

2018

J-1 Program Orientation Guide

The FACC promotes the <u>Fulbright-Hays Act of 1961</u>, which established the J-1 Exchange Visitor Visa Program to strengthen mutual understanding between the people of the United States and other countries through education and cultural programs.

Exchange. Culture. Training.

French-American Chamber of Commerce NY International Career Development Programs 1375 Broadway, Suite 504 New York, NY 10018 Phone: 212-867-0123 Email: icdp@faccnyc.org

The materials available in this orientation guide are for informational purposes only and not for the purpose of providing legal advice. You should seek independent counsel to obtain advice with respect to any particular issue or problems.

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FACC INTRODUCTION



Exchange has long been central to the mission of the French-American Chamber of Commerce (FACC). Through our International Career Development programs, the FACC provides J-1 visa sponsorship to international students and young professionals for career-focused internships and training programs in the United States.

J-1 Exchange Visitor Program

The French-American Chamber of Commerce has helped prepare thousands of international students and young professionals for a future in the global economy. Through career-focused internships, interns and trainees gain practical experience, knowledge, linguistic competency, and cross-cultural skills critical to remaining competitive in today's international market. In return, host companies have the opportunity to add bright young professionals to their business operations and strengthen their connections to overseas markets.

The FACC as Your Sponsor

The French-American Chamber of Commerce offers continuing support to our Exchange Visitors. We guide candidates and host companies step-by-step through the J-1 visa application process and offer helpful information. As the main contact and support for Exchange Visitors during their program, our role is to ensure the health, welfare, and safety of our interns and trainees as they transition smoothly into their new environment and integrate into the American culture.

"As a trainee in the U.S., I was able to compare the French and the U.S. culture at work but also in general; how people react to a brand and how they are loyal to it is totally different here than in France. The customer service really makes sense in the U.S., and you need to innovate and offer a very unique product to manage to survive on the U.S. saturated market. After my experience as a trainee, I want to keep working in an International environment, and I would love to go elsewhere, in Asia for example, to help develop Kusmi Tea there."

-Lauriane Penfornis; Kusmi Tea Business Development Trainee

J-1 VISA APPLICATION OVERVIEW

Upon reception of a completed application, the application process through the FACC takes on average 2-5 weeks; this does not include the wait time for your U.S. embassy appointment and visa issuance. For expedited processing, please send all of the required documents with your initial application.

Step 1: Application

- Exchange Visitor and Host Company send application materials to the FACC
- The FACC confirms that the application has been accepted
- The FACC conducts an English phone or Skype interview with candidate
- The FACC issues and sends the Form DS-2019 to candidate

IMPORTANT: Please note that the U.S. Department of State forbids J-1 participants from sharing electronic or paper copies of their Forms DS-2019 with any party other than the FACC or the U.S. government.

Step 2: Embassy Appointment

Once you receive the DS-2019 you are able to schedule your U.S. Embassy Appointment

- Complete the DS 160 application form
- Schedule a visa appointment at the U.S. Embassy in the US Embassy Appointment Website
- Pay the SEVIS I-901 fee through the State Department website
- Attend the Consular Section appointment

Step 3: Pre-Arrival

- You should receive your J-1 visa 2-3 days after your visa appointment (Embassy dependent)
- Once you receive your J-1 visa, you can then buy your plane ticket

Step 4: Send Arrival Documents

- Within the first 10 days of your arrival in the U.S. you must send a photocopy of your J-1 visa, Form DS-2019 (front and back), Admission stamp located in passport, Record of Admission confirmation page (<u>www.cbp.gov/I94</u>), and the completed <u>J-1 Exchange Visitor Arrival Information form</u> to <u>icdp@faccnyc.org</u>

- Contact the FACC to update your phone number, email address, U.S. address, or your site of activity within ten days of any changes.

TRAVEL AND ENTRY INTO THE U.S.

Essential J-1 Visa Documents for Arrival

When preparing for your trip to the United States, be sure to carry on your person the following:

- Passport (with correct J-1 Visa)
- Form DS-2019

You cannot enter the United States without these documents, so make sure they are easily accessible when you are traveling. In addition, please make a copy of each document in case you lose the original.

Customs and Border Protection (CBP)

When you enter the country as a nonimmigrant, a U.S. immigration inspector examines your passport, J-1 visa, and DS-2019. In addition, foreign students and exchange visitors entering the United States are now required to undergo additional inspection. Please be patient and be prepared to answer all questions clearly and fully. You should be ready to explain that you are coming to the U.S. for a **cultural exchange program**, **after which point you plan to leave the U.S**.



Customs officials in the airport will no longer provide a

hard copy of the I-94 (white immigration card). Customs officials will now provide an annotated admission stamp in your passport, which validates your arrival with the DHS. This stamp will indicate your Date of Entry, Duration of Stay (D/S), and Class of Admission (J-1/J-2).

This annotated admission stamp will allow you to remain in the United States for the length of time specified on the Certificate of Eligibility, plus 30 days as a tourist after the expiration of the DS-2019. It also proves that you arrived in the country legally.

Arrival Documents

Once you arrive in the United States, the FACC must receive your arrival documents required to validate your J-1 training mission in the U.S. Department of State Student/Exchange Visitor Information System (SEVIS). These documents include: a copy of your J-1 visa, Form DS-2019 (front and back), Admission stamp located in passport, Record of Admission confirmation page (www.cbp.gov/I94), and the completed J-1 Exchange Visitor Arrival Information form. This last form will ask for your residential address. If you do not yet have long term accommodation, please indicate your temporary accommodation (hotel, hostel... etc.) in this space. You will have the opportunity to update this information at a later date.

If these documents are not received within thirty days of the program start date noted on the DS-2019 Form, there will be a \$100 fee and your J-1 visa could be jeopardized.

HEALTH, WELFARE, AND SAFETY

Sponsor Information

As your sponsor, the **French American Chamber of Commerce - New York (FACC NY) is your main contact** during your J-1 Exchange Visitor Program. Our number one goal is to ensure the health, welfare, and safety of each candidate, and to promote cross-cultural exchange. We want every candidate, at the end of his or her program, to return to his or her home country with memories of a positive American cultural experience.

Health, Welfare, and Safety

As a J-1 visa sponsor, the FACC strives to ensure the health, welfare, and safety of our participants and requires that exchange visitors use caution if they engage in activities such as bicycling (wear a helmet and obey all traffic signals), skiing, water sports, and/or any other extra-curricular activities.

When socializing, drink responsibly, and only if you are of the legal drinking age (21 years or older). Be aware of your surroundings. Call a taxi if you are returning home late at night. Never, ever, drive after consuming alcohol. For additional safety tips, please visit the <u>U.S. Department of State Travel.State.Gov website.</u>

When to contact your sponsor

To ensure your health, welfare, and safety, the FACC-NY must be contacted in the following situations:

Update your update your phone number,	• Feel unsafe, uncomfortable, or unhappy with
email address, or U.S. address	your program
Replace lost/stolen DS-2019	Accommodation problems
Travel Validation	Arrest or legal concern
Extension of training program	Not having daily interaction with Americans
Nature of your training program has changed	Not being exposed to American Culture
 Not being paid the stipend amount 	Severe illness or hospitalization
• Early departure of J-2 dependent(s)	Emergency situations

If any of these situations arise during your program, please contact your account manager and/or Kristin Young, the Responsible Officer, by email at icdp@faccnyc.org or by phone at 212-867-9262. Our offices are located at 1375 Broadway, Suite 504, New York, NY 10018. Please note that all meetings are by appointment only.

In the event of an emergency outside of regular business hours, our emergency contact number is number is 347-983-2470. A serious, unexpected, and often dangerous situation requiring immediate assistance constitutes a true emergency.

LIFE AND CUSTOMS IN THE UNITED STATES

Language

You may at first be uncomfortable with your English skills, however the only way to improve is to practice. Make an effort to watch television and movies and also to attend plays, concerts, and other English language activities while in the U.S. As a J-1 visa holder, you are also eligible to take English classes part-time as long as they do not interfere with your training program. While you will surely improve your English language skills during your stay in the U.S., it is wise to practice English as much as possible before you arrive. Three free websites that are helpful to practice your English are <u>busuu.com</u>, <u>anglaisfacile.com</u>, and <u>https://fr.duolingo.com/</u>. The U.S. government recommends these <u>free courses</u> as well.

Culture

The United States is made up of a diverse array of cultures. Each cultural group has its own history, customs, and values, which combine to form the "melting pot" of American culture and society. American culture is continually reshaped and redefined by its varying populations. There will be an adjustment period in your transition to the United States, but the most successful approach will be to dive right into American culture. Make an effort to make American friends and take every opportunity possible to enhance your experience abroad. <u>Meetup.com</u> is a great website to find local events.

Tipping



In the United States service is not "compris" as it is in France, and tipping is expected. The general rule is to tip anyone in the service industry, including restaurants, hotels, taxis and bars. Individuals who work in these areas receive lower wages, and depend on tips as a main source of income. Please respect this practice. A tip of 18% to 20% is standard in restaurants; a tip of 15% for taxi fares and food delivery, and \$1 to \$2 is typical for a beverage and hotel service.

Electrical Appliances

The electricity supply throughout the United States is between 110 - 120 volts AC using a standard three pin plug. Some visitors may need an adaptor socket. 220-volt appliances such as hairdryers and electric shavers cannot be used without a transformer.

GETTING SETTLED

Phone



If you are planning to be in the United States for more than a month, you should consider purchasing a cell phone through one of the major telephone carriers, such as Verizon, AT&T, T-Mobile, Sprint, and MetroPCS. Your personal cell phone may work in the U.S., but keep in mind that it may be costly to use.

The company <u>J-1 SIM</u> offers SIM cards exclusively to J-1 Exchange Visitors and operates on the T-Mobile network, a large US carrier. You can receive unlimited international calls, texts, and data for just **\$45/month**.

If you are calling to France, you will need to dial **011 + 33 + French number.** If you are calling to another country, <u>click here</u> to find the calling code.

Social Security

Once your arrival documents have been reviewed and approved, you will receive an email confirmation from the FACC. The U.S. Government recommends that you wait "at least two federal business days" after this confirmation to apply for a Social Security Number; otherwise your application might be rejected. You should not apply for a Social Security Number during the first two weeks after your arrival in the United States as the government needs time to process your arrival. You are not required to apply for a Social Security Number; however, many companies require you to obtain one in order to receive your monthly stipend. Please visit the Social Security website for more information and learn more from the FACC here.

Banking

Before you arrive in the U.S., you should prepare different options to access money, such as traveler's checks and credit cards. Avoid carrying large amounts of cash. Your HR department should assist you in establishing a bank account in your local area. Some of the most popular banks are HSBC, Wells Fargo, Citibank, Chase, Capital One, and Bank of America, but this will vary depending on your location. It is a good idea to visit several banks and compare their services before making a final choice. If you choose <u>HSBC</u>, you can set-up your bank account in France and then have access to the same account in the U.S. In addition, <u>BNP Paribas</u> allows free cash withdrawals in Bank of America ATMs. For most program participants, a simple checking account with debit card access is sufficient. Banking hours vary, but in most cases are Monday to Friday 9.00am - 6.00pm. Many banks are open on Saturday morning as well.

Cost of Living

Your living expenses during your mission will depend on the city/state where you are located; however there are some general expenses that you should take into account for your monthly budget. Some of these living expenses include transportation (private or public), rent, phone, utilities (gas, electricity, water), leisure activities, and, of course, food. To see an approximate cost of living in a city near your training program, <u>click here</u> and <u>here</u>. **Keep in mind that Americans typically do not spend more than 30% of their pre-tax income on rent.**

ACCOMMODATIONS

Finding Housing

Looking for housing is a difficult task for anyone in a new city. Many young people choose to share a space with roommates in order to save money. Others choose to find a host family to experience an American family dynamic. Hotels can be rather expensive and it is not recommended to stay more than a few nights upon arrival in a hotel unless your company is paying for your stay. Ask the FACC and your HR department, as well as any current J-1 visa trainees or interns at your host company, for advice.

<u>Be careful</u>: There are many scams on the internet and we strongly discourage you from sending any money via check, wire transfer, credit card, etc. before you have seen the apartment and have a signed contract. Do some research and ask your HR department for recommendations for affordable and safe neighborhoods.

Housing Requirements:

- 1. No more than 50 miles from your site of activity
- 2. Accessible to transportation

Short-term housing: <u>orbitz.com</u>, <u>hostelworld.com</u>, <u>homestay.com</u>, <u>unhousing.com</u>, <u>www.airbnb.com</u> Long-term housing: <u>craigslist.org</u>, <u>easyroommate.com</u>, <u>apartments.com</u>, <u>padmapper.com</u>

See our appendices for more information on specific cities

Helpful Vocabulary

amenities: équipement, installation	kitchen: cuisine	
apartment: appartement	lease: bail	
appliance: appareil, électroménager	living room: séjour	
bedroom: chambre	owner: propriétaire	
building manager: concierge	realtor: agence	
elevator, lift: ascenseur	rent: loyer	
floor, story: étage	renter: locataire	
for rent: à louer	room: pièce	
gas heating: chauffage au gaz	sleeps x people: capacité x personnes	
inventory and walk through of property:	square foot (square meter) : pied carré (mètre carré)	
état des lieux	utilities: charges	

For NYC residential real estate brokers, please email <u>icdp@faccnyc.org</u> for a referral. The FACC accepts no liability to any person for any loss or damage as a consequence of any reliance upon the information provided in this brochure in regard to accommodation.

HEALTH INSURANCE AND HEALTH CARE

All Exchange Visitors and dependents must have valid health insurance for the full duration of their stay in the United States.

Preventative Measures

Before you arrive for your program, have a routine checkup. If you are on any medication, it is a good idea to bring at least a month's supply to ensure you have time to find a doctor in your new city. Learning specific terminology in English regarding any condition you have will be useful when receiving medical care. Ask your HR department if there are any corporate health benefits available to you. Joining a gym while in the U.S. can assist in maintaining a healthy lifestyle.

Insurance Requirements



The J-1 Exchange Visitor <u>must</u> enroll with one of our pre-approved J-1 Visa insurance providers. All VIE candidates will be covered by insurance through **April Mobilité**. All other candidates <u>must</u> enroll with <u>Envisage Global Insurance</u>. Please note that your J-1 insurance coverage will include only basic coverage. We also suggest you purchase more comprehensive insurance that covers dental, vision, prescriptions, etc.

All J-1 Exchange Visitors must read our <u>Updated Insurance Requirements document</u> for full details on insurance requirements. <u>Exchange Visitors who willfully fail to maintain their insurance coverage while participating in</u> <u>Exchange Visitor Programs will be subject to early termination of their J-1 status.</u>

Seeking Medical Care

Before heading to the doctor's office, call your insurance company and ask what steps you need to follow to ensure that your doctor's visit will be covered by your insurance. Many times you will need to pay upfront for an appointment and then be reimbursed. If this is the case, your doctor will need to fill out a claim form during your appointment that you will later submit to your insurance company.

Hospital Locator:UShospitalfinder.comDoctor Locator:ZocDoc.comWalk-in Clinics:CVS Minute Clinic, Duane Reade Walk-in, Walmart Clinic

Hospitals are meant for emergency situations. If you have a specific or ongoing medical concern, you should find a doctor in that specialty area. Walk-in clinics are a better and more affordable option for common ailments, such as sore throat, fever, flu, etc.

Emergency Resources

In case of serious emergency such as fire, crime or medical emergency, <u>dial **911**</u> and you will be transferred directly to an emergency services dispatcher in your area. It is free to dial 911 from any personal phone or public payphone. If you become severely ill or have an accident you must notify your host company and the FACC immediately.

In the event of an emergency outside of regular business hours, our emergency contact number is 301-639-0530. A serious, unexpected, and often dangerous situation requiring immediate assistance constitutes an emergency.

J-1 Visa Emergency Hotline: 1-866-283-9090. This line is for use by exchange visitors and third parties in the case of urgent situations. A Department of State representative is available 24 hours a day. J-1 Visa Email Address: Jvisas@state.gov

Exchange Visitor Program Website: www.J1Visa.state.gov National Human Trafficking Resource Center: 1-888-373-7888

TRAVELING DURING YOUR PROGRAM

Inside the United States

- By Air: Flying is the most convenient way to travel long distances within the United States. You can find discounted air tickets on websites such as <u>CheapTickets, Kayak, Expedia</u>, and <u>Orbitz</u>.
- **By Train**: Travel by train in the New York region and throughout the United States is relatively easy and a great way to see the countryside.



• U.S./Canada Rail Passes provides general information about traveling in the U.S. by train.

- The <u>Crescent</u> train takes you from New York to New Orleans (via Atlanta) and operates on a daily basis.
- Amtrak's Northeast Train Routes travel to Miami, DC, Philadelphia, New York, and Boston, to name a few.
- The <u>California Zephyr</u> train links Chicago to the West, winding its way through the Rocky Mountains.
- The <u>Coast Starlight</u> train travels between Los Angeles and Seattle, and is a very popular and scenic train trip.
- The <u>Southwest Chief</u> links Los Angeles and Chicago, taking passengers through Arizona and New Mexico.

If you're looking for a shorter ride, check out <u>TrainWeb's</u> list of local railways throughout North America.

By Bus: Travel by bus is one of the most affordable methods of travel. Popular companies include <u>BoltBus</u> (Northeast), <u>Megabus</u> (Midwest & Northeast), <u>Lux Bus America</u> (L.A., San Diego & Vega), <u>Vamoose</u> (Northeast), <u>Redcoach</u> (Georgia & Florida), <u>Tripper Bus</u> (Northeast), CoachUSA, and Greyhound.

Outside the United States

TRAVEL VALIDATION - If you are in the United States under FACC J-1 visa sponsorship and plan to travel out of the country, you **must have your Form DS-2019 signed**. This signed document will allow you to reenter the United States. Please request your validation 3 weeks before you plan to travel. If you are a VIE you must also receive approval from Business France. If you are traveling to Canada, Mexico, and/or the Caribbean Islands it is not mandatory to be validated for travel, however we do strongly recommend it. For more information concerning travel validation <u>click here</u>.

PROGRAM LENGTH AND RESTRICTIONS

Non-Employment Agreement

The J-1 Exchange Visitor Program aims to provide young professionals from around the world the opportunity to gain experience working with an American company. It does not however want to take jobs from qualified American candidates. For this reason all host companies must agree not to hire the participant at any point during or immediately following the J-1 visa program for a period of at least one year (unless the candidate is subject to 212(e) of the Immigration and Nationality Act).

Duration of Mission

Depending on your program, your mission will have a different maximum duration:

Program	Maximum Duration
Intern	12 months
Trainee	18 months

*VIE Program participant duration and eligibility are based on the candidate's status as Intern or Trainee

As long as a candidate maintains active student status outside the United States, he or she may be eligible for repeat intern visas with a minimum of 90 days between internships, and completion of 1 semester of studies or issuance of post-secondary degree /diploma. U.S. Federal regulations call for a minimum 2 year interval between an intern and trainee visa, or between two trainee visas. This two-year interval is distinct from the 212(e) rule described below.

Two-Year Home-Country Physical Presence - 212(e)

Two-year Home-country Physical Presence (Foreign Residence) Requirement Conditions - An exchange visitor is subject to the two-year home country physical presence requirement if the following conditions exist:

- Government funded exchange program The program in which the exchange visitor was participating
 was financed in whole or in part directly or indirectly by the U.S. government or the government of the
 exchange visitor's nationality or last residence;
- **Graduate medical education or training -** The exchange visitor entered the U.S. to receive graduate medical education or training;
- Specialized knowledge or skill: Skills List The exchange visitor is a national or permanent resident of a country which has deemed the field of specialized knowledge or skill necessary to the development of the country, as shown on the Exchange Visitor Skills List. Review the Exchange Visitor Skills List.

Your J-1 visa will indicate if you are subject to rule 212(e). The FACC will also confirm whether or not this rule pertains to your case when you send in your arrival documents within the first month of your mission.

U.S. LAWS AND PROGRAM FEES/RULES

U.S. Laws

Upon arrival in the United States, participants must familiarize themselves with local, state and federal laws. **The legal drinking age in the U.S. is 21.** The laws in America are very strict concerning the drinking age. Bars require that you show photo identification to enter and purchase alcohol. **It is also illegal to drink alcohol in public or on the streets**. If you are under 21 years of age, you must not drink while you are here on a J-1 visa. The use of narcotics in the United States is prohibited by law at any age. If you are caught using illegal substances, not only are you subject to local and state laws, you run the risk of your J-1 visa being terminated.

Driving in the U.S.

Participants who intend to drive in the U.S. must familiarize themselves with local and state laws on driving. All U.S. states recognize foreign driver's licenses. In most cases, your license will be valid for up to three months after the date you enter the United States. Consult the <u>Department of Motor Vehicles (DMV</u>) in the state where you wish to drive to confirm its length of validity. Your foreign license is valid only if accompanied by your passport and your Form DS-2019. In the United States, a driver's license is commonly used as a form of identification as there is no national identity card. See our <u>website</u> for more information.

J-1 Program Fees

As your visa sponsor, the FACC wants to ensure that all candidates have the ability to live comfortably during their stay in the United States. It is important to understand the program fees and additional financial costs necessary to relocate to a new country. Find below a list of program fees for both candidates and their host companies:

С	andidate Fees		Company	/ Fees	
SEVIS Fee	\$180 (subject to change)		J-1 Processing Fee 1-12 months	\$1,000	
MRV Fee	\$160 (subject to change)		J-1 Processing Fee \$1,500 12-18 months		
Insurance Fees	Approximately \$43/month		J-1 Processing Fee 1-18 months VIE Program*	\$2,000	
Optional Fees		Membership Fees	Will vary depending on FACC Chapter of Membership		
J-2 Fee	\$250		Potential Fees		
Late Arrival	\$100	Extension Fee		\$250	
Documents	φτυυ		Late Extension Fee (< 2 weeks before end of program)	\$500	
Replacement DS-2019	\$100	Site of Activity Office Transfer		\$250	

Additional fees to consider: airplane ticket, accommodation, transportation, furniture, electric and gas, phone, etc.

FACC Code of Conduct

The French American Chamber of Commerce (FACC) is committed to ensuring positive Exchange Visitor experiences for both the J-1 Exchange Visitor and the Host Company. As you will be sponsored by the FACC, you will be representing not only your country of origin but also the FACC. We expect all participants to conduct themselves in an appropriate and respectful manner. Participants must treat FACC and Host Company staff with respect, courtesy, honesty, and fairness at all times. It is the exchange visitor's personal responsibility to uphold the Code of Conduct, and any violation of this code may result in disciplinary measures, including early termination.

The FACC accepts no liability to any person for any loss or damages as a consequence of any reliance upon the information provided in this brochure.

U.S. TAXES

Taxes in the United States

If you receive a wage during an internship or training program (excluding VIEs), you are required by law to pay federal, state, and local or city income taxes. You are not required to pay Social Security & Medicare Tax (FICA) or Federal Unemployment Tax (FUTA). All J-1 Exchange Visitors (including VIEs) must file a tax return with the Internal Revenue Service (IRS). The IRS is the U.S. government agency responsible for collecting taxes, and publishes a yearly comprehensive <u>U.S. Tax Guide for Aliens</u>.

How to Complete your W-4 Form

When you first arrive in the United States, your employer will require that you complete a W-4 Form. **Candidates paid by the French entity (ex: VIEs) do not need to complete this form.** <u>J-1s are not to be considered as independent contractors and</u> <u>should not be provided with a Form 1099</u>. The instructions on the W-4 Form are for U.S. residents only. As a nonresident, please follow the instructions below:

Find below an example of a completed W-4 Form:

- **Box 1**: Provide your first name, middle initial, and last name spelled exactly as shown on your passport. For your home address, please indicate your permanent U.S. mailing address.
- **Box 2**: Enter your Social Security Number (SSN) in the following format: XXX-XX-XXXX. If you have not yet applied for your SSN, please <u>click here</u>. If you have already applied, but do not yet have your SSN, please inform your Human Resources department.
- Box 3: Check "single" regardless of your actual marital status.
- Box 4: Leave blank.
- **Box 5**: Write "1". If you are a resident or citizen of Canada, Japan, Mexico, or South Korea, visit the IRS website for specific instructions: http://www.irs.gov/publications/p519/ch08.html.
- **Box 6**: Write "NRA" in box 6, or "Nonresident Alien" on the dotted line.
- **Box 7-10**: Leave blank.
- Sign and date the form, and return it to your Human Resources department.

	Separate here a	nd give Form W-4 to yo	ur employer. Keep	the top part for your	records	
W_1	W_A Employee's Withholding Allowance Certificate				te	OMB No. 1545-0074
Form WW	Whether you are	entitled to claim a certain by the IRS. Your employer	number of allowances	s or exemption from with	hholding is	2015
1 Your first name a	and middle initial	Last name		_	2 Your social	security number
Catherine M.		Bonnet			123	3-45-6789
Home address (r	number and street or rural re	oute)	3 🗹 Single	Married Marr	ied, but withhold a	at higher Single rate.
1375 Broadway, Apt.	504		Note. If married,			alien, check the "Single" box.
City or town, sta New York, NY 10018	te, and ZIP code			name differs from that s e. You must call 1-800-7	and the second	
		claiming (from line H al withheld from each pay	and the second se			5 1 6 \$ NRA
 7 I claim exemp Last year I h This year I e 	otion from withholding t had a right to a refund o expect a refund of all fe	or 2015, and I certify the of all federal income tax deral income tax withh xempt" here.	nat I meet both of the withheld because eld because I expe	he following condition I had no tax liability, ct to have no tax liab	ns for exemption and	on.
		examined this certificate				prrect, and complete.
Employee's signature (This form is not valid u	9	Catherine E				1/DD/YYYY
8 Employer's nam	e and address (Employer: C	complete lines 8 and 10 only	if sending to the IRS.)	9 Office code (optional)	10 Employer ic	dentification number (EIN)
For Privacy Act and F	Paperwork Reduction A	ct Notice, see page 2.		Cat. No. 10220Q		Form W-4 (2015)

U.S. TAXES CONTINUED

"Tax Day" - File your Tax Return in April

In the United States, "Tax Day" is a colloquial term for the day on which individual income tax returns are due to the U.S. federal government. Normally, this day will fall on April 15th; however, when April 15th falls on a Friday, tax returns are due the following Monday. When April 15th falls on a Saturday or Sunday, the tax returns are due on the following Tuesday. If your stipend is paid by the U.S. host company, you will need your W-2 tax form in order to file your taxes. <u>If your stipend is paid by the French entity (all VIEs), you are exempt from having a W-2 tax form.</u>

What is the W-2 Form?

The W-2 Wage and Tax Statement Form shows the amount of taxes withheld from your U.S. paycheck for the year and is used to file your taxes. The IRS requires that employers report wage and salary information, including the amount of federal, state, and other taxes withheld from your paycheck, on this form. This form, and the information on it, is needed to prepare your tax return. Your employer by law must send you the W-2 form no later than January 31st to ensure that you have sufficient time to file your taxes before the mid-April deadline.

If you do not receive your W-2 Form by early February, the IRS website recommends that you contact your employer right away. They also provide additional information <u>here</u>.

IMPORTANT – J-2 Dependents

Spouses and children that come to the U.S. under the J-2 dependent status **must also file a tax return with the IRS**. Additionally, J-2 dependents must pay Social Security and Medicare taxes if they are permitted to work. Visit the <u>IRS website</u> for additional information.

"J-1 Intern/Trainee Tax Guide" from FACC Member Jade Associates

The FACC has partnered with an international accounting firm, <u>Jade Associates</u>, to create a step-by-step guide for J-1 Interns/Trainees to file their taxes. The "J-1 Intern/Trainee Tax Guide" can be downloaded by <u>clicking here</u>!



J-1 Interns and Trainees paid in France - VIEs

Jade Associates worked with the FACC for several months examining local and federal tax laws that apply to VIEs. After a great deal of research, we are happy to announce that Jade Associates is advising that J-1 VIE Interns and Trainees paid by Business France do not need to file a tax return. According to the U.S. Tax Guide for Aliens (page 16) under the section "Student and exchange visitors", gross income pay received by a foreign employer is exempt from U.S. taxes.

Although filing a tax return is not required, the U.S. Tax Guide for Aliens (page 6) clearly states **that individuals who do not have to file a tax return must still submit** Form 8843 **to the Department of the Treasury**, Internal Revenue Service Center, Austin, TX 73301-0215, by Tax Day. This form is used to prove that the presence of the taxpayer in the USA is exempt from the substantial presence test or confirming their non-resident status for tax purposes. Below you will find guidance regarding completing the Form 8843:

- On Part II Section 6 of the Form 8843, VIE candidates must indicate the contact information for their <u>parent company in</u> <u>France</u>. As VIEs are paid by a foreign employer, this allows the VIE stipend to be tax-exempt.
- As indicated on Part II of the General Instructions section of the Form 8843 (page 3), J-1 Exchange Visitors must attach
 documentation to confirm that a foreign employer paid all compensation received for the filing tax year and all previous
 years present in the U.S. as a teacher or trainee.

J-1 VIE candidates who have already filed their tax returns with the IRS do not need to take any action. There are no negative consequences for filing a tax return when no taxes are owed.

J-1 Interns and Trainees paid in the U.S.

If you receive a wage during an internship or training program paid in the U.S., you are required by law to pay federal, state, and local or city income taxes. You are not required to pay Social Security & Medicare Tax (FICA) or Federal Unemployment Tax (FUTA). All J-1 Exchange Visitors paid in the U.S. must file a tax return with the Internal Revenue Service (IRS), the government agency responsible for collecting taxes. A J-1 intern/trainee paid by the U.S. company must file the following forms each year:

Required Forms

Form 1040NR or Form 1040NR-EZ "US Non-resident Alien Income Tax Return," where he has to specify his status: "Other single nonresident alien" or "Other married nonresident alien". Caution: a "married" status does not allow the intern/trainee to claim two personal exemptions, since nonresidents aliens cannot file a "joint return" (even if both spouses are nonresidents).

IMPORTANT: The 1040NR and 1040NR-EZ are very similar. The "EZ" in 1040NR stands for the word "easy," meaning that the 1040NR-EZ is the short version of the 1040NR. Visit the <u>IRS website</u> to decide if you should file form 1040NR or form 1040NR-EZ.

 Form 8843 "Statement for Exempt Individuals and Individuals with a Medical Condition," this form is used to prove that the presence of the taxpayer in the USA is exempt from the substantial presence test or confirming their nonresident status for tax purposes.

Optional Forms (When Applicable)

- Form 8833 "Treaty-based return position disclosure under section 6114 or 7701(b)," to justify an exemption (for candidates whose home country has an applicable treaty with the U.S., which includes France).
- **Form 2106** "Employee Business Expenses," showing the detail of deducted job expenses (for employee expenses that have not been reimbursed).

These forms must be filed by "Tax Day" and sent to: Department of the Treasury, Internal Revenue Service, Austin, TX 73301-0215; if enclosing a payment: Internal Revenue Service P.O. Box 1303, Charlotte, NC 28201-1303. <u>This year, all</u> tax returns must be completed by Tuesday, April 18, 2017.

J-1 Exchange Visitors sponsored by the FACC can receive a **10% discount on filing their taxes with <u>Jade Associates</u></u>. Jade Associates charges a flat rate of \$700 per J-1 tax filing. <u>Taxback</u> also offers support and services to J-1 Exchange Visitors for filing taxes and could be a good option for streamlined service. The TaxBack billing policy would be as follows: \$60 plus handling fee for federal tax refund and \$30 plus handling fee for a state tax refund.**

Filing taxes with the IRS is mandatory under U.S. law. If you would like to use an accounting firm to file your taxes, we would be happy to provide you with a list of Certified Public Accountants. Please note that there will be fees associated with your filing should you choose to file using a professional accounting firm. J-1 Exchange Visitors are considered non-resident aliens and are not permitted to file their taxes online. If filing your taxes with a service provider, make sure the returns are prepared as non-resident aliens on forms 1040NR or 1040NR-EZ.

For full information on taxes in the United States, please visit the <u>Taxation of Nonresident Aliens</u> section of the IRS website and <u>Publication 519</u>, <u>U.S. Tax Guide for Aliens</u>. The FACC has created the following resource document based on information provided by the IRS and Jade Associates. We are not tax experts, and therefore are not liable for any incorrect information provided in this guide.

NATIONAL NETWORK AND EVENTS

National Network

The **FACC network** is composed of different chapters located in all of the major metropolitan areas of the United States. Each Chapter elects its own board of directors and offers activities that address the local business community. Our **network** is a unique and **valuable business resource** for young professionals with over 4,000 members nationwide.



The **French-American Chambers of Commerce** are part of the organization **CCI France International** that gathers 25,000 international members through 107 Chambers in over 77 countries.

Contact your local chapter for local community resources; including information on public transportation, medical centers, schools, libraries, recreation centers, banks, etc.

Cultural Activities and Events

Exposure to American cultural activities is essential to successfully completing your program. Contact your local FACC chapter to find out about different events that will be held in your area. Your Host Company's HR department will also be a good source for local events held in your city.

Be proactive! If you play soccer, join a soccer league. If you enjoy reading, join a book club. To assist you in finding local activities, consult the American culture links on the next page.



American Culture Links

Book clubs: http://www.readerscircle.org/ Broadway tickets: http://ppc.broadway.com/ Local Activities: http://www.timeout.com/ Movie tickets: http://www.fandango.com/ Music events: http://www.fandango.com/ Social Events: http://www.ticketmaster.com/ Social Events: http://www.meetup.com/ Sports: http://www.zogsports.com/ Sports games: http://www.stubhub.com/sports-tickets/ News + info on local events/activities: http://www.npr.org/stations/ Volunteering: http://www.volunteermatch.org/

Employee Rights and Labor Laws

Wilberforce Pamphlet on Rights & Protections of Temporary Workers

- U.S Department of State Bureau of Consular Affairs; Rights and
- Protections for Temporary Workers
- U.S. Department of Labor; The Fair Labor Standards Act (FLSA)
- U.S. Department of Labor; FLSA Compliance
- U.S. Department of Labor; Worker's Compensation

Important Program Links

French American Chamber of Commerce ICDP Resource Center

French American Chamber of Commerce Website

Office of Private Sector Exchange of the Department of State (address,

telephone number, facsimile number, and email address on website)

U.S.D.S. Bureau of Educational & Cultural Affairs; Exchange Programs

U.S. Department of State J-1 Exchange Visitor Program

U.S. Department of State Exchange Visitor Welcome Brochure

Connect Globally

Mobility International

Global Ties U.S.

Sister Cities International

World Affairs Council of America

FACC EMERGENCY CONTACT NUMBER

Please contact 347-983-2470 in a true emergency.

2018



French-American Chamber of Commerce NY International Career Development Programs 1375 Broadway, Suite 504 New York, NY 10018 Phone: 212-867-0123 Email: icdp@faccnyc.org

