apply to those with TC 3296 fellowship appointment only)

- With SSN or SSN application receipt, proceed with new hire paperwork. Enter all 9s (9999999999) in the SSN field on the PPS EEID screen

- Instruct student to bring SS card to you when they get it.

- Once proof of SSN/ITIN has been received (i.e. Social Security card) please do the following:
Enter the SSN/ITIN on the EEID screen in PPS

Complete a “SSN Change Form” and send the form to Graduate Division

SSN/ITIN should be updated in PPS prior to December 31 for tax reporting
Step #6

• Get necessary approvals -- especially for graduate students

  • Graduate Division
  • Academic Department
Step #7

Collect additional documents if needed

- Oath/Patent Agreement* (no signature needed on Oath portion)
- Payroll Wage Disposition Form* (though we encourage online direct deposit through AYSO)
- UCRS Form 419* (statement concerning a position not covered by Social Security) (do not mail to Payroll);

Do not give them any type of W-4 (Glacier will do that)

*Links on “Payroll Forms” Blink page
Step #8 – Complete Form I-9*

- If the student checks one of the first 3 boxes, this presentation doesn’t apply.

- Foreign students will check the 4th box, an “alien authorized to work…”

* See “Payroll Forms” Blink page
**STEPS TO TAKE WHEN HIRING AN INTERNATIONAL STUDENT**

**Step #8, continued – Form I-9**

- Docs in List A will *generally* be the same docs Grace listed in Step 3:
  - EAD Card (F-1 OPT only) (standalone List A doc)
  - OR the combination of
    - Passport bio page
    - Form I-94
    - SEVIS Certification
      - IF F-1 Student: I-20
      - If J-1 Student Category: DS-2019

*Michael Yates in HR (x22583, myates@ucsd.edu) is UCSD’s expert on Form I-9.*
### Comparison: Employees with the same gross salary, but different citizenship codes in PPS

<table>
<thead>
<tr>
<th></th>
<th>Citizenship code E</th>
<th>Citizenship code R</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal tax</td>
<td>0</td>
<td>214</td>
</tr>
<tr>
<td>State tax</td>
<td>125</td>
<td>103</td>
</tr>
<tr>
<td>Union fees</td>
<td>45</td>
<td>45</td>
</tr>
<tr>
<td>Med insurance</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Retirement</td>
<td>0</td>
<td>270</td>
</tr>
<tr>
<td>Medicare</td>
<td>0</td>
<td>58</td>
</tr>
<tr>
<td><strong>Total deductions:</strong></td>
<td>179</td>
<td>700</td>
</tr>
<tr>
<td><strong>Net Pay</strong></td>
<td><strong>$3,460</strong></td>
<td><strong>$2,940</strong></td>
</tr>
<tr>
<td><strong>Difference in net pay</strong></td>
<td></td>
<td><strong>$520</strong></td>
</tr>
</tbody>
</table>
Enter only S, A, or N in the citizenship field on the PPS EALN screen when hiring foreign person.

Full instructions at [http://blink.ucsd.edu/finance/payroll/foreign/ealn.html](http://blink.ucsd.edu/finance/payroll/foreign/ealn.html)

- **S** if F-1 from India
- **A** if from Canada, South Korea (KS), or Mexico
- **N** for all others

*If another code is already there, contact Anne Winterton before changing*
(Also Step #9.5)

Submit a Glacier Record Request Form for each foreign person who will get payment or benefits from UCSD

- Form: [http://blink.ucsd.edu/sponsor/BFS/divisions/payroll/glacier.html](http://blink.ucsd.edu/sponsor/BFS/divisions/payroll/glacier.html)
- Instructions: [http://blink.ucsd.edu/finance/payroll/foreign/glacierform.html](http://blink.ucsd.edu/finance/payroll/foreign/glacierform.html)

Glacier determines:

- Residency status: If foreign visitor is in the U.S. long enough, they are considered a “resident for tax purposes” and will be taxed exactly like a citizen.

- Tax treaty eligibility: Treaties offer exemption from federal tax.
Complete online _Glacier Record Request Form for PPS Payments_ (link on Blink Payroll Forms page)

**Glacier Record Request Form for PPS Payments**

Fill out the form below to request a Glacier Record.

An administrative employee in the hiring department should follow the instructions to complete this form.

*Note: If the payment will not be entered in PPS, please see Glacier: Tax Withholding for Foreign Individuals (Non-PPS Payments).*

**Foreign Individual Information**

**First Name**
Glacier Record Request Form

Instructions are on the Blink page

“How & When to Complete the Glacier Record Request Form for PPS Payments”

Includes:

-- Who should complete the form?
-- Who needs a Glacier record?
-- When should I complete the Form?
-- Where is the form?
-- How do I complete the Form?
• Department completes Glacier Record Request Form online

• Payroll emails foreign individual explanation of Glacier and access to it (dept. copied on these emails)

• Foreign person accesses Glacier online and answers tax questions, signs forms Glacier generates and mails them to Payroll with certain immigration document copies.

• Payroll reviews forms and copies, updates PPS, and adjusts pay as necessary
REMEMBER THE GOLDEN RULES:

#1: Enter only S, A, or N in the PPS citizenship field

#2: Submit a Glacier Record Request Form whenever you hire or rehire a foreign person who will get money or benefits from UCSD in PPS.
# COMPARISON:

**EMPLOYEE WITH $3640 GROSS MONTHLY SALARY**

<table>
<thead>
<tr>
<th></th>
<th>Non-res w/ treaty</th>
<th>Resident alien, no treaty</th>
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</thead>
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<tr>
<td>Federal tax</td>
<td>0</td>
<td>214</td>
</tr>
<tr>
<td>State tax</td>
<td>125</td>
<td>103</td>
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<tr>
<td>Union fees</td>
<td>45</td>
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QUESTIONS?
Step #10

Monitor student employment hours:

- ≤ 20 hours per week while classes & exams are in session
Step 1: Confirm full-time enrollment at UC San Diego.
Step 2: Determine whether employment authorization is required.
Step 3: Obtain immigration documents and make copies.
Step 4: Review immigration documents.
Step 5: Obtain SSN/ITIN.
Step 6: Obtain necessary approvals from Graduate Division (if applicable).
Step 7: Obtain additional supplemental documents.
Step 8: Complete Form I-9.
Step 9: Complete Tax Forms.
Step 10: Monitor employment hours.
The Graduate Division has oversight for the following student titles:

- Graduate Student Researcher
- Teaching Assistant
- Associate (in lieu of TA)
- Associate-in (Teaching a course)
- Reader
- Tutor

Salary rates are updated each academic year with an October 1 effective date.

New rates are posted on the Graduate Division website:
Graduate student employment **must** be approved by the Home Department (the department/program where the student is pursuing a degree) prior to entering the appointment in the Payroll System (PPS)


If **new hire** enter the Home Department on EPER screen in PPS

If **rehire** ask the Home Department or Graduate Division for alternate access to employee record

Payroll Actions (PANS) are automatically routed to the following:
- Home Department
- Appointment Department
- Personnel (Graduate Division)
- Payroll
- Alternate Department
The “Home Department” is responsible for tracking the following eligibility requirements for graduate student employment:

1) Be in good academic standing: Maintain a GPA of 3.0 in upper-division and graduate course work and not have more than eight units of F and/or U grades overall.

2) Meet department standards including a satisfactory spring evaluation.

3) Be within pre-candidacy, support time limits and 18 quarter teaching limit.

4) Enrolled in 12 units if employed greater than 25%.

A graduate student may only be employed one fiscal year at a time (7/1 – 6/30).
Employment Percentage
- International students on F1 or J1 status are limited to 50% during the academic year and 100% employment during the summer with departmental approval.

New Admits
- An international student in F-1 or J-1 status cannot enter the U.S. more than 30 days prior to the program start date listed on the I-20 or DS-2019.

Leave of Absence
- Students who wish to go on a leave of absence from UC San Diego for one or more quarters are required to obtain permission from the International Students & Programs Office (ISPO) prior to their proposed leave. Failure to report a leave of absence may have a negative impact on the student’s immigration status.
- A graduate student on an academic Leave of Absence may not receive any payment from the university (employment, fellowship, etc.) during the quarter(s) while on Leave and must be separated in PPS.

Readmits
- A graduate student who has been readmitted or is returning from a Leave of Absence (and within the support time limit) is eligible for employment during the summer or quarter break preceding the quarter of readmission or return from a leave of absence.
A Graduate Student Researcher is a registered graduate student who performs research related to their degree under the direction of a faculty member.

Each graduate academic department/program has established a support policy for all of their graduate students.

All GSRs in the same academic department/program are appointed to the same GSR step level(s), and GSRTF title code, as established by the student’s academic department or program (not the fund source).
A GSR who meets all of the eligibility requirements listed below receives full tuition/fee remission (GSRTF) as a perquisite of employment.

The home department is responsible for coordinating GSRTF payments using the Graduate Division on-line tool at [https://goapp.ucsd.edu/financial/](https://goapp.ucsd.edu/financial/).

**Eligibility:**

a. Be appointed for a minimum 25% time for the full quarter in which tuition and fees are paid, or the dollar equivalent (e.g., 50% for half the quarter).

b. Have an appointment effective with the first week of instruction in the quarter for which tuition and fees are paid.

c. Be within campus time limits for support and in good academic standing.

d. For Non Resident Supplemental Tuition remission, be within the first year of graduate study at UCSD unless an international student. US citizens and permanent residents should establish California residency by the start of their second year.
GRADUATE DIVISION: TEACHING ASSISTANTS

• A Teaching Assistant (TA) assists in the instruction of an upper or lower division course at the University under the supervision of a faculty member.
  • **Oath/Patent**
  • For a new hire TA, the oath must be signed on or before the first day of the quarter (not the pay period).
  • For example, if fall quarter begins on 9/20, the oath must be signed by that date, not on 10/1 which is the pay period start date.

• **Spring Quarter TA and Other Summer Appointments**
  • A graduate student appointed as a TA spring quarter may be appointed up to 100% time as a GSR (or other title) beginning the day after the quarter ends (mid-June).
  • Although it may look like the student is appointed up to 150% time, the TA service period ends the last day of the spring quarter so it is not a conflict.
Teaching Assistants and Associate-Ins appointed at 25% time or more for the quarter are eligible for TA Fee Remission (TAFE) and TA Health Insurance (TAHI).

TAFE pays the Tuition and Student Services fee. TAHI pays the health insurance portion of the registration fees. TAHI/TAFE does not cover Nonresident Supplemental Tuition, GSA Fee, University Center Fee, or Recreation Fee.

Note: In November 2010, the Regents adopted a simpler fee structure that equalized the Tuition (formerly Educational Fee) across all students beginning in 2011-12.

Nonresident graduate academic students may be eligible for a remission adjustment. Graduate Division will identify students and issue the remission for the quarter in which the student is eligible. The payment will be reflected as “TA Other Remission/Fees” or “TA Other Remiss IRPS/Fees” on the student account.

Fee Payment Coordination
The home department, not the funding department, is responsible for coordinating TAHI/TAFE payments using the Graduate Division on-line tool at https://goapp.ucsd.edu/financial/.
There are two types of Associate Appointments:

1) Associate in (Dept-Teaching a Course):
   - A graduate student Associate (teaching a course) may conduct the entire instruction of an upper or lower-division course if they meet specific requirements and receive approval from the Dean of Graduate Division/Committee on Education (exceptions).
   - Departments submit files using ASES on behalf of students.

2) Associate in Lieu of TA:
   - An Associate (in lieu of TA) may serve as a “senior TA” for a department/program’s TA training activities, as a TA consultant or Language Screener for the Center for Teaching Development, or under an Academic Instructional Improvement grant.
   - Use of this title for any other program requires prior approval by the Dean of the Graduate Division.
Graduate Division creates campaign for new quarter and sends link to Departments.

- Departments submit files using ASES on behalf of students.
- For Summer requests: students must be registered for the Spring Quarter prior to, or the Fall Quarter following, the requested Summer Session.
- The application questions replace two forms that are no longer required: the Academic Appointment Summary form and the Request to Appoint Associate-in for UD courses.
- For requests to teach lower-division classes, you will not need to complete questions 6-13 on the application.
- Check Application Status on the Applicants page of ASES.
- ASES will generate an Appointment letter indicating the appointment is not final and the message will no longer appear once final approval has been granted.
- Applications for UD courses must be routed to Graduate Division for review four weeks (counted in business days) prior to the start of the quarter in which a course is to be taught.
- Remind students to download their Appointment letters.
A Reader assists a course instructor by grading homework, papers, or exams and may also hold office hours to answer students’ questions about such assignments.

Readers are always set up on sub-2 and subject to positive time reporting using the On-Line Timekeeping system.

IMPORTANT: If the student is already set up as a Teaching Assistant or other monthly appointment and you are adding a concurrent readership, you MUST add the reader at a monthly rate.

Readers are eligible for TA Fee Remission/Health Insurance at the beginning of each quarter based on the assumption that the student will work the minimum number of hours required (110).

Departments are responsible for auditing hours to ensure eligibility.
A Tutor provides tutoring to individual (one-on-one) or small groups (three or more) of undergraduate or graduate students who require additional help to understand a course or topical material.

The tutor title is approved for use in specific programs.

Any other department or program use of the Tutor title must have prior written approval by the Dean of the Graduate Division.

Tutors are always set up on sub-2.

Tutors are eligible for TA Fee Payments at the beginning of each quarter based on the assumption that the student will work the minimum number of hours required (110). Departments are responsible for auditing hours to ensure eligibility.
The Research Fellow title is used for nonresident international students receiving fellowship stipend payments for tax withholding purposes.

The department must enter stipend payment information into the payroll system prior to the monthly payroll deadline in order for the Disbursements Division to issue a stipend check.

NOTE: U.S. citizen, permanent resident, and resident alien stipend payments are administered by Graduate Division through the Student Aid Management System (SAM). In general, an international student will become a resident alien for U.S. tax purposes only in their sixth year in the U.S.
GRADUATE DIVISION: TAXABILITY OF UCSD EMPLOYMENT/FELLOWSHIPS

• **Fellowship Stipends:**
  - All stipend payments are taxable except for the amount of the stipend used for tuition/fees, books, supplies and equipment that are required of all students in the course of instruction. International non-resident aliens who received a stipend payment will be issued a 1042-S tax statement for tax reporting purposes.

• **Tuition/Fee Scholarships paid by UCSD:**
  - Tuition/fee payments covering qualified education expenses are not taxable.

• **Salary (GSR, TA, Associate, etc.):**
  - The entire amount of salary is taxable income and will appear on the employees UCSD W-2 Wage and Tax Statement as wages. The employee MAY NOT deduct from salary any amount paid out of pocket for fees or course related expenses.
GRADUATE DIVISION
WEB RESOURCES

Graduate Division – Student Financial Support:
http://grad.ucsd.edu/financial/index.html

Graduate Division PPS Manual:
http://grad.ucsd.edu/financial/employment/pps.html

Graduate Division Tax Information:
http://grad.ucsd.edu/resources/general/tax.html

Academic Employment Opportunities for UCSD Students:
http://grad.ucsd.edu/_files/financial/jobopportunities.pdf
QUESTIONS?
International Students & Programs Office
Student/department forms and guides:
http://istudents.ucsd.edu/students/forms.html

Payroll
Forms:
http://blink.ucsd.edu/sponsor/BFS/divisions/payroll/forms.htm

Graduate Division
Financial Support:
http://ogs.ucsd.edu/financialsupport/Pages/default.aspx

Career Services Center
Hiring and managing student workers:
http://blink.ucsd.edu/Blink/External/Topics/Policy/0,1162,25726.00.html
KEY CONTACTS

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