

## Current Tax Treaties

CODE	COUNTRY	COMPENSATION FOR TEACHING & RESEARCH (FACULTY/STAFF)	COMPENSATION WHILE STUDYING (STUDENTS)	COMPENSATION AS INDEPENDENT CONTRACTOR	COMMENTS
AM	Armenia	Yes – 2 years	No	Yes - 183 day limit	
AS	Australia	No	No	Yes - 183 day limit	
AU	Austria	No	No	Yes - no time limit	
AJ	Azerbaijan	Yes – 2 years	No	Yes - 183 day limit	
BB	Barbados	No	No	Yes - 89 day limit	\$5,000/yr limit for contractors
BO	Belarus	Yes – 2 years	No	Yes – 183 day limit	
BE	Belgium	Yes - 2 years	Yes - 5 years; \$2,000/yr	Yes - 182 day limit	
CA	Canada	No	No	Yes - no time limit	Special employee provision may allow up to \$10,000 for personal services
CH	China, People's Republic of (does not include Hong Kong or Taiwan)	Yes - 3 years	Yes - \$5,000/yr	Yes - 183 day limit	

	Commonwealth of Independent States (includes former U.S.S.R. republics that have not entered into new treaties)	Yes - 2 years	No	Yes - 183 day limit	
CY	Cyprus	No	Yes - 5 years+; \$2,000/yr	Yes - 183 day limit	
EZ	Czech Republic	Yes - 2 years	Yes - 5 years; \$5,000/yr	Yes - 183 day limit	
DA	Denmark	No	No	Yes - no time limit	
EG	Egypt	Yes - 2 years	Yes - 5 years+; \$3,000/yr	Yes - 89 day limit	
EN	Estonia	No	Yes - 5 years; \$5,000/yr	Yes - 183 day limit	
FI	Finland	No	No	Yes - no time limit	
FR	France	Yes - 2 years	Yes - 5 years; \$5,000/yr	Yes - no time limit	
GG	Georgia	Yes - 2 years	No	Yes - 183 day limit	
GM	Germany	Yes - 2 years	Yes - 4 years; \$5,000/yr	Yes - no time limit	Teaching/research exemption lost retroactively if beyond 2 years; student exemption lost retroactively if beyond 4 years
GR	Greece	Yes - 3 years	No	Yes - 183 day limit	\$10,000/yr limit for contractors Teaching/research exemption Lost in year SPT is passed

HU	Hungary	Yes - 2 years	No	Yes - 183 day limit	
IC	Iceland	Yes - 2 years	Yes - 5 years; \$2,000/yr	Yes - 182 day limit	
IN	India	Yes - 2 years	No	Yes - 89 day limit	Teaching/research exemption lost retroactively if beyond 2 years
ID	Indonesia	Yes - 2 years	Yes - 5 years; \$2,000/yr	Yes - 119 day limit	
EI	Ireland, Republic of	No	No	Yes - no time limit	
IS	Israel	Yes - 2 years	Yes - 5 years; \$3,000/yr	Yes - 182 day limit	
IT	Italy	Yes - 2 years	No	Yes - 183 day limit	
JM	Jamaica	Yes - 2 years	No	Yes - 89 day limit	\$5,000 limit for contractors
JA	Japan	Yes - 2 years	No	Yes - 183 day limit	
KZ	Kazakstan	No	No	Yes - 183 day limit	
KS	Korea, Republic of	Yes - 2 years	Yes - 5 years; \$2,000/yr	Yes - 182 day limit	\$3,000 limit for contractors
KG	Kyrgyzstan	Yes - 2 years	No	Yes - 183 day limit	
LG	Latvia	No	Yes - 5 years; \$5,000/yr	Yes - 183 day limit	
LH	Lithuania	No	Yes - 5 years; \$5,000/yr	Yes - 183 day limit	

LU	Luxembourg	Yes - 2 years	No	Yes - no time limit	Teaching/research exemption lost retroactively if beyond 2 years
MX	Mexico	No	No	Yes - 183 day limit	
MD	Moldova	Yes - 2 years	No	Yes - 183 day limit	
MO	Morocco	No	Yes - 5 years; \$2,000/yr	Yes - 182 day limit	\$5,000 limit for contractors
NL	Netherlands	Yes - 2 years	Yes - \$2,000/yr	Yes - no time limit	Teaching/research exemption lost retroactively if beyond 2 years
NZ	New Zealand	No	No	Yes - 183 day limit	
NO	Norway	Yes - 2 years	Yes - 5 years; \$2,000/yr	Yes - 182 day limit	
PK	Pakistan	Yes - 2 years	Yes - \$5,000/yr	No	Teaching/research and student Exemptions lost in year SPT is passed
RP	Philippines	Yes - 2 years	Yes - 5 years; \$3,000/yr	Yes - 89 day limit	\$10,000 limit for contractors
PL	Poland	Yes - 2 years	Yes - 5 years; \$2,000/yr	Yes - 182 day limit	
PO	Portugal	Yes - 2 years	Yes - 5 years; \$5,000/yr	Yes - 182 day limit	
RO	Romania	Yes - 2 years	Yes - 5 years; \$2,000/yr	Yes - 182 day limit	

RS	Russia	No	No	Yes - 183 day limit	
LO	Slovak Republic	Yes - 2 years	Yes - 5 years; \$5,000/yr	Yes - 183 day limit	
SL	Slovenia	Yes – 2 years	Yes – 5 Years; \$5,000/yr	Yes – no time limit	Teacher/Researcher Exemption starts from date of arrival.
SF	South Africa	No	No	Yes - 183 day limit	
SP	Spain	No	Yes - 5 years; \$5,000/yr	Yes - no time limit	
SW	Sweden	No	No	Yes - no time limit	
SZ	Switzerland	No	No	Yes - no time limit	
TJ	Tajikistan	Yes – 2 years	No	Yes – 183 day limit	
TH	Thailand	Yes - 2 years	Yes - 5 years; \$3,000/yr	Yes - 89 day limit	\$10,000 limit for contractors
TD	Trinidad & Tobago	Yes - 2 years	Yes - 5 years; \$2,000/yr	Yes - 183 day limit	\$3,000 limit for contractors
TS	Tunisia	No	Yes - 5 years; \$4,000/yr	Yes - 183 day limit	\$7,500 limit for contractors
TU	Turkey	No	No	Yes - 183 day limit	
TX	Turkmenistan	Yes – 2 years	No	Yes – 183 day limit	
UP	Ukraine	No	No	Yes - no time limit	

UK	United Kingdom	Yes - 2 years	No	Yes - 183 day limit	Teaching/research exemption lost retroactively if beyond 2 years
UZ	Uzbekistan	Yes – 2 years	No	Yes – 183 day limit	
VE	Venezuela	Yes - 2 years	Yes - 5 years; \$5,000/yr	Yes - no time limit	