

119TH CONGRESS  
1ST SESSION

# S. 2940

To amend the Internal Revenue Code of 1986 to include optional practical training for F–1 visa holders as employment for purposes of taxes under the Federal Insurance Contribution Act and the Social Security Act.

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## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 30, 2025

Mr. COTTON introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to include optional practical training for F–1 visa holders as employment for purposes of taxes under the Federal Insurance Contribution Act and the Social Security Act.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

### 3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “OPT Fair Tax Act”.

### 5 **SEC. 2. INCLUSION OF OPTIONAL PRACTICAL TRAINING**

### 6 **FOR F-1 VISA HOLDERS AS EMPLOYMENT.**

7 (a) **FEDERAL INSURANCE CONTRIBUTION ACT.**—

8 Section 3121(b)(19) of the Internal Revenue Code of 1986

1 is amended by striking “as the case may be” and inserting  
 2 “as the case may be, except that this paragraph shall not  
 3 apply to service performed by an alien present in the  
 4 United States as a nonimmigrant described in section  
 5 101(a)(15)(F)(i) of the Immigration and Nationality Act  
 6 (8 U.S.C. 1101(a)(15)(F)(i)) who is participating in op-  
 7 tional practical training”.

8 (b) SOCIAL SECURITY ACT.—Section 210(a)(19) of  
 9 the Social Security Act (42 U.S.C. 410(a)(19)) is amend-  
 10 ed by striking “as the case may be” and inserting “as  
 11 the case may be, except that this paragraph shall not  
 12 apply to service performed by an alien present in the  
 13 United States as a nonimmigrant described in section  
 14 101(a)(15)(F)(i) of the Immigration and Nationality Act  
 15 (8 U.S.C. 1101(a)(15)(F)(i)) who is participating in op-  
 16 tional practical training”.

17 (c) EFFECTIVE DATE.—The amendments made by  
 18 this section shall apply to services performed in calendar  
 19 months beginning after the date of enactment of this Act.

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