Information contained in this booklet has been prepared for the purpose of describing the role of employers participating in the cooperative education program with Northeastern University.

Use of this information by other parties or for reasons other than its intended purpose is prohibited.

This information is provided for informational purposes only and may not be relied upon as legal, tax, or other advice. A full understanding of federal and state laws as they pertain to any of these topics is the sole responsibility of the employer.

Northeastern University is an equal opportunity educational institution and employer.

For additional information about Cooperative Education at Northeastern University, visit www.northeastern.edu/coop or call 617.373.3400.
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For over 100 years cooperative education (co-op) has been the cornerstone of Northeastern University’s educational model. What started in 1909 with 8 engineering students and 4 Boston employers as an earn-to-learn program has evolved into a research-based, integrated learning experience that encompasses close to 9,000 students, 3,000 employers in 35 states and 80 countries around the world. This evolution is due to our dedication to innovate to make co-op more effective and our commitment to a continuous cycle of assessment.

Our co-op program is a cost-effective strategy for workforce development both domestically and abroad. Students alternate classroom studies with full-time work in career-related jobs for six months. This allows you, the employer, to get real work done while evaluating talent before making any long-term hiring commitments. It provides the ability to create a flexible work environment, a cost-effective way to meet human resource needs while developing a talent pipeline.

For our students, co-op is an approach to intellectual and professional growth and career success that demands continual learning and integration. When they leave Northeastern, our students are prepared to apply knowledge and skills to unfamiliar tasks and activities in new, authentic contexts and continue to learn in a work-based environment. Our model produces graduates who are insightful, globally aware, confident, and self-directed learners experienced in multiple organizations. They are young professionals who are fully prepared to immediately contribute to the success of your organization.

Thank you for your support and commitment. We could not deliver such a strong and successful cooperative education program without your partnership.

Maria K. Stein
Associate Vice President
Cooperative Education and Career Development
Employing Cooperative Education Students

This booklet identifies policies and laws pertaining to the employment of Northeastern University students (herein referred to as “student-employees”) during their cooperative education assignments.

This information should be shared with personnel in your organization who assist in administering the cooperative education program, especially those responsible for hiring decisions, supervision, and processing and maintaining student employment records.

Each student-employee is assigned to a coop coordinator at Northeastern. Coordinators facilitate the cooperative education assignment. They are the official contact people for employers.

Nature of the Employment

With few exceptions, cooperative education is considered employment by relevant state and federal law. In addition, the cooperative education program is an integral part of the student’s degree program.

Therefore, student-employees and their employers are, in general, subject to the laws, rights, and limitations that apply to the employer-employee relationship.

Few provisions in labor laws recognize a student working pursuant to a program of cooperative education; in most cases, labor laws treat the student as an employee. Thus, the Fair Labor Standards Act, age requirements for hazardous occupations, and occupational health and safety regulations will generally apply, as well as the taxation of earnings, and the requirement that employers withhold and pay the statutory amount for Social Security taxes (except with respect to F-1 and J-1 visa students). Student-employee wages are included in the payroll upon which the employer, unless self-insured, pays the required premium for workers’ compensation. In states where student-employees are covered by employment security laws, the employer may be required to contribute to the state employment security system.
Cooperative Education Guidelines

The Americans with Disabilities Act (ADA)

Northeastern University student-employees are covered under the Americans with Disabilities Act of 1990. This law protects disabled student-employees from discrimination in employment, hiring, transportation, and covers access to public facilities and services, and telecommunications. Employers are required to provide reasonable accommodation to all qualified student-employees with known disabilities. Northeastern University does not condone or tolerate any discrimination toward disabled students.

Some employers may be exempt from the ADA requirements. For more specific information about the ADA, contact:

Equal Employment Opportunity Commission
1801 L Street, N.W.
Washington, D.C. 20507
1.800.669.4000 (voice)
202.663.4900 (voice)
800.669.6820 (TTY)
202.663.4494 (TTY for the 202 area code)

Discrimination and Sexual Harassment

Student-employees, including international students, are entitled to full protection of federal anti-discrimination laws, which may include Title IX. Students are also protected against discrimination in employment by similar state statutes, provided the employer is subject to these laws.

Your company could possibly be held responsible for the actions of any workers, including unpaid interns, while they are performing work for you.

Northeastern University does not condone or tolerate any form of discrimination toward students on the basis of race, color, religion, religious creed, genetics, sex, gender, gender identity, sexual orientation, age, national origin, ancestry, veteran, or disability status, either on or off campus.

Although it is not the function of Northeastern University to monitor compliance with the law, the university does assess learning/work environments for its students. Therefore, the University may at its discretion terminate its relationship with any employer who engages in or persists in any such harassing or discriminatory practices toward student-employees.
**Student-employees** are entitled to the full protection of anti-discrimination laws.

**Employee Retirement Income Security Act (ERISA)**

Student-employees may be eligible for employer-sponsored pension plans, depending on the student’s age and hours of service. This booklet makes no representation as to the applicability of ERISA. For an in-depth explanation of an employer’s obligations under federal and state retirement laws, companies must consult their own advisers.

**Employer Responsibility**

Northeastern University, upon employer request may refer candidates that meet the employer’s identified criteria for cooperative education positions at that employer. Northeastern may make available applicant information.

Final responsibility for interviewing, evaluating, and selecting students for employment lies with the prospective employer.

Northeastern University is not liable for any conduct, act or omission by the student, as an employee, while on cooperative education, or any conduct, act, or omission by the employer. The student is an employee of the employer at all times during their cooperative education experience.

**Employment Security**

By law, student-employees in Massachusetts are not eligible for unemployment compensation based upon their cooperative employment. Employers in Massachusetts do not include any student-employee’s wages in their payrolls subject to federal and state employment security taxes. Cooperative education employers in other states may have to pay federal and state employment security tax. Employers are urged to ascertain whether the laws in their states provide unemployment compensation to student-employees or require employers to pay employment security taxes.
The employer evaluation is an important tool for providing guidance and counseling to the student.

**Student-Employee Evaluation**

At the start of the co-op work period, the employer is asked by e-mail to confirm the contact information of the supervisor who will evaluate the student-employee. Supervisors are then provided with login credentials to an online evaluation which can be accessed and edited throughout the co-op cycle.

Approximately four weeks before the end of each co-op cycle, the employment supervisor is requested by email to complete the appraisal of the student-employee by completing the evaluation with the student. For further reference, the student-employee is also provided with online access to the completed evaluation after it is submitted by the supervisor at the end of the co-op cycle.

Employer evaluation of each student-employee’s performance is an important component of the cooperative education program. The co-op coordinator uses the evaluation to assist the student in planning future cooperative work, identifying career development needs, and establishing professional goals. Fulfilling the evaluation process is a determining factor in noting successful completion of the co-op cycle on the students’ official University transcript.

**Fair Labor Standards Act (FLSA)**

Student-employees are not specifically exempt under this law. Unless the student-employee’s position is one that, by its nature, is exempt under the FLSA, student-employees are included in its provisions for minimum wages, hours, and overtime pay. Each employer is responsible for ascertaining whether the student-employee’s position is specifically exempt under the FLSA.

For more information, please visit: [Department of Labor Fact Sheet #71](http://www.dol.gov/whd/regs/compliance/whdfs71.pdf)

**Fringe Benefits**

The employer may or may not offer a fringe-benefits package to student-employees. Benefits may include as much as full benefits accrued on an equal basis with other employees in similar personnel categories.
Many employers provide some vacation and sick-leave benefits. Other benefits such as group life insurance, medical insurance, profit sharing, and bonuses may or may not be available, depending on company policy.

Generally, student-employees are paid a wage comparable to other employees with similar responsibilities.

**Student Health Insurance/University Health and Counseling Services (UHCS)**

Massachusetts state law mandates that all full-time students have insurance for accident or injury and hospitalization. The law also requires Northeastern to provide an insurance plan for those not covered, and all full-time students will be automatically enrolled in the NU Student Health Plan (NUSHP) each year they are at Northeastern. Students covered by another plan, whether through themselves, parents, or a spouse, may waive NUSHP. If you have any questions, please call the UHCS insurance coordinator at 617.373.2772. Information about UHCS, including the NUSHP plan, is available at www.uhcs.northeastern.edu.

Student-employees who have questions about medical coverage while on co-op may call UHCS at 617.373.2772.

Employers are asked to contact the student-employee’s co-op faculty coordinator whenever a student is hospitalized.

**Immigration Reform and Control Act of 1986 (IRCA)**

All student-employees, regardless of their citizenship status, must abide by IRCA regulations by providing suitable documentation that will enable the employer to comply with this law. Employers are responsible for obtaining appropriate documentation to establish both the student-employee’s identity and authorization to work.

For more information, please visit: **General Resources**

Available at: http://www.northeastern.edu/issi

Employers who encounter difficulty in securing proper IRCA documentation for any student-employee should contact the student-employee’s co-op coordinator.
**Tax deductions** should be taken in accordance with federal and state tax law.

**International student-employees** will provide documentation stating their eligibility to work.

**Income Taxes**

The employer is responsible for withholding deductions required by federal and state income tax laws from the wages of all student-employees. Compensation for work performed as a student-employee is considered remuneration for services performed for the benefit of the employer and, therefore, is taxable income. International students on F-1 and J-1 visas are subject to withholding payment of federal, state, and local taxes unless they are exempt by provision of a tax treaty. In cases where a tax treaty applies, students must provide documentation to the employer on the appropriate IRS form. Information regarding tax treaties may be found in Internal Revenue Service publications, such as [IRS Foreign Students and Scholars Website](http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Students-and-Scholars) available at:


**International Students**

Employers may hire international students in F-1 or J-1 immigration status in cooperative education positions related to their academic major with proper authorization. International students may be prohibited from employment where United States citizenship or a security clearance is required as a condition of employment. The International Student and Scholar Institute (ISSI) at Northeastern University has been granted authorization by the Department of Homeland Security (DHS) to issue Curricular Practical Training (CPT) for students in F-1 status and by the Department of State (DOS) to issue Academic Training (AT) for students in J-1 status. International student-employees hired by an employer will provide CPT, (on page 3 of SEVIS Form I-20) or AT, (on SEVIS Form DS-2019) documentation stating their eligibility for the approved work period. CPT and AT authorizations are location and date specific. IRCA requirements apply. International students in F-1 and J-1 status, when employed on CPT or AT assignments, are not required to obtain additional or separate work authorization.

For more information, please visit:

[General Resources I-9 Central](http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Students-and-Scholars)
Recruitment Guidelines

Except in limited circumstances, federal law prohibits employers from restricting a job to only U.S. citizens or permanent residents. However, employers are permitted to ask job applicants if they are legally authorized to work in the United States, and/or whether they require visa sponsorship. As a result, job advertisements posted by the University cannot be restricted to U.S. citizens or permanent residents only, but the employer may ask on an application or during recruitment whether the applicant is authorized to work in the U.S. and/or requires visa sponsorship. Specifically, the U.S. Department of Justice, Office of Special Counsel has approved that an employer may ask two questions regarding visa status or the ability to work in the United States, and if asked, these questions should be asked of all candidates:

1. Do you have authorization to work indefinitely for any employer in the U.S.?
2. Will you, now, or at any time in the future, need sponsorship from the employer for a work permit, visa or visa petition?

Employers with positions that are specifically limited by the federal government to only U.S. citizens or permanent residents may post advertisements for such positions with the University by providing documentation that the restriction is permissible pursuant to applicable law. Typically, these positions are national security-related, and an export control license is not available.

Jury Duty

In Massachusetts, nearly everyone called for jury duty, including students, must serve. When selected for jury duty, student-employees are to be treated in the same manner as other employees with respect to compensation and permission to be absent from work. Employers are responsible for complying with the laws that apply in their jurisdiction.
International students and their employers are exempt from Social Security contributions.

Student-employees cannot be classified as independent contractors or consultants.

Liability Insurance
The University maintains a Miscellaneous Professional Liability Policy that covers some student-employees while in approved cooperative education positions. This insurance is in addition to any applicable professional liability insurance carried by the employer. The policy, with limits, covers injury to patients or clients that arises from the rendering or failure to render professional services by the individual student during the policy period, while performing the cooperative job duties officially assigned to him or her. Student-employees enrolled in some programs, including education, human services, nursing, pharmacy, and physical therapy, are considered to be in professional services and are so covered while performing the cooperative job duties officially assigned to them.

Upon learning of a claim or circumstances that could lead to a claim, the employer must promptly contact the student-employee’s co-op coordinator with reasonably obtained information pertaining to the circumstance.

Social Security Tax
Federal, state and local income taxes must be withheld from the pay of international students in F-1 and J-1 immigration status unless they are exempt by provision of a tax treaty (see IRS Publication 901, U.S. Tax Treaties). F-1 and J-1 visa holders are NOT subject to Social Security (FICA), Medicare, or Federal Unemployment (FUTA) deductions, if claiming non-resident status for tax purposes (see IRS Publication 15, Circular E, Employer’s Tax Guide, and IRS Publication 519, U.S. Tax Guide for Aliens, ‘1. Nonresident Alien or Resident Alien?’). Additionally, W-4 guidelines for these students can be found in IRS Publication 519, ‘Withholding on Wages’. International students are responsible for showing their employer documentation of their visa status.

International students should apply for a Social Security number prior to cooperative education employment. You should ask student-employees who do not already have a social security number to apply immediately as to enable your company’s records and payroll systems to incorporate them.
For more information, please visit:

Social Security
Available at:
http://www.socialsecurity.gov/employer/hiring.htm

Student Athletes
Some student-employees choose to participate in intercollegiate athletics during their cooperative work assignments. Under National Collegiate Athletic Association (NCAA) regulations, such students may only receive benefits granted to all other student-employees. An example would be time off for participation in school-related activities, for which NCAA regulations stipulate student-athletes must not be paid.

Student Performance
Student-employees are expected to accept cooperative education positions with a seriousness of purpose, and to perform their work accurately and responsibly. If the student-employee’s performance does not meet the reasonable standards set by the employer, the employer is not obligated to continue the student’s employment. In such a situation, the employer must inform the student-employee’s co-op coordinator immediately. The coordinator will confer with the employer—and whenever possible, with the student-employee—in an attempt to rectify the situation. If an acceptable solution cannot be reached, the employer may discharge the student from the position. If appropriate, the student-employee will be referred for University disciplinary action if the reasons for discharge also violates the University Code of Student Conduct.
Students as Consultants or Independent Contractors

Student-employees may not be hired as consultants or independent contractors (herein referred to as “independents”) instead of employees.

Cooperative education requires active supervision denoted by the employer of student-employees work. This expectation is inconsistent with an Independent Contractor status.

Workers’ Compensation

In Massachusetts, student-employees in their status as employees, are covered by the Workers’ Compensation Act (Chapter 152 of the Massachusetts General Laws) unless they are in a special or exempt employee category. Student-employee wages are included in the same payroll from which the employer makes quarterly payments to the state’s workers’ compensation fund. If qualified, student-employees may be entitled to workers’ compensation coverage where their employer is self-insured for this purpose.

In the event of an accident or injury on the job, student-employees should inform their supervisor immediately. The student-employee and the employer should file the Workers’ Compensation Injury Report with the proper state agency.

Outside of Massachusetts, employers should be acquainted with their state’s employment laws and how they affect the student-employee.
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