



Tax Treaties for Students with Wages

Country	Maximum Presence	Amount	Article #	Special Restrictions * see below
Bangladesh	2 yrs.	\$ 8,000	21 (2)	In effect after 01/01/07, b
Barbados	-	-	-	**see special note below
Belgium	5 yrs.	\$ 9,000	21 (1)	b, g, h ***see special note below
Canada	5 yrs.	\$10,000	XV	a
China	No limit	\$ 5,000	20 (c)	b, c
Cyprus	5 yrs.	\$ 2,000	21 (1)	b, i
Czech Republic	5 yrs.	\$ 5,000	21 (1)	b, c, d
Egypt	5 yrs.	\$ 3,000	23 (1)	b, c, i
Estonia	5 yrs.	\$ 5,000	20 (1)	b
France	5 yrs.	\$ 5,000	21 (1)	b, g, h
Germany	4 yrs.	\$ 9,000	20 (4)	b, c, e ***see special note below
Hungary	-	-	-	**see special note below
Iceland	5 yrs.	\$ 2,000	22 (1)	b, c, h
Indonesia	5 yrs.	\$ 2,000	19 (1)	b
Israel	5 yrs.	\$ 3,000	24 (1)	b, c, h
Jamaica	-	-	-	**see special note below
Japan ** Old Treaty Students currently in the US who entered the US BEFORE 01/01/05 may still claim treaty benefits up to the 5 year maximum presence limit.	5 yrs.	\$ 2,000	20 (1)	b
Korea	5 yrs.	\$ 2,000	21 (1)	b, f, g, h
Latvia	5 yrs.	\$ 5,000	20 (1)	b
Lithuania	5 yrs.	\$ 5,000	20 (1)	b
Morocco	5 yrs.	\$ 2,000	18	b
Netherlands	No limit	\$ 2,000	22 (1)	b, c
Norway	5 yrs.	\$ 2,000	16 (1)	b, c
Pakistan	No limit	\$ 5,000	XIII (1)	
Philippines	5 yrs.	\$ 3,000	22 (1)	b, f, h
Poland	5 yrs.	\$ 2,000	18 (1)	b, f, h



Portugal	5 yrs.	\$ 5,000	23 (1)	b
Romania	5 yrs.	\$ 2,000	20 (1)	b, f, h
Slovak Republic	5 yrs.	\$ 5,000	21 (1)	b, c, f
Slovenia	5 yrs.	\$ 5,000	20 (1)	b, c, h
Spain	5 yrs.	\$5,000 * minus personal exemption amt. for tax yr.	22 (1)	b
Thailand	5 yrs.	\$ 3,000	22 (1)	b, c, f, h
Trinidad & Tobago	5 yrs.	\$ 2,000	19 (1)	b, h
Tunisia	5 yrs.	\$ 4,000	20	b
Venezuela	5 yrs.	\$ 5,000	21 (1)	b

*** Special Restrictions**

a	student is taxed retroactively on full amount if income is over \$10,000
b	if within the time limit, the student may claim tax treaty even if s(he) qualifies as "resident alien" for tax purposes but not applicable for permanent resident or immigrant status. Students from PR China however, may claim the treaty as long as they are primarily enrolled to be a student, even if they become US permanent residents or have immigrant status.
c	if treaty benefits are used as a student, they may not be used immediately following as a teacher/researcher
d	treaty benefits may be used only once in a lifetime
e	tax is retroactive if the student remains past 4 years
f	if individual re-establishes home country residency s(he) can claim both student & teacher treaty benefits
g	student can claim back-to-back treaty exemptions as a student then as a scholar
h	limited to 5 calendar years from date of arrival in the U.S.
i	students continuing on for graduate level studies may continue to claim treaty benefits for the additional time needed to complete degree requirements

**** Special note:** Students from Barbados, Hungary & Jamaica can elect to be treated as a "resident alien" for tax purposes. This benefit is not available to scholars/researchers from these countries.

***** Special note:** Amount of exempt income increased to \$9,000 as of 01/01/2008.