April 4, 2022

NOTICE

DEPENDENT WORK AUTHORIZATIONS

The Department of State's Office of Foreign Missions (OFM) refers to OFM's endorsement of employment authorization applications for eligible dependents of foreign mission members. This notice supersedes the Department's circular note dated March 27, 2012, and the Department's circular note No. 15-1240, dated November 18, 2015.

OFM endorses employment authorization applications for eligible dependents of foreign mission members on the basis of reciprocity and subject to the terms and conditions established under respective bilateral employment agreements or de facto arrangements, and the regulations of U.S. Citizenship and Immigration Services (USCIS). Missions should contact the Department of State if they wish to establish or renegotiate a bilateral employment agreement. A current listing of dependent employment agreements or de facto arrangements can be found online at https://www.state.gov/global-community-liaison-office/family-member-employment/overseas-family-member-employment/family-member-employment-overseas-outside-the-mission/bilateral-work-agreements-and-de-facto-work-arrangements/.

To apply for employment authorization for an eligible dependent, the mission must submit a complete application package to OFM's Accreditation, Services and Benefits Division located at:

3507 International Place, NW
Washington, DC 20520

OFM will endorse applications that meet OFM's eligibility and reciprocity requirements and will then forward them to USCIS for further processing. To avoid returned applications and processing delays, the Department advises that all applications must be complete and conform to the specifications required by both USCIS and the Department. Please refer to the Department's detailed guidance for completing employment authorization applications available at on OFM's website here or by clicking the link here.

The Department reminds the missions that neither international nor domestic law provides dependents with immunity from civil or administrative jurisdiction in action related to any professional or commercial activity. However, the Department confirms that dependents retain all other privileges and immunities to which they are entitled under applicable treaties.

Additionally, individuals are not exempt from taxes assessed on private income earned in the United States. Eligible dependents who are employed on the local economy in the United States are responsible for the payment of all applicable federal, state, local, or municipal income taxes. Such individuals must file their annual federal income tax return using either Form 1040NR *"U.S. Nonresident Alien Income Tax Return"* or Form 1040NR-EZ *"U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents."* There are no exceptions to this requirement. Please refer to the instructions on those forms, as well as Publication 519 (U.S. Tax Guide for Aliens), both available at www.irs.gov.

OFM requires that all employment authorization renewal applications include transcripts from the Internal Revenue Service (IRS) which document that the individual filed form 1040NR or 1040NR-EZ or a signed statement which certifies that the individual earned no taxable income. Such documentation must be provided for each year the individual was previously authorized for employment. Failure to provide such documentation will result in the denial of an employment authorization renewal.

Dependents employed by an entity other than a foreign government or international organization may be covered by the U.S. Social Security program. Individuals are encouraged to refer to www.ssa.gov/international for further information. If covered, the employer will withhold Social Security and Medicare taxes.

The missions may direct inquiries regarding employment authorization applications to OFM at OFM-EAD@state.gov. The missions may direct policy questions regarding the employment authorization program to OFM at OFM-Policy@state.gov.