

Volunteer Policy & State/Federal Penalties for Non-compliance

This section contains information about identification numbers and tax issues concerning the JHMI international community. As with any tax situation, questions and answers are complex. If you have specific questions, please contact the Johns Hopkins University Tax Office at 410.516.5574.

This page is updated periodically. However, for the latest and most up-to-date information about taxes for non-U.S. citizens, go to the Tax Office's web site at

<http://www.controller.jhu.edu/TAXOFFIO/Home.htm>

Table of Contents

- [The Policy](#)
- [Penalties for Non-compliance](#)

[The Policy](#)

Departments or divisions seeking to appoint "volunteers" must abide by the U.S. Department of Labor wage and hour laws. Pursuant to these laws, departments and divisions are NOT allowed to permit an individual to volunteer in a position for which someone would normally be paid.

Individuals 18 years of age or older who volunteer their services and donate their time for University activities are not considered employees for any purpose. Volunteers are not eligible for University benefits or Workers' Compensation.

Volunteer status may not be used as a way to avoid or defer compliance with the employment eligibility certification requirements of the Immigration Reform and Control Act of 1986.

The Johns Hopkins University Office of Legal Counsel advises that allowing "volunteers" to function in positions which are normally paid:

- "subjects the University to significant liability under the wage and hour laws. The University can not permit an individual to be employed by it if it does not pay the individual in compliance with the law. A person will be considered to be employed if, for example, the person is performing tasks for which the University regularly pays wages."

Penalties for Non-compliance

Based on information provided by Derrick Savage in the Office of General Counsel, the penalties for allowing someone to volunteer in a position that is normally a paid position are as follows (Please note that the violations and subsequent penalties relate to state and federal law):

STATE:

- Minimum \$10,000 fine to the University for violating the wage and hour laws.
- Up to 3 times what the individual should have been paid (e.g., If someone is "volunteering" in a technician position for 6 months while waiting for employment authorization from the U.S. Immigration & Naturalization Service, and that person will be paid \$30,000 per year once the employment authorization is approved, the University could be subject to a \$45,000 penalty - 3 X \$15,000).

FEDERAL

- \$10,000 fine for employing someone who does not have employment authorization.

If you have any questions about this policy or other questions about the employment of a non-U.S. citizen, please feel free to contact the Office of International Student, Faculty, & Staff Services at 410.955.3371.