

Offer Letter Template for Foreign Short Term Visitors

Note: Template may require revisions to address specific situations. All offer letters must be reviewed by the Office of International Affairs (email intl@lehigh.edu) before sending to the foreign national.

(On University Department Letterhead)

(Date)

Dear (Name):

We are pleased to invite you to visit Lehigh University to speak at the (Named conference or program) to be held (dates) on Lehigh's campus in Bethlehem, Pennsylvania, USA. If you enter the U.S. under the appropriate business visa, we are prepared to pay you an honorarium in the amount of \$xxx. Additionally, we will reimburse you for your travel costs, including coach-class airfare, ground transportation, hotel accommodations and meals during your visit.

It is important that you obtain the proper visa status for the payment of academic honorarium and related expenses. There are several types of visas that will allow you to be compensated for your time and expenses, but the primary and most common ones are B-1 or W-B visas. Please refer to the attached document for instructions on obtaining a B-1 or W-B visa.

In general, honorarium payments are subject to 30% U.S. income tax withholding. Your payment may be exempt from this withholding if you qualify for a tax treaty benefit (based upon your tax residency and the nature of the services you are providing). The attached document also provides information about applying for a tax treaty benefit, if appropriate.

Please note that we have included with your letter an important document called *Protocol for International Students & Visitors Seeking to Enter the United States to Attend or Visit Lehigh University*. We suggest that you keep this document with you upon entering the United States in the event that you experience any issues and need to contact someone at Lehigh for assistance.

We look forward to your visit. If you have any questions about this invitation, please contact me directly.

Sincerely,

(Department contact person)

LEHIGH UNIVERSITY CONTROLLER'S OFFICE

INFORMATION SHEET FOR SHORT TERM VISITORS

In preparation for your upcoming visit to Lehigh University, please review the following instructions so that the processing of your paperwork upon arrival in the U.S. and at Lehigh University goes as smoothly as possible.

VISA REQUIREMENTS

There are several types of visas that allow you to be compensated for your time and expenses, but the primary and most common ones are B-1 Business visa or W-B. The most important requirement to keep in mind is that you must enter with a Business Visa.

B-1 Visa

In order to obtain a B-1 visa, you must go to the U.S. Embassy/Consulate in your country and request the visa. Take documentation with you that shows: (a) the business you will be engaging in during your stay in the U.S. (bring your letter of invitation); and (b) proof that you will return to your home country.

It is very important that you declare your business intention to the immigration officer when you land in order to receive an I-94 notation in your passport that shows your date of entry and the annotation B-1.

W-B

The W-B, "Visa Waiver Program for Business Travel" is named so because a visa is not required in order to enter the U.S. Not all countries are eligible for the Visa Waiver Program. Please check with the U.S. Embassy in your home country if your country is part of this program.

If you reside in a participating country, it's recommended to apply for ESTA (<https://esta.cbp.dhs.gov/esta/>) at least 72 hours prior to departure. With an approved ESTA, you may enter the U.S. under the Visa Waiver Program.

Once you land, you must declare your intention for business travel to the immigration officer. It is helpful to have your invitation letter to document your business intention. The immigration officer will then annotate your passport with your date of entry and a W-B.

It is very important that you check, before you leave the immigration officer, that your I-94/passport annotation says W-B not W-T (W-T is for tourism only) as you will not have another opportunity to change that annotation!

Please note that W-B visa holders may not stay longer than 90 days in the U.S. and must return to their home country by the 90th day.

ADDITIONAL REQUIREMENTS FOR PAYMENT OF ACADEMIC HONORARIUM

When in B-1 or W-B nonimmigration status, you may accept honorarium for “usual academic activities” under following two additional conditions:

- 1) You have not accepted academic honorarium or reimbursement of expenses from more than 5 institutions during the 6 months prior to your Lehigh activity, and
- 2) The honorarium is for academic activities at Lehigh do not last longer than 9 days.

“Usual academic activities” can include short term lecturing, participation in academic conferences, or collaborative activities with academic peers. Your sponsoring department will be asked to verify that you have met both of these conditions and submit that documentation with the payment request.

DOCUMENTATION REQUIRED FOR PAYMENT

The sponsoring department at Lehigh will require a copy of your I-94 (www.cbp.gov/I-94) annotation showing a W-B or B-1, visa and passport page showing valid passport dates. Please note that if you are issued a paper I-94 because you traveled to the US by land, you will have to surrender your paper I-94 card to CBP upon departure so it's very important for the department to receive a copy before you leave.

Original travel receipts will be required for reimbursement of all expense items of \$75.00 or more. The sponsoring department will also submit a copy of the offer letter to substantiate the nature and duration of the activities here at Lehigh.

If your I-94 annotation shows a W-T or B-2, which indicates that you declared a tourism purpose, Lehigh cannot process any payments to you.

U.S. TAXES

You may be eligible for an exemption from federal income tax if the country where you maintain your tax residence has a tax treaty with the U.S. that is relevant to the services you are providing. If you would like to apply for a tax treaty, you should complete the International Tax Information Form that can be accessed on the Lehigh University Payroll Office website and send it to your sponsoring department before your arrival.

Upon receipt of your properly completed International Tax Information Form from the sponsoring department, the Payroll Office will prepare a tax treaty application form for your signature when you arrive. If the Internal Revenue Service does not disallow your tax treaty application within 10 business days after submission by the Payroll Office, Lehigh may pay you honorarium without any taxes withheld.

Please note that in order to apply for a tax treaty exemption you must have a U.S. Taxpayer Identification Number – either a Social Security Number or an U.S. Individual Taxpayer Identification Number (ITIN). If you do not have one, please refer to the ITIN Information Sheet on the Lehigh University Payroll Office website regarding the documents required to apply for one. Application for an ITIN must be made in person upon arrival at the University.

Should you require any further information, please contact:

Visa information: Office of International Affairs
610-758-4859

Payment Processing: Richard Ringhoffer, Controller's Office – Accounts Payable
610-758-4404, rmr5@lehigh.edu