



Completing Hiring & Wage Taxation Forms for F-1 Visa Holders

It is the obligation of each international student to know their rights and responsibilities of the requirement to file taxes in the U.S. CIIS does not advise any student on tax filing, only provides basic information in helping clarify the U.S. tax system.

International students in the United States are subject to applicable federal and state income taxation on any wages earned by themselves and their families. The following is a short list of forms that need to be filled out by international students in the Human Resources department upon hiring. Please be sure to check with your home country on tax treaties and responsibilities to file taxes there while studying in the U.S.

All U.S. employers must verify that all newly hired employees are eligible to work. International students in F-1 status are permitted to engage in a maximum of 20 hours per week on-campus employment during spring and fall semesters and up to 40 hours per week during summer and holidays without special permission from the U.S. Citizenship and Immigration Service (USCIS). All off-campus work authorization must be approved before an F-1 visa holder can begin their employment off campus.

KEY DOCUMENTS FOR HUMAN RESOURCES/ HIRING OFFICE

Form I-9—federal form

All employees must complete *The Employment Eligibility Verification Form I-9* before beginning their work. The Form I-9 contains two sections where the employee completes the first section and the employer completes the second section. Information at <https://www.uscis.gov/i-9>

When completing the Form I-9, you will need to provide the following documents to establish identity and employment eligibility:

- Valid Passport
- I-94 Arrival-Departure Record
- I-20 Form
- Other required documents by your HR Office

The image shows the USCIS Form I-9, Employment Eligibility Verification, Department of Homeland Security, U.S. Citizenship and Immigration Services. The form includes a header with the USCIS logo and title, and a footer with the OMB No. 1615-0047 and expiration date of 10/31/2022. The main body of the form contains instructions and a section for employee information and attestation. The attestation section includes a statement: "I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form. I attest, under penalty of perjury, that I am (check one of the following boxes):" followed by four options: 1. A citizen of the United States, 2. A noncitizen national of the United States, 3. A lawful permanent resident, and 4. An alien authorized to work. Below this, there are fields for document numbers: 1. Alien Registration Number/USCIS Number, 2. Form I-94 Admission Number, and 3. Foreign Passport Number, with "OR" between them. There is also a field for "Country of Issuance". A QR code section is located in the bottom right corner.



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W-4—federal form

Because the United States requires employers to withhold tax on wages earned by employees, all employees must fill out a *W-4 Employee's Withholding Certificate* form before going on a payroll.

Form W-4		Employee's Withholding Certificate		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. ▶ Give Form W-4 to your employer. ▶ Your withholding is subject to review by the IRS.		2020
Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number	
	Address			▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code			
	(c) <input checked="" type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)			
Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.				
Step 2: Multiple Jobs or Spouse Works	Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.			
	Do only one of the following.			
	(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3-4); or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is not available if you are a nonresident alien.			

FERPA Training Form—CIIS form

CIIS policy on the privacy of student records is governed by U.S. federal law. All institutions that receive funds under any program administered by the U.S. Secretary of Education must comply with this law, or risk having these funds withheld. CIIS is such an institution. The law is the Family Educational Rights and Privacy Act of 1974, Public Law 93-380, as amended (FERPA). By signing this form, you agree to abide by the laws and university practices discussed with you.

California Institute of Integral Studies	
Acknowledgement of FERPA Training	
The Family Educational Rights and Privacy Act of 1974, Public Law 93-380, as amended (FERPA) governs the privacy of student records information. As a school official of California Institute of Integral Studies (CIIS) I understand that both FERPA and CIIS policy require the following, and that non-compliance may result in disciplinary action including termination of my employment, contract, or association with CIIS.	
<ol style="list-style-type: none"> I must allow the student to see any student educational records I maintain for CIIS within 45 days after the student submits a written request. If other students' information appears in the record, I must first redact it. I may have access only to the student records information I need in order to fulfill my professional responsibilities. I may disclose student records information only to CIIS school officials and the other parties as defined by FERPA, and only the information they need to fulfill their professional responsibilities. I may disclose student records information to third parties only if I have the student's written, signed statement that includes what specific information may be disclosed, to whom, and for what purpose. This statement should be submitted to the Registrar's Office to file. While I may disclose a student's directory information without the student's consent, students may direct CIIS to not disclose even that. I should check which the Registrar's Office or my program to see if the student has submitted such a directive. Students have the right to file a complaint with the Department of Education if they believe I have not complied with FERPA. 	