



Northeastern University  
Cooperative Education

# CO-OP Employer Handbook



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**Cooperative Education** — Northeastern University’s renowned, signature program — is an experiential learning model which integrates classroom learning with real-world work experiences. Through co-op, Northeastern students are able to gain real-world experience, pursue transformative careers, and apply academic principles to workplace challenges. Participating companies are able to fulfill short and long-term industry needs with exceptional talent, while building a talent pathway.

*This guide provides information pertaining to the employment of Northeastern University students for cooperative education credit (herein referred to as “co-op employees”) in the United States. 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***

Northeastern University's Cooperative Education Program is based on an employer/employee relationship and therefore, students participating in co-op must be classified as employees and receive a W-2 from the employer. Northeastern University does not grant co-op approval for work performed as an independent contractor or consultant. 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.

## **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 employer's identified criteria for cooperative education positions at that employer.

## **Co-op Advisor Role**

Each co-op employee is assigned to a co-op advisor at Northeastern. Co-op advisors facilitate the cooperative education assignment and are the official university contacts for employers throughout the hiring process and work experience.

## **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 should inform the co-op employee's co-op advisor immediately. The co-op advisor 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.

In the final month 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 access to the completed evaluation after it is submitted by the supervisor.

Employer evaluation of each co-op employee's performance is an important component of the cooperative education program. The co-op advisor 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**

Co-op employment is subject to applicable federal and state labor laws, including laws regulating age requirements for hazardous occupations, occupational health and safety, and provisions for wages, hours, and overtime pay, including the Fair Labor Standards Act.

### **Discrimination and Sexual Harassment**

Northeastern University does not condone or tolerate any form of discrimination toward students on the basis of any protected class or category, including 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 antidiscrimination 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 entitled to the same protections provided to other employees under federal and state antidiscrimination laws, including the Americans with Disabilities Act. The ADA protects co-op employees with disabilities from discrimination in employment, hiring, and other employment related activities, and covers access to public facilities, services, and telecommunications. Employers subject to the ADA are required to provide reasonable accommodations to all qualified co-op employees with known disabilities.

### **Jobs Involving Controlled Substances**

The university may post co-op positions in the cannabis industry in states that have legalized medical and/or recreational use of cannabis and related substances. In considering any such position, students should be aware that while some states have passed laws permitting cannabis, it remains a controlled substance under federal criminal law and the possession, use and/or sale of marijuana may be prosecuted by federal law enforcement. Work in cannabis and related industries may affect future background and security checks. For non-US citizens, it may also impact federal immigration status and eligibility for future benefits; as such, non-US citizens are advised not to pursue these positions. Students are reminded that the use of marijuana is prohibited under the Student Code of Conduct. Students pursuing co-ops in cannabis and related industries do so at their own risk.

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

All co-op employees, regardless of their citizenship status, must abide by IRCA providing suitable documentation that will enable the regulations by the employer to comply with I-9 employer verification 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](#). Employers who encounter difficulty in securing proper IRCA documentation for any co-op employee should contact the co-op employee's co-op advisor.

# Benefits

## General

Employers are encouraged to consult with their Human Resources and legal advisors about any applicable requirements and co-op employment policies.

## Time Off

Co-op employees may be eligible for paid leave pursuant to applicable 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.

The employer is responsible for general liability and professional liability insurance. In clinical settings, where a student is performing clinical job duties, the University has a Professional Liability Policy that may provide coverage. Please refer to your co-op advisor regarding applicability.

Employers are asked to notify the co-op employee's co-op advisor whenever a co-op employee is injured or 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 advisor.

# 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 [the IRS's general resources regarding international students](#).

F-1 and J-1 visa holders are not subject to Social Security (FICA), Medicare, or Federal Unemployment (FUTA) deductions. For more information, please refer to [the IRS's general resources regarding international students](#).

## ***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. Per federal regulations, CPT and AT authorizations are location and date specific and IRCA, I-9 requirements apply.

Employers are generally not permitted to limit recruitment or hiring to "U.S. Citizens or Permanent Residents only" except in very limited exceptions under the Immigration and Nationality Act ("INA"), see also [Civil Rights Division | 8 U.S.C. § 1324b. Unfair Immigration-related Employment Practices](#)).

### **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. For more information on Global Co-op, please visit <https://geo.northeastern.edu/programs/global-co-op/>. For more information on Northeastern University's International Travel Policies, please visit <https://globalsafety.northeastern.edu/>.