

Income Tax Treaties Professors, Teachers, Researchers

(Excerpted from IRS Publication 901)

Country	Treaty Article Citation #	Maximum Presence in U.S.	Maximum Amt. Of Earnings
Bangladesh	21	24 mth	No limit
Belgium	19(2)	24 mth	No limit
Bulgaria	19(2)	24 mth	No limit
Canada	XV	No Limit	\$10,000 P.A.
China, PRC (No treaty for ROC)	19	3 years	No limit
Commonwealth of Independent States	VI(1)	24 mth	No limit
Czech Republic	21(5)	24 mth	No limit
Egypt	22	24 mth	No limit
France	20	24 mth	No limit
Germany, Fed Rep (Researcher not exempt if funding comes from private source)	20(1)	24 mth	No limit
Greece	XII	36 mth	No limit
Hungary	17	24 mth	No limit
Iceland	21	24 mth	No limit
*India	22	24 mth	No limit
Indonesia	20	24 mth	No limit
Israel	23	24 mth	No limit
Italy	20	24 mth	No limit
Jamaica	22	24 mth	No limit

Country	Treaty Article Citation #	Maximum Presence in U.S.	Maximum Amt. Of Earnings
Japan	20	24 mth	No limit
Korea, Republic of	20	24 mth	No limit
Luxembourg	XIII	24 mth	No limit
*Netherlands	21(1)	24 mth	No limit
Norway	15	24 mth	No limit
Pakistan	XII	24 mth	No limit
Philippines	21	24 mth	No limit
Poland	17	24 mth	No limit
Portugal	22	24 mth	No limit
Romania	19	24 mth	No limit
Slovenia	20(3)	24 mth	No limit
Slovak Republic	21(5)	24 mth	No limit
*Thailand	23	24 mth	No limit
Trinidad & Tobago	18	24 mth	No limit
*United Kingdom	20	24 mth	No limit
Venezuela	21(3)	24 mth	No limit

*If 2 year stay is exceeded, the treaty is nullified and resident is subject to tax for entire stay.

Members of The Commonwealth of Independent States include Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan

The Czech Republic and the Slovak Republic were both formerly part of Czechoslovakia.

Hong Kong is not included in the treaty with China.

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