# HIRING INTERNATIONAL STUDENTS

Division of Human Resources
Payroll Department



## **OVERVIEW**

- Hiring International Students is similar to hiring students who are US Nationals. International Students are also hired through the **Student** Hire eForm in PeopleSoft HCM.
- International Student Hires differ in these ways:
  - Additional Tax Form, including relevant documentation
  - Limit on the hours per week during academic terms
  - Passport and immigration documentation must remain valid during the duration of on-campus employment
  - Different documentation required for I-9 forms



## I-9: FIRST STEP

- Like all USC employees, International Students require an active I-9 on file, completed through the I-9 Advantage system.
- International employees require different documentation for the I-9 Form, so pay special attention to these requirements and the documents presented
- Social Security Number (SSN)
  - Students can begin work prior to receiving their social security
    number the student must be in the process of obtaining a SSN when the hire is initiated.
  - It is the student's responsibility to contact <u>ISSS</u> to obtain the SSN/DSO letter before going to SSN office.
  - The I-9 Form must be completed with the SSN once the student obtains it



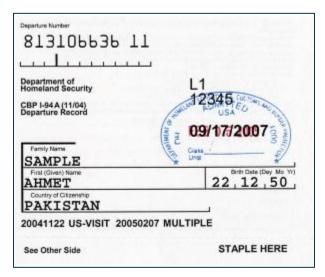
### I-9: FIRST STEP

- International Student Hires may have work authorization that will expire. In order to avoid lapses in employment eligibility, it is important to monitor expiring work authorizations via the I-9 Advantage Dashboard
- Detailed guidance on completing the I-9 can be found in the M274 Handbook
- Additional information on the I-9 Advantage system can be found in the I-9 Advantage Quick Reference Guide.



## I-9: DOCUMENTATION EXAMPLES — F-1





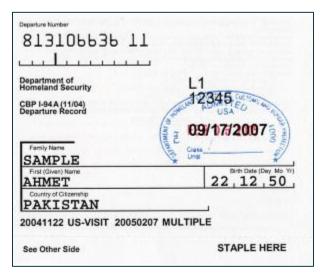






## I-9: DOCUMENTATION EXAMPLES — J-1





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Get I-94 Number		
	trieve your Admission (I-94) number. Enter the in	nformation as it appears on the trav
document you used to enter the United St	ates.	
*See our <u>Privacy Policy</u> regarding our request f	for your personal information.	
Family Name:	<b>Your Family Name</b>	
First (Given) Name:	Your First Name	
Birth Date (MM/DD/YYYY):	EG: 01/31/1989	select
Passport Number:	EG: BB0000001	
Country of Issuance:	Your Home Country	<b>M</b>
	When you enter to the U	JS select EG: 05/31/2013
Date of Entry (MM/DD/YYYY): ▶		
Date of Entry (MM:DD/YYYY): Class of Admission:	J-1 ≅	
3 - 320 pt 1		



- The documents that the International Student Hire uses to verify their employment eligibility can also be used in the second step: the Student Hire eForm.
- The Student Hire Representative/HR Contact will need to complete the Student Hire eForm, and upload documentation according to the Visa status of the international student.
- To initiate a hire eForm for a student, the student must be actively enrolled, and must have an active, current address on file in Self Service Carolina (Banner) to feed through HCM

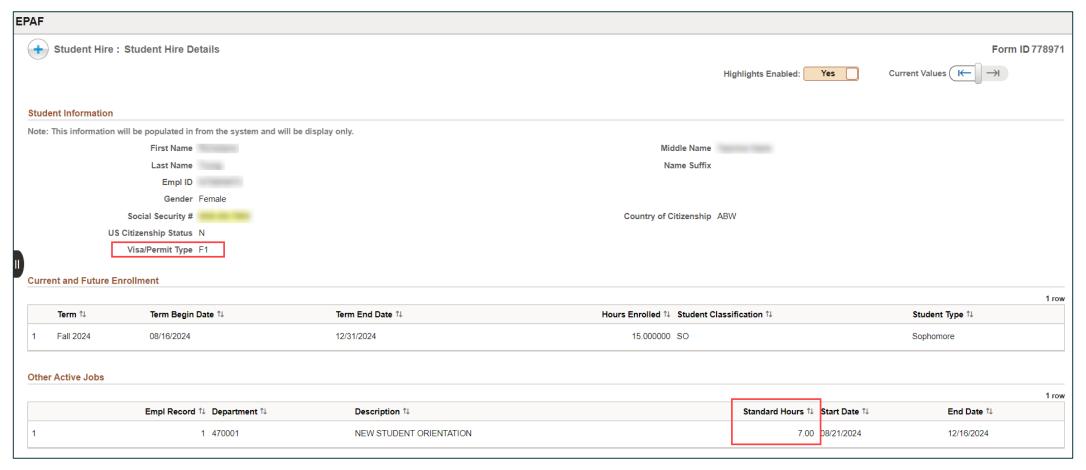


- International Student hires have different enrollment requirements depending on the time of the year:
  - · During the Academic Year
    - Undergraduate International Student hires must be enrolled in at least 6 credit hours
    - International Graduate Student hires with Assistantship must be enrolled in at least 6 credit hours unless they have received approval for Z-status
    - International Graduate Student hires without Assistantship must be enrolled in at least 1 credit hour
  - During the Summer
    - Undergraduate International Student hires are not required to have active enrollment but must intend to continue their studies during the next fall semester
    - International Graduate Student hires with Assistantship must be enrolled in at least 3 credit hours unless they have received approval for Z-status
    - International Graduate Student hires *without* Assistantship are not required to have active enrollment but must intend to continue their studies during the Fall semester
    - Newly admitted International Students cannot begin working during the summer until 6/1 of that year and must have enrolled in classes for the Fall semester



- International Students cannot work more than 20 hours per week during the academic term as a Student Employee.
  - They **CAN** work up to 40 hours per week during official school breaks, which include summer, winter break, and spring break.
- Minimum compensation for *undergraduate students* is \$7.25/hour (not subject to institutional minimum wage)
- Minimum compensation for graduate students is \$15.00/hour







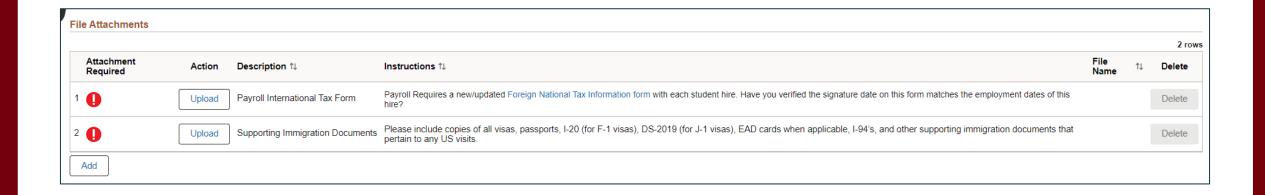
Hire Information					
*Job Begin Date	09/01/2024		*Job End Date	12/16/2024	
*Job Code	SUEA Q	Undergraduate Assistant	Internal Title	Student Worker	
*Campus	SCCOL V				
*Department	121045 Q	CAS Arts, Humanities and Social Sciences	*Location	006	Flinn Hall
*Supervisor ID	Q				
*Tax Location Code	SC Q	South Carolina	FLSA Status	Nonexempt	
Employee Type	Hourly Employees				
*Hourly Rate	12.000000				
*Full/Part Time	Part-Time •				
*Standard Hours	10.00				



- Background Screenings are required for student positions with the following responsibilities, per policy <u>HR 1.90</u>:
  - Handling money
  - Working with minors
  - Involved with direct patient care
  - Accessing keys
- Two attachments are required for an International Student Hire
  - Foreign National Tax Information Form
  - Copies of all visas, passports, I-20 (for F-1 visas), DS-2019 (for J-1 visas), EAD cards when applicable, I-94's, and other supporting immigration documents that pertain to any US visits



## STUDENT HIRE EFORM: FOREIGN NATIONAL TAX INFORMATION FORM





## WHY DO WE PROVIDE THE FOREIGN NATIONAL TAX INFORMATION FORM?

 The Foreign National Tax Information Form aids in establishing tax residency. Completing this form mitigates delays and ensures that the student is taxed appropriately, preventing potential over or undertaxation, which could lead to inaccuracies in FICA taxes. Inaccuracies in FICA taxes may result in the department incurring unnecessary fringe costs and impose unnecessary restrictions on the student's W4 form. Additionally, the Foreign National Tax Information Form ascertains the student's eligibility for any applicable tax treaties, which may offer specific withholding exemptions.



# LOCATING THE FOREIGN NATIONAL TAX INFORMATION FORM



### **Payroll Department**

South Carolina



Payroll Department

My Payroll

**Pay Dates** 

**Direct Deposit** 

International Payroll

**Payroll Toolbox** 

Office Contacts

We are responsible for preparing payrolls for the University of South Carolina in accordance with university policies and federal/state rules and regulations.

### **Employment Verification Now Available!**

Applying for a mortgage? Renting an apartment? Buying a car? Verifiers and employees can use **Experian Verify** to easily retrieve accurate employment and income information for employees.

Experian Verify is an employment verification system that

automates income and employment verification services for

#### PEOPLESOFT HCM

### Login to the HCM PeopleSoft System

To log in, use your Network
Username and password. This
requires two-factor authentication
(DUO).

- Begin on the <u>Payroll Department</u> website
- 2. Navigate to the <a href="International">International</a>
  Payroll tab



SEARCH SC.EDU

### Payroll Department

Payroll Department

My Payroll

**Pay Dates** 

**Direct Deposit** 

International Payroll

Payroll Toolbox

Office Contacts

### **International Payroll**

We provide specialized assistance to help international university employees navig domestic tax requirements and benefits.

### **US and State Income Taxes**

International employees will be subject to the appropriate U.S. and state income taxes unless a tax treaty benefit applies or an exemption is available in U.S. or state law. We will work with you to make sure the appropriate withholding rates are applied to your wages.

### Tax Benefits for Internationals

There are often tax benefits associated with income tax treaties between the U.S. and foreign countries. Find out if any of these benefits apply to you.

The Foreign National Tax Information Form [pdf] is used to verify the visa and residency status of foreign nationals working at the university and determine tax treaty eligibility. Complete the form and bring to the International Payroll Office.

### Contact Payrol

Phone: 803-777-4227 Fax: 803-777-8080 1600 Hampton Street. University of South Care Columbia, South Carolin payroll@mailbox.sc.ed

3. Click the 'Foreign **National Tax** Information





#### Payroll Foreign National Tax Information Form

The information in this form is used to determine your U.S. residency status and to determine if you are exempted from federal and state income taxes. Please complete this form electronically and attach as required or return to the following address:

International Payroll Office

1600 Hampton Street

7th Floor, Payroll

Columbia SC 29208

(1) Last/Family Name	First		Middle	
(2) UofSC ID# if applicable (Begins with a I	etter)			
(3) Email Address				
(4) Date of Birth (mm-dd-yyyy)//				
(5) U.S. Local Address (do not use campu	s department address)	(6) Foreign Permanent R	esidence Address	
Line1		Line1		
Apartment Number		Line2		
City		City Postal Code	City	

		☐ Yes	□ No
		☐ Yes	□ No
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		☐ Yes	□ No
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		☐ Yes	□ No
		☐ Yes	□ No
		☐ Yes	□ No
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		☐ Yes	□ No
		☐ Yes	□ No

By signing this form, I hereby certify that the above information is correct to the best of my knowledge. I understand that if I have any status changes such as visa, arrival/departures, etc., it is my responsibility to complete a new Accounts Payable Foreign National Tax Information Form.

Signature

Date

(Please physically sign or use a valid e-signature)

The form is a fillable PDF for the Student to complete and provide to the Student Hire Representative/HR Contact. Ensure that the completed form has been signed by the student.

The Student Hire Representative/HR Contact will upload the form with the hire eForm.



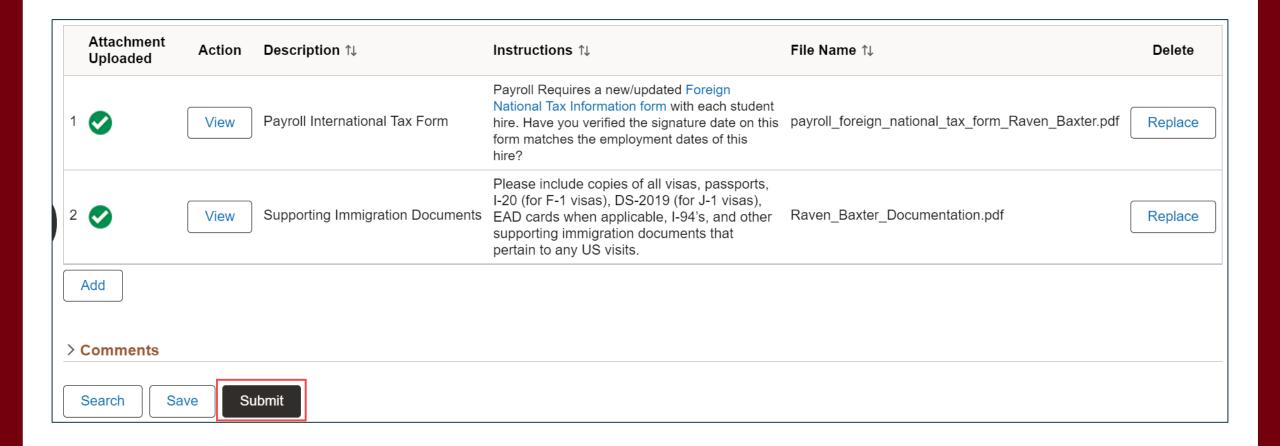


### Foreign National Form Guide Please include copies of these documents with the form as appropriate

Visa Status	Documents Needed					
F-1	Passport identification page					
	All U.S. Visa(s)					
	All U.S. Entry Stamps					
	I-94 card or electronic entry document					
	All I-20 (front and back)					
	EAD for OPT					
J-1	Passport identification page					
	All U.S. Visa(s)					
	All U.S. Entry Stamps					
	I-94 card or electronic entry document					
	DS-2019 (must include current and all prior DS-2019)					
	Offer letter					
J-2	Passport identification page					
	All U.S. Visa(s)					
	All U.S. Entry Stamps					
	I-94 card or electronic entry document					
	DS-2019 for J-1 sponsor					
	DS-2019 for dependent					
	Offer letter					
H-1B	Passport identification page					
	All U.S. Visa(s)					
	All U.S. Entry Stamps					
	I-94 card or electronic entry document					
	All 1-797					
	Offer letter					
TN	Passport identification page					
	All U.S. entry stamps					
	I-94 card or electronic entry document					
	Offer letter					

Supporting documentation is required for the form and will depend on the visa status of the Student. We recommend collecting required documentation for the Foreign National Tax Information Form when completing the I-9 as they may overlap.







## LIVE DEMO

