

**Fall 2020: International Students Outside of the U.S. Enrolled in Remote/Online Classes Only
Detailed Info for Graduate & Undergraduate International Students**

International Students and Scholars Services (ISSS) and the Graduate School

July 2, 2020

Categories of International Students Outside of the U.S. Enrolled in Remote/Online Courses Only

- Undergraduate Students (New & Returning)
- New Graduate Students
- Returning Graduate Students

Guidance for Unique Challenges of Specific Categories

Undergraduate Students: Posted on [International Student Academic Success website](#)

- Syllabus:
 - New international students may be unfamiliar with syllabi and how they are used in U.S. higher education. An introductory message instructing students to read the syllabus may convey the importance of the document.
 - International students may be unfamiliar with some classroom practices, so revising and expanding descriptions of assignments (including submission guidelines), exams, due dates, participation, and office hours, for example, may provide very helpful clarity.
- Participation:
 - In classes where participation is assessed, it is important to set clear expectations. Students from different cultures communicate in varied ways, which may impact their performance in class participation.
 - Providing multiple ways for a student to participate is an inclusive practice. In addition to synchronous participation via Zoom, some asynchronous options include Canvas discussion boards, VoiceThread (available in Canvas), Zoom recordings, and one-on-one communication with the professor.
- Lectures:
 - Students with limited internet connections will benefit from recorded lectures. Recording synchronous Zoom lectures to the cloud makes it easy to share the content with students abroad. In addition, Zoom offers a very practical automated captioning service. A recorded lecture with captions may benefit all students!
- Course materials:
 - It may take longer for students to receive textbooks abroad.
 - Students will not have access to hard copies of texts from campus libraries.

- Office Hours:
 - International students coming from cultural backgrounds where it is not appropriate to take professors' time outside the classroom may feel uncomfortable to request a meeting during office hours. It might be helpful for the professor to invite the international student for a meeting instead. Consider offering varied options as students likely are several time zones away.
- Academic integrity:
 - New students will have a brief online lesson about the Honor Code as part of the International Student Orientation. However, international students may need additional help understanding academic integrity as we practice it here in the U.S.
- Peers:
 - New students learn much about how to navigate the college experience from their peers, especially those who have been here for a while. There will be reduced opportunity for these interactions for remote students and students will need additional support.

Graduate Students: Posted on [Graduate School COVID-19 Information website](#) & distributed via email to graduate programs by the Graduate School

Hiring International Students for Remote Work from Abroad

With the numerous travel restrictions related to COVID-19, as well as delays in visa processing etc., we may have a large number of international students who will not be able to be physically present on campus in the fall. Therefore, please find guidance below in regards to hiring international students for remote work from abroad.

The university's U.S. tax withholding and reporting obligations for this population are fairly clear cut when (a) the International Tax Office is informed about the work arrangement and (b) the employee working abroad and their employing department maintain good communication with the International Tax Office. Communication is essential in order to document:

- Current U.S tax residency status
- Changes that could impact the employees U.S. tax residency status
- Expectations for and changes to the work arrangement
- Any work conducted from within the U.S. (i.e., meetings, conferences, etc.) during the period

The International Tax Office can and will work with departments to correctly withhold U.S. payroll taxes as required by each individual's circumstance. It is important to note that the university does not currently have the ability to fulfill withholding and reporting obligations to foreign tax authorities on behalf of these employees, including both income tax withholding and social security equivalents. Therefore, language has been added to all employment offer letters for these students whereby the student acknowledges that they will assume the tax and any other compliance obligations for

themselves. The offer letter for International students working abroad is available on the Graduate School [funding administration website](#). Students who do not already have SSNs may start work without one, but if they arrive in the U.S. prior to the end of the tax year, they will need to acquire one immediately upon arrival.

In order to start the process of engaging with the International Tax Office, an FSI notification form* should be completed for each employee and submitted along with a copy of the employee's signed [offer letter to IntlTax@CU.edu](#). *The FSI notification form can be obtained from the International Tax Office.

It is also critical to note that there are potential concerns, beyond payroll and tax, that must be considered in conjunction with a foreign remote work arrangement. For example:

- Are there cybersecurity risks associated with any equipment that will be required for employment?
- Are there any restrictions about where activities take place associated with the source of funding?
- Are there foreign labor law requirements that must be met?
- Are there any immigration-related implications to the employee?
- Are employment activities subject to export controls review?
- Does the employee have a U.S. bank account to receive their stipend?

The International Tax Office does not have the authority to address issues with employment abroad beyond taxation and payroll and will refer inquiries to other compliance offices as necessary for additional review. Additional offices that the department may need to contact include, but are not limited to:

- International Student and Scholar Services - <https://www.colorado.edu/iss/>
- Human Resources - <https://www.colorado.edu/hr/>
- The Office of Contracts and Grants - <https://www.colorado.edu/ocg/>
- The Office of Export Controls - <https://www.colorado.edu/researchinnovation/Office-of-Export-Controls>
- CU Boulder Research Cyber Security Program - <https://www.colorado.edu/researchinnovation/2018/09/13/cu-boulder-research-cybersecurity-program>
- I-9 and E-Verify Coordinator - <https://www.colorado.edu/hr/employment-eligibility>

Leave of Absence

The Graduate School recognizes that some students may need to take a [leave of absence](#) due to extenuating circumstances, and this may be the case for students who are unable to return to campus or make progress on their research during the upcoming academic year. Students may do so via the

normal leave-of-absence process. Doctoral students who have passed the comprehensive examination are also eligible to request leave related to COVID-19 circumstances.

Extension of Time Limit

For some students, this disruption may necessitate extending their time to degree; for those students, the Graduate School will approve a one-year increase in the time limit.

As a reminder, the Graduate School's time to degree limit is six years for doctoral students and four years for master's students. Students who may need an extension should request one through the existing [process](#). International students should consult with the [ISSS](#) with regard to extensions of immigration documents.

Graduating Students

Students who plan to complete their graduate degree while working remotely should maintain close communication with their faculty advisor and Graduate Program Assistant to understand the associated steps and deadlines. Information is available on the Graduate School [website](#) regarding the electronic submission of forms and theses. Additional information and resources related to thesis defenses will also be provided for students seeking to defend from outside the U.S. as the fall semester begins.