

# YEAR 2023 PAYROLL TAX TREATIES FOR STUDENTS

TREATY ELIGIBILITY WILL BE DETERMINED BY THE INTERNATIONAL TAX SPECIALIST

Country	Article Number	Dollar amount that will be exempt from tax	Time Limit (from arrival date)
BANGLADESH	21(2)	8,000	No Limit
BELGIUM	19(1)(b)	9,000	No Limit
BULGARIA	19(1)(b)	9,000	No Limit
CHINA, P.R.	20( c )	5,000	No Limit
CYPRUS	21(1)	2,000	Sixty Months
CZECH REPUBLIC	21(1)	5,000	Five Tax years
EGYPT	23(1)	3,000	Sixty Months
ESTONIA	20(1)	5,000	Sixty Months
FRANCE	21(1)	5,000	Five Tax years
GERMANY - <b>Retroactive Loss Clause</b>	20(4)	9,000	4 years
ICELAND	19(1)	9,000	Five Tax years
INDONESIA	19(1)	2,000	Sixty Months
ISRAEL	24(1)	3,000	Five Tax years
KOREA	21(1)	2,000	Five Tax years
LATVIA	20(1)	5,000	Sixty Months
LITHUANIA	20(1)	5,000	Sixty Months
MALTA	20(2)	9,000	No Limit
MOROCCO	18(1)	2,000	Five Tax years
NETHERLANDS	22(1)	2,000	No Limit
NORWAY	16(1)	2,000	Five Tax years
PAKISTAN - <b>Only allowed for Non-Residents</b>	XIII(1)	5,000	No Limit (as long as NRA)
PHILIPPINES	22(1)	3,000	Five Tax years
POLAND	18(1)	2,000	Five Tax years
PORTUGAL	23(1)	5,000	Sixty Months
ROMANIA	20(1)	2,000	Five Tax years
SLOVAK REPUBLIC	21(1)	5,000	Sixty Months
SLOVENIA	20(1)	5,000	Five Tax years
SPAIN - <b>Subject to Personal Exemption Amt</b>	22(1)	5,000	Sixty Months
THAILAND	22(1)	3,000	Five Tax years
TRINIDAD & TOBAGO	19(1)	2,000	Five Tax years
TUNISIA	20	4,000	Five Tax years
VENEZUELA	21(1)	5,000	Five Tax years

Cyprus, Egypt, Slovenia and Venezuela treaties allow for an extension for advanced degrees under certain circumstances

**French Treaty includes:** French Guiana; Guadeloupe, Martinique, Reunion

**Retroactive Loss Clause** - These treaty states that the exemption is **retroactively lost** if you exceed the exemption period. Therefore, if you expect to stay in the United States longer than four tax years, you should NOT file an 8233 form and claim treaty benefits. You should have taxes deducted from your paycheck.

If you get a job on campus and are from one of the countries listed above, you can claim tax treaty benefits by bringing your passport, I-94 card and I-20 or DS-2019 to the Payroll Office, 300 Turner Street NW, Suite 3300. Once completed federal and state taxes will not be deducted from your check until the exemption limit is reached. You will need to complete a new 8233 every year of eligibility between November 15th and December 15th. Failure to complete a new 8233 each year will cause federal and state taxes to be withheld from your paycheck.

**If you do not complete an 8233, you can claim the treaty benefits when you file your income tax return.**

Additional information regarding tax treaties can be found in Publication 901 on the IRS web site: [www.irs.gov](http://www.irs.gov)

# YEAR 2023 PAYROLL

## TAX TREATIES FOR TEACHERS & RESEARCHERS\*

TREATY ELIGIBILITY WILL BE DETERMINED BY THE INTERNATIONAL TAX SPECIALIST

Country	Article Number	Time Limit (from arrival date)	NOTES
BANGLADESH	21(1)	TWENTY FOUR MONTHS	
BELGIUM	20	TWENTY FOUR MONTHS	
BULGARIA	19(2)	TWENTY FOUR MONTHS	
CHINA, P.R.	19	THIRTY SIX MONTHS	36 months in the aggregate
COMMONWEALTH OF INDEPENDENT STATES (CIS)**	VI(1)	TWENTY FOUR MONTHS	
CZECH REPUBLIC	21(5)	TWENTY FOUR MONTHS	1 Time Only
EGYPT	22	TWENTY FOUR MONTHS	Prospective Loss Clause
FRANCE	20	TWENTY FOUR MONTHS	1 Time Only
GERMANY	20(1)	TWENTY FOUR MONTHS	
GREECE (Teachers & Professors Only)	XII	THIRTY SIX MONTHS	Only allowed for Non-Residents
HUNGARY	17	TWENTY FOUR MONTHS	Prospective Loss Clause
INDIA	22	TWENTY FOUR MONTHS	Retroactive Loss Clause
INDONESIA	20	TWENTY FOUR MONTHS	1 Time Only
ISRAEL	23	TWENTY FOUR MONTHS	Prospective Loss Clause
ITALY	20	TWENTY FOUR MONTHS	Prospective Loss Clause
JAMAICA	22	TWENTY FOUR MONTHS	1 Time Only/Prospective Loss
KOREA	20	TWENTY FOUR MONTHS	Prospective Loss Clause
LUXEMBOURG	21(2)	TWENTY FOUR MONTHS	Retroactive Loss Clause
NETHERLANDS	21	TWENTY FOUR MONTHS	Retroactive Loss Clause
NORWAY	15	TWENTY FOUR MONTHS	Prospective Loss Clause
PAKISTAN (Teachers & Professors Only)	XII	TWENTY FOUR MONTHS	Only allowed for Non-Residents
PHILIPPINES	21	TWENTY FOUR MONTHS	Prospective Loss Clause
POLAND	17	TWENTY FOUR MONTHS	Prospective Loss Clause
PORTUGAL	22	TWENTY FOUR MONTHS	1 Time Only
ROMANIA	19	TWENTY FOUR MONTHS	Prospective Loss Clause
SLOVAK REPUBLIC	21(5)	TWENTY FOUR MONTHS	1 Time Only
SLOVENIA	20(3)	TWENTY FOUR MONTHS	
THAILAND	23	TWENTY FOUR MONTHS	Retroactive Loss Clause
TRINIDAD & TOBAGO	18	TWENTY FOUR MONTHS	
UNITED KINGDOM	20A	TWENTY FOUR MONTHS	Retroactive Loss Clause
VENEZUELA	21(3)	TWENTY FOUR MONTHS	

**\*There is no dollar limit on the amount exempted from tax**

**French Treaty includes:** French Guiana; Guadeloupe, Martinique, Reunion

**Retroactive Loss Clause** - These treaties state that the exemption is **retroactively lost** if you exceed the exemption period. For example, if you stay in the United States longer than twenty-four months, you will be required to pay tax on all of your earnings back to your arrival date. Therefore, if you expect to stay longer than the exemption period you should NOT file an 8233 form and claim treaty benefits. You should have taxes deducted from your paycheck.

**Prospective Loss** - If you initially plan to be here more than 2 years, you cannot use the treaty due to prospective loss clause.

To claim tax treaty benefits bring your passport, visa, I-94 card, DS-2019 or I-797 to the Payroll Office, 300 Turner Street NW, Suite 3300. You will need to complete a new 8233 every year of eligibility between December 1st and 15th. Failure to complete a new 8233 each year will cause federal and state taxes to be withheld from your paycheck.

**\*\* Includes the countries of Armenia; Azerbajjan; Belarus; Georgia; Kyrgyzstan; Moldova; Tajikistan Turkmenistan; and Uzbekistan**

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# YEAR 2023 TAX TREATIES FOR SCHOLARSHIPS

TREATY ELIGIBILITY WILL BE DETERMINED BY THE INTERNATIONAL TAX SPECIALIST

Country	Article Number	Time Limit (from arrival date)	Maximum Amount
BANGLADESH	21(2)	Five Years	
CHINA, P.R.	20(b)	No Specific Limit	
COMMONWEALTH OF INDEPENDENT STATES (CIS)*	VI(1)(d)	Five Years	\$9,999
CYPRUS	21(1)	Five Years	
CZECH REPUBLIC	21(1)	Five Years	
EGYPT	23(1)	Five Years	
ESTONIA	20(1)	Five Years	
FRANCE	21(1)	Five Years	
GERMANY	20(3)	No Limit	
ICELAND	19(1)	Five Years	
INDONESIA	19(1)	Five Years	
ISRAEL	24(1)	Five Years	
KAZAKSTAN	19(1)	Five Years	
KOREA	21(1)	Five Years	
LATVIA	20(1)	Five Years	
LITHUANIA	20(1)	Five Years	
LUXEMBOURG	21(1)	No Limit	
MOROCCO	18(1)	Five Years	
NETHERLANDS	22(2)	Three Years	
NORWAY	16(1)	Five Years	
PHILIPPINES	22(1)	Five Years	
POLAND	18(1)	Five Years	
PORTUGAL	23(1)	Five Years	
ROMANIA	20(1)	Five Years	
RUSSIA	18(1)	Five Years	
SLOVAK REPUBLIC	21(1)	Five Years	
SLOVENIA	20(1)	Five Years	
SPAIN	22(1)	Five Years	
THAILAND	22(1)	Five Years	
TRINIDAD & TOBAGO	19(1)	Five Years	
TUNISIA	20	Five Years	
VENEZUELA	21(1)	Five Years	

\* Includes the countries of Armenia; Azerbajjan; Belarus; Georgia; Kyrgyzstan; Moldova; Tajikistan; Turkmenistan; and Uzbekistan

**Australia Treaty includes:** Ashmore & Carter Islands; Christmas Island (Indian Ocean); Cocos (Keeling) Islands; Coral Sea Islands Territory; Norfolk Island

**French Treaty includes:** French Guiana; Guadeloupe, Martinique, Reunion

Additional information regarding tax treaties can be found in Publication 901 on the IRS web site: [www.irs.gov](http://www.irs.gov)

# YEAR 2023 TAX TREATIES FOR SOFTWARE/COPYRIGHT ROYALTY PAYMENTS

TREATY ELIGIBILITY WILL BE DETERMINED BY THE INTERNATIONAL TAX SPECIALIST

Country	Article Number	Tax Rate (software royalty)	NOTES
AUSTRALIA	12	5%	
AUSTRIA	12	0%	
BANGLADESH	12	10%	
BARBADOS	12	5%	
BELGIUM	12	0%	
BULGARIA	12	5%	
CANADA	XII	0%	
CHINA, P.R.	11	10%	
COMMONWEALTH OF INDEPENDENT STATES (CIS)*	III	0%	
CYPRUS	14	0%	
CZECH REPUBLIC	12	0%	
DENMARK	12	0%	
EGYPT	13	15%	
ESTONIA	12	10%	
FINLAND	12	0%	
FRANCE	12	0%	
GERMANY	12	0%	
GREECE	VII	0%	
HUNGARY	11	0%	
ICELAND	12	0%	
INDIA	12	15%	
INDONESIA	13	10%	
IRELAND	13	0%	
ISRAEL	14	10%	
ITALY (software 5%/copyrights 0%)	12	0-5%	
JAMAICA	12	10%	
JAPAN	12	0%	
KAZAKSTAN	12	10%	
KOREA	14	10%	
LATVIA	12	10%	
LITHUANIA	12	10%	
LUXEMBOURG	13	0%	
MALTA	12	10%	
MEXICO	12	10%	
MOROCCO	12	10%	
NETHERLANDS	13	0%	
NEW ZEALAND	12	5%	
NORWAY	10	0%	
PAKISTAN	VIII	0%	
PHILIPPINES	13	15%	
POLAND	12	10%	
PORTUGAL	13	10%	
ROMANIA	12	10%	
RUSSIA	12	0%	

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# YEAR 2023 TAX TREATIES FOR SOFTWARE/COPYRIGHT ROYALTY PAYMENTS

**TREATY ELIGIBILITY WILL BE DETERMINED BY THE INTERNATIONAL TAX SPECIALIST**

Country	Article Number	Tax Rate (software royalty)	NOTES
SLOVAK REPUBLIC	12	0%	
SLOVENIA	12	5%	
SOUTH AFRICA	12	0%	
SPAIN	12	5%	
SRI LANKA	12	10%	
SWEDEN	12	0%	
SWITZERLAND	12	0%	
THAILAND (software 5%/copyrights 15%)	12	5-15%	
TRINIDAD & TOBAGO	14	0%	
TUNISIA	12	15%	
TURKEY	12	10%	
UKRAINE	12	10%	
UNITED KINGDOM	12	0%	
VENEZUELA	12	10%	

\* Includes the countries of Armenia; Azerbakjan; Belarus; Georgia; Kyrgyzstan; Moldova; Tajikistan  
Turkmenistan; and Uzbekistan

**Australia Treaty includes:** Ashmore & Carter Islands; Christmas Island (Indian Ocean); Cocos (Keeling) Islands  
Coral Sea Islands Territory; Norfolk Island

**French Treaty includes:** French Guiana; Guadeloupe, Martinique, Reunion

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# YEAR 2023 TAX TREATIES FOR HONORARIA PAYMENTS

TREATY ELIGIBILITY WILL BE DETERMINED BY THE INTERNATIONAL TAX SPECIALIST

Country	Article Number	Maximum Days of Presence in the US	Maximum Amount
AUSTRALIA	14	183	
AUSTRIA	14	Foreign residency required	
BANGLADESH	15	183	
BARBADOS	14	89	5,000
BELGIUM	7	Exemption may be lost if-US Resident/Foreign residency req	
BULGARIA	7	Exemption may be lost if-US Resident/Foreign residency req	
CANADA	VII	Exemption may be lost if-US Resident/Foreign residency req	
CHINA, P.R.	13	183	
COMMONWEALTH OF INDEPENDENT STATES (CIS)*	VI(2)	183	
CYPRUS	17	182	
CZECH REPUBLIC	14	183	
DENMARK	14	Exemption may be lost if-US Resident/Foreign residency req	
EGYPT	15	89	
ESTONIA	14	183	
FINLAND	14	Exemption may be lost if-US Resident/Foreign residency req	
FRANCE	14	Exemption may be lost if-US Resident/Foreign residency req	
GERMANY	7	Exemption may be lost if-US Resident/Foreign residency req	
GREECE	X	183	10,000
HUNGARY	13	183	
ICELAND	7	Exemption may be lost if-US Resident/Foreign residency req	
INDIA	15	89	
INDONESIA	15	119	
IRELAND	14	Foreign residency required	
ISRAEL	16	182	
ITALY	14(1)	Exemption may be lost if-US Resident/Foreign residency req	
JAMAICA	14	89	5,000
JAPAN	7	Exemption may be lost if-US Resident/Foreign residency req	
KAZAKHSTAN	14	183	
KOREA	18	182	3,000
LATVIA	14	183	
LITHUANIA	14	183	
LUXEMBOURG	15	Exemption may be lost if-US Resident/Foreign residency req	
MALTA	7	Exemption may be lost if-US Resident/Foreign residency req	
MEXICO	14	182	
MOROCCO	14	182	5,000
NETHERLANDS	15	Exemption may be lost if-US Resident/Foreign residency req	
NEW ZEALAND	7	Exemption may be lost if-US Resident/Foreign residency req	
NORWAY	13	182	
PAKISTAN	XI	183	
PHILIPPINES	15	89	10,000
POLAND	15	182	
PORTUGAL	15	182	
ROMANIA	14	182	
RUSSIA	13	183	

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Country	Article Number	Maximum Days of Presence in the US	Maximum Amount
SLOVAK REPUBLIC	14	183	
SLOVENIA	14	Exemption may be lost if-US Resident/Foreign residency req	
SOUTH AFRICA	14	183	
SPAIN	15	Exemption may be lost if-US Resident/Foreign residency req	
SRI LANKA	15	183	
SWEDEN	14	Exemption may be lost if-US Resident/Foreign residency req	
SWITZERLAND	14	Exemption may be lost if-US Resident/Foreign residency req	
THAILAND	15	89	10,000
TRINIDAD & TOBAGO	17	183	3,000
TUNISIA	14	183	7,500
TURKEY	14	183	
UKRAINE	14	Exemption may be lost if-US Resident/Foreign residency req	
UNITED KINGDOM	7	Exemption may be lost if-US Resident/Foreign residency req	
VENEZUELA	14	Exemption may be lost if-US Resident/Foreign residency req	

\* Includes the countries of Armenia; Azerbajjan; Belarus; Georgia; Kyrgyzstan; Moldova; Tajikistan Turkmenistan; and Uzbekistan

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