BOSTONFAQs for CPT: Frequently Asked Questions forUNIVERSITYF-1 Students Approved for Curricular Practical Training

International Students & Schol	ars Office	• 888 Commonw	ealth A	venue, Second Floor 🔸	Boston,	Massachusetts •	02215
Telephone: 617/353-3565	*	isso@bu.edu	٠	www.bu.edu/isso	*	Facsimile: 617/3	58-117

Curricular Practical Training (CPT) is a type of employment authorization that is granted to qualifying international students in F-1 status. CPT can be granted for training or a placement that is integral to a student's program of study and directly related to a student's major field. Questions about CPT can be addressed to an International Student Advisor at the ISSO.

How is CPT authorized? CPT is authorized by a Designated School Official (DSO) at a school approved by the Student and Exchange Visitor Program (SEVP) to enroll students in F-1 immigration status. The CPT authorization is employer, location and date-specific and appears as a notation on page 3 of your Form I-20 Certificate of Eligibility for F-1 Status.

Can I withdraw from my CPT course? No. When CPT authorization is granted based on an academic registration, you must remain registered for the course for the entire semester or summer session for which the CPT authorization was granted. If you withdraw from a course on which CPT was based, your authorization will become invalid and you may jeopardize your F-1 immigration status.

Can I work for a company other than my CPT employer/placement or outside of the authorized dates? No. CPT is authorized for a specific employer/placement company and location. CPT is also date-specific. You may not begin work until the start date of the CPT authorization and must stop working on or before the end date of the authorization. If you anticipate a change in your CPT employer/placement (or need to begin earlier or work later than the dates for which you have been authorized) you must request a change to your CPT authorization from your academic department and from the ISSO. Until and unless this change is approved, you cannot work at another location, begin earlier or work beyond your authorization.

How many hours per week can I work? CPT is usually authorized part-time (allowing you to work 20 hours or less per week only) during semesters of required study, but may sometimes be authorized full-time (allowing work more than 20 hours per week) if full-time participation is required by your program or during periods when full-time registration is not required (including summer vacation). The CPT authorization on page 3 of your Form I-20 will specify whether your authorization is full or part-time. Any proposed changes must be reviewed and approved by the ISSO in advance.

Will my CPT authorization affect my eligibility to apply for Optional Practical Training (OPT)? If you are authorized for an aggregate of 12 months of <u>full-time</u> CPT or more, you will lose eligibility for Optional Practical Training (OPT) authorization. If you are approved for less than 12 months of full-time CPT (in aggregate), or for any amount of part-time CPT, this will not affect your eligibility for OPT.

Can I apply for a Social Security Number (SSN)? Your CPT authorization is a type of U.S. employment authorization and, as such, allows you to apply for Social Security Number through the Social Security Administration. Instructions on applying can be found at the <u>ISSO</u> <u>website</u>. Your SSN card, when approved, will be stamped "not authorized for employment without DHS authorization." This stamp means that the Social Security card alone does not grant you work permission. However, the CPT authorization - noted on page 3 of your I-20 - is granted in accordance with U.S. Department of Homeland Security (DHS) regulations, and can be used along with your SSN to allow you to be paid and taxed correctly in the U.S. for your work.

Can I be paid for my CPT placement? Once you have been granted CPT authorization, you are authorized to work and to receive compensation for your CPT employment only. Federal regulations related to hiring, payment, internships and taxation of foreign nationals in the U.S. are quite complex and are governed by U.S. Department of Homeland Security (DHS), U.S. Department of Labor (DOL), and the Internal Revenue Service (IRS).

How do I complete my Form I-9? All employees hired in the U.S. are required to verify their identity and U.S. work authorization by completing an I-9 Employment Eligibility Verification. Instructions on completing the Form I-9 for F-1 students with CPT authorization can be found in the M-274 Handbook for Employers. See: <u>http://www.uscis.gov/sites/default/files/files/form/m-274.pdf</u>

Is my unpaid Internship compliant with U.S. labor laws? The U.S. Department of Labor has established guidelines for employers related to Fair Labor Standards and for paid and unpaid internships. See: <u>http://www.dol.gov/whd/regs/compliance/whdfs71.htm</u>

What are my tax obligations during CPT? Generally, Social Security/FICA taxes should not be withheld from earnings for F-1 nonimmigrants, unless they are considered a "resident for tax purposes." Earnings of F-1 nonimmigrants are usually <u>subject to federal</u>, <u>state and local income taxes</u>, unless exempted by a <u>tax treaty</u>. Additional information on federal income tax obligations can be found in <u>IRS Publications 515</u> and <u>519</u>.