

Tax Treaty Summaries for Use in 2008--Personnel/Payroll Related Only

Country	EMPLOYMENT PURPOSE	MAXIMUM PRESENCE IN US	MAXIMUM YEARLY COMPENSATION	TAX TREATY ARTICLE CITATION FOR 8233	Required Form(s)	Special Comments
Bangladesh	Teaching/Research	2 yrs from date of arrival in US	No limit	21(1)	8233 + Attachment	
	Compensation during training	2 yrs from date of arrival in US	\$8,000	21(2)	8233 + Attachment	
Belgium	Teaching/Research	2 yrs from date of arrival in US	No limit	20	8233 + Attachment / W-9	Back-to-back clause. Exception to savings clause for RA
	Compensation during training	5 calendar years, beginning with arrival year	\$2,000	21(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Canada	Dependent personal services	No limit	\$10,000	XV	8233 "Canadian" written checked student box	Retroactive clause if compensation exceeds \$10,000 in a calendar year.
China, People's Republic of	Teaching/Research	3 cumulative years in US	No limit	19	8233 + Attachment / W-9	Back-to-back clause. Exception to savings clause for RA
	Compensation during training or while gaining experience	No limit	\$5,000	20(c)	8233 + Attachment / W-9	Exception to savings clause for RA
Commonwealth of Independent States (Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, Uzbekistan) (Refer to Former USSR Treaty for 8233 filing)						
	Teaching/Research	2 yrs from date of arrival in US	No limit	VI(1)	8233 + Attachment	
Cyprus	Compensation during training	5 calendar years, beginning with arrival year	\$2,000	21(1)	8233 + Attachment / W-9	Exception to savings clause for RA. Combination teaching/training max of 5yrs
Czech Republic	Teaching/Research	2 yrs from date of arrival in US	No limit	21(5)	8233 + Attachment / W-9	Back-to-back clause. Once-in-a-lifetime clause. Exception to savings clause for RA
	Compensation during training	5 yrs from date of arrival in US	\$5,000	21(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Egypt	Teaching/Research	2 yrs from date of arrival in US	No limit	22	8233 + Attachment / W-9	Back-to-back clause. Exception to savings clause for RA
	Compensation during training	5 calendar years, beginning with arrival year	\$3,000	23(1)	8233 + Attachment / W-9	Additional time for post-grad and professional degree. Exception to savings clause for RA
Estonia	Compensation during training	5 yrs from date of arrival in US	\$5,000	20(1)	8233 + Attachment / W-9	Exception to savings clause for RA
France	Teaching/Research	2 yrs from date of arrival in US	No limit	20	8233 + Attachment / W-9	Once-in-a-lifetime clause. Exception to savings clause for RA
	Compensation during study or training	5 calendar years, beginning with arrival year	\$5,000	21(1)	8233 + Attachment / W-9	Exception to savings clause for RA. Combination teaching/training max of 5yrs

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Germany	Teaching/Research	2 yrs from date of arrival in US	No limit	20(1)	8233 + Attachment / W-9	**Retroactive clause if the individual remains in US for >2 years. **Back to-back clause. Exception to savings clause for RA & PR
	Compensation during study or training	4 calendar years, beginning with arrival year	\$5,000	20(4)	8233 + Attachment / W-9	**Retroactive clause if the individual remains in US for >4 years. Exception to savings clause for RA & PR
Greece	Teaching	3 yrs from date of arrival in US	No limit	XII	8233 + Attachment	Not available for researchers.
Hungary	Teaching/Research	2 yrs from date of arrival in US	No limit	17	8233 + Attachment / W-9	Retroactive clause if the individual remains in US for >2 years. Exception to savings clause for RA
Iceland	Teaching/Research	2 yrs from date of arrival in US	No limit	21	8233 + Attachment / W-9	Back-to-back clause. Exception to savings clause for RA
	Compensation during training	5 yrs from date of arrival in US	\$2,000	22(1)	8233 + Attachment / W-9	Exception to savings clause for RA
India	Teaching/Research	2 yrs from date of arrival in US	No limit	22	8233 + Attachment / W-9	Retroactive clause if the individual remains in US for >2 years. Exception to savings clause for RA & PR
Indonesia	Teaching/Research	2 yrs from date of arrival in US	No limit	20	8233 + Attachment / W-9	Once-in-a-lifetime clause. Exception to savings clause for RA
	Compensation during training	5 yrs from date of arrival in US	\$2,000	19(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Israel	Teaching/Research	2 yrs from date of arrival in US	No limit	23	8233 + Attachment / W-9	Back-to-back clause. Exception to savings clause for RA
	Compensation during study or training	5 calendar years, beginning with arrival year	\$3,000	24(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Italy	Teaching/Research	2 yrs from date of arrival in US	No limit	20	8233 + Attachment / W-9	Exception to savings clause for RA
Jamaica	Teaching/Research	2 yrs from date of arrival in US	No limit	22	8233 + Attachment / W-9	Once-in-a-lifetime clause. Exception to savings clause for RA
Japan	Teaching/Research	2 yrs from date of arrival in US	No limit	20(1)	8233 + Attachment/W-9	Back-to-back clause. (Formerly Article 19). Exception to savings clause for RA
	No new after 7/1/04 Compensation during training while gaining experience	5 calendar years, beginning with arrival year	\$2,000	Former 20(1)	8233 + Attachment/W-9	This article is no longer included after 7/1/04, however, may continue anyone who entered US prior to 3/20/04 can utilize until leaves or complete. Exception to savings clause for RA.
Korea, Republic of	Teaching/Research	2 yrs from date of arrival in US	No limit	20	8233 + Attachment / W-9	Back-to-back clause. Exception to savings clause for RA
	Compensation during training	5 yrs from date of arrival in US	\$2,000	21(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Latvia	Compensation during training	5 yrs from date of arrival in US	\$5,000	20(1)	8233 + Attachment / W-9	Exception to savings clause for RA

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Lithuania	Compensation during training	5 yrs from date of arrival in US	\$5,000	20(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Luxembourg	Teaching/Research	2 yrs from date of arrival in US	No limit	21(2)	8233 + Attachment / W-9	Retroactive clause if the individual remains in US for >2 years. Exception to savings clause for RA
Morocco	Compensation during training	5 yrs from date of arrival in US	\$2,000	18	8233 + Attachment / W-9	Exception to savings clause for RA
Netherlands	Teaching/Research	2 yrs from date of arrival in US	No limit	21(1)	8233 + Attachment / W-9	**Retroactive clause if the individual remains in US for >2 years. **Back-to-back clause. Exception to savings clause for RA
	Compensation while gaining experience	No limit	\$2,000	22(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Norway	Teaching/Research	2 yrs from date of arrival in US	No limit	15	8233 + Attachment / W-9	Back-to-back clause. Exception to savings clause for RA
	Compensation during training	5 yrs from date of arrival in US	\$2,000	16(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Pakistan	Teaching	2 yrs from date of arrival in US	No limit	XII	8233 + Attachment	
	Compensation during training	No limit	\$5,000	XIII(1)	8233 + Attachment	
Philippines	Teaching/Research	2 yrs from date of arrival in US	No limit	21	8233 + Attachment / W-9	**Retroactive clause if the individual remains in US for >2 years. **Back-to-back clause. Exception to savings clause for RA
	Compensation during study	5 calendar years, beginning with arrival year	\$3,000	22(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Poland	Teaching/Research	2 yrs from date of arrival in US	No limit	17	8233 + Attachment / W-9	Back-to-back clause. Exception to savings clause for RA
	Compensation during training	5 yrs from date of arrival in US	\$2,000	18(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Portugal	Teaching/Research	2 yrs from date of arrival in US	No limit	22	8233 + Attachment / W-9	Back-to-back clause. Once-in-a-lifetime clause. Exception to savings clause for RA
	Compensation during training	5 yrs from date of arrival in US	\$5,000	23(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Romania	Teaching/Research	2 yrs from date of arrival in US	No limit	19	8233 + Attachment / W-9	Back-to-back clause. Exception to savings clause for RA
	Compensation during training	5 yrs from date of arrival in US	\$2,000	20(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Slovak Republic	Teaching/Research	2 yrs from date of arrival in US	No limit	21(5)	8233 + Attachment / W-9	Back-to-back clause. Once-in-a-lifetime clause. Exception to savings clause for RA
	Compensation during training	5 yrs from date of arrival in US	\$5,000	21(1)	8233 + Attachment / W-9	Exception to savings clause for RA

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Slovenia						
	Teaching/Research	2 yrs from date of arrival in US	No limit	20(3)	8233 + Attachment / W-9	No more than 5 taxable years total. Exception to savings clause for RA
	Compensation during training	5 yrs from date of arrival in US	\$5,000	20(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Spain						
	Compensation during training	5 calendar years, beginning with arrival year	\$1,600	22(1)	8233 + Attachment / W-9	Exception to savings clause for RA Treaty allows exemption of \$5000 less the personal exemption amount, thus \$1600 for 2007.
Thailand						
	Teaching/Research	2 yrs from date of arrival in US	No limit	23	8233 + Attachment / W-9	Back-to-back clause. Exception to savings clause for RA
	Compensation during training	5 calendar years, beginning with arrival year	\$3,000	22(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Trinidad & Tobago						
	Teaching/Research	2 yrs from date of arrival in US	No limit	18	8233 + Attachment / W-9	Back-to-back clause. If individual claimed student treaty benefits just prior to claiming teaching/research, total exemption period limited to 5 years. Exception to savings clause for RA
	Compensation during training	5 calendar years, beginning with arrival year	\$2,000	19(1)	8233 + Attachment / W-9	Exception to savings clause for RA
Tunisia						
	Compensation during training	5 calendar years, beginning with arrival year	\$4,000	20	8233 + Attachment / W-9	Exception to savings clause for RA
United Kingdom [Great Britain (which is England, Scotland & Wales) and Northern Ireland]						
	Teaching/Research	2 yrs from date of arrival in US	No limit	20(A)	8233 + Attachment / W-9	Retroactive clause if the individual remains in US for >2 years. Exception to savings clause for RA
Venezuela						
	Teaching/Research	2 yrs from date of arrival in US	No limit	21(3)	8233 + Attachment / W-9	Exception to savings clause for RA
	Compensation during training	5 calendar years, beginning with arrival year	\$5,000	21(1)	8233 + Attachment / W-9	Extension if full-time, post-graduate candidate. Exception to savings clause for RA
Other tax treaties pending:						
Italy						
Note that the following countries have tax treaties with the US but do not provide any compensation-related benefit:						
Australia	Finland	New Zealand	Sweden			
Austria	Ireland, Republic of	Russia	Switzerland			
Barbados	Kazakhstan	South Africa	Turkey			
Bermuda	Luxembourg, 2002	Sri Lanka	Ukraine			
Denmark, 2002	Mexico					