

EMPLOYMENT AND TAXATION



› J-2 EMPLOYMENT AND TAXATION ISSUES

If the J-2 is granted permission to work, he/she will receive the Employment Authorization Document (EAD) or I-688. The EAD is an identification card, with the J-2's photograph and the expiration date of the work authorization. The J-2 may work part-time or full-time at any job, for any employer (except a J-2 may not practice medicine, even with a license). There is no limit to the amount of money the J-2 may earn.

USCIS can authorize J-2 employment for as long as the J-1 Exchange Visitor has permission to stay OR for four years, whichever is shorter. Permission to stay expires on the date of the end date of the Form DS-2019.

Form I-9 (*Employers distribute I-9 forms to new employees*)

When the J-2 begins to work, the employer will ask the J-2 to complete the USCIS Form I-9, required of all new employees. The purpose of this form is to prove identity and eligibility to be employed. The EAD card is acceptable proof of both identity and legal permission to work.

The earnings of J-2 dependents are subject to applicable federal, state and local taxes, and Social Security, and employers are required by law to withhold those taxes from paychecks. By April 15 you must file an income tax return, Form 1040NR or 1040NR-EZ, with the Internal Revenue Service (IRS), covering the prior calendar year. The return determines whether you owe more taxes, or have a refund coming. With Form 1040NR or 1040NR-EZ, you must also file a "Required Statement" also known as Form 8843. See IRS Publication 519, "U.S. Tax Guide For Aliens" at (www.irs.gov/uac/Publication-519,-U.S.-Tax-Guide-for-Aliens-1).

For additional information about Form I-765, including how to file your application, call the USCIS National Customer Service Center at 1-800-375-5283 or visit the USCIS website: www.uscis.gov/I-765.

J-2 DEPENDENT INFORMATION

**For more information,
please contact us at:**

Tel: (425) 564-3185

Fax: (425) 641-0246

ischolar@bellevuecollege.edu

www.bellevuecollege.edu/oiegi/



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**Everything you need to
know for your dependents
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WHAT ARE FAMILY MEMBERS?



A spouse and minor children (under the age of 21) accompanying an Exchange Visitor with a J-1 visa will each receive a DS-2019 and apply for J-2 dependent visa status. Proof of sufficient funds to support the J-2 dependents must be submitted to Bellevue College (BC) Office of International Education (OIE).

All J-2 dependents are expected to reside with their J-1 primary Exchange Visitor.

WORK PERMISSION

The U.S. Citizenship and Immigration Services (USCIS) may grant an individual in J-2 status (dependent of a J-1) permission to accept employment in the United States. Once the J-2 has entered the United States they can initiate a request for employment authorization (by mail) with USCIS. Individuals in J-2 status are not eligible to be employed until they have received employment authorization from USCIS and have been issued an Employment Authorization Document (EAD). Authorized employment for individuals in J-2 status is limited to the dates documented by USCIS on the Employment Authorization Document (EAD) and the end-date usually matches the expiration date on the DS-2019. Once the application has been received by USCIS, it may take three months or more to be approved.

» ELIGIBILITY FOR J-2 EMPLOYMENT

The J-2 visa holder must be in valid J-2 status and the Exchange Visitor must hold valid J-1 status as shown in the passport and on a printed copy of the I-94 Departure Record, available on this website: <https://i94.cbp.dhs.gov/I94/consent.html>

The income of the J-2 visa holder may not be used as the primary

financial support of the J-1 visa holder. The reason for the J-2's employment should be some worthwhile interest or activity that might include maintaining oneself in his/her own profession, family travel, or other recreational or cultural activities.

» IMPORTANT REMINDERS

The J-2 is also required to file an "Information Statement" along with the 1040NR tax forms. These forms should be mailed to:

Internal Revenue Service
Austin, TX 73301-0215

See IRS Publication 519, "U.S. Tax Guide for Aliens," for more information.

- It is very important to keep photocopies of everything sent to the USCIS.
- The address written on the I-765 application should be valid for the 3-4 months after submitting the application. If the J-2 moves, the US Postal Service will not forward mail from USCIS.

J-2 Social Security Number and Card

Employers need a Social Security number to put the J-2 on their payroll. Applications for Social Security numbers and cards must be made in person. Take the following documents to the Social Security office when applying for a Social Security number and card:

1. Passport
2. I-94 Departure Record (Print e-I-94 from this website): <https://i94.cbp.dhs.gov/I94/consent.html>
3. Current J-2 DS-2019 form
4. Current J-1 DS-2019 form

WORKING PERMIT APPLICATION PROCEDURE

To apply for permission to work as a J-2 visa holder, mail the following documents to the U.S. Citizenship and Immigration Services Nebraska Service Center:

- Form I-765 requesting an Employment Authorization Document (EAD): <http://www.uscis.gov/files/form/i-765.pdf>
- Check or money order payable to Dept of Homeland Security - U.S. C.I.S. See the I-765 website for the appropriate fee to include: www.uscis.gov/i-765

- A written statement, with any supporting evidence, confirming that the J-1 Exchange Visitor has sufficient financial resources for his/her own expenses and will not depend on J-2's earnings and that J-2's employment is not necessary to support the J-1 but is for other purposes, for example, to maintain J-2 in profession, to keep from being bored, etc. J-2's letter should indicate reasons for wanting to work.
- Copies of all current and past DS-2019 forms for the J-1 and the J-2.
- Two photos of the J-2 prepared according to USCIS specifications. Lightly print J-2's name in pencil on the back and put them in a small, plastic bag (like a sandwich bag). More detailed instruction is included in the downloadable application material packet.
- A copy of the form I-94 Departure Record. Print the electronic form from this website: <https://i94.cbp.dhs.gov/I94/consent.html> or include a copy of the paper form (front and back).
- A copy of any EAD cards issued previously to J2.
- A copy of visa stamp from J-2's passport.
- A copy of identity page from J-2's passport.
- Marriage certificate (if spouse of the J-1) or birth certificate (if child of the J-1). Non-English documents should include an English translation.

The J-2 visa holder may apply for employment authorization any time after arrival in the U.S. It can take several months to obtain the authorization, so the J-2 may wish to apply early. The J-2 work authorization will be valid only for as long as the J-1 exchange visitor's stay is valid.

In most cases, the application for Employment Authorization may be filed electronically at this website: www.uscis.gov/I-765

If you are filing electronically, you may elect to receive an email and/or text message notifying you that your application has been accepted. You must complete Form G-1145, E-Notification of Application Petition Acceptance, and clip it to the first page of your application. To download a copy of Form G-1145, including the instructions, see www.uscis.gov/g-1145.

Paper application materials should be sent to:

USCIS
P.O. Box 21281
Phoenix, AZ 85036