

## LIST OF TAX TREATY COUNTRIES WITH STUDENT-EMPLOYMENT PROVISIONS

If your country is not listed, the tax treaty between that country and the United States does not cover income from student employment, or there is no treaty.

Country of Residence	Max. Wages Exempt per year	Time Limit of Benefit	Treaty Article
Bangladesh	8,000	5 Years	21(2)
Belgium	2,000	5 Years	21(1)
Bulgaria	9,000	5 Years	19(1)(b)
Canada (See Note 1)	10,000	No Limit	XV
China	5,000	No Limit	20(c)
Cyprus	2,000	5 Years	21(1)
Czech Republic	5,000	5 Years	21(1)
Egypt	3,000	5 Years	23(1)
Estonia	5,000	5 Years	20(1)
France	5,000	5 Years	21(1)
Germany	5,000	4 Years	20(4)
Iceland	9,000	5 Years	22(1)
Indonesia	2,000	5 Years	19(1)
Israel	3,000	5 Years	24(1)
South Korea	2,000	5 Years	21(1)
Latvia	5,000	5 Years	20(1)
Lithuania	5,000	5 Years	20(1)
Morocco	2,000	5 Years	18(1)
Netherlands	2,000	No Limit	22(1)
Norway	2,000	5 Years	16(1)
Pakistan	5,000	No Limit	XIII(1)
Philippines	3,000	5 Years	22(1)
Poland	2,000	5 Years	18(1)
Portugal	5,000	5 Years	23(1)
Romania	2,000	5 Years	20(1)
Slovak Republic	5,000	5 Years	21(1)
Slovenia	5,000	5 Years	20(1)
Spain	1,350	5 Years	22(1)
Thailand	3,000	5 Years	22(1)
Trinidad & Togago	2,000	5 Years	19(1)
Tunisia	4,000	5 Years	20
Venezuela	5,000	5 Years	21(1)

Note 1 - There is no specific treaty provision for student employment. This exemption derives from the provision under the Dependent Personal Services section of the Tax Treaty between US and Canada. There is a retroactive loss of the exemption benefit for any year earnings exceed the treaty limit.

## LIST OF TAX TREATY COUNTRIES WITH SCHOLARSHIP AND GRANTS PROVISIONS

If your country is not listed, the tax treaty between that country and the United States does not cover income from student employment, or there is no treaty.

<b>Country of Residence</b>	<b>Max. Wages Exempt per year</b>	<b>Time Limit of Benefit</b>	<b>Treaty Article</b>
Bangladesh	No Limit	5 Years	21(2)
China	No Limit	No Limit	20b
CIS (See Note 1)	9,999	5 Years	VI(1)
Cyprus	No Limit	5 Years	21(1)
Czech Republic	No Limit	5 Years	21(1)
Egypt	No Limit	5 Years	23(1)
Estonia	No Limit	5 Years	20(1)
France	No Limit	5 Years	21(1)
Germany	No Limit	No Limit	20(3)
Iceland	No Limit	5 Years	22(1)
Indonesia	No Limit	5 Years	19(1)
Israel	No Limit	5 Years	24(1)
Kazakstan	No Limit	5 Years	19(1)
South Korea	No Limit	5 Years	21(1)
Latvia	No Limit	5 Years	20(1)
Lithuania	No Limit	5 Years	20(1)
Luxembourg	No Limit	5 Years	21(1)
Morocco	No Limit	5 Years	18(1)
Netherlands	No Limit	5 Years	22(1)
Norway	No Limit	5 Years	16(1)
Philippines	No Limit	5 Years	22(1)
Poland	No Limit	5 Years	18(1)
Portugal	No Limit	5 Years	23(1)
Romania	No Limit	5 Years	20(1)
Russia	No Limit	5 Years	18
Slovak Republic	No Limit	5 Years	21(1)
Slovenia	No Limit	5 Years	20(1)
Spain	No Limit	5 Years	22(1)
Thailand	No Limit	5 Years	22(1)
Trinidad & Togago	No Limit	5 Years	19(1)
Tunisia	No Limit	5 Years	20
Ukraine	No Limit	5 Years	20
Venezuela	No Limit	5 Years	21(1)

Note 1 - CIS countries include Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova Tajikistan, Turkmenistan, Uzbekistan