

Student I.D. Numbers, Employment/Scholarships, & Taxes

Student I.D. (Identification) Numbers (e.g. B00123456)

Student I.D. numbers are used by many U.S. colleges and universities for internal record-keeping purposes. All new students will be assigned a Regent student I.D. number. The student I.D. number typically begins with a “B” and includes 8 digits B00123456. Students will be asked to list their student ID on many University forms, so it is useful to remember this number. The Regent student I.D. is used for internal record-keeping purposes only.

On-Campus Employment/Assistantships and Social Security Numbers (SSNs)

Immigration regulations permit international students who have maintained their legal F-1 and J-1 status to work on-campus up to 20 hours per week while classes are in session. Each student is responsible for making sure he/she does not work more than 20 hours per week in total. J-1 students cannot work on-campus without prior written authorization from the Office of International Student Services (OISS). Some schools may have added restrictions on the number of hours their students can work per week. All students who plan to work on-campus, including graduate students who are required to work in Assistantship positions, must have a United States Social Security Number (SSN) before any payment for services can be issued. Most new international students do not have a U.S. SSN, which is required for employment and taxation purposes; but some students have lived in the U.S. before and may have one already. Due to recent changes in SSN regulations, F-1 and J-1 international students cannot apply for an SSN unless they have evidence of a job/job offer. An SSN will be required for the forms you will need to complete for your hiring department and Regent’s Human Resource Office. Students who will be working on-campus will need to apply for a Social Security Number as soon as possible because the applications take at least 10 days to process. The cost-free applications for an SSN must be made in person and cannot be made by mail. All F-1 and J-1 international students who will work on-campus will need a letter from the hiring office/department and from the Office of International Student Services for their social security application. Applications and details about applying for an SSN will be provided during the International Student Orientation. Because of delays that sometimes occur with the SSN applications, some students might not receive their first paycheck until the second or third pay period. Students should be prepared to bring some start-up funds with them in case there are delays with the paperwork. The cost of living estimate for a single international student is approximately \$1820 per month. Students who plan to purchase a cell phone or open land-line service for their Student Housing apartment may need to pay a security deposit of approximately \$400-500 and should plan accordingly.

(Over)

Scholarship/Grant Recipients and ITIN Numbers

All international students who will file a tax treaty benefit (see next section for details), and students who expect to receive scholarships or grant funds and do not plan to work, must apply for a U.S. Individual Taxpayer Identification Number (ITIN). Details regarding the ITIN application process can be found on these two pages of the IRS (Internal Revenue Service) website: <http://www.irs.gov/pub/irs-pdf/fw7.pdf> and <http://www.irs.gov/individuals/article/0,,id=96287,00.html> ITIN applications take approximately 12 weeks to process and should be done as soon as the students arrive on campus. Students will need their passport, I-20 or DS-2019 form, and any additional information they might have received from Regent regarding the scholarship/award for the ITIN application. Students who receive a U.S. SSN at a later date for employment purposes should report the SSN to the Human Resource Office and will need to complete some employment related paperwork for that office as well.

Income Tax Withholding Exemptions and Tax Treaty Forms

Many countries have negotiated a tax treaty with the United States, which could exempt students from those countries from U.S. tax liabilities. All students should be advised that a percentage of their employment/assistantship/scholarship funds could be subject to tax withholding laws unless the students are entitled to, and apply for, a tax exemption each and every calendar year. The 8233 tax exemption form must be completed with a Payroll Accountant in the Business Office and cannot be completed until the student has received a U.S. SSN or ITIN. Students who do not have an SSN or an ITIN are not entitled to receive tax treaty exemptions. Treaty benefits from tax withholding must be applied for each year--they are not granted automatically. Taxes will be withheld automatically unless treaty exemptions are applied for at the Business Office in advance of receiving payment. Regent University cannot provide any tax refunds once the taxes are withheld. Refunds for taxes withheld must be applied for when completing the Income Tax Return each Spring.

Tax Filing Obligations for F-1 and J-1 Students

All international students in F-1 or J-1 status who will receive any type of U.S. income/wages (funds from employment, scholarships, or grants) should complete a Federal Income Tax Return and possibly a State Income Tax Return in the Spring of the following year after the funds were issued/received. Most students receive a refund after completing the tax return. If you are an F-1 or J-1 student who will earn U.S. income/wages, you must complete a U.S. Income Tax Return in the following year, even if you will not owe any taxes and may not be present in the United States at that time. Each year the Office of International Student Services (OISS) purchases a special software program called “CINTAX” to assist the currently enrolled international students with their tax filing obligations. The cost to use the software is free for brand new international students who are filing U.S. Tax Returns for the first time, and is offered at a minimal cost for other students.