

International Student and Scholar Office
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EMPLOYMENT FOR J-1 STUDENTS

Working in the United States

If students are interested in participating in paid or unpaid internships or in taking up part-time on-campus jobs, they should express their interest to the Career Center. Students should clearly understand that they may need to spend considerable time and effort at the appropriate office early in the first few days of the semester in order to find a position.

The International Student and Scholar Office must approve any employment in the U.S. Please consult an advisor at the ISSO well before undertaking any employment, so that proper permission can be obtained.

On-Campus Employment

A J-1 student may work on campus if he/she is in good academic standing and enrolled full-time. Employment is limited to 20 hours a week while school is in session. Students may work full-time during vacation periods, provided they are eligible to (and intend to) register for the following academic term. An advisor at the ISSO must approve and authorize on campus employment **before** the J-1 student begins working.

It is important to note that the student identification number assigned by the university is **not** a social security number. For paid employment, a regular social security number must be obtained. See the handout entitled "Social Security Numbers and Individual Taxpayer Identification Numbers" for more information about obtaining a social security number. Those who already have a social security number but with the notification "not valid for employment" must obtain a social security number which is valid for employment.

J-1 Academic Training

Academic training is temporary employment directly related to the student's major field of study. It is available before completion of the program of study as well as afterwards. Work is limited to part-time (20 hours per week maximum) while classes are in session. Full-time work is permitted during vacation periods. The total period of academic training may not exceed 18 months or the total length of the academic program, whichever is shorter. Part-time training counts as full-time employment in determining the total amount of training in which a student may participate. That is, if a student works part-time for two months he/she will only have 16 months of employment authorization remaining.

Academic training following the completion of a program of study must involve paid employment. In addition, the student must obtain a written offer of employment **before the end of his/her program or the student will lose eligibility for academic training.**

continued

To apply for academic training the student must submit to the International Student and Scholar Office the following:

1. A letter of offer from the prospective employer that includes **all** of the following information:
 - the job title
 - a brief description of the "goals and objectives" of the training program
 - the dates and location of the employment
 - the number of hours to be worked each week
 - the name and address of the supervisor
 - salary

2. A letter from the student's academic advisor that contains **all** of the following information:
 - the goals and objectives of the training program
 - a description of the training program (type of work)
 - how the training is related to the student's major field of study
 - why the training is an integral or critical part of the academic program

If the employment opportunity is a recognized internship for academic credit, and prior to the completion of studies, then documentation about the internship from the Career Center may be substituted for item 2.

If approved, the ISSO will issue a letter of employment authorization and make any necessary changes to the DS-2019 form.

TAXES AND SOCIAL SECURITY

The J-1 visa holder is exempt from social security (F.I.C.A.) taxes while in "non-resident" tax status. J-1 students are generally "residents" for tax purposes only after they have been in the US for five years. J-1 professors and researchers become "residents" for tax purposes after two years. The J-2 visa holder, however, must pay social security (F.I.C.A.) taxes throughout the duration of their stay as J-2.

The Social Security Administration will not issue a number to a J-1 student without a letter of employment. Those J-1 visa holders authorized to work who already have a social security card but with the notation "not valid for employment" may use their passport, employment authorized DS-2019, I-94, and letter from their employer as evidence of employment authorization. The number may be given to the employer for taxpayer identification. A Social Security card is not a work authorization document.

Exchange visitor dependents with J-2 status will also need a Social Security Number to work. The Social Security Card may be issued with the notation "not valid for employment," but the number is valid if the J-2 dependent has a valid Immigration Service work card (Employment Authorization Document, a photo ID).

Exchange Visitors must file forms with the U.S. Internal Revenue Service for each year they are present in the U.S., regardless of whether U.S. income was received. **Every year, tax return forms must be filed by April 15th in order to report all income and taxes withheld. Information about tax forms and tax filing can be obtained at the Nonresident Alien Tax Office or the Internal Revenue Service website www.irs.gov.** Any foreign national accepting paid employment, a scholarship, or other types of payments from Towson University must create a record in the university's tax compliance system, *GLACIER*. **Contact the Nonresident Alien Tax Office at 410 704 2919 or stop by the office located at the Administration Building, Room 216 lobby area.** (See the attached page, *U.S. Tax Information for Non-United States Citizens and Non-U.S. Permanent Resident Aliens*.) Further information about tax regulations and tax filing is available at www.towson.edu/nrtax.