

Hiring a Foreign National without a SSN

1. **For F-1 & J-1 students only:** Provide the student with a letter verifying that a position has been offered with your department. Instruct the student to report to Office of International Programs with the letter from the hiring department. International Programs will provide a 2nd letter to the Social Security Administration (SSA) along with instructions on applying for a Social Security Card.
2. The student will then visit the Social Security Administration Office, 301 S Howes St, 4th Floor (Post Office on Howes Street) with their application materials.
3. **After receiving the Social Security Number (SSN)** from the Social Security Administration, the student must contact the Foreign Tax Office, **by email** at bfs_foreigntax@mail.colostate.edu. They will then be asked to complete a Glacier tax profile to determine tax residency and eligibility for treaty benefits.

If it is critical that an individual be set up in Oracle prior to receipt of the SSN, the employing department (not the employee) may request a temporary Payroll Control Number (PCN) by contacting the Foreign National Tax Administrator directly via email and confirming that the individual has applied for a SSN.

A PCN will only be provided to the employing department when it is absolutely necessary that the individual be set up in Oracle prior to receipt of the SSN.

This number is for payroll purposes only and CANNOT be used as a SSN and is not a temporary SSN.

When the SSN is received by the Foreign Tax Office, they will notify HR Records to change the PCN to the SSN in Oracle.

Recent experience indicates that it generally takes approximately two to four weeks to receive a new SSN card. However, the student can return to the SSA 24 hours after having applied to receive the number while waiting for the card to arrive in the mail.

4. If the student provides the SSN to the employing department when received, **the employing department should make sure that they have also completed all steps with the Foreign National Tax Office.** This is a critical step in the onboarding process for all Foreign National employees.

Work Restrictions Relating to Student Visas

Foreign student employees without special work authorization (OPT or CPT authorization) are permitted to work a maximum of 20 hours per week when school is in session. During all breaks, including summer session, there are no work hour restrictions.

The employing department should remind the student to contact the Foreign Tax Office when OPT or CPT work authorization has been granted. The Foreign Tax Office will remove the student's work hours restriction in Oracle when it receives an updated copy of the I-20.