

Student Employee compensation tax treaty articles = Income Code 20 & require the completion of IRS form 8233 and the 8233 student statement attachment. Employees from Canada whose calendar year earnings will be less than \$10,000, claim the dependent personal service tax treaty article = income code 18 & do not complete the student statement attachment

Tax Treaties – Students/Scholars

Country	Income Code	Purpose	Max Presence	Max amount of compensation	Citation
<i>Australia</i>					
<i>Austria</i>					
Bangladesh	19	Teaching/Researching	2 Years	No limit	21(1)
	20	Compensation during training	2 Years*	8,000	21(2)
<i>Barbados</i> <i>*2 yr limit applies only to business trainees or apprentices</i>					
Belgium	19	Teaching/Researching	2 Years	No limit	20
	20	Compensation during training	5 Years	9,000	19(1)(b)
Bulgaria	19	Teaching/Researching	2 Years	No limit	19(2)
	20	Compensation during training	5 Years	9,000	19(1)(b)
Canada	18	Dependent personal service	No Limit	10,000 ^a	XV
China, People's Rep. Of	16	Scholarships	No Limit	No limit	20(b)
	19	Teaching/Researching	3 Years	No limit	19
	20	Compensation during training	No Limit ^b	5,000	20(c)
Commonwealth of Independent States (CIS)	16	Scholarships	5 Years	9,999 ^c	VI (1)
	19	Teaching/Researching	2 Years	No limit	VI (1)
** The US - USSR income tax treaty applies to the CIS member states: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan & Uzbekistan					
Cyprus	16	Scholarships	5 Years	No limit	21(1)
	20	Compensation during training	5 Years ^d	2,000	21(1)
Czech Republic	16	Scholarships	5 Years	No limit	21(1)
	19	Teaching/Researching	2 Years	No limit	21(5)
	20	Compensation during training	5 Years	5,000	21(1)
<i>Denmark</i>					
Egypt	16	Scholarships	5 Years	No limit	23(1)
	19	Teaching/Researching	2 Years	No limit	22
	20	Compensation during training	5 Years ^e	3,000	23(1)
Estonia	16	Scholarships	5 Years	No limit	20(1)
	20	Compensation during training	5 Years	5,000	20(1)
<i>Finland</i>					
France	16	Scholarships	5 Years	No limit	21(1)
	19	Teaching/Researching	2 Years	No limit	20
	20	Compensation during training	5 Years	5,000	21(1)
Germany	16	Scholarships	No Limit	No limit	20(3)
	19	Teaching/Researching(retro)	2 Years	No limit	20(1)
	20	Compensation during training(retro)	4 Years ^f	9,000 ^g	20(4)
IMPORTANT NOTE: MNSCU does not offer the Germany tax treaty benefit, Income Code 20, to protect student employees from misusing the benefit – if the student is in the US for more than 4 yrs, the exemption will be lost for entire visit & taxes owed					
Greece	19	Teaching ONLY	3 Years	No limit	XII
Hungary	19	Teaching/Researching	2 Years	No limit	17
Iceland	16	Scholarships	5 Years	No limit	22(1)
	19	Teaching/Researching	2 Years	No limit	21
	20	Compensation during training	5 Years	9,000	19(1)
India	19	Teaching/Researching (retro)	2 Years	No limit	22
Indonesia	16	Scholarships	5 Years	No limit	19(1)
	19	Teaching/Researching	2 Years	No limit	20
	20	Compensation during training	5 Years	2,000	19(1)
<i>Ireland</i>					
Israel	16	Scholarships	5 Years	No limit	24(1)
	19	Teaching/Researching	2 Years	No limit	23
	20	Compensation during training	5 Years	3,000	24(1)
Italy	19	Teaching/Researching	2 Years	No limit	20

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Jamaica	19	Teaching/Researching	2 Years	No limit	22
Japan	19	Teaching/Researching	2 Years	No limit	20
Kazakhstan	16	Scholarships	5 Years	No limit	19
Korea, Rep of	16	Scholarships	5 Years	No limit	21(1)
	19	Teaching/Researching	2 Years	No limit	20
	20	Compensation during training	5 Years	2,000	21(1)
Latvia	15	Scholarships	5 Years	No limit	20(1)
	19	Compensation during training	5 Years	5,000	20(1)
Lithuania	16	Scholarships	5 Years	No limit	20(1)
	20	Compensation during training	5 Years	5,000	20(1)
Luxembourg	19	Teaching/Researching (retro)	2 Years	No limit	21(2)
<i>Mexico</i>					
Morocco	16	Scholarships	5 Years	No limit	18
	20	Compensation during training	5 Years	2,000	18
Netherlands	16	Scholarships	3 Years	No limit	22(2)
	19	Teaching/Researching (retro)	2 Years	No limit	21(1)
	20	Comp while recipient of scholarship	3 Years	2,000	22(1)
<i>New Zealand</i>					
Norway	16	Scholarships	5 Years	No limit	16(1)
	19	Teaching/Researching	2 Years	No limit	15
	20	Compensation during training	5 Years	2,000	16(1)
Pakistan	16	Scholarships	No Limit	No limit	XIII(1)
	19	Teaching/Researching	2 Years	No limit	XII
	20	Compensation during training	No Limit	5,000	XIII(1)
Phillippines	16	Scholarships	5 Years	No limit	22(1)
	19	Teaching/Researching (retro)	2 Years	No limit	21
	20	Compensation during training	5 Years	3,000	22(1)
Poland	16	Scholarships	5 Years	No limit	18(1)
	19	Teaching/Researching	2 Years	No limit	17
	20	Compensation during training	5 Years	2,000	18(1)
Portugal	16	Scholarships	5 Years	No limit	23(1)
	19	Teaching/Researching	2 Years	No limit	22
	20	Compensation during training	5 Years	5,000	23(1)
Romania	16	Scholarships	5 Years	No limit	20(1)
	19	Teaching/Researching	2 Years	No limit	19
	20	Compensation during training	5 Years	2,000	20(1)
Russia	16	Scholarships	5 Years	No limit	18
Slovak Republic	16	Scholarships	5 Years	No limit	21(1)
	19	Teaching/Researching	2 Years	No limit	21(5)
	20	Compensation during training	5 Years	5,000	21(1)
Slovenia	16	Scholarships	5 Years	No limit	20(1)
	19	Teaching/Researching or Research	2 Years	No limit	20(3)
	20	Compensation during training	5 Years	5,000	20(1)
<i>So Africa</i>					
Spain	16	Scholarships	5 Years	No limit	22(1)
	20	Compensation during training	5 Years	5,000	22(1)
Due to the new tax law enacted in 2018, the Spain tax treaty may now be claimed for the full \$5000 as there is no longer a personal exemption amount.					
<i>Sri Lanka</i>					
<i>Sweden</i>					
<i>Switzerland</i>					
Thailand	16	Scholarships	5 Years	No limit	22(1)
	19	Teaching/Researching or Research	2 Years	No limit	23

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	20	Compensation during training	5 Years	3,000	22(1)
Trinidad & Tobago	16	Scholarships	5 Years	No limit	19(1)
	19	Teaching/Researching	2 Years	No limit	18
	20	Compensation during training	5 Years ^h	2,000 ⁱ	19(1)
Tunisia	16	Scholarships	5 Years	No limit	20
	20	Compensation during training	5 Years	4,000	20
Turkey					
Ukraine	16	Scholarships	5 Years	No limit	20
United Kingdom	19	Teaching/Researching (retro)	2 Years	No limit	20
Venezuela	16	Scholarships	5 Years	No limit	21(1)
	19	Teaching/Researching	2 Years	No limit	21(3)
	20	Compensation during training	5 Years ^j	5,000	21(1)

Retro - this country's treaty has a "retroactive clause" when a treaty contains this clause and the individual remains in the U.S. for a period longer than that allowed by the treaty, the entire tax exemption will be lost retroactively to the beginning of the individual's visit to the United States.

^a If the student's earnings from all U.S. sources exceeds \$10,000 in a calendar year it becomes retroactively taxable unless the student was present in this country for no more than 183 days.

^b Exemption only for time reasonably necessary to complete education or training.

^c Also exempt are amounts of up to \$10,000 received from U.S. sources to provide ordinary living expenses. For students, the amount will be less than \$10,000, determined on a case by case basis.

^d An additional period of time necessary to complete postgraduate or professional degree is allowed.

^e The exemption is extended for any additional period of time needed to complete postgraduate or professional degree

^f If presence exceeds four (4) years, exemption will be lost for entire visit unless agreed to otherwise by competent authorities of both countries.

^g Income entitled to exemption must be from dependent personal services for the purpose of supplementing funds available otherwise for maintenance, education, or training.

^h The benefit maximum for either exemption is five (5) tax years.

ⁱ \$5,000 limit if the individual is obtaining training required to qualify to practice a profession or a professional specialty.

^j The exemption will also apply to any additional period of time needed to complete requirements for postgraduate or professional degree.