



The University of Texas at Dallas
Erik Jonsson School of Engineering and Computer Science
Jonsson Career Services

Thank you for your interest in hiring our student interns. This memo includes:

- JCS Guidelines • Hiring International Students • Salary & Taxes • How to Make an Offer

JCS GUIDELINES:

We ask that the internship:

- Be related to the student's academic discipline and level in school.
- Be well conceived and planned out in advance of the student's starting date.
- Allow the student to be fully integrated as a member of the work team.
- Provide appropriate supervision and guidance, as well as an understanding that this is a "learning experience" for the student.
- Differ from other short-term job or volunteer opportunities in that there is an intentional "learning agenda" included in the experience.
- Offer meaningful opportunities for the student to increase knowledge and improve upon job-related skills.
- A supervisor must be able to mentor the students, answer their questions, and teach them about the field of work.
- A supervisor must review the student's goals when they begin their work assignment and at the end of their internship, complete a Performance Appraisal Form for the student which we will provide
- "Must not be considered" a business opportunity - business opportunities are defined as positions where the student is hired as an independent contractor; students "**may not engage in business**".
- If there is training involved, it is provided free without any contractual agreements or potential for repayment for the student. Students "**must be paid**" the same salary for any training, as they will be performing their duties.
- All internships "**must be paid**"; there are "**no unpaid**" internships.
- Is located in a commercial setting and not in a private residence or home office.
- "Is not structured" so that students have financial liability for the work of others.

HIRING INTERNATIONAL STUDENTS

Students with F-1 (student) visas who wish to work may do so by applying for Curricular Practical Training (CPT). When they report to work, students will present their work eligibility documentation (USCIS Form I-20) to you.

- With the CPT assignment approval, students are required to enroll in one credit hour CPT Assignment course and be responsible for the payment of the tuition and fees.
- USCIS rules require that international students wishing to work full time in the Spring or Fall Semester work a minimum of eleven weeks of full-time work in order to maintain full-time student status.
- Under CPT, a part-time internship is 15-20 hours per week, and a full-time internship is 21-40 hours per week.

SALARY AND TAXES

- It is a program policy that all Jonsson School Engineering and Computer Science co-op\interns must be paid a salary; salary survey available at <http://ecs.utdallas.edu/JCS/salary.html>
- All positions **must be paid**. All students must be placed on the company's payroll.
- Students are not permitted to work as independent contractors (no 1099 forms).
- Employers DO NOT have to 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**
- 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.) IRS Publication 519 also limits nonresident alien students' participation as an independent contractor; students "may not engage in business".

HOW TO MAKE AN OFFER

Please 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
- The company's Employer Identification Number (EIN)
- 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
- Hourly wage
- Start Date and End Date

STUDENTS CONTINUING IN THEIR ASSIGNMENT

Companies that have students currently working an internship may wish to continue to employ the same students for the next semester.

Please provide new offer letters, which reflect the extended work period, to the student at least 10 business days prior to the expiration date of the current work approval.