SAMPLE LETTER OF INVITATION FOR HONORARIUM PAYMENT TO FOREIGN NATIONAL INDIVIDUAL

[On NIU letterhead]

[Date]

Dear [name of visitor]:

We are pleased to invite you to Northern Illinois University (NIU) as a guest [speaker/lecturer/performer] at [name of school or program or event] on [date(s)]. To show our appreciation for your willingness to participate in the event, we would like to offer you a $[amount] honorarium (provided you have not received such payments from more than five US institutions in the previous six months).

Please be aware these payments are subject to compliance with US Citizenship and Immigration Service (USCIS) and Internal Revenue Service (IRS) regulations. It is imperative that you enter the United States with the appropriate immigration visa status. If you are required to obtain a visa to enter the United States, you should make application for a “Visitor for Business” (B-1) visa. If you are eligible to enter the United States under a visa waiver, you must enter in a “Waiver for Business” (WB) status. You must receive a stamp in your passport indicating your visa status.

If you are in the United States with a visa status other than those mentioned you may have restrictions that do not allow you to engage in the activity. Please contact us for further instruction.

If your country has a tax treaty with the United States that exempts payments to independent contractors for income tax purposes, you must have a tax identification number to claim the treaty benefits. If your country does not have a tax treaty with the United States, you do not have a tax identification number, or you are not eligible to claim the treaty benefits, 30% will be withheld for income tax purposes.

The following forms and documents are required to process payment:

Completed Foreign National Data Collection Form (FNDCF)

Completed Compliance Statement

Completed Independent Contractor Certified Work Statement (CWS)

Completed IRS form W-8BEN

Copies of passport with entry stamp showing status

Copy of visa (if not from visa waiver country)

Individual Taxpayer Identification Number Form or Social Security Card