

# US Tax Treaty Provisions for Professors, Teachers, and Researchers<sup>1</sup>

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.

**For some of the following countries, the exemption does not apply for any year if the anticipated or actual stay in the United States extends beyond the applicable period.**

**For others the exemption is limited to the period stated in the treaty.**

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.

## Bangladesh – Article 20

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 he or she:

- Is a resident of Bangladesh immediately before visiting the United States, and
- Is in the United States to teach or engage in research at a university, college, or other recognized educational institution.

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.

## Belgium – Article 20

An individual who is a resident of Belgium 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 accredited 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. If the individual's visit exceeds a period of 2 years from the date of arrival, the exemption applies to the income received by the individual before the expiration of such 2-year period.

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.

## China, People's Republic of – Article 19

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.

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<sup>1</sup> The US Department of Treasury prepared this document, a compilation of several sources: Internal Revenue Service, LMSB International, and Foreign Resident Compliance.

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.

#### **Commonwealth of Independent States (C.I.S.) - Article 6**

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.

This 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.

This 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 - Article 21**

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

- Is a resident of the Czech Republic immediately before visiting the United States, and
- Is in the United States primarily to teach or conduct research at a university, college, school, or other accredited educational or research institution for a period not exceeding two years

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 of paragraph 1, 2 or 3 of Article 21 as a student, apprentice or trainee, or
- The income is from research undertaken primarily for the private benefit of a specific person or persons.

#### **Egypt - Article 22**

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. If the individual's visit exceeds a period of two years from the date of his arrival, the exemption applies only to the income received by the individual before the expiration of such two year period.

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.

### **France - Article 20**

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..

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.

### **Germany - Article 20**

A professor or teacher who is a resident of Germany and who is in the United States for not more than 2 years 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. If the individual's visit to the United States exceeds 2 years, the exemption is lost for the entire visit unless the competent authorities of Germany and the United States agree otherwise.

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.

### **Greece - Article 12**

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.

### **Hungary - Article 17**

An individual who is a resident of Hungary 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 for a period not expected to exceed two years, 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. If the individual's visit exceeds a period of two years from the date of his arrival, the exemption applies only to the income received by the individual before the expiration of such two 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.

### **Iceland - Article 21**

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 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 educational institution for a period not expected to exceed two years 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. If the individual's visit exceeds a period of two years from the date of his arrival, the exemption applies only to the income received by the individual before the expiration of such two year period.

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.

### **India - Article 22**

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

- Is a resident of India immediately before visiting the United States, and
- Is 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.

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.

### **Indonesia - Article 20**

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 he or she:

- Is a resident of Indonesia immediately before visiting the United States, and
- Is 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.

An individual who stays longer than two years will be exempt for the first two years from the date of arrival and will be taxable thereafter.

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

### **Israel - Article 23**

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. If the individual's visit exceeds a period of two years from the date of his arrival, the exemption applies only to the income received by the individual before the expiration of such two year period.

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. 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 - Article 20**

A professor or teacher who is a resident of Italy on the date of arrival in the United States and who temporarily visits the United States to teach or conduct research at a university, college, school, or other 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.

It is possible that an individual who meets the qualifications of this article, including the requirement that the visit be “temporary”, may remain in the other State longer than two years, in which case the exemption applies for the first two years of the visit.

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.

#### **Jamaica - Article 22**

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 two years is exempt from U.S. income tax on the income for a period not exceeding two years from the date of his first visit for such purpose. A resident of Jamaica is entitled to this exemption only once.

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.

#### **Japan - Article 20**

An individual who is a resident of Japan and who is temporarily in the United States 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 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.

#### **Korea, Republic of - Article 20**

An individual who is a resident of the Republic of 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. If the individual's visit exceeds a period of two years from the date of his arrival, the exemption applies only to the income received by the individual before the expiration of such two 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.

#### **Luxembourg - Article 21**

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.

This 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 - Article 21**

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 he or she:

- Is a resident of the Netherlands immediately before visiting the United States, and
- Is 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 - Article 15**

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. If the individual's visit exceeds a period of 2 years from the date of his arrival, the exemption applies to the income received by the individual before the expiration of such 2-year period.

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.

### **Pakistan - Article 12**

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 - Article 21**

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.

If the individual's visit exceeds a period of 2 years from the date of his arrival, the exemption applies only to the income received by the individual before the expiration of such 2-year period. However, if the period of the visit had been expected to exceed two years then the exemption does not apply to any of the income earned.

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. 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 – Article 17**

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 for a period not expected to exceed two years, 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. If the individual's visit exceeds a period of two years from the date of his arrival, the exemption applies only to the income received by the individual before the expiration of such two year period.

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.

### **Portugal - Article 19**

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. If the individual's visit exceeds a period of two years from the date of his arrival, the exemption applies only to the income received by the individual before the expiration of such two year period.

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.

### **Romania - Article 19**

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 for a period not expected to exceed two years 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.

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.

### **Slovak Republic - Article 20**

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

- Is a resident of the Slovak Republic immediately before visiting the United States, and
- Is 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 - Article 20**

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 - Article 23**

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.

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. This exemption does not apply if, during the immediately preceding period, the benefits described in treaty Article 22(1), pertaining to students, were claimed.

### **Trinidad and Tobago - Article 18**

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. If the individual's visit exceeds a period of 2 years from the date of arrival, the exemption applies to the income received by the individual before the expiration of such 2-year period.

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. 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 - Article 20**

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. If the visit exceeds two years, the exemption is lost for the entire period.

### **United Kingdom - Article 20A**

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 - Article 21**

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 host country exemption provided shall only last for two years from the date of entry of that individual in the host State, and in no case shall the benefits of the paragraph be granted for more than five taxable years to any individual.

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.