

Lehigh University Controllers Office
Listing of Countries with Tax Treaties with the United States
As of December 31, 2008

The United States has income tax treaties with a number of foreign countries. Under these treaties, **tax residents** (not necessarily citizens) of foreign countries are exempt from U.S. income taxes on certain types of income they receive from sources within the United States. These exemptions vary among countries and types of income.

Tax treaties reduce the U.S. taxes of residents of foreign countries. With certain exceptions, they **do not** reduce the U.S. taxes of U.S. citizens or residents. U.S. citizens and residents are subject to U.S. income tax on their worldwide income.

Consult the appropriate table below to make a preliminary determination if the income you will receive from the University **may** be exempt under treaty. Please be aware that treaty terms are subject to change and the tables below do not include all conditions of the treaty. Factors such as length of time in the U.S., the work you are performing, and other considerations will determine final eligibility.

If you believe that you may qualify for a tax treaty, complete the International Tax Information form found on the Controller's Office web site (see Payroll – International Forms) and submit it to the Payroll Office at 524 Brodhead Avenue. The Payroll Office will evaluate your information and, if appropriate, prepare an IRS tax treaty exemption application form on your behalf.

INCOME CODE 15 – FELLOWSHIPS

Country	Dollar Limit *	Treaty Article
Armenia	No limit	VI(1)
Azerbaijan	No limit	VI(1)
Bangladesh	No limit	21(2)
Belarus	No limit	VI(1)
China	No limit	20(b)
Cyprus	No limit	21(1)
Czech Republic	No limit	21(1)
Egypt	No limit	23(1)
Estonia	No limit	20(1)
France	No limit	21(1)
Georgia	No limit	VI(1)
Germany	No limit	20(3)
Iceland	No limit	22(1)
Indonesia	No limit	19(1)
Israel	No limit	24(1)
Kazakstan	No limit	19
Korea, Rep of	No limit	21(1)
Kyrgyzstan	No limit	VI(1)
Latvia	No limit	20(1)

Lithuania	No limit	20(1)
Moldova	No limit	VI(1)
Morocco	No limit	18
Netherlands	No limit	22(2)
Norway	No limit	16(1)
Philippines	No limit	22(1)
Poland	No limit	18(1)
Portugal	No limit	23(1)
Romania	No limit	20(1)
Russia	No limit	18
Slovak Republic	No limit	21(1)
Slovenia	No limit	20(1)
Spain	No limit	22(1)
Tajikistan	No limit	VI(1)
Thailand	No limit	22(1)
Trinidad & Tobago	No limit	19(1)
Tunisia	No limit	20
Turkmenistan	No limit	VI(1)
Ukraine	No limit	20
Uzbekistan	No limit	VI(1)
Venezuela	No limit	21(1)

INCOME CODE 16 – INDEPENDENT CONTRACTORS

Country	Dollar Limit *	Treaty Article
Armenia	No limit	VI(2)
Australia	No limit	14
Austria	No limit	14
Azerbaijan	No limit	VI(2)
Bangladesh	No limit	15
Barbados	5,000.00	14
Belarus	No limit	VI(2)
Canada	No limit	XIV
China	No limit	13
Cyprus	No limit	17
Czech Republic	No limit	14
Denmark	No limit	14
Egypt	No limit	15
Estonia	No limit	14
Finland	No limit	14
France	No limit	14
Georgia	No limit	VI(2)
Greece	10,000.00	X
Hungary	No limit	13
Iceland	No limit	18
India	No limit	15
Indonesia	No limit	15

Ireland	No limit	14
Israel	No limit	16
Italy	No limit	14
Jamaica	5,000.00	14
Kazakstan	No limit	14
Korea, Rep of	3,000.00	18
Kyrgyzstan	No limit	VI(2)
Latvia	No limit	14
Lithuania	No limit	14
Luxembourg	No limit	15
Mexico	No limit	14
Moldova	No limit	VI(2)
Morocco	5,000.00	14
Netherlands	No limit	15
New Zealand	No limit	14
Norway	No limit	13
Philippines	10,000.00	15
Poland	No limit	15
Portugal	No limit	15
Romania	No limit	14
Russia	No limit	13
Slovak Republic	No limit	14
Slovenia	No limit	14
South Africa	No limit	14
Spain	No limit	15
Sri Lanka	No limit	15
Sweden	No limit	14
Switzerland	No limit	14
Tajikistan	No limit	VI(2)
Thailand	10,000.00	15
Trinidad and Tobago	3,000.00	17
Tunisia	7,500.00	14
Turkey	No limit	14
Turkmenistan	No limit	VI(2)
Ukraine	No limit	14
Uzbekistan	No limit	VI(2)
Venezuela	No limit	14

INCOME CODE 17 – DEPENDENT PERSONAL SERVICES (EMPLOYEE)

Country	Dollar Limit *	Treaty Article
Armenia	No limit	VI(2)
Azerbaijan	No limit	VI(2)
Belarus	No limit	VI(2)
Canada	10,000.00	XV
Georgia	No limit	VI(2)

Greece	10,000.00	X
Kyrgyzstan	No limit	VI(2)
Moldova	No limit	VI(2)
Tajikistan	No limit	VI(2)
Trinidad & Tobago	3,000.00	17
Turkmenistan	No limit	VI(2)
Uzbekistan	No limit	VI(2)

INCOME CODE 18 – TEACHING

Country	Dollar Limit *	Treaty Article
Armenia	No limit	VI(1)
Azerbaijan	No limit	VI(1)
Bangladesh	No limit	21(1)
Belarus	No limit	VI(1)
Belgium	No limit	19(2)
China	No limit	19
Czech Republic	No limit	21(5)
Egypt	No limit	22
France	No limit	20
Georgia	No limit	VI(1)
Germany	No limit	20(1)
Greece	No limit	XII
Hungary	No limit	17
Iceland	No limit	21
India	No limit	22
Indonesia	No limit	20
Israel	No limit	23
Italy	No limit	20
Jamaica	No limit	22
Japan	No limit	20
Korea, Rep of	No limit	20
Kyrgyzstan	No limit	VI(1)
Luxembourg	No limit	21(2)
Moldova	No limit	VI(1)
Netherlands	No limit	21(1)
Norway	No limit	15
Pakistan	No limit	XII
Philippines	No limit	21
Poland	No limit	17
Portugal	No limit	22
Romania	No limit	19
Slovak Republic	No limit	21(5)
Slovenia	No limit	20(3)
Tajikistan	No limit	VI(1)
Thailand	No limit	23

Trinidad & Tobago	No limit	18
Turkmenistan	No limit	VI(1)
United Kingdom	No limit	20A
Uzbekistan	No limit	VI(1)
Venezuela	No limit	21(3)

INCOME CODE 19 – STUDYING AND TRAINING

Country	Dollar Limit *	Treaty Article
Bangladesh	8,000.00	21(2)
Belgium	9,000.00	19(1)(b)
China	5,000.00	20(c)
Cyprus	2,000.00	21(1)
Czech Republic	5,000.00	21(1)
Egypt	3,000.00	23(1)
Estonia	5,000.00	20(1)
France	5,000.00	21(1)
Germany	9,000.00	20(4)
Iceland	2,000.00	22(1)
Indonesia	2,000.00	19(1)
Israel	3,000.00	24(1)
Korea, Rep of	2,000.00	21(1)
Latvia	5,000.00	20(1)
Lithuania	5,000.00	20(1)
Luxembourg	No limit	21(1)
Morocco	2,000.00	18
Netherlands	2,000.00	22(1)
Norway	2,000.00	16(1)
Pakistan	5,000.00	XIII(1)
Philippines	3,000.00	22(1)
Poland	2,000.00	18(1)
Portugal	5,000.00	23(1)
Romania	2,000.00	20(1)
Slovak Republic	5,000.00	21(1)
Slovenia	5,000.00	20(1)
Spain	5,000.00	22(1)
Thailand	3,000.00	22(1)
Trinidad & Tobago	2,000.00	19(1)
Tunisia	4,000.00	20
Venezuela	5,000.00	21(1)

*** Other limits apply**