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
Australia					
Austria					
Bangladesh	19	Teaching/Researching	2 Years	No limit	21(1)
	20	Compensation during training	2 Years*	8,000	21(2)
Barbados		**2 yr limit applies only to business trainees or apprentices*			
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)
Denmark					
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)
Finland					
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					
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)
Ireland					
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

Tax Treaties – Students/Scholars

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	16	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)
Mexico					
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)
New Zealand					
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)
So Africa					
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.					
Sri Lanka					
Sweden					
Switzerland					
Thailand	16	Scholarships	5 Years	No limit	22(1)
	19	Teaching/Researching or Research	2 Years	No limit	23

** US-Russia Student & Researcher Article 18 suspended as of 8.16.2024

Tax Treaties – Students/Scholars

	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.