

US Tax Treaty Researcher Articles

Austria

ARTICLE 20 Students and Trainees

Payments received by a student, apprentice, or business trainee who is, or was immediately before visiting a Contracting State, a resident of the other Contracting State, and who is present in the first-mentioned State for the purpose of full-time education at a recognized educational institution, or for full-time training, shall not be taxed in that State, provided that such payments arise outside that State, and are for the purpose of the individual's maintenance, education, or training. The exemption from tax provided by this Article shall apply to an apprentice or business trainee only **for a period of time not exceeding three years** from the date the apprentice or trainee first arrives in the first-mentioned Contracting State for the purpose of his or her training.

Canada

ARTICLE XX Students

Payments which a student, apprentice or business trainee, who is or was immediately before visiting a Contracting State a resident of the other Contracting State, and who is present in the first-mentioned State for the purpose of his full-time education or training, receives for the purpose of his maintenance, education or training shall not be taxed in that State provided that such payments are made to him from outside that State.

China

ARTICLE 19 (Teachers, Professors and Researchers)

An individual who is, or immediately before visiting a Contracting State was, a resident of the other Contracting State and is temporarily present in the first-mentioned Contracting State for the primary purpose of teaching, giving lectures or conducting research at a university, college, school or other accredited educational institution or scientific research institution in the first mentioned Contracting State shall be exempt from tax in the first mentioned Contracting State **for a period not exceeding three years** in the aggregate in respect of remuneration for such teaching, lectures or research.

ARTICLE 20 (Students and Trainees)

A student, business apprentice or trainee who is, or was immediately before visiting a Contracting State, a resident of the other Contracting State and who is present in the first- mentioned Contracting State solely for the purpose of his education, training or obtaining special technical experience shall be exempt from tax in that Contracting State with respect to: (a) payments received from abroad for the purpose of his maintenance, education, study, research or training; (b) grants or awards from a government, scientific, educational or other tax-exempt organization; and (c) income from personal

services performed in that Contracting State in an amount not in excess of 5,000 United States dollars or its equivalent in Chinese yuan for any taxable year. The benefits provided under this Article shall extend only for such period of time as is reasonably necessary to complete the education or training.

Finland

ARTICLE 20 Students and Trainees

Payments received for the purpose of maintenance, education, or training by a student, apprentice, or business trainee who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State for the purpose of his full-time education or training shall not be taxed in that State, provided that such payments arise outside that State.

France

ARTICLE 20 Teachers and Researchers

An individual who is a resident of a Contracting State immediately before his visit to the other Contracting State and who, at the invitation of the Government of that other State or of a university or other recognized educational or research institution situated in that other State, visits that other State for the primary purpose of teaching or engaging in research, or both, at a university or other recognized educational or research institution shall be taxable only in the first mentioned State on his income from personal services for such teaching or research for a period **not exceeding 2 years** from the date of his arrival in the other State. An individual shall be entitled to the benefits of this paragraph only once. 2. The provisions of paragraph 1 shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.

ARTICLE 21 Students and Trainees

1. (a) An individual who is a resident of a Contracting State immediately before his visit to the other Contracting State and who is temporarily present in the other Contracting State for the primary purpose of: (i) studying at a university or other recognized educational institution in that other Contracting State; (ii) securing training required to qualify him to practice a profession or professional specialty; or (iii) studying or doing research as a recipient of a grant, allowance, or award from a not-for-profit governmental, religious, charitable, scientific, artistic, cultural, or such such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons. 2. An individual who is a resident of a Contracting State immediately before his visit to the other Contracting State, and who is temporarily present in that other State as an employee of, or under contract with, a resident of the first-mentioned State for the primary purpose of: (a) acquiring technical, professional, or business experience from a person other than that resident of the first-mentioned State, or (b) studying at a university or other recognized educational institution in the other State, shall be exempt from tax by that other State **for a period of 12 consecutive months** with respect to his income from personal services in an aggregate amount not in excess of 8,000 United States dollars or its equivalent in French francs.

Germany

ARTICLE 20 Visiting Professors and Teachers; Students and Trainees

1. Remuneration that a professor or teacher who is a resident of a Contracting State and who is present in the other Contracting State for a period **not exceeding two years** for the purpose of carrying out advanced study or research or for teaching at an accredited university, college, school, or other educational institution, or a public research institution or other institution engaged in research for the public benefit, receives for such work shall be taxable only in the first-mentioned State. This Article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons. The benefits provided in this paragraph shall not be granted to an individual who, during the immediately preceding period, enjoyed the benefits of paragraph 2, 3, or 4. 2. Payments other than compensation for personal services that a student or business apprentice (including Volontäre and Praktikanten in the Federal Republic of Germany) who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State for the purpose of his full-time education or training receives for the purpose of his maintenance, education, or training shall not be taxed in that State, provided that such payment arise from sources, or are remitted from, outside that State. 3. Payment other than compensation for personal services that a person who is or was immediately before visiting a Contracting State a resident of the other Contracting State receives as a grant, allowance, or award from a non-profit religious, charitable, scientific, literary, or educational private organization or a comparable public institution shall not be taxed in the first-mentioned State. 4. A student or business apprentice within the meaning of paragraph 2, or a recipient of a grant, allowance, or award within the meaning of paragraph 3, who is present in a Contracting State **for a period not exceeding four years** shall not be taxed in that State on any income from dependent personal services that is not in excess of \$ 5,000 (five thousand United States dollars) or its equivalent in Deutsche mark per taxable year, provided that such services are performed for the purpose of supplementing funds available otherwise for maintenance, education, or training. 5. A resident of one of the Contracting States who is an employee of an enterprise of such State or of an organization or institution described in paragraph 3, and who is temporarily present in the other Contracting State for a period not exceeding one year solely to acquire technical, professional, or business experience from any person other than such enterprise, organization, or institution, shall be exempt from tax by that other State on compensation remitted from outside that other State for services wherever performed paid by such enterprise, organization, or institution if such compensation does not exceed \$10,000 (ten thousand United States dollars) or its equivalent in Deutsche mark.

Greece

ARTICLE XII (Professors and Teachers)

A professor or teacher who is a resident of one of the Contracting States and who is temporarily present within the other Contracting State for the purpose of teaching, **for a maximum period of three years**, in a university, college or other educational institution within the other Contracting State, shall be exempt from taxation by such other Contracting State on his remuneration for such teaching for such period.

ARTICLE XIII (Students and Apprentices)

Students or business apprentices who are residents of one of the Contracting States but who are temporarily present in the other Contracting State exclusively for the purposes of study or for acquiring business experience shall not be taxable by such other Contracting State upon remittances received by them from sources without such other State for the purpose of their maintenance or studies.

India

ARTICLE 21 Payments Received by Students and Apprentices

A student or business apprentice who is or was a resident of one of the Contracting States immediately before visiting the other Contracting State and who is present in that other State principally for the purpose of his education or training shall be exempt from tax in that other State, on payments which arise outside that other State for the purposes of his maintenance, education or training. 2. In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student or business apprentice described in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the State which he is visiting. 3. The benefits of this Article shall extend only for such period of time as may be reasonable or customarily required to complete the education or training undertaken. 4. For the purposes of this Article, an individual shall be deemed to be a resident of a Contracting State if he is resident in that Contracting State in the taxable year in which he visits the other Contracting State or in the immediately preceding taxable year.

ARTICLE 22 Payments Received by Professors, Teachers and Research Scholars 1.

An individual who visits a Contracting State for a period not exceeding two years for the purpose of teaching or engaging in research at a university, college or other recognized educational institution in that State, and who was immediately before that visit a resident of the other Contracting State, shall be exempted from tax by the first-mentioned Contracting State on any remuneration for such teaching or research **for a period not exceeding two years** from the date he first visits that State for such purpose. 2. This Article shall apply to income from research only if such research is undertaken by the individual in the public interest and not primarily for the benefit of some other private person or persons .

Israel

ARTICLE 23 Teachers 1. Where a resident of one of the Contracting States is invited by the Government of the other Contracting State, a political subdivision, or a local authority thereof, or by a university or other recognized educational institution in that other Contracting State to come to that other Contracting State for a period not expected to exceed 2 years for the purpose of teaching or engaging in research, or both, at a university or other recognized educational institution and such resident comes to that other Contracting State primarily for such purpose, his income from personal services for teaching or research at such university or educational institution shall be exempt from tax by that other

Contracting State **for a period not exceeding 2 years** from the date of his arrival in that other Contracting State. 2. This Article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.

ARTICLE 24 Students and Trainees

1. (a) An individual who is a resident of one of the Contracting States at the time he becomes temporarily present in the other Contracting State and who is temporarily present in that other Contracting State for the primary purpose of- (i) Studying at a university or other recognized educational institution in that other Contracting State, or (ii) Securing training required to qualify him to practice a profession or professional specialty, or (iii) Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization, shall be exempt from tax by that other Contracting State with respect to amounts described in subparagraph (b) **for a period not exceeding 5 taxable years** from the date of his arrival in that other Contracting State. (b) The amounts referred to in subparagraph (a) are- (i) Gifts from abroad for the purpose of his maintenance, education, study, research, or training; (ii) The grant, allowance, or award; and (iii) Income from personal services performed in that other Contracting State in an amount not in excess of 3,000 United States dollars or its equivalent in Israeli pounds for any taxable year. 2. An individual who is a resident of one of the Contracting States at the time he becomes temporarily present in the other Contracting State and who is temporarily present in that other Contracting State as an employee of, or under contract with, a resident of the first-mentioned Contracting State, for the primary purpose of- (a) Acquiring technical, professional, or business experience from a person other than that resident of the first-mentioned Contracting State or other than a person related to such resident, or (b) Studying at a university or other recognized educational institution in that other Contracting State, shall be exempt from tax by that other Contracting State for a period not exceeding 12 consecutive months with respect to his income from personal services in an aggregate amount not in excess of 7,500 United States dollars or its equivalent in Israeli pounds. 3. An individual who is a resident of one of the Contracting States at the time he becomes temporarily present in the other Contracting State and who is temporarily present in that other Contracting State for a period not exceeding 1 year, as a participant in a program sponsored by the Government of that other Contracting State, for the primary purpose of training, research, or study, shall be exempt from tax by that other Contracting State with respect to his income from personal services in respect of such training, research, or study performed in that other Contracting State in an aggregate amount not in excess of 10,000 United States dollars or its equivalent in Israeli pounds. 4. The benefits provided under Article 23 (Teachers) and paragraph (1) of this Article shall, when taken together, extend only for such period of time, **not to exceed 5 taxable years** from the date of arrival of the individual claiming such benefits, as may reasonably or customarily be required to effectuate the purpose of the visit. The benefits provided under Article 23 (Teachers) shall not be available to an individual if, during the immediately preceding period, such individual enjoyed the benefits of paragraph (1) of this Article.

Italy

ARTICLE 20 Professors and Teachers

A professor or teacher who makes a temporary visit to a Contracting State for a period that is not expected to exceed two years for the purpose of teaching or conducting research at a university, college, school, or other recognized educational institution, or at a medical facility primarily funded from governmental sources, and who is, or immediately before such visit was, a resident of the other Contracting State shall, **for a period not exceeding two years**, be exempt from tax in the first-mentioned Contracting State in respect of remuneration from such teaching or research. 2. This Article shall not apply to income from research if such research is undertaken not in the general interest but primarily for the private benefit of a specific person or persons.

ARTICLE 21 Students and Trainees

Payments which a student or business apprentice (trainee) who is, or immediately before visiting a Contracting State was, a resident of the other Contracting State and who is present in the first-mentioned State exclusively for the purpose of his education at a recognized educational institution or training receives for the purpose of his maintenance, education, or training shall not be taxed in that State provided that such payments arise outside that State.

Japan

ARTICLE 19

Payments which a student or business apprentice who is, or was immediately before visiting a Contracting State, a resident of the other Contracting State and who is present in the first-mentioned Contracting State for the primary purpose of his education or training receives for the purpose of his maintenance, education or training shall be exempt from tax in the first-mentioned Contracting State, provided that such payments are made to him from outside that first-mentioned Contracting State. The exemption from tax provided by this Article shall apply to a business apprentice only **for a period not exceeding one year** from the date he first begins his training in the first-mentioned Contracting State.

ARTICLE 20

An individual who visits a Contracting State temporarily for the purpose of teaching or conducting research at a university, college, school or other educational institution in that Contracting State, and who continues to be a resident, within the meaning of paragraph 1 of Article 4, of the other Contracting State, shall be exempt from tax in the first-mentioned Contracting State on any remuneration for such teaching or research for a period not exceeding two years from the date of his arrival. 2. The provisions of paragraph 1 shall not apply to income from research if such research is undertaken primarily for the private benefit of one or more specific persons.

Korea

ARTICLE 20 Teachers

Where a resident of one of the Contracting States is invited by the Government of the other Contracting State, a political subdivision, or a local authority thereof, or by a university or other recognized educational institution in that other Contracting State to come to that other Contracting State for a

period not expected to exceed 2 years for the purpose of teaching or engaging in research, or both, at a university or other recognized educational institution and such resident comes to that other Contracting State primarily for such purpose, his income from personal services for teaching or research at such university or educational institution shall be exempt from tax by that other Contracting State **for a period not exceeding 2 years** from the date of his arrival in that other Contracting State. (2) This Article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.

ARTICLE 21 Students and Trainees

An individual who is a resident of one of the Contracting States at the time he becomes temporarily present in the other Contracting State and who is temporarily present in that other Contracting State for the primary purpose of -- (i) Studying at a university or other recognized educational institution in that other Contracting State, or (ii) Securing training required to qualify him to practice a profession or professional specialty, or (iii) Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization, shall be exempt from tax by that other Contracting State with respect to amounts described in subparagraph (b) **for a period not exceeding 5 taxable years** from the date of his arrival in that other Contracting State. (b) The amounts referred to in subparagraph (a) are-- (i) Remittances from abroad for the purpose of his maintenance, education, study research, or training; (ii) The grant, allowance, or award; and (iii) Income from personal services performed in that other Contracting State in an amount not in excess of 2,000 United States dollars or its equivalent in Korean won for any taxable year. (2) An individual who is a resident of one of the Contracting States at the time he becomes temporarily present in the other Contracting State and who is temporarily present in that other Contracting State as an employee of, or under contract with, a resident of the first-mentioned Contracting State, for the primary purpose of-- (a) Acquiring technical, professional, or business experience from a person other than that resident of the first-mentioned Contracting State or other than a person related to such resident, or (b) Studying at a university or other recognized educational institution in that other Contracting State, shall be exempt from tax by that other Contracting State for a period not exceeding 1 year with respect to his income from personal services in an aggregate amount not in excess of 5,000 United States dollars or its equivalent in Korean won. (3) An individual who is a resident of one of the Contracting States at the time he becomes temporarily present in the other Contracting State and who is temporarily present in that other Contracting State for a period not exceeding 1 year, as a participant in a program sponsored by the Government of that other Contracting State, for the primary purpose of training, research, or study, shall be exempt from tax by that other Contracting State with respect to his income from personal services in respect of such training, research, or study performed in that other Contracting State in an aggregate amount not in excess of 10,000 United States dollars or its equivalent in Korean won. (4) The benefits provided under Article 20 (Teachers) and paragraph (1) of this Article shall, when taken together, extend only for such period of time, **not to exceed 5 taxable years** from the date of arrival of the individual claiming such benefits, as may reasonably or customarily be required to effectuate the purpose of the visit.

Mexico

ARTICLE 21 Students

Payments which a student or business apprentice who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that State, provided that such payments arise from sources, or are remitted from, outside that State.

Netherlands

ARTICLE 21 Professors And Teachers

An individual who visits one of the States for a period not exceeding two years for the purpose of teaching or engaging in research at a university, college or other recognized educational institution in that State, and who was immediately before that visit a resident of the other State shall be taxable only in that other State on any remuneration for such teaching or research **for a period not exceeding two years** from the date he first visits the first-mentioned State for such purpose. If the visit exceeds two years, the first-mentioned State may tax the individual under its national law for the entire period of the visit, unless in a particular case the competent authorities of the States agree otherwise. 2. This Article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.

ARTICLE 22 Students And Trainees

1. An individual who immediately before visiting one of the States is a resident of the other State and is temporarily present in the first-mentioned State for the primary purpose of: a) full-time study at a recognized university, college or school in that first-mentioned State; or b) securing training as a business apprentice, shall be exempt from tax in the first-mentioned State in respect of: i) all remittances from abroad for the purpose of his maintenance, education or training, and ii) any remuneration for personal services performed in the first-mentioned State for any taxable year in an amount that does not exceed 2,000 United States dollars or its equivalent in Netherlands guilders on January 1 of that taxable year. The benefits under this paragraph shall only extend for such period of time as may be reasonable or customarily required to effectuate the purpose of the visit. 2. An individual who immediately before visiting one of the States is a resident of the other State and is temporarily present in the first-mentioned State for a period not exceeding three 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 one of the States, a political subdivision or a local authority thereof shall be exempt from tax in the first-mentioned State on: a) the amount of such grant, allowance or award; and b) any remuneration for personal services performed in the first-mentioned State for any taxable year provided such services are in connection with his study, research or training or are the primary purpose of: (i) studying at a university or other accredited educational institution in that other Contracting State, or (ii) securing training required to qualify him to practice a profession or professional specialty, or (iii) studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization, shall be exempt from tax by that other Contracting State with respect to the amounts described in subparagraph (b) of this paragraph for a period not exceeding five years from the date of his arrival in that other Contracting State. (b) The amounts referred to in subparagraph (a) of

this paragraph are: (i) payments from abroad, other than compensation for personal services, for the purpose of his maintenance, education, study, research, or training; (ii) the grant, allowance, or award; and (iii) income from personal services performed in that other Contracting State in an aggregate amount not in excess of 5,000 United States dollars or its equivalent in Spanish pesetas for any taxable year. 2. An individual who is a resident of a Contracting State at the beginning of his visit to the other Contracting State and who is temporarily present in that other Contracting State as an employee of, or under contract with, a resident of the first-mentioned Contracting State, for the primary purpose of: (a) acquiring technical, professional, or business experience from a person other than that resident of the first-mentioned Contracting State, or (b) studying at a university or other accredited educational institution in that other Contracting State, shall be exempt from tax by that other Contracting State for a period of 12 consecutive months with respect to his income from personal services in an aggregate amount not in excess of 8,000 United States dollars or its equivalent in Spanish pesetas. 3. This article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons. incidental thereto, in an amount that does not exceed 2,000 United States dollars or its equivalent in Netherlands guilders on January 1 of that taxable year. 3. An individual may not claim the benefits of this Article or Article 21 (Professors and Teachers) if, during the immediately preceding period, the individual claimed the benefits of such other Article.

Russia

ARTICLE 18

Students, Trainees and Researchers

1. An individual who is a resident of a Contracting State at the beginning of his visit to the other Contracting State and who is temporarily present in that other State for the primary purpose of:
 - a) studying at a university or other accredited educational institution in that other State,
 - or
 - b) securing training required to qualify him to practice a profession or professional specialty, or c) studying or doing research as a recipient of a grant, allowance, or other similar payments from a governmental, religious, charitable, scientific, literary, or educational organization, shall be exempt from tax by that other State with respect to payments from abroad for the purpose of his maintenance, education, study, research, or training, and with respect to the grant, allowance, or other similar payments.
2. The exemption in paragraph 1 shall apply only for such period of time as is ordinarily necessary to complete the study, training or research, except that no exemption for training or research shall extend for a period exceeding five years.
3. This Article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.

Spain

ARTICLE 22 Students and Trainees

1. (a) An individual who is a resident of a Contracting State at the beginning of his visit the primary purpose of: (i) studying at a university or other accredited educational institution in that other

Contracting State, or (ii) securing training required to qualify him to practice a profession or professional specialty, or (iii) studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization, shall be exempt from tax by that other Contracting State with respect to the amounts described in subparagraph (b) of this paragraph **for a period not exceeding five years** from the date of his arrival in that other Contracting State. (b) The amounts referred to in subparagraph (a) of this paragraph are: (i) payments from abroad, other than compensation for personal services, for the purpose of his maintenance, education, study, research, or training; (ii) the grant, allowance, or award; and (iii) income from personal services performed in that other Contracting State in an aggregate amount not in excess of 5,000 United States dollars or its equivalent in Spanish pesetas for any taxable year. 2. An individual who is a resident of a Contracting State at the beginning of his visit to the other Contracting State and who is temporarily present in that other Contracting State as an employee of, or under contract with, a resident of the first-mentioned Contracting State, for the primary purpose of: (a) acquiring technical, professional, or business experience from a person other than that resident of the first-mentioned Contracting State, or (b) studying at a university or other accredited educational institution in that other Contracting State, shall be exempt from tax by that other Contracting State **for a period of 12 consecutive months** with respect to his income from personal services in an aggregate amount not in excess of 8,000 United States dollars or its equivalent in Spanish pesetas. 3. This article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons. to the other Contracting State and who is temporarily present in that other Contracting State for research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons. 2. An individual who is a resident of a Contracting State immediately before his visit to the other Contracting State, and who is temporarily present in that other State as an employee of, or under contract with, a resident of the first-mentioned State for the primary purpose of: (a) acquiring technical, professional, or business experience from a person other than that resident of the first-mentioned State, or (b) studying at a university or other recognized educational institution in the other State, shall be exempt from tax by that other State **for a period of 12 consecutive months** with respect to his income from personal services in an aggregate amount not in excess of 8,000 United States dollars or its equivalent in French francs.

UK

ARTICLE 20 Students

Payments received by a student or business apprentice who is, or was immediately before visiting a Contracting State, a resident of the other Contracting State, and who is present in the first-mentioned State for the purpose of his full-time education at a university, college or other recognised educational institution of a similar nature, or for his full-time training, shall not be taxed in that State, provided that such payments arise outside that State, and are for the purpose of his maintenance, education or training. The exemption from tax provided by this Article shall apply to a business apprentice only **for a period of time not exceeding one year** from the date he first arrives in the first-mentioned Contracting State for the purpose of his training.

Other Countries

Visit: <https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z>