

What is Curricular Practical Training (CPT)?

An F-1 student may be authorized by the university to participate in a work opportunity that is an **integral part of his or her established curriculum**. CPT is **defined to be alternative work/study, internship, cooperative education, or any other type of required internship or practicum**. CPT authorization is necessary whether the work is **paid or unpaid and approval must be received prior to your internship orientation and the start of the internship employment**.

Who is eligible?

- F-1 students who are legally maintaining their status; **and**
- Who have been **enrolled full-time for at least one academic year in the United States** with their current SEVIS record. Exception: Graduate students who have **internship requirements** within their first academic year.
- Students **must be registered full-time** during the academic year (fall and spring terms) to participate in CPT. If students have an approved Reduced Course Load authorization, CPT requests will be individually considered for eligibility, depending on the circumstances for course load reduction.
- In the **summer term**, students must be enrolled in an internship course or course which directly relates to the CPT opportunity **in either the summer, the spring prior to the internship, or the fall directly following the internship**.
- Students must be in **good academic standing**.
- F-1 students must have a written **job offer**. The job must directly relate to their major program of study and be integral to the program's established curriculum.

When should you apply for CPT?

You are required to have CPT authorization on page 2 of your I-20 prior to beginning the internship. The Global Engagement Office (GEO) **cannot authorize CPT with a start date in the past; please plan accordingly and submit your paperwork at least 2 weeks prior to the start of your internship! If you begin working prior to obtaining CPT authorization on your I-20, your SEVIS record will be terminated for unauthorized employment.**

Types of CPT

- A. Required for your degree program.** Required means that all students in your degree program must complete an internship or practicum in order to complete the degree.
- B. Internship course recommended for hands-on training.** If an internship is not required for the degree, the student may be eligible for CPT if it has been recommended by the professor and/or academic advisor to take an internship course within his/her major in order to gain practical experiences in the field.
- C. Associated with the program's established curriculum.** If the internship is not required for the degree, it must be taken for academic credit and connected to a relevant class that has similar educational objectives. To be approved, the academic advisor needs to confirm the work is an "an integral part of the program's established curriculum" and describe how the work is directly relevant to the academic objectives of the class. The course must be related to a **student's major program of study (not minors for undergraduate students)**.

Important CPT Information

- You **MUST** have a written job offer in order to apply for CPT. Please refer to the sample offer letter included with this packet for details. This can be an electronic or paper offer letter.
- **Both paid AND unpaid** off-campus jobs require CPT authorization.
- **Part-time CPT (20 hours or less) and full-time CPT (more than 20 hours) are allowed**, as long as you can maintain your course work and time spent on the CPT opportunity does not jeopardize good academic standing.

Curricular Practical Training (CPT) Handbook

Important CPT Information, continued

- If you accumulate 12 or more months of FULL-TIME CPT, **you are no longer eligible for Optional Practical Training (OPT)**. Part-time CPT does **NOT** reduce the amount of time allowed while on OPT.
- You are only authorized to work at the specified employer during the specified dates. You must not work more or less than the number of hours (part-time or full-time) listed on your I-20. **If you work before or after the authorized dates or hours, it is unlawful and you risk losing your F-1 status and having your SEVIS record terminated. You cannot change employers without receiving a new authorization.**
- CPT authorization is only given **one semester at a time** and in accordance with the semester dates.
- The **CPT evaluation (signed by you and your employer) must** be completed at the end of your employment. If your internship course uses a different evaluation tool, this can be submitted in lieu of GEO's form.
- If you have a **new CPT employment opportunity, you must reapply for CPT** by submitting a new CPT form, written internship offer, and CPT evaluation form. Remember to submit a new request within 5 to 7 business days before your current employment end date to avoid a break in your employment.

How do you apply for CPT?

- **Find an appropriate** internship for your degree and program of study. Utilize University resources such as The Exchange (exchange@marian.edu; located inside the library) and your academic department. Discuss options with your academic advisor to ensure that the employment directly relates to your degree program.
- Obtain an offer letter on letterhead from your place of employment. See the sample included in this informational packet. Please note that the offer letter must include a job description, address of employment, dates of employment, and number of hours per week, as well as your supervisor's name and contact information.
- **Complete the student section** of the Curricular Practical Training Authorization Form.
- Share your CPT authorization form, Statement of Purpose, and offer letter to your academic advisor. **Your academic advisor should complete the advisor section and include:**
 - Whether you have finished the degree requirements. **If indicated "yes", you are ineligible for CPT and should apply for OPT instead.**
 - Your expected degree requirement completion date
 - How the work relates to your academic objectives
 - The type of CPT work (see "Types of CPT" on page 1 for additional information)
- After it is completed, email or bring it to the Global Engagement Office (GEO) along with your offer letter.
- Your CPT authorization will be processed and you will receive an email when your new I-20 with authorization is ready for pick up. **Remember, you MUST have your new I-20 with CPT authorization prior to beginning your off-campus work.**

Programs with Required Internships

UNDERGRADUATE

- Elementary or Secondary Education (EDU 473)
- Exercise Science (ESS 360)
- Religious Education (THL 460)
- All Business (BUS 360, BUS 365, ACC 470)
- Social Work Concentration under Psychology (PSY 460)
- Sports Psychology Concentration under Psychology (PSY/ESS/COL 360)
- Concentration in Art Therapy (ART 461)

GRADUATE

- Master's in Education (EDU 560)

Application Checklist

- **CPT Authorization Request Form.** Be sure all the sections are **completed and signed**, especially those by your academic advisor.
- **Offer Letter.** Be sure the letter contains all the necessary information about your job. Reference the **sample letter in this handbook**. The offer letter cannot be more than 1 year old.
- **Proof of registration** in the appropriate course; this will be confirmed via MUHub.

Additional Information on Taxes and Forms

- You are required to complete various forms with your employer for paid employment. Such forms include, but are not limited to, **tax forms (W-4 and state W-4) and employment eligibility forms such as the I-9**. Please consult the W-4 instructions for non-resident aliens on the GEO website. Be sure to work with your employer at the beginning of your employment to complete these forms.
- Generally, if you have been in the United States for less than 5 years, you should be exempt from paying Social Security and Medicare taxes, commonly referred to as FICA. Please reference the attached IRS "Alien Liability for Social Security and Medicare Taxes" for more information. However, you will still be subject to federal, state, and local taxes unless your country has a tax treaty with the United States. It is best to closely work with your employer's payroll department to ensure the correct taxes are deducted and you are not being under- or overpaid. **REMEMBER-** Tax returns must be filed by April 15 of each year for the previous calendar year.
- You will need to have a U.S. Social Security Number (SSN) if you have paid employment. If you do not have a SSN, see GEO for information on applying.

Excerpts from: **Alien Liability for Social Security and Medicare Taxes**

The full text can be found at: <http://www.irs.gov/Individuals/International-Taxpayers/Alien-Liability-for-Social-Security-and-Medicare-Taxes-of-Foreign-Teachers,-Foreign-Researchers,-and-Other-Foreign-Professionals>

In general aliens performing services in the United States as employees are liable for U.S. social security and Medicare taxes. However, certain classes of alien employees are exempt from U.S. social security and Medicare taxes as follows.

Nonresident aliens, in general, are also liable for Social Security/Medicare Taxes on wages paid to them for services performed by them in the United States, with **certain exceptions based on their nonimmigrant status**. The following classes of nonimmigrant's and nonresident aliens are exempt from U.S. Social Security and Medicare taxes:

F-visas, J-visas, M-visas, Q-visas. Nonresident Alien students, scholars, professors, teachers, trainees, researchers, physicians, au pairs, summer camp workers, and other aliens temporarily present in the United States in **F-1, J-1, M-1, or Q-1/Q-2** nonimmigrant status are exempt on wages paid to them for services performed within the United States as long as such services are allowed by USCIS for these nonimmigrant statuses, and such services are performed to carry out the purposes for which such visas were issued to them.

Exempt Employment includes:

- **On-campus student employment** up to 20 hours a week
- **Off-campus student employment allowed by USCIS.**
- **Practical Training student employment on or off campus.**
- Employment as professor, teacher or researcher.
- Employment as a physician, au pair, or summer camp worker

Limitations on exemption:

- The exemption does not apply to spouses and children in F-2, J-2, M-2, or Q-3 nonimmigrant status.
- The exemption does not apply to employment not allowed by USCIS or to employment not closely connected to the purpose for which the visa was issued.
- The exemption does not apply to F-1, J-1, M-1, or Q-1/Q-2 nonimmigrant's who change to an immigration status which is not exempt or to a special protected status.
- The exemption does not apply to F-1, J-1, M-1, or Q-1/Q-2 nonimmigrant's who become resident aliens.

The IRS has published regulations which stipulate that aliens who arrive in the United States on F, J, M, or Q visas will be assumed to be "NONRESIDENT ALIENS" but only to the extent that the assumption is consistent with the residency rules of section 7701(b) of the Code. Since the social security/Medicare tax exemption for foreign students, scholars, teachers, researchers, and trainees under the Code requires that the payee be a "NONRESIDENT ALIEN", then the social security/Medicare tax exemption ceases to exist at the point the payee becomes a "RESIDENT ALIEN" under the residency rules of section 7701(b) of the Code.

Thus, to summarize, both the Internal Revenue Code and the Social Security Act allow an exemption from social security/Medicare taxes to alien students, scholars, teachers, researchers, trainees, physicians, au pairs, summer camp workers, and other nonimmigrants who have entered the United States on F-1, J-1, M-1, Q-1, or Q-2 visas and who are still classified as NONRESIDENT ALIENS under the residency rules of the Internal Revenue Code. As discussed above, **this means that foreign students in F-1, J-1, M-1, Q-1 or Q-2 nonimmigrant status who have been in the United States less than 5 calendar years are still NONRESIDENT ALIENS and are still exempt from social security/medicare taxes.** This exemption also applies to any period in which the foreign student is in "practical training" allowed by USCIS, as long as the foreign student is still a NONRESIDENT ALIEN under the Code. **Foreign students in F-1, J-1, M-1, Q-1 or Q-2 nonimmigrant status who have been in the United States more than 5 calendar years are RESIDENT ALIENS and are liable for social security/Medicare taxes** (unless they are exempt from FICA under the "student FICA exemption").

Sample Job Offer Letter

ABC Company

1234 CPT Street
City, State, and Postal
Code

Tel: (317) 955-1234 Fax: (317) 955-4321

Date:

We are pleased to offer (student's name) an internship at our company. The description of the internship is as follows:

Company Name: ABC Company

Company's Address: 1234 CPT Street, Indianapolis, Indiana 46222

Student Work Site Address: If different from company's main address

Number of Hours per Week: 20 hours

Start and End Dates: June 1, 2025 - August 19, 2025

Job Title: Finance Intern

Job Duties: Student will assist in the development of finance strategies for company, give finance presentations to clients and potential clients, and assist in troubleshooting finance matters for clients.

Please let me if know if you have any further questions or concerns at NAME@company.com.

Sincerely,

Sarah Smith
President
ABC Company

**Curricular
 Practical Training
 Evaluation (CPT) Form**

Student Name: _____

Date: _____

Employer Name: _____

Address: _____

Supervisor's Name: _____

Tel: _____

Email: _____

Internship Dates: _____

EMPLOYER: Please have the student's immediate supervisor evaluate him/ her/ them on the following standards. Feel free to include any comments as needed. The supervisor should review this evaluation with the student following his/her/their approved work period. The student should return the completed form to the Global Engagement Office at Marian University upon completion of the course and work period. Thank you for your cooperation.

PLEASE CIRCLE ONE LETTER FOR EACH CATEGORY:					
RELATIONS WITH CO-WORKERS			ATTITUDE		
A.	Works extremely well with others		A.	Very positive & enthusiastic	
B.	Works well with others		B.	Fairly positive & enthusiastic	
C.	Has some difficulty working with others		C.	Somewhat negative & unenthusiastic	
D.	Works very poorly with others		D.	Very negative & unenthusiastic	
JUDGEMENT			DEPENDABILITY		
A.	Always uses good judgment		A.	Always dependable	
B.	Usually uses good judgment		B.	Usually dependable	
C.	Sometimes uses poor judgment		C.	Seldom dependable	
D.	Consistently uses poor judgment		D.	Never dependable	
ABILITY TO LEARN			QUALITY OF WORK		
A.	Very quick learner		A.	Always high quality	
B.	Fairly quick learner		B.	Usually high quality	
C.	A fairly slow learner		C.	Usually poor quality	
D.	A slow learner		D.	Always poor quality	
	Superior	Excellent	Good	Fair	Poor
Overall Performance:					
Attendance:					
Punctuality:					

Please continue on the back side of the form.

Comments:

What suggestions do you have for the student to assist in his/her/ their personal development?

Please note that the student will need to submit a new Curricular Practical Training (CPT) request to the Global Engagement Office (GEO) at Marian University for additional work authorization. Thank you for assisting the student with this practical training experience.

Supervisor's Signature

Date

STUDENT: Please complete this portion prior to submitting it to GEO within two weeks of completing your internship.

I agree ____ / disagree ____ with my supervisor's evaluation.

Student's Signature

Date

If you do not agree with your supervisor's evaluation, **please comment** as to your reasons:

What were the top 3 things you learned from this professional experience?

- 1.)
- 2.)
- 3.)