# Graduate Assistant International Work – Frequently Asked Questions

There has been no change in university policy, either external or internal. The recent reminder from the Graduate School was intended to ensure that graduate students on assistantship follow the university's guidance regarding remote work.
This procedure has been in effect since 2020: Payroll Procedure 23840

**1. Can international students not physically present at a Virginia Tech campus location in the United States accept or maintain assistantships?**
No. International students must be physically present at a Virginia Tech campus location in the United States to accept or maintain a graduate assistantship.
There may be limited circumstances in which departments wish to request an exception for graduate assistants to perform work outside of the US. Departments and students should understand that, because of complex state, legal, and tax implications for both the university and the student, exceptions will be rare.
The department, not the student, must submit a request for review, in consultation with the appropriate HR representative or the Provost's Office, to the Tax Compliance at tax@vt.edu. The department will be responsible for all associated costs, including any required legal or tax review.

**2. Under what circumstances would the exception in Question 1 apply?**
Exceptions are reviewed on a case-by-case basis. There is no pre-approved list of eligible countries. Each request is evaluated by the Tax Compliance, in coordination with Human Resources and the Graduate School, to ensure compliance with U.S. and foreign tax and labor laws. Key considerations include whether the proposed work could create a permanent establishment or tax/payroll obligation for the university in that country.

**3. How can a graduate assistant determine if they meet the conditions for an exception?**
To be considered for an exception, graduate assistants must meet all of the following conditions as a minimum requirement:

- They are authorized to work in the country they plan to visit (based on their citizenship, visa, or immigration status there).
- They maintain U.S. tax residency while abroad.
- Their work abroad does not create legal, payroll, or tax obligations for Virginia Tech in the foreign country.
- The nature and duration of their work are limited, tied to academic or research responsibilities, and do not involve:
  - Work for local organizations or customers,
  - Exercising signature authority,
  - Negotiating or executing contracts on VT's behalf,
  - Taking actions that could create a taxable presence or local employment relationship for the university,
    Work in countries subject to sanctions, or perform activities involving export-controlled technologies.

Graduate assistants should first consult their departmental HR representative to determine whether their proposed travel and work meet these criteria. Meeting all conditions does not guarantee approval; exception requests may still be denied if the laws or regulations of the foreign country would impose additional obligations or liabilities on the university.

**Note:** While the requirement for international students is explicit, U.S. citizens and permanent residents performing work outside the United States may also trigger compliance obligations related to foreign tax and/or employment regulations. These individuals should likewise seek prior review with their department and the Tax Compliance team.

**4. Can the Tax Compliance team assist in determining eligibility for an exception?**
Yes. Departments and graduate assistants may email **tax@vt.edu** to request a review. The Tax Compliance will coordinate with HR and other relevant university offices to determine whether an exception can be granted under applicable employment and tax rules.

**5. What is the process for applying for an exception?**

- The graduate assistant should first notify their department and provide details about travel plans (destination, duration, purpose, and nature of work).
- The department submits the request to tax@vt.edu for review (students may submit only with departmental approval).
- The Tax Compliance evaluates whether the work meets exception criteria and may request supporting documentation, and/or additional information.
- If approved, the authorization will be issued to the department confirming that the student may continue their assistantship while abroad.

**6. Are there any deadlines for applying for an exception?**
There is no fixed university-wide deadline. However, departments and students should **submit requests as early as possible**, ideally **before travel arrangements are finalized**, to allow sufficient time for review and approval. Departments should allow **30–45 days** for processing and budget for any associated costs.

**7. What documents or information do students need to prepare?**
Documentation and information requirements may vary by case, but typically include:

- Details of travel (dates, location, and purpose).
- Description of duties to be performed while abroad.
- Proof of authorization to work in the foreign country (for example, citizenship, visa, or residence permit).
- Confirmation of continued U.S. tax residency (if applicable). This information is typically provided to students by the International Tax Team at the start of employment.
- A departmental statement verifying that the work supports the student's academic or research responsibilities and does not involve employment for a foreign entity or work with foreign customers.

**8. Does this procedure apply to both domestic and international students?**
Yes. The procedure applies to all graduate assistants, regardless of citizenship. The determining factor is where the work is performed, not the student's nationality.

Any income earned from work performed outside the United States is taxable first in the country where it is performed, and therefore, requires prior review and approval.

**9. Does this procedure apply to travel for conferences or field work outside of the US?**
Yes, but the implications differ:

- **University business travel** (e.g., conferences, field work) may qualify for review under this exception if work will be performed abroad.
- **Personal travel** does not require approval unless the student intends to perform university-related work while outside the United States.

Payments to students traveling for 1–2 weeks or during academic breaks for personal reasons may continue as long as the travel does not impact expected outcome or deliverable based on the assistantship agreement. No work should be performed during the timeframe of the personal travel. The period during which no work is performed should be properly documented by the department funding the assistantship (for example, preserve the email outlining the personal travel period, noting that the expected deliverable is not impacted, along with the travel dates).

10. **How should departments handle short absences for graduate assistants?**
When a graduate assistant is not working for any reason, the department must document the period of non-work and ensure that work expectations are adjusted accordingly. In accordance with Virginia Tech guidelines, if a graduate assistant temporarily suspends work (for example, due to personal travel), departments may either:
• Pause pay for the period in which no work is performed, or
• Leave the pay and assistantship dates but adjust the distribution of work across remaining pay periods so the total assistantship workload and expected accomplishment/deliverable(s) is completed within the appointment term.
*The options above are available to departments that elect to continue pay. However, departments are not required to do so.*

**Note:** The 20-hour per week limitation for assistantships remains in effect. Departments may use academic breaks (e.g., spring or Thanksgiving break) when appropriate to help ensure that total workload expectations are met within the appointment period.

**11. If graduate assistants are not paid while they are outside the country, can they receive that pay upon returning?**
No. If a graduate assistant's pay is paused while abroad and they are not authorized to perform work outside the United States; payment cannot be retroactively issued for that period upon return.
Pay can only be processed for authorized work actually performed while the assistantship is active and in full compliance with university and tax regulations. Departments should confirm any pay adjustments in advance with Payroll and Tax Compliance.

**12. What should departments do when a graduate assistant plans to travel for an extended period and will not be working during that time?**

Graduate assistants who are away for an extended period and do not perform work during their absence should not receive pay for that period. Assistantship compensation is contingent upon

work performed. Therefore, if a graduate assistant ceases working for a period, the department must document the non-working period appropriately and work with the appropriate groups to ensure that pay is paused accordingly.

If the travel extends beyond a brief absence (for example, longer than an academic break or more than one pay period during the semester), departments should not reallocate or defer work across pay periods to maintain pay continuity. In such cases, departments must adjust the appointment dates or pay schedule to reflect the actual period of work. Departments are not required to accommodate extended travel requests and may choose to terminate the assistantship if necessary. Departments are encouraged to consult with Human Resources and Payroll to ensure all pay and workload adjustments comply with university policy, payroll procedures, and tax regulations.

**Helpful Contacts**

| Office | E-mail | Relevance to International Graduate Assistants |
|---|---|---|
| Cranwell International Center | international@vt.edu | Advises on F-1/J-1 visa compliance, work authorization in the U.S. (on-campus, CPT, OPT), and international student regulations. |
| Graduate School | gradfinance@vt.edu | Oversees graduate assistantship policies, enrollment, funding, and student support services. |
| Payroll Office (Controller's Office) | printernational@vt.edu | Handles payroll setup, pay distribution, and tax withholding for international graduate assistants. |
| Tax Compliance Office (Controller's Office) | tax@vt.edu | Provides guidance on tax matters, including nonresident alien taxation, tax matters affecting remote work, and international student employment regulations. |
| Dean of Students Office | dean.students@vt.edu | Supports students with personal or academic concerns, provides advocacy and resource connection. |
| Graduate and Professional Student Senate (GPSS) | gpss-resc@vt.edu | Represents graduate and professional students, provides peer support, and advocates for student interests at the university level. |