



Northeastern University



Employer Engagement and Career Design  
**Employer Guide**

*Co-op*  
Building Partnerships that add POWER

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*This guide provides information pertaining to the employment of Northeastern University students for cooperative education credit (herein referred to as “co-op employees”). Employers are encouraged to refer to their own human resources and legal counsel for advice and policy information specific to each employer.*

*Northeastern University has endeavored to provide accurate information in this guide. However, the information is provided “as is” without warranty of any kind. Northeastern University does not accept any responsibility or liability for the accuracy, content, completeness, legality, or reliability of the information contained in this booklet*

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## **Employing Cooperative Education Students**

Co-op employees are employees of the co-op employer. Therefore, co-op employees and their employers are, in general, subject to the laws that apply to the employer-employee relationship. Northeastern University is not liable for any conduct, act, or omission by the co-op employee while on co-op, or any conduct, act, or omission by the employer.

Northeastern does not typically grant co-op credit for work performed as a consultant or an independent contractor.

### *Hiring*

Co-op employers have final responsibility for interviewing, evaluating, and selecting students for employment. Northeastern University, upon employer request, may refer candidates that meet the employers identified criteria for cooperative education positions at that employer.

### *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.

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. Further information on recruitment guidelines is available at: <http://www.northeastern.edu/general-counsel/immigration/index.html>

### *Co-Op Coordinator Role*

Each co-op employee is assigned to a co-op coordinator at Northeastern. Co-op coordinators facilitate the cooperative education assignment and are the official university contacts for employers.

# Cooperative Education Guidelines

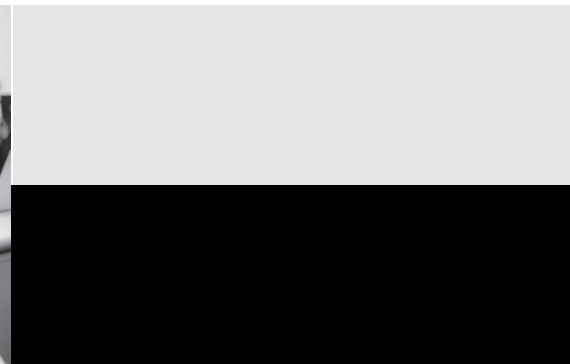
## Co-op Employee Performance

Co-op employees are expected to accept cooperative employment with a seriousness of purpose and to perform their work accurately and responsibly. If the co-op employee's performance does not meet the reasonable standards set by the employer, the employer is not obligated to continue the co-op employee's employment. In such a situation, the employer must inform the co-op employee's co-op coordinator immediately. The co-op coordinator will confer with the employer and, whenever possible, with the co-op employee in an attempt to rectify the situation. If an acceptable solution cannot be reached, the employer may discharge the co-op employee from the position.

## Co-op Employee Evaluation

At the start of the co-op work period, the co-op employer is asked by e-mail to confirm the contact information of the co-op employer supervisor who will evaluate the co-op employee. Those 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 evaluation of the co-op employee. The co-op employee is 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 co-op employee's performance is an important component of the cooperative education program. The co-op coordinator uses the evaluation to assist the co-op employee in planning future cooperative work, identifying career development needs, and establishing educational and professional goals. Fulfilling the evaluation process is a determining factor in noting successful completion of the co-op cycle on the co-op employee's official University transcript.

## Relevant Federal and State Laws

### Fair Labor Standards Act

In general, labor laws treat the co-op employee as an employee. Thus, the Fair Labor Standards Act's age requirements for hazardous occupations; occupational health and safety regulations; and provisions for wages, hours, and overtime pay; will generally apply unless the co-op employee's position is one that, by its nature, is exempt

under the FLSA.

For more information, please visit: Department of Labor Fact Sheet #71 available at: <https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/whdfs71.pdf> and/or <https://www.dol.gov/agencies/whd/fact-sheets/71-flsa-internships>

### Discrimination and Sexual Harassment

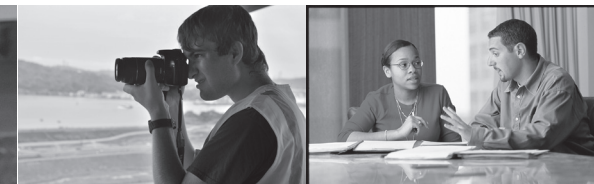
Northeastern University does not condone or tolerate any form of discrimination toward students on the basis of race, color, religion, religious creed, genetics, sex, gender, gender identity, sexual orientation, age, national origin, ancestry, veteran, or disability status, either on or off campus.

Co-op employees are entitled to the same protection of federal and state anti-discrimination laws as other employees. Co-op employees may also be protected under Title IX due to their student standing within the University.

### The Americans with Disabilities Act (ADA)

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

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)



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

All co-op 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: the U.S. Citizenship and Immigration website available at: <https://www.uscis.gov/working-united-states/information-employers-employees/information-employers-and-employees>

Employers who encounter difficulty in securing proper IRCA documentation for any co-op employee should contact the co-op employee's co-op coordinator.

### *Jobs Involving Cannabis/Marijuana*

Although Cannabis has been legalized both recreationally and medicinally in some states, it remains illegal under federal law. Northeastern University is a drug-free campus, consistent with federal law. Northeastern may post co-op positions in the cannabis industry in those states that have legalized medical and/or recreational use of cannabis but will also caution students that the use and/or sale of marijuana may be prosecuted by federal law enforcement and that any such co-ops, research, or job opportunities could potentially affect a student's federal student loans, immigration status, or future background checks for security clearances. Any student who chooses to engage in such an employment does so at their own risk.

### **Benefits**

#### *General*

Co-op employers may offer certain benefits to their co-op employees. Therefore, employers are encouraged to consult with their Human Resources and

legal advisors about any applicable requirements and co-op employer policy.

#### *Time Off*

Co-op employees may be eligible for paid sick leave pursuant to state law. When called for jury duty, employers should treat co-op employees the same as other employees with respect to compensation and leave from work.

#### *Student Athletes*

Some co-op 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 co-op employees. An example is time off for participation in school-related activities, for which NCAA regulations stipulate student-athletes must not be paid.

#### *Insurance*

Co-op employees may have health insurance either through the Student Health Plan (NUSHP) or another plan.

Employers should check with their Human Resources and legal advisors regarding any applicable state law requirements. For example, Massachusetts employers may be required to pay employer medical assistance contributions (EMAC) and supplemental contributions (EMAC Supplement) consistent with Massachusetts law.

Employers are asked to notify the co-op-employee's co-op coordinator whenever a co-op employee is hospitalized.



### *Workers' Compensation*

Co-op employees are employees of the co-op employer and are therefore entitled to applicable workers' compensation coverage just as other employees. Employers are encouraged to consult with their Human Resources and legal advisors regarding their state's employment laws with respect to workers' compensation.

In the event of an accident or injury on the job, co-op employees should inform their supervisor immediately and notify their co-op coordinator.

### **Wages and Taxes**

#### *Wages*

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

#### *Taxes*

The employer is responsible for withholding deductions required by federal and state income tax laws from the wages of all co-op employees.

Compensation for work performed as a co-op 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, co-op employees 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 available at:

<http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Students-and-Scholars>

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?' <https://www.irs.gov/pub/irs-pdf/p519.pdf>). Additionally, W-4 guidelines for these students can be found in IRS Publication 519, 'With-holding on Wages.' International students are responsible for showing their employer documentation of their visa status. For more information, please visit: <http://www.socialsecurity.gov/employer/hiring.htm>

### **International Co-Op Employees and Global Co-Op Employment**

#### *Hiring International Co-Op Employees*

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 Office of Global Services (OGS) 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 co-op 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.

For more information, please refer to the IRS's general resources regarding foreign students, available at: <https://www.irs.gov/individuals/international-taxpayers/foreign-students-and-scholars>



### *Global Co-Op Employment*

Northeastern University emphasizes global experience and seeks to promote safe and rewarding global experiences by offering support systems for students who pursue global co-op. Because the health and safety of our students is paramount, Northeastern utilizes a number of resources and networks to provide co-op employees with resources and information to promote their preparedness, safety, and security during their global work experience. Co-op employees pursuing an international position are required to complete mandatory orientations in connection with their co-op experience, including pre-departure orientation.

Northeastern requires global co-op employees to meet specified connectivity requirements so that Northeastern can contact them and assess their safety in the event of an emergency. Co-op employees seeking to travel to “high-risk,” sanctioned, or embargoed locations for or during co-op must obtain approval by the University before accepting the position. It is the co-op employee’s responsibility to meet these requirements. For more information on Northeastern University’s International Travel Policies, please go to: <http://www.northeastern.edu/international-travel/>



# Northeastern University

## **Employer Engagement and Career Design**

Stearns Center  
Northeastern University  
360 Huntington Avenue  
Boston, Massachusetts 02115-5000  
617.373.3400 (voice)

*<https://careers.northeastern.edu/>*