

**University of Maine System
Tax Treaties**

Country (PS Code)	Income Code	Category of Personal Services	Maximum Presence in U.S.	Maximum Compensation	Treaty Article
Bangladesh(BGD)	15	Scholarship or fellowship	2 years	No limit	21(2)
	18	Teaching or research	2 years	No limit	21(1)
	19	Studying and training Compensation during study or training	2 years	\$8,000	21(2)
Belgium (BEL) New 2008 Changes	18	Teaching	2 years	No limit	20
	19	Studying and training: Compensation during training	No limit	\$9,000	19(1)
Canada (CAN)	17	Dependent personal services	No limit	\$10,000	XV
China, People's Rep. of (CHN)	15	Scholarship or fellowship grant	No specific limit	No limit	20(b)
	18	Teaching	3 years	No limit	19
	19	Studying and training: Remittances or allowances Compensation during training or while gaining experience	No specific limit No specific limit	No limit \$5,000	20(a) 20(c)
Commonwealth of Independent States (ARM, AZE, BLR, GEO, KGZ, MDA, TJK, TKM & UZB)	15	Scholarship or fellowship	5 years	Limited	VI(1)
	18	Teaching	2 years	No limit	VI(1)
	19	Studying and training: Remittances or allowances	5 years	\$10,000	VI(1)
Cyprus (CYP)	15	Scholarship or fellowship grant	Generally, 5 years	No limit	21(1)
	19	Studying and training: Compensation during training	Generally, 5 years	\$2,000	21(1)
Czech Republic (CZE)	15	Scholarship or fellowship grant	5 years	No limit	21(1)
	18	Teaching	2 years	No limit	21(5)
	19	Studying and training: Compensation during training	5 years	\$5,000	21(1)
Egypt (EGY)	15	Scholarship or fellowship	Generally, 5 years	No limit	23(1)
	18	Teaching	2 years	No limit	22
	19	Studying and training: Compensation during training	Generally, 5 years	\$3,000	23(1)
Estonia (EST)	15	Scholarship or fellowship grants	5 years	No limit	20(1)
	19	Studying and training: Compensation during training	5 years	\$5,000	20(1)
France (FRA)	15	Scholarship or fellowship grant	5 years	No limit	21(1)
	18	Teaching	2 years	No limit	20
	19	Studying and training: Compensation during study or training	5 years	\$5,000	21(1)
Germany (DEU)	15	Scholarship or fellowship grant	No limit	No limit	20(3)

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Changes in 2008	18	Teaching	2 years	No limit	20(1)
	19	Studying and training: Compensation during study or training	4 years	\$9,000	20(4)
Greece (GRC)	18	Teaching	3 years	No limit	XII
Hungary (HUN)	18	Teaching	2 years	No limit	17
Iceland (ISL)	15	Scholarship or fellowship grant	5 years	No limit	22(1)
	18	Teaching	2 years	No limit	21
	19	Studying and training: Compensation during training	5 years	\$2,000	22(1)
India (IND)	18	Teaching	2 years	No limit	22
Indonesia (IDN)	15	Scholarship or fellowship grant	5 years	No limit	19(1)
	18	Teaching	2 years	No limit	20
	19	Studying and training: Compensation during training Compensation while gaining experience	5 years 12 consec. mo.	\$2,000 \$7,500	19(1) 19(2)
Israel (ISR)	15	Scholarship and fellowship grant	5 years	No limit	24(1)
	18	Teaching	2 years	No limit	23
	19	Studying and training: Compensation during study or training	5 years	\$3,000	24(1)
Italy (ITA)	18	Teaching	2 years	No limit	20
Jamaica (JAM)	18	Teaching	2 years	No limit	22
Japan (JPN) NRA entitled to benefit before 3-30-04, can continue to apply those provisions.	15	Scholarship or fellowship grant	5 years	No limit	20(1)
	18	Teaching	2 years	No limit	19
	19	Studying and training Compensation during training	5 years	\$2,000	20(1)
Japan (JPN) New 2005	18	Teaching or research	2 years	No limit	20
Kazakstan (KAZ)	15	Scholarship or fellowship grant	5 years	No limit	19
Korea, Rep. of (KOR)	15	Scholarship or fellowship grant	5 years	No limit	21(1)
	18	Teaching	2 years	No limit	20
	19	Studying and training: Compensation during training	5 years	\$2,000	21(1)
Latvia (LVA)	15	Scholarship or fellowship grants	5 years	No limit	20(1)
	19	Studying and training: Compensation during training	5 years	\$5,000	20(1)
Lithuania (LTU)	15	Scholarship or fellowship grants	5 years	No limit	20(1)
	19	Studying and training:			

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		Compensation during training	5 years	\$5,000	20(1)
Luxembourg (LUX)	18	Teaching or research	2 years	No limit	21(2)
	19	Studying and training: Remittances or allowances	2 years	No limit	21(1)

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Morocco (MAR)	15	Scholarship or fellowship grant	5 years	No limit	18
	19	Studying and training: Compensation during training	5 years	\$2,000	18
Netherlands (NLD)	15	Scholarship or fellowship grant	3 years	No limit	22(2)
	18	Teaching	2 years	No limit	21(1)
	19	Studying and training: Compensation while gaining experience	No limit	\$2,000	22(1)
		Compensation while recipient of scholarship or fellowship grant	3 years	\$2,000	22(2)
Norway (NOR)	15	Scholarship or fellowship grant	5 years	No limit	16(1)
	18	Teaching	2 years	No limit	15
	19	Studying and training: Compensation during training	5 years	\$2,000	16(1)
Pakistan (PAK)	18	Teaching	2 years	No limit	XII
	19	Studying and training: Compensation during training	No limit	\$5,000	XIII(1)
Philippines (PHL)	15	Scholarship or fellowship grant	5 years	No limit	22(1)
	18	Teaching	2 years	No limit	21
	19	Studying and training: Compensation during study	5 years	\$3,000	22(1)
Poland (POL)	15	Scholarship or fellowship grant	5 years	No limit	18(1)
	18	Teaching	2 years	No limit	17
	19	Studying and training: Compensation during training	5 years	\$2,000	18(1)
Portugal (PRT)	15	Scholarship or fellowship grant	5 years	No limit	23(1)
	18	Teaching	2 years	No limit	22
	19	Studying and training: Compensation during study or training	5 years	\$5,000	23(1)
Romania (ROM)	15	Scholarship or fellowship grant	5 years	No limit	20(1)
	18	Teaching	2 years	No limit	19
	19	Studying and training: Compensation during training	5 years	\$2,000	20(1)
Russia (RUS)	15	Scholarship or fellowship grant	5 years	No limit	18
Slovak Republic (SVK)	15	Scholarship or fellowship grant	5 years	No limit	21(1)
	18	Teaching	2 years	No limit	21(5)
	19	Studying and training: Compensation during training	5 years	\$5,000	21(1)
Slovenia (SVN)	15	Scholarship or fellowship grant	5 years	No limit	20(1)
	18	Teaching	2 years	No limit	20(3)

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	19	Studying and training Compensation during training	5 years	\$5,000	20(1)
Spain (ESP)	15	Scholarship or fellowship grant	5 years	No limit	22(1)
	19	Studying and training Compensation during training	5 years	\$5,000	22(1)
Thailand(THA)	15	Scholarship or fellowship grant	5 years	No limit	22(1)
	18	Teaching	2 years	No limit	23
	19	Studying and training Compensation during training	5 years	\$3,000	22(1)
Trinidad and Tobago (TTO)	15	Scholarship or fellowship grant	5 years	No limit	19(1)
	18	Teaching	2 years	No limit	18
	19	Studying and training: Compensation during training	5 years	\$2,000	19(1)
		Compensation during professional training	5 years	\$5,000	19(1)
Tunisia (TUN)	15	Scholarship or fellowship grant	5 years	No limit	20
	19	Studying and training: Compensation during training	5 years	\$4,000	20
Ukraine (UKR)	15	Scholarship or fellowship grant	5 years	No limit	20
United Kingdom (GBR)	18	Teaching or research	2 years	No limit	20A
Venezuela (VEN)	15	Scholarship or fellowship grant	5 years	No limit	21(1)
	18	Teaching	2 years	No limit	21(3)
	19	Studying and training: Compensation during training	5 years	\$5,000	21(1)