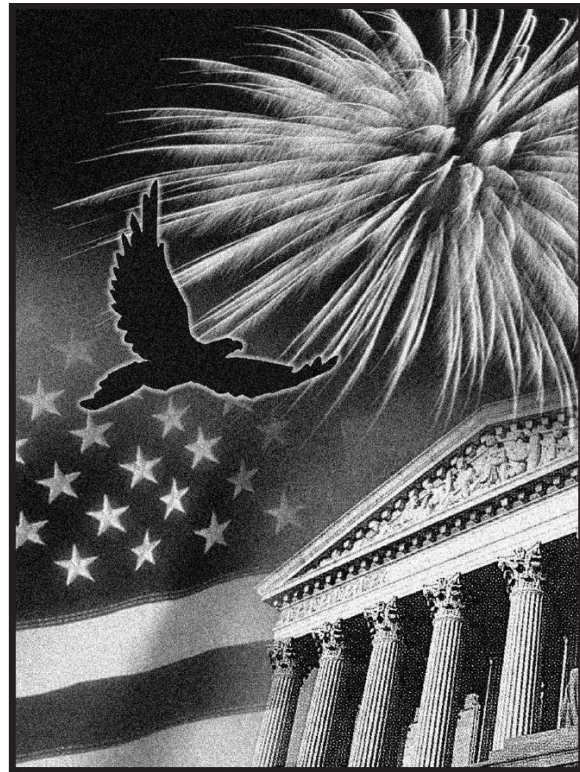


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Slovak Republic

Income that residents of the Slovak Republic receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are present in the United States for no more than 183 days in any 12-month period, and
- Do not have a fixed base regularly available to them in the United States for performing the activities.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of the Slovak Republic receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is present in the United States for no more than 183 days in any 12-month period.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to income residents of the Slovak Republic receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$20,000 during the tax year. Regardless of these limits, income of Slovak entertainers and athletes is exempt from U.S. income tax if their visit to the United States is substantially supported by public funds of the Slovak Republic or its political subdivisions or local authorities, or the visit is made pursuant to a

specific arrangement between the United States and the Slovak Republic.

These exemptions do not apply to directors' fees and similar payments received by a resident of the Slovak Republic for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Income from employment as a member of the regular complement of a ship or an aircraft operated by a Slovak enterprise in international traffic is exempt from U.S. income tax. If the ship or aircraft is operated by a U.S. enterprise, the income is subject to U.S. income tax.

Slovenia

Income that residents of Slovenia receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they

do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Slovenia receive for services performed in the United States as employees (dependent

personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Slovenia for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Income received by a Slovenian resident for employment as a member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to income residents of Slovenia receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$15,000 during the tax year. Regardless of these limits, income of Slovenian entertainers or athletes is exempt from U.S. tax if their visit to the United States is wholly or mainly paid by public funds of either the United States or

Slovenia or their political subdivisions or local authorities.

South Africa

Income that residents of South Africa receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of South Africa receive for services performed in the United States as

employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of South Africa for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to income residents of South Africa receive as entertainers (such as theater, motion picture,

radio, or television artists; or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$7,500 during the tax year. Regardless of these limits, income of South African entertainers or athletes is exempt from U.S. income tax if their visit to the United States is wholly or mainly supported by public funds of South Africa or its political subdivisions or local authorities.

Income received by a resident of South Africa for services performed as an employee and member of the complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

Spain

Income that residents of Spain receive as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents do not have a

fixed base available to them in the United States for performing the services. If they have a fixed base, they are taxed only on the income attributable to the fixed base.

Income that residents of Spain receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The residents are present in the United States no more than 183 days in any 12-month period.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base the employer has in the United States.

This exemption does not apply to pay received by employees who are members of a regular complement of a ship or an aircraft

operated in international traffic by a U.S. enterprise.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Spain who earn more than \$10,000 in income, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year. Regardless of these limits, Spanish entertainers or athletes are exempt from U.S. income tax if their visit to the United States is substantially supported by public funds of Spain or its political subdivisions or local authorities.

Sri Lanka

Income that residents of Sri Lanka receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United

States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 183 days in any 12-month period, or
- Do not have a fixed base regularly available to them in the United States for the purpose of performing the services.

If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Sri Lanka receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.

- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Income received from employment as a member of the regular complement of a ship or an aircraft operated in international traffic by a Sri Lankan enterprise is exempt from U.S. tax. If the ship or aircraft is operated by a U.S. enterprise, the income is subject to U.S. tax.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Sri Lanka who earn more than \$6,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year. Regardless of these limits, income of Sri Lanka entertainers or athletes is exempt from U.S. income tax if their visit to the United States is directly or indirectly supported wholly or substantially by public funds of Sri

Lanka or the United States or their political subdivisions or local authorities.

These exemptions do not apply to directors' fees and other compensation received by a resident of Sri Lanka for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Sweden

Income that residents of Sweden receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Sweden receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days during any consecutive 12-month period.
- Their income is paid by, or on behalf of, an employer who is not a resident of the United States.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Income received by a resident of Sweden for employment as a member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to income residents of Sweden receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if the gross income, including reimbursed expenses, is more than \$6,000 for any 12-month period.

These exemptions do not apply to directors' fees received by a resident of Sweden for services performed outside of Sweden as a member of the board of directors of a company that is a resident of the United States.

Switzerland

Income that residents of Switzerland receive for performing personal services as independent contractors or self-employed individuals (independent personal services) during the tax year in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them

in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Switzerland receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Switzerland as a member of the

board of directors of a company that is a resident of the United States.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Switzerland who earn more than \$10,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year.

Income received by a resident of Switzerland for services performed as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

Thailand

Income that residents of Thailand receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United

States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 89 days during the tax year, and
- Do not have a fixed base regularly available to them in the United States for performing their services.

If they have a fixed base available in the United States, they are taxed only on the income attributable to the fixed base.

This exemption does not apply if a resident of Thailand earns more than \$10,000 for independent personal services and that income is paid by a U.S. resident or borne by a permanent establishment or a fixed base in the United States.

Income that residents of Thailand receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

This exemption does not apply to pay received by employees who are members of the regular complement of a ship or an aircraft operated in international traffic by a U.S. enterprise.

These exemptions do not apply to directors' fees and similar payments received by a resident of Thailand for services performed outside of Thailand as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to income residents of Thailand receive for performing services in the United States as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if the income is more than \$100 a day or \$3,000 for the tax year. Regardless of these limits, income of Thai entertainers or athletes is exempt from U.S. tax if their visit to the United States is substantially supported by public funds of Thailand or its political subdivisions or local authorities.

Trinidad and Tobago

Income (including reimbursed travel expenses) that residents of Trinidad and Tobago receive during the tax year for personal services performed in the United States is exempt from U.S. income tax if the individuals are in the United States for no more than 183 days during the tax year and either:

- The residents are employees of a resident of a country other than the United States or are employees of a permanent establishment of a U.S. resident outside the United States and the income is not deducted in figuring the profits of a permanent establishment in the United States, or
- The income is not more than \$3,000 (excluding reimbursed travel expenses).

These exemptions do not apply to the professional earnings of entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes or to any person providing their services if the pay is more than \$100 per day (excluding reimbursed travel expenses).

Pay received by members of the regular complement of a ship or an aircraft operated in international traffic by a resident of Trinidad and Tobago is exempt from U.S. income tax.

Tunisia

Income that residents of Tunisia receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if:

- They are in the United States for no more than 183 days during the tax year,
- They do not have a fixed base regularly available in the United States for performing the services, and
- The gross income for the tax year from U.S. residents for services performed in the United States is no more than \$7,500.

If they have a fixed base regularly available in the United States, they are taxed on the income that is attributable to the fixed base.

Income that residents of Tunisia receive for personal services performed in the United States as employees (dependent personal

services) is exempt from U.S. income tax if the following requirements are met.

- The residents are in the United States for no more than 183 days during the tax year.
- Their income is paid by, or on behalf of, an employer who is not a resident of the United States.
- Their income is not borne by a permanent establishment or a fixed base the employer has in the United States.

Pay received by employees who are members of the regular complement of a ship or an aircraft operated by an enterprise in international traffic is exempt from U.S. income tax if the place of management of the enterprise is in Tunisia. However, if the enterprise is created under the laws of the United States (or a U.S. state), the pay is subject to U.S. income tax.

These exemptions do not apply to income residents of Tunisia receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$7,500 during the tax year.

These exemptions do not apply to fees received by a resident of Tunisia for services performed as a director of a U.S. corporation if the fees are treated as a distribution of profits and cannot be taken as a deduction by the corporation.

Turkey

Income that residents of Turkey receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States for purposes of performing the services or activities for no more than 183 days in any 12-month period, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of Turkey receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.

- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

This exemption does not apply to a resident of Turkey who performs services as a member of the regular complement of a ship or an aircraft operated by a U.S. resident in international traffic.

These exemptions do not apply to directors' fees and similar payments received by a resident of Turkey for services provided in the United States as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to income residents of Turkey receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts are more than \$3,000 during the tax year for their entertainment or athletic activities in the United States. If their visit to the United States is substantially

supported by a Turkish nonprofit organization or from the public funds of Turkey or its political subdivisions or local authorities, the income is taxed as independent personal services or dependent personal services.

Ukraine

Income that residents of Ukraine receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the income is not attributable to a fixed base in the United States that is regularly available for performing the services.

Income that residents of Ukraine receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days during the tax year.

- The income is paid by, or on behalf of, an employer who is not a resident of the United States.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Ukraine for services performed outside of Ukraine as a member of the board of directors of a company that is a resident of the United States.

These exemptions generally do not apply to income received as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes. However, income of Ukrainian entertainers or athletes is exempt from U.S. income tax if their visits to the United States are substantially supported by public funds of Ukraine or its political subdivisions or local authorities, or the visits

are made pursuant to a specific arrangement between the United States and Ukraine.

Income derived by a resident of Ukraine from employment as a member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. tax.

United Kingdom

Income that residents of the United Kingdom receive for performing personal services as independent contractors or self-employed individuals in the United States is subject to the provisions of Article 7 (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless the individual has a permanent establishment in the United States. If they have a permanent establishment in the United States, they are taxed on the profits attributable to the permanent establishment.

Income that residents of the United Kingdom receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment that the employer has in the United States.

The exemption does not apply to directors' fees and similar payments received by a resident of the United Kingdom for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from the United Kingdom who earn more than \$20,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year are subject to U.S. income tax.

Income received by a resident of the United Kingdom for services performed as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

Venezuela

Income that residents of Venezuela receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to

them in the United States for performing the services. If they have a fixed base available, they are taxed on the income attributable to the fixed base.

Income that residents of Venezuela receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Venezuela for services performed in the United States as a member of the

board of directors of a company that is a resident of the United States.

Pay received by a resident of Venezuela for services performed as an employee of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

These exemptions do not apply to income residents of Venezuela receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross income, including reimbursed expenses, is more than \$6,000 for their personal activities in the United States during the tax year. Regardless of these limits, income of Venezuelan entertainers or athletes is exempt from U.S. income tax if their visit to the United States is wholly or mainly supported by public funds of Venezuela or its political subdivisions or local authorities.

Professors, Teachers, and Researchers

Pay of professors and teachers who are residents of the following countries is generally exempt from U.S. income tax for 2 or 3 years if they temporarily visit the United States to teach or do research. The exemption applies to pay earned by the visiting professor or teacher during the applicable period. For most of the following countries, the applicable period begins on the date of arrival in the United States for the purpose of teaching or engaging in research. Furthermore, for most of the following countries, the exemption applies even if the stay in the United States extends beyond the applicable period.

The exemption generally applies to pay received during a second teaching assignment if both are completed within the specified time, even if the second assignment was not arranged until after arrival in the United

States on the first assignment. For each of the countries listed, the conditions are stated under which the pay of a professor or teacher from that country is exempt from U.S. income tax.

If you do not meet the requirements for exemption as a teacher or if you are a resident of a treaty country that does not have a special provision for teachers, you may qualify under a personal services income provision discussed earlier.

Bangladesh

An individual is exempt from U.S. income tax on income from teaching or research for not more than 2 years from the date of arrival for such purposes if they:

- Are a resident of Bangladesh immediately before visiting the United States; and
- Are in the United States to teach or engage in research at a university,

college, or other recognized educational institution.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Belgium

An individual who is a resident of Belgium at the beginning of the visit to the United States and who is temporarily in the United States to teach or carry on research at a school, college, university, or other educational or research institution is exempt from U.S. income tax for a period not exceeding 2 years from the date of arrival in the United States on income received for teaching or carrying on research.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Bulgaria

An individual who is a resident of Bulgaria at the beginning of the visit to the United States and who is temporarily in the United States to teach or carry on research at a school, college, university, or other recognized educational or research institution is exempt from U.S. income tax for a period not exceeding 2 years from the date of arrival in the United States on income received for teaching or carrying on research.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Chile

The United States and Chile entered into a tax treaty on December 19, 2023. The treaty is effective for withholding taxes on payments made on or after February 1, 2024, and is effective for tax years beginning on or after

January 1, 2024, for any other taxes. The treaty does not provide benefits specifically for teachers unless the activities can qualify for treaty benefits under other treaty articles such as Article 14 (Independent Personal Services) or Article 15 (Dependent Personal Services), among others.

China, People's Republic of

An individual who is a resident of the People's Republic of China and who is temporarily in the United States primarily to teach, lecture, or conduct research at a university or other accredited educational institution or scientific research institution is exempt from U.S. income tax on income for the teaching, lecturing, or research for a total of not more than 3 years.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Commonwealth of Independent States (C.I.S.)

An individual who is a resident of a C.I.S. member on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S.

Government or an educational or scientific research institution in the United States primarily to teach, engage in research, or participate in scientific, technical, or professional conferences is exempt from U.S. income tax on income for teaching, research, or participation in these conferences for a maximum period of 2 years.

The exemption does not apply to income from research carried on mainly for the benefit of a private person, including a commercial enterprise of the United States or a foreign trade organization of a C.I.S. member.

The exemption does, however, apply if the research is conducted through an intergovernmental agreement on cooperation.

The exemption also applies to journalists and correspondents who are temporarily in the United States for periods not longer than 2 years and who receive their compensation from abroad. It is not necessary that the journalists or correspondents be invited by the U.S. Government or other appropriate institution, nor does it matter that they are employed by a private person, including commercial enterprises and foreign trade organizations.

Czech Republic

An individual is exempt from U.S. income tax on income for teaching or research for up to 2 years if they:

- Are a resident of the Czech Republic immediately before visiting the United States; and

- Are in the United States primarily to teach or conduct research at a university, college, school, or other accredited educational or research institution.

A Czech resident is entitled to these benefits only once.

However, the exemption does not apply if:

- The resident claimed during the immediate preceding period the benefits described later under [*Students and Apprentices*](#), or
- The income is from research undertaken primarily for the private benefit of a specific person or persons.

Egypt

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S.

income tax on income from the teaching or research for a maximum of 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

The exemption does not apply if the resident claimed, during the immediately preceding period, the benefits described later under [*Students and Apprentices*](#).

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

France

An individual who is a resident of France on the date of arrival in the United States and

who is temporarily in the United States at the invitation of the U.S. Government, a university, or other recognized educational or research institution in the United States primarily to teach or engage in research, or both, at a university or other educational or research institution is exempt from U.S. income tax on income from teaching or research for a maximum of 2 years from the date of arrival in the United States.

An individual may claim this benefit only once. Also, this benefit and the benefits described later under [Students and Apprentices](#) can be claimed for no more than 5 years.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Germany

A professor or teacher who is a resident of Germany and who is temporarily in the United States to engage in advanced study or research or teaching at an accredited educational institution or institution engaged in research for the public benefit is exempt from U.S. tax on income received for such study, research, or teaching for a maximum of 2 years from the date of arrival in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest. The exemption does not apply if, during the preceding period, the benefit described in paragraph (2), (3), or (4) of Article 20 of the treaty, pertaining to students, was claimed.

Greece

A professor or teacher who is a resident of Greece and who is temporarily in the United States to teach at a university, college, or other educational institution for a maximum of 3 years is exempt from U.S. income tax on the income received for teaching during that period.

Iceland

Although there is no provision to exempt income derived by teachers or researchers in the treaty, an individual who was otherwise entitled to treaty benefits under Article 21 (Teachers) of the treaty in effect before 2009 can continue to apply those provisions.

India

An individual is exempt from U.S. tax on income received for teaching or research if they:

- Are a resident of India immediately before visiting the United States, and
- Are in the United States to teach or engage in research at an accredited university or other recognized educational institution in the United States for a period not longer than 2 years.

If the individual's visit to the United States exceeds 2 years, the exemption is lost for the entire visit.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Indonesia

An individual is exempt from U.S. tax on income for teaching or research for a maximum of 2 years from the date of arrival in the United States if they:

- Are a resident of Indonesia immediately before visiting the United States; and
- Are in the United States at the invitation of a university, school, or other recognized educational institution to teach or engage in research, or both, at that educational institution.

A resident of Indonesia is entitled to the exemption only once. But the exemption does not apply to income from research carried on mainly for the private benefit of any person.

Israel

An individual who is a resident of Israel on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational

institution is exempt from U.S. income tax on income from the teaching or research for a maximum of 2 years from the date of arrival

in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest. The exemption does not apply if, during the immediately preceding period, the benefits described in Article 24(1) of the treaty, pertaining to students, were claimed.

Italy

A professor or teacher who is a resident of Italy immediately before the date of arrival in the United States and whose visit to the United States is expected to last no more than 2 years to teach or conduct research at a university, college, school, or other

recognized educational institution, or at a medical facility primarily funded from government sources, is exempt from U.S. income tax for up to 2 years on pay from this teaching or research.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Jamaica

An individual who is a resident of Jamaica on the date of arrival in the United States and who temporarily visits the United States to teach or engage in research at a university, college, or other recognized educational institution for a period not expected to exceed 2 years is exempt from U.S. income tax on the income received for the teaching or research for not more than 2 years from the date of arrival in the United States. A

resident of Jamaica is entitled to the exemption only once.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Japan

The U.S.-Japan treaty no longer provides a specific treaty benefit for teachers or researchers. Income earned by a Japanese resident temporarily in the United States may be entitled to treaty benefits under other applicable treaty articles such as Article 7 (Business Profits) or Article 21 (Other Income) depending on the facts and circumstances.

Korea, South

An individual who is a resident of South Korea on the date of arrival in the United States and who is temporarily in the United States

primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Luxembourg

A resident of Luxembourg who is temporarily in the United States at the invitation of a U.S. university, college, school, or other recognized educational institution only to

teach or engage in research, or both, at that educational institution is exempt from U.S. income tax on income for the teaching or research for not more than 2 years from the date of arrival in the United States.

If the individual's visit to the United States is longer than 2 years, the exemption is lost for the entire visit unless the competent authorities of Luxembourg and the United States agree otherwise.

The exemption does not apply to pay for research carried on for the benefit of any person other than the educational institution that extended the invitation.

Netherlands

An individual is exempt from U.S. income tax on income received for teaching or research for a maximum of 2 years from the date of arrival if they:

- Are a resident of the Netherlands immediately before visiting the United States; and
- Are in the United States to teach or engage in research at a university, college, or other recognized educational institution for not more than 2 years.

If the individual's visit to the United States is longer than 2 years, the exemption is lost for the entire visit unless the competent authorities of the Netherlands and the United States agree otherwise.

The exemption does not apply to income from research carried on primarily for the private benefit of any person rather than in the public interest. Nor does the exemption apply if the resident claimed during the immediate preceding period the benefits described later under [*Students and Apprentices*](#).

Norway

An individual who is a resident of Norway on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other recognized educational institution in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum period of 2 years from the date of arrival in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Pakistan

A professor or teacher who is a resident of Pakistan and who temporarily visits the United States to teach at a university, college,

school, or other educational institution for not longer than 2 years is exempt from U.S. income tax on the income received for teaching for that period.

Philippines

An individual who is a resident of the Philippines on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income from the teaching or research for not more than 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest. The exemption does not apply if, during the immediately preceding period, the benefits described in Article 22(1) of the treaty, pertaining to students, were claimed.

Poland

An individual who is a resident of Poland on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other recognized educational institution in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States.

The exemption does not apply if the resident claimed, during the immediately preceding period, the benefits described later under [*Students and Apprentices*](#).

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Portugal

An individual who is a resident of Portugal on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, other accredited educational institution, or recognized research institution in the United States, or under an official cultural exchange program, only to teach or engage in research, or both, at a university or educational institution is exempt from U.S. income tax on income from teaching or research for a maximum of 2 years from the

date of arrival in the United States. An individual is entitled to these benefits only once. However, these benefits, and the benefits described later under [Students and Apprentices](#) cannot be claimed either simultaneously or consecutively.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Romania

An individual who is a resident of Romania on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other recognized educational institution in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a

maximum of 2 years from the date of arrival in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Slovak Republic

An individual is exempt from U.S. income tax on income for teaching or research for up to 2 years if they:

- Are a resident of the Slovak Republic immediately before visiting the United States; and
- Are in the United States primarily to teach or conduct research at a university, college, school, or other accredited educational or research institution.

A Slovak resident is entitled to these benefits only once. However, the exemption does not apply if:

- The resident claimed during the immediate preceding period the benefits described later under [Students and Apprentices](#), or
- The income is from research undertaken primarily for the private benefit of a specific person or persons.

Slovenia

An individual who is a resident of Slovenia on the date of arrival in the United States and who temporarily visits the United States to teach or engage in research at a recognized educational or research institution is exempt from U.S. income tax on the income received for the teaching or research for not more than 2 years from the date of arrival in the United States. This benefit can be claimed for no more than 5 years.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Thailand

An individual who is a resident of Thailand on the date of arrival in the United States and who is in the United States for not longer than 2 years primarily to teach or engage in research at a university, college, school, or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research. The exemption from tax applies only if the visit does not exceed 2 years from the date the individual first visits the United States for the purpose of engaging in teaching or research.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest. The exemption does not apply if, during the immediately preceding period, the benefits described in Article 22(1), pertaining to students, were claimed.

Trinidad and Tobago

An individual who is a resident of Trinidad and Tobago on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S.

Government, a university, or other accredited educational institution in the United States primarily to teach or engage in research, or both, at a university or other accredited educational institution is exempt from U.S. income tax on the income received for the teaching or research for a maximum of 2 years from the date of arrival in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest. Nor does the exemption apply to income if an agreement exists between the governments of Trinidad and Tobago and the United States for providing the services of these individuals.

Turkey

An individual who was a resident of Turkey immediately before visiting the United States who is in the United States for not longer than 2 years for the purpose of teaching or engaging in scientific research is exempt from U.S. income tax on payments received from outside the United States for teaching or research.

United Kingdom

A professor or teacher who is a resident of the United Kingdom on the date of arrival in the United States and who is in the United States for not longer than 2 years primarily to teach or engage in research at a university, college, or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research. If the individual's 2-year period is exceeded, the exemption is lost for the entire visit, including the 2-year period.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Venezuela

An individual who is a resident of Venezuela on the date of arrival in the United States and who temporarily visits the United States to teach or engage in research at a recognized educational or research institution is exempt from U.S. income tax on the income received for the teaching or research for not more than 2 years from the date of arrival in the United States. This benefit can be claimed for no more than 5 years.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Students and Apprentices

Residents of the following countries who are in the United States to study or acquire technical experience are exempt from U.S. income tax, under certain conditions, on amounts received from abroad for their maintenance and studies.

The exemption does not apply to the salary paid by a foreign corporation to one of its executives or a citizen and resident of a foreign country who is temporarily in the United States to study a particular industry for an employer. That amount is a continuation of salary and is not received to study or acquire experience.

For each country listed, there is a statement of the conditions under which the exemption applies to students and apprentices from that country.

Amounts received from the National Institutes of Health (NIH) under provisions of the

Visiting Fellows Program are generally treated as a grant, allowance, or award for purposes of whether an exemption is provided by treaty. Amounts received from the NIH under the Visiting Associate Program and Visiting Scientist Program are not exempt from U.S. income tax as a grant, allowance, or award.

Australia

A resident of Australia or an individual who was a resident of Australia immediately before visiting the United States who is temporarily in the United States for full-time education is exempt from U.S. income tax on payments received from outside the United States for the individual's maintenance or education.

Austria

A student, apprentice, or business trainee who is a resident of Austria immediately before visiting the United States and is in the United States for the purpose of full-time

education at a recognized educational institution or full-time training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of the exemption for a maximum period of 3 years.

Bangladesh

An individual who is a resident of Bangladesh immediately before visiting the United States and who is temporarily present in the United States for the primary purpose of:

- Studying at a university, college, school, or other recognized educational institution in the United States;
- Securing training as a business or technical apprentice; or

- Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, or educational organization

is exempt from U.S. income tax on the following amounts.

- The payments from abroad for the purpose of maintenance, education, or training.
- The grant, allowance, or award.
- The income from personal services performed in the United States of up to \$8,000 for the tax year.

For an individual securing training as a business or technical apprentice, the exemption from tax applies for not more than 2 years from the date the individual first arrived in the United States.

Barbados

A student or business apprentice who is a resident of Barbados on the date of arrival in the United States and is here for full-time education or training is exempt from U.S. income tax on payments received from outside the United States for the individual's maintenance, education, or training.

Nevertheless, an individual who qualifies for the exemption may instead choose to be treated as a resident alien of the United States for all U.S. income tax purposes. Once made, this choice applies for the entire period that the individual remains qualified for the exemption and may not be revoked without the permission of the U.S. competent authority.

Belgium

A student or business trainee who is a resident of Belgium immediately before visiting the United States and is in the United

States for the purpose of full-time education or training is exempt from U.S. income tax on the following amounts.

- Payments received from abroad for maintenance, education, or training.
- Income from personal services of up to \$9,000 for each tax year.

An apprentice or a business trainee is entitled to the benefit of the exemption for a maximum period of 2 years.

For this purpose, a business trainee is an individual who is temporarily in the United States:

- To secure training to practice a profession or professional specialty; or
- As an employee of, or under contract with, a resident of Belgium for the primary purpose of acquiring technical, professional, or business experience from a person other than that resident of

Belgium or other than a person related to that resident.

Bulgaria

A student or business trainee who is a resident of Bulgaria immediately before visiting the United States and is in the United States for the purpose of full-time education at a college, university, or other recognized educational institution of a similar nature, or full-time training is exempt from U.S. income tax on the following amounts.

- Payments received from abroad for maintenance, education, or training.
- Income from personal services of up to \$9,000 for each tax year.

An apprentice or a business trainee is entitled to the benefit of the exemption for a maximum period of 2 years.

For this purpose, a business trainee is an individual who is temporarily in the United States:

- To secure training to practice a profession or professional specialty; or
- As an employee of, or under contract with, a resident of Bulgaria for the primary purpose of acquiring technical, professional, or business experience from a person other than that resident of Bulgaria or other than a person related to that resident.

Canada

A student, business trainee, or apprentice who is or was a Canadian resident immediately before visiting the United States, and is in the United States for the purpose of full-time education or full-time training, is exempt from U.S. income tax on amounts received from sources outside the United

States for maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of the exemption for a maximum period of 1 year.

Also see [Pub. 597](#).

Chile

The United States and Chile entered into a tax treaty on December 19, 2023. The treaty is effective for withholding taxes on payments made on or after February 1, 2024, and is effective for tax years beginning on or after January 1, 2024, for any other taxes.

A student, apprentice, or business trainee who is or was a resident of Chile immediately before visiting the United States and is in the United States for the purpose of full-time education at a recognized educational institution, or for full-time training, is exempt from U.S. income tax on amounts received from sources outside the United States for the

individual's maintenance, education, or training. The exemption for business apprentices or trainees only applies for 2 years after entering the United States for the purpose of training.

China, People's Republic of

A student, business apprentice, or trainee who is a resident of the People's Republic of China on the date of arrival in the United States and who is present in the United States solely to obtain training, education, or special technical experience is exempt from U.S. income tax on the following amounts.

- Payments received from abroad for maintenance, education, study, research, or training.
- Grants or awards from a governmental, scientific, educational, or other tax-exempt organization.

- Income from personal services performed in the United States of up to \$5,000 for each tax year.

An individual is entitled to the exemption only for the time reasonably necessary to complete the education or training.

Commonwealth of Independent States (C.I.S.)

An individual who is a resident of a C.I.S. member and who is temporarily in the United States primarily to study at an educational or scientific research institution or to obtain training for qualification in a profession or specialty is exempt from U.S. income tax on amounts received as stipends, scholarships, or other substitute allowances necessary to provide ordinary living expenses. An individual is entitled to the benefit of this exemption for a maximum of 5 years and for less than \$10,000 in each tax year.

An individual who is a resident of a C.I.S. member and who is temporarily in the United States primarily to acquire technical, professional, or commercial experience or perform technical services and who is an employee of, or under contract with, a resident of a C.I.S. member is exempt from U.S. income tax on the amounts received from that resident. Also exempt is an amount received from U.S. sources, of not more than \$10,000, that is necessary to provide for ordinary living expenses. The exemption contained in this paragraph is limited to 1 year.

An individual who is a resident of a C.I.S. member and who is temporarily present in the United States under an exchange program provided for by an agreement between governments on cooperation in various fields of science and technology is exempt from U.S. income tax on all income received in

connection with the exchange program for a period not longer than 1 year.

Cyprus

An individual who is a resident of Cyprus on the date of arrival in the United States and who is temporarily here primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$2,000 for each tax year.

An individual is entitled to this exemption for up to 5 tax years and for an additional period as is necessary to complete, as a full-time student, educational requirements for a postgraduate or professional degree from a recognized educational institution.

An individual who is a resident of Cyprus on the date of arrival in the United States and who is temporarily here as an employee of, or under contract with, a resident of Cyprus is exempt from U.S. income tax for not more than 1 year on income from personal services for a maximum of \$7,500 if the individual is in the United States primarily to either:

- Acquire technical, professional, or business experience from a person other than a resident of Cyprus or other than a person related to that resident; or
- Study at a university or other recognized educational institution.

An individual who is a resident of Cyprus on the date of arrival in the United States and who is temporarily here for a period of not more than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income for personal services for the training, research, or study. This exemption is limited to \$10,000.

Czech Republic

An individual who is a resident of the Czech Republic at the beginning of their visit to the United States and who is temporarily present in the United States is exempt from U.S. income tax on certain amounts for a period of up to 5 years. To be entitled to the exemption, the individual must be in the United States for the primary purpose of:

- Studying at a university or other accredited educational institution in the United States;

- Obtaining training required to qualify them to practice a profession or professional specialty; or
- Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization.

If the individual meets any of these requirements, the following amounts are exempt from U.S. income tax.

- The payments from abroad, other than compensation for personal services, for the purpose of maintenance, education, study, research, or training.
- The grant, allowance, or award.
- The income from personal services performed in the United States of up to \$5,000 for the tax year.

An individual who is a Czech resident at the beginning of the visit to the United States and who is temporarily present in the United States as an employee of, or under contract with, a Czech resident is exempt from U.S. income tax for a period of 12 consecutive months on up to \$8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than the Czech resident; or
- Study at a university or other accredited educational institution in the United States.

An individual who is a Czech resident at the time they become temporarily present in the United States and who is temporarily present in the United States for a period not longer than 1 year as a participant in a program sponsored by the U.S. Government for the

primary purpose of training, research, or study is exempt from U.S. income tax on up to \$10,000 of income from personal services for that training, research, or study.

These exemptions do not apply to income from research undertaken primarily for the private benefit of a specific person or persons.

Denmark

A student, apprentice, or business trainee who is a resident of Denmark immediately before visiting the United States and is in the United States for the purpose of full-time education at an accredited educational institution, or full-time training, is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of the exemption for a maximum period of 3 years.

The exemption does not apply to income from research undertaken primarily for the private benefit of a specific person or persons.

Egypt

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.

- Income from personal services performed in the United States of up to \$3,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 tax years and for any additional period of time needed to complete, as a full-time student, educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Egypt is exempt from U.S. income tax for a period of 12 consecutive months on up to \$7,500 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other

than that resident of Egypt or other than a person related to that resident; or

- Study at a university or other educational institution.

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily in the United States for no more than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study for a maximum of \$10,000.

Estonia

An individual who is a resident of Estonia on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other accredited educational institution in the United States, obtain professional training, or study

or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Payments from abroad, other than compensation for personal services, for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$5,000 for each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Estonia on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of Estonia is exempt from U.S. income tax for a period of 12 consecutive months on up to

\$8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Estonia; or
- Study at an educational institution.

An individual who is a resident of Estonia on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study in the amount of \$10,000.

These exemptions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Finland

A full-time student, trainee, or business apprentice who is a resident of Finland immediately before visiting the United States is exempt from U.S. income tax on amounts received from sources outside the United States for maintenance, education, or training.

France

An individual who is a resident of France on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a not-for-profit governmental, religious, charitable, scientific, artistic, cultural, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$5,000 each tax year.

An individual is entitled to this benefit and the benefit described earlier under [Professors, Teachers, and Researchers](#) for a maximum of 5 tax years.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

An individual who is a resident of France on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of France is exempt from U.S. income tax for a period of 12 consecutive months on up to

\$8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of France; or
- Study at an educational institution.

Germany

A student or business apprentice (including Volontaire and Praktikanten) who is or was a resident of Germany immediately before visiting the United States and who is present in the United States for full-time education or training is exempt from U.S. income tax on amounts from sources outside the United States for maintenance, education, or training.

An individual who is or was immediately before visiting the United States a resident of Germany is exempt from U.S. income tax on amounts received as a grant, allowance, or award from a nonprofit religious, charitable,

scientific, literary, or educational organization.

Individuals described in the previous two paragraphs are also exempt from U.S. income tax on compensation for dependent personal services of up to \$9,000 per year if:

- They are present in the United States for not more than 4 years; and
- The services are performed for the purpose of supplementing funds otherwise available for maintenance, education, or training.

If the individual's visit exceeds 4 years, this exemption is lost for the entire visit unless the competent authorities of Germany and the United States agree otherwise.

An individual who is a resident of Germany and who is employed by a German enterprise or by a nonprofit religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on

compensation paid by the employer from outside the United States if:

- The individual is temporarily in the United States for not more than 1 year to acquire technical, professional, or business experience from any person other than their employer; and
- The compensation is not more than \$10,000.

If the compensation is more than \$10,000, none of the income is exempt.

Greece

A student or business apprentice who is a resident of Greece and is temporarily in the United States only to study or acquire business experience is exempt from U.S. income tax on amounts received from sources outside the United States for maintenance or studies.

Iceland

An individual who is a resident of Iceland on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$9,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Iceland on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Iceland is exempt from U.S. income tax for a period of 12 consecutive months on up to \$9,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Iceland or other than a person related to that person; or
- Study at a university or other educational institution.

An individual who is a resident of Iceland on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on

income received for personal services for the training, research, or study for a maximum of \$9,000.

India

An individual who is a resident of India immediately before visiting the United States and who is temporarily in the United States primarily for studying or training is exempt from U.S. income tax on payments from abroad for maintenance, study, or training. The exemption does not apply to payments borne by a permanent establishment in the United States or paid by a U.S. citizen or resident, or the U.S. Government or any of its agencies, instrumentalities, political subdivisions, or local authorities.

Under the treaty, if the payments are not exempt under the rule described above, an individual described in the previous paragraph may be eligible to deduct exemptions for their spouse and dependents and the standard

deduction. The individual must file [*Form 1040-NR*](#) to claim these amounts. For information on how to claim these amounts, see chapter 5 in [*Pub. 519*](#).

The individual is entitled to these benefits only for a period of time considered reasonable or customarily required to complete studying or training.

Indonesia

An individual who is a resident of Indonesia immediately before visiting the United States and who is temporarily in the United States is exempt from U.S. income tax on certain amounts for a period of up to 5 years. To be entitled to this exemption, the individual must be temporarily in the United States for full-time study at a U.S. university, school, or other recognized educational institution, or for full-time study, research, or training as a recipient of a grant, allowance, or award from either the U.S. or Indonesian Government; a

scientific, educational, religious, or charitable organization; or under a technical assistance program entered into by either the U.S. or Indonesian Government. If the individual meets any of these requirements, the following amounts are exempt from U.S. income tax.

- All payments from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$2,000 each tax year.

An individual who is a resident of Indonesia immediately before visiting the United States and is temporarily in the United States only as a business or technical apprentice is exempt from U.S. income tax for a period of 12 consecutive months on up to \$7,500 received for personal services.

Ireland

A student, apprentice, or business trainee who is a resident of Ireland immediately before visiting the United States and is in the United States for the purpose of full-time education at a recognized educational institution or full-time training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of the exemption for a maximum period of 1 year.

Israel

An individual who is a resident of Israel on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or

study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$3,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 tax years.

An individual who is a resident of Israel on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Israel is exempt from U.S. income tax for a period of 12 consecutive months on up to \$7,500 received for personal services if

the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Israel or other than a person related to that resident; or
- Study at a university or other educational institution.

An individual who is a resident of Israel on the date of arrival in the United States and who is temporarily in the United States for no more than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study for a maximum of \$10,000.

Italy

A student or business apprentice (trainee) who is a resident of Italy immediately before

the date of arrival in the United States and who is present in the United States only for education or training at a recognized educational institution is exempt from U.S. income tax on amounts received from outside the United States for maintenance, education, and training.

Jamaica

A student who is a resident of Jamaica on the date of arrival in the United States and is here for full-time education or training is exempt from U.S. income tax on payments received from outside the United States for the student's maintenance, education, or training.

An individual who is a resident of Jamaica on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Jamaica is exempt from U.S. income tax for a period of 12 consecutive months on up to \$7,500 of net income from

personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Jamaica or other than a person related to that resident; or
- Study at a university or other recognized educational institution.

An individual who qualifies for one of the exemptions discussed above may instead choose to be treated as a resident alien of the United States for all U.S. income tax purposes. Once made, the choice applies for the entire period that the individual remains qualified for exemption and may not be revoked unless permission is obtained from the U.S. competent authority.

Japan

A student or business apprentice who is a resident of Japan immediately before visiting the United States and is in the United States

for the purpose of education or training is exempt from U.S. income tax on amounts received from abroad for the individual's maintenance, education, or training.

Business apprentices are entitled to the benefit of the exemption for a maximum period of 1 year.

Kazakhstan

An individual who is a resident of Kazakhstan at the beginning of their visit to the United States is exempt from U.S. income tax on payments from abroad for maintenance, education, study, research, or training; and on any grant, allowance, or other similar payments. To be entitled to the exemption, the individual must be temporarily present in the United States primarily to:

- Study at a university or other accredited educational institution;

- Obtain training required to qualify them to practice a profession or professional specialty; or
- Study or do research as a recipient of a grant, allowance, or other similar payments from a governmental, religious, charitable, scientific, literary, or educational organization.

The individual is entitled to this exemption only for a period of time necessary to complete the study, training, or research, but the exemption for training or research may not extend for a period exceeding 5 years.

These exemptions do not apply to income from research if it is undertaken primarily for the private benefit of a specific person or persons.

Korea, South

An individual who is a resident of South Korea on the date of arrival in the United States and who is temporarily in the United States

primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Amounts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$2,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of South Korea on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of South Korea is exempt from U.S.

income tax for 1 year on up to \$5,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of South Korea or other than a person related to that resident; or
- Study at an educational institution.

An individual who is a resident of South Korea on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study for a maximum of \$10,000.

Latvia

An individual who is a resident of Latvia on the date of arrival in the United States and

who is temporarily in the United States primarily to study at a university or other accredited educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Payments from abroad, other than compensation for personal services, for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$5,000 for each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Latvia on the date of arrival in the United States and

who is in the United States as an employee of, or under contract with, a resident of Latvia is exempt from U.S. income tax for a period of 12 consecutive months on up to \$8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Latvia; or
- Study at an educational institution.

An individual who is a resident of Latvia on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study in the amount of \$10,000.

These exemptions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Lithuania

An individual who is a resident of Lithuania on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other accredited educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Payments from abroad, other than compensation for personal services, for maintenance, education, study, research, or training.
- The grant, allowance, or award.

- Income from personal services performed in the United States of up to \$5,000 for each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Lithuania on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of Lithuania is exempt from U.S. income tax for a period of 12 consecutive months on up to \$8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Lithuania; or
- Study at an educational institution.

An individual who is a resident of Lithuania on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a

participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study in the amount of \$10,000.

These exemptions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Luxembourg

A student, apprentice, or business trainee who is a resident of Luxembourg immediately before visiting the United States and is in the United States for the purpose of full-time education at a recognized educational institution or full-time training is exempt from U.S. income tax on amounts received for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of the exemption for a maximum period of 2 years.

If the individual's visit to the United States is longer than 2 years, the exemption is lost for the entire visit unless the competent authorities of Luxembourg and the United States agree otherwise.

Malta

A student or business trainee who is a resident of Malta immediately before visiting the United States and is in the United States for the purpose of full-time education or training is exempt from U.S. income tax on the following amounts.

- Payments received from sources outside the United States for the individual's maintenance, education, or training. Apprentices and business trainees are entitled to this benefit for a maximum period of 1 year.

- Income from personal services performed in the United States of up to \$9,000 for each tax year.

Mexico

A student or business apprentice who is a resident of Mexico immediately before visiting the United States and is in the United States solely for the purpose of education or training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

Morocco

An individual who is a resident of Morocco on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a

governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$2,000 each tax year.

An individual is entitled to the benefit of the exemption for a maximum of 5 years.

Netherlands

An individual who is a resident of the Netherlands immediately before visiting the United States and who is present in the United States primarily for full-time study at a recognized university, college, or school, or securing training as a business apprentice is

exempt from U.S. income tax on the following amounts.

- Payments from abroad for maintenance, education, or training.
- Income from personal services performed in the United States of up to \$2,000 each tax year.

The individual is entitled to this exemption only for a period of time considered reasonable or customarily required to complete studying or training.

An individual who immediately before visiting the United States is a resident of the Netherlands and is temporarily present in the United States for a period not exceeding 3 years for the purpose of study, research, or training solely as a recipient of a grant, allowance, or award from a scientific, educational, religious, or charitable organization or under a technical assistance program entered into by either the

Netherlands or the United States, or its political subdivisions or local authorities is exempt from U.S. income tax on the following amounts.

- The amount of the grant, allowance, or award.
- Income of up to \$2,000 for personal services performed in the United States for any tax year if the services are connected with, or incidental to, the study, research, or training.

An individual is not entitled to these exemptions if, during the immediately preceding period, the individual claimed the exemption discussed earlier under [*Professors, Teachers, and Researchers*](#).