### Guidelines for Cornell Faculty and Staff Engaging with Interns and Visiting Students

NOTE: Questions about these guidelines and associated processes and options for interns and visiting students may be directed to the appropriate office listed in the matrix below, depending on the circumstance of the intern/visiting student.

#### **PURPOSE**

Cornell offers several options to individuals who wish to learn or conduct research at Cornell for a limited period of time (typically three to 12 months, but as many as 24 months for non-degree graduate students accepted through the Graduate School and affiliated with a graduate field) without intending to obtain a Cornell degree. This document provides guidelines and general information so that faculty and staff members can provide accurate advice on the options available, ensure consistency in appointments, and limit risk exposure for the University.

Options fall into two categories:

- Visiting students
- Interns

The narrative below provides additional details to help faculty and staff members determine appropriate categories for interns and visiting students. The attached matrix highlights specific programs and summarizes costs, time limits, benefits, and any visa requirements associated with each.

#### **VISITING STUDENTS**

Visiting student programs are designed to allow qualified individuals (U.S. citizens/permanent residents or foreign nationals) to study under the supervision of a faculty advisor by registering as a Cornell student with no intention of obtaining a Cornell degree. Visiting students may enroll in undergraduate or graduate non-degree programs and receive Cornell University academic credit, although college policies regarding course enrollment and credit vary. Tuition and fees are charged in accordance with University policy (see attached matrix), because students are using and benefitting from university resources. Visiting students are subject to the student health insurance requirement.

• Undergraduate visiting student (e.g., Academia do Brazil em Cornell/ABC Brazil): Visiting undergraduate students apply to a specific undergraduate college and are admitted by that college as a visiting non-degree student. They must complete the Transfer Common Application and Cornell University Questions and Writing Supplement according to established deadlines and must pay the relevant application fee. Visiting undergraduate students must take at least twelve credits each semester during the academic year (with ½ to 2/3 of the coursework undertaken in the college to which they applied). Visiting undergraduates are guided in course selection by their advisor and they are not eligible for financial aid.

- Graduate visiting student (e.g., Non-Degree Graduate Student): Visiting graduate students apply to a graduate field using the Graduate School's non-degree graduate application, paying the relevant application fee. Non-degree graduate students are eligible for financial support including assistantships and college-based fellowships (but not Graduate School fellowships) at the discretion of their Cornell program. Host faculty may request non-degree tuition scholarships/waivers through their academic department from their college dean's office according to their department/college internal procedures. Colleges may have specific policies about course enrollment for non-degree graduate students.
- Extramural Study and Summer Session and Winter Session students (including high school students): Individuals wishing to enroll as extramural students complete the School of Continuing Education and Summer Sessions' (SCESS) registration form. Students pay Extramural Study, Summer Session, or Winter Session per-credit tuition rate.
  - Fall and Spring Semesters Students must obtain course instructor/department approval to enroll. Extramural students may take up to 11 credits in fall and spring without SCESS permission. International students who need a visa must obtain SCESS permission to enroll and register for 12 or more credits. Extramural students are guided by SCESS advisors.
  - O Summer Session and Winter Session: students do not require course instructor signature to enroll. Credit limits for Summer Session and Winter Session vary. High school students have more specific requirements. International students require SCESS permission to enroll and must register generally for one credit per week in Summer Session. No visa requirement is needed for Winter Session as it is 21 days or fewer in length.

#### **INTERNS**

Internship programs are designed to allow qualified individuals (U.S. citizens/permanent residents or foreign nationals) to explore potential career interests, conduct research, and learn through activities that call upon and enhance their studies and/or relevant experiences. There are internship options that require individuals to register as students at Cornell in special programs designed for those not seeking a degree (with tuition charges) and other options that do not require student registration. Regardless of their student status (registered or not), interns may be paid, unpaid, or may receive a supplement to offset living expenses. In addition, some unpaid interns may receive compensation from an external agency.

• Intern with Student Status (e.g., Provost's International Research Internship (PIRIP), NSF REU Site Program): Typically, student registration is appropriate for foreign nationals who need an F-1 student visa for immigration purposes but the intern with student status may be used for U.S. citizens/permanent residents as well. Interns with student status register through SCESS and receive a Cornell transcript. Tuition and fees are charged in accordance with University policy (see matrix, attached). Interns holding student status are subject to the student health insurance requirement. Interns with student status are eligible for hourly student employment or scholarship awards. U.S. citizens and permanent residents may apply for federal educational loans. While interns with student status may receive pay or a supplement to offset living expenses from Cornell, there is no requirement for Cornell departments or units to provide such support.

*Note:* Foreign nationals appointed as interns with registered student status must be enrolled in a minimum of six credits in the summer session and a minimum 12 credits each semester during the academic year.

- Intern without Student Status: An internship without student status typically is appropriate for U.S. citizens/permanent residents and foreign nationals who qualify for a J-1 visa. Interns without student status do not pay tuition.
  - ❖ Paid: A paid intern is appointed through Human Resources using the title of "Intern, Paid" and paid through the payroll system. Cornell has chosen to apply the principles of the FLSA wage and hour provisions, including overtime pay for time worked in excess of 40 hours in a given week. An intern's hourly rate should be commensurate with the intern's work assignment. This appointment will allow the intern to receive compensation, receive appropriate privileges such as a Net ID and CUID card and address safety and security concerns.

*Note*: Individuals in the paid intern without student status role must have valid US work authorization. The International Students and Scholars Office may sponsor interns for a J-1 research scholar visa if the above criteria are met. For further information contact the ISSO at 255-5243.

❖ Unpaid: Although unpaid, these interns without student status must be appointed through the Human Resources system, using the title of "Intern, Unpaid" or "Intern with Allowance" as appropriate, in order to receive appropriate privileges such as a Net ID, CU ID card, to address safety and security concerns and/or if they are to receive any non-wage allowance. (See the note below for additional information.)

An unpaid internship must meet the following criteria:

- The individual benefits from the learning/experience gained through the internship.
- The individual does <u>not</u> displace regular employees, but works under the close observation of a regular employee.
- The individual is not necessarily entitled to a job at the conclusion of the training period.
- The employer and the individual understand that the individual is not entitled to wages for the time spent as an intern.

Unpaid (including those with an allowance), "unregistered student" interns do not have employee status or student status and thus must have their own health insurance as a condition of their internship. Units are responsible for ensuring that interns meet this requirement before allowing the intern to begin his/her program.

#### Notes:

 Unpaid interns do not receive compensation from Cornell but may receive compensation from an outside organization.

- A unit may provide some non-wage financial support for an individual (Intern with Allowance) to help defray out-of-pocket costs for participating in these internship programs (e.g., travel, living allowance, non-wage stipend). The payment of any non-wage allowance should be paid via disbursement voucher ("DV"). The recipient will be required to submit an IRS Form W-9. As the non-wage allowance will be paid via DV, income tax will not generally be withheld from the allowance. However, the allowance is taxable to the recipient and will be reported on Form 1099-MISC for calendar year of payment. Departments paying an allowance to an unpaid intern (Intern with Allowance) should work with their appropriate Business Service Center to establish the intern as a vendor and to make payment. Any questions relating to the taxation of an allowance should be sent to uco-tax@cornell.edu.
- For foreign nationals (or others), the university may be required to either provide some financial support or establish that the intern has his/her own funds in order to qualify for a visa.
- The International Students and Scholars Office may sponsor interns, who are pursuing, or have already obtained, an undergraduate or advanced degree, for a J-1 research scholar visa if the above criteria are met. For further information, contact the ISSO at 255-5243.

# **Internship and Visiting International Student Matrix**

Program	Internship/ Visiting Student Status	Tuition Cost	Course Enrollment Restrictions	Proof of Health/Liability Insurance Required <sup>4&amp;5</sup>	Eligible for CU Health Insurance	Time Limit	Office to Contact for Registration, Appt., & Questions	Payment Allowed	Payment Processed Via	I-9 Required	CU Employment Application	Internship Assumption of Risk and Release Agreement Required	Visa Type, if needed	Object Code
PIRIP: Provost's International Research Internship <sup>2</sup>	Intern with Student Status  Undergraduate and Graduate/Professional	Admin fee currently = 25 % of SCESS tuition	Independent study/research class only. 12 credits each semester during the academic year, 6 credits for summer	Must hold health insurance that meets CU Student Insurance requirements	Yes	12 months maximum	School of Continuing Education and Summer Sessions	Yes	Financial Aid and Student Employment	Yes	No	No	F1 <sup>1</sup>	Financial Aid code as appropriate
National Science Foundation (NSF) Research Experience for Undergraduates (REU) Site Programs— available only to U.S citizens and permanent residents	Intern with Student Status Undergraduate	\$100 per registrant	NSF REUs enroll only in UNIV courses	Must hold health insurance that meets CU Student Insurance requirements	Yes	NSF/REU is summer only  12 month maximum for other internships	School of Continuing Education and Summer Sessions	Yes	Financial Aid and Student Employment	Yes	No	No	N/A—NSF REU does not meet min. course requirements for international students	9094
Extramural Study, Summer Session, and Winter Session	Registered Student <sup>1</sup> Undergraduate and Graduate/Pro- fessional	Extramural or Session rate per credit and additional program fees, if applicable	Foreign nationals must register for 12 credits each semester during the academic year, 6 credits for summer	Must hold health insurance that meets CU Student Insurance requirements	Yes		School of Continuing Education and Summer Sessions	Yes	Financial Aid and Student Employment	Yes	No	No	F1 <sup>1</sup> except in Winter Sessions	Financial Aid code as appropriate
Non-degree graduate student (accepted by Graduate School & affiliated with a graduate field)	Registered Student <sup>1</sup> , Graduate	Yes (Tuition waivers possible; request through department/ college)	Host college may impose course enrollment limits	Must hold health insurance that meets CU Student Insurance requirements	Yes	24 months <sup>7,8</sup>	Graduate School	Yes	TA / RA or external or department fellowship (only student titles permitted)	Yes for assistant- ships or student employment	No	No	F1 <sup>1</sup>	8460, 8461, 8462 as appropriate

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Undergraduate Visiting Student (e.g., Academia do Brazil em Cornell/ABC Brazil)	Registered Student <sup>1</sup> , Undergraduate	Yes	Minimum of 12 credits per semester, one half (preferably two thirds) in the applicant's home college	Must hold health insurance that meets CU Student Insurance requirements	Yes	12 months maximum	Undergraduate Admissions	They do not receive financial aid but payment is allowed for on campus work (20 hrs. maximum)	n/a	No	No	No	F1 <sup>1</sup>	N/A
Intern Unpaid (Job # 11419) without Student Status	Intern. Not a registered Student, any level <sup>6</sup>	N/A <sup>3</sup>	Not eligible for course enrollment	Proof of health and liability insurance required	No	12months maximum	Human Resources	No compensati on of any type	n/a	No	No	Yes	J-1 <sup>10</sup>	N/A
Intern Paid (Job # 11418 without Student Status)	Intern. Not a registered Student, any level <sup>6</sup>	N/A <sup>3</sup>	Not eligible for course enrollment	Not required	Depends on terms of affiliation	12 months maximum	Human Resources	Regular wages	Human Resources/ Payroll	Yes	Yes	No	J-1 <sup>10</sup> , H1B or TN for Veterinary interns working with live animals	5140
Intern with Allowance (Job # 11558) without Student Status	Intern. Not Registered Student, any Ievel <sup>6</sup>	N/A <sup>3</sup>	Not eligible for course enrollment	Proof of health and liability insurance required	No	12months maximum	Human Resources	Lump sum allowance to offset living expenses	Disbursement Voucher via BSC/FTC <sup>9</sup>	No <sup>11</sup>	No	Yes	J-1	9092

#### Notes:

- 1) International graduate students on F-1 visas must be registered to maintain immigration status; undergraduates must meet a minimum registration requirement of 12 credit hours for Fall and Spring terms; 6 credits in the summer term.
- 2) Any student wishing to take courses for credit during the summer or winter sessions should contact the School of Continuing Education and Summer Sessions.
- 3) Interns without student status do not pay tuition as they are not CU students and not eligible to take classes.
- 4) Liability Insurance: Please consult with the Department of Risk Management and Insurance RMI (254-1575) regarding insurance requirements. In many situations, proof of liability insurance coverage will be needed. Consult with RMI regarding situations where a formal and ongoing relationship is anticipated with another institution involving multiple interns or if all documentation cannot be completed.
- 5) Health Insurance: All full-time students are subject to existing Cornell University student health insurance requirements. Part-time students are required to provide proof of health insurance consistent with CU student health insurance requirements.
- 6) A "Confidentiality Agreement" may be required. This requirement is dependent upon the nature of the information accessible through the student's internship.
- 7) 24 months is new as of 9/13, changed from 12 months.

## **Internship and Visiting International Student Matrix**

- 8) These students are not eligible for Graduate School fellowships.
- 9) Non-compensatory payment(s) to support participation in the internship may be made via a KFS Disbursement Voucher (DV) eDoc using Payment Reason "S-Stipend" and Object Code 9092 (Subsistence-Intern).
- 10) J1 visa will be supported only for those individuals who are pursuing, or have already obtained, an undergraduate or advanced degree.
- 11) In order to provide an allowance, the individual must submit a completed IRS form W-9. To access the IRS form W-9 go to http://www.irs.gov/pub/irs-pdf/fw9.pdf