

Considerations for International Students Operating Remotely



Photo by Sam Kittner

June 19, 2020



UNC
RESEARCH

International Students Abroad

- When COVID-19 began in the US, UNC quickly pivoted to a remote-learning environment
- Some international students remained in the US to continue their remote studies while others returned to their home countries



International Students Abroad

- Having international students study and work from their home countries presents a number of challenges for the University
- While these challenges likely existed prior to COVID-19, this event has increased the visibility and scale of these challenges



Challenges to Consider

- These challenges fall into several categories:
 - Export Compliance
 - Taxation
 - Research Foreign Components



Export Compliance

- The Office of Federal Assets Control (OFAC) does not provide a general use license for students from certain countries to access course materials remotely.
- The University can apply for a license for this purpose and OFAC may permit.
- Other concerns include data/systems access, information/material sharing, etc.



Taxation Concerns

- Some countries require the University to remit Value Added Tax (VAT) for students who reside in the country and pay tuition for online coursework.
- TAs and RAs working remotely may owe income tax and social tax to the country in which they are physically present. Depending on the time period (country specific), the University is responsible for tax withholding and remittance.



Taxation Concerns

- Depending on the time period (country specific), the University itself could also be required to pay income tax to the foreign country on the University's income.



Foreign Component Concerns

- International RAs working remotely from their home countries could require the University to report a 'foreign component' to a federal sponsor under some circumstance.
- Failure to disclose could result in significant penalties.



Questions?

