### APL III-D – Attachment II University of Maine System Tax Treaties

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Country** | **IRS Income Code**  | **Category of Personal Services** | **Maximum Presence in U.S.** | **Maximum Compensation** | **Treaty Article** |
| Bangladesh (BGD) | 16 | Scholarship or fellowship | 2 years | No limit | 21(2) |
| Bangladesh (BGD) | 19 | Teaching or research | 2 years | No limit | 21(1) |
| Bangladesh (BGD) | 20 | Studying & training: Compensation during studying and training | 2 years | $8,000 | 21(2) |
| Belgium (BEL) | 19 | Teaching | 2 years | No limit | 19(2) |
| Belgium (BEL) | 20 | Studying & training: Compensation during studying and training | 2 years | $9,000 | 19(1)(b) |
| Bulgaria (BGR) | 19 | Teaching | 2 years | No limit | 19(2) |
| Bulgaria (BGR) | 20 | Studying & training: Compensation during studying and training | 2 years | $9,000 | 19(1)(b) |
| Canada (CAN) | 18 | Dependent Personal Services | No limit | $10,0001 | XV |
| China, People's Republic of (CHN) | 16 | Scholarship or fellowship grant | No limit | No limit | 20(b) |
| China, People's Republic of (CHN) | 19 | Teaching & research | 3 years | No limit | 19 |
| China, People's Republic of (CHN) | 20 | Studying & training: Compensation during training or while gaining experience | No limit | $5,000 | 20(c) |
| Commonwealth of Independent States (ARM, AZE, BLR, GEO, KGZ, MDA, TJK, TKM, UZB) | 16 | Scholarship or fellowship | 5 years | Limited | VI(1) |
| Commonwealth of Independent States (ARM, AZE, BLR, GEO, KGZ, MDA, TJK, TKM, UZB) | 19 | Teaching | 2 years | No limit | VI(1) |
| Cyprus (CYP) | 16 | Scholarship or fellowship grant | Generally, 5 years | No limit | 21(1) |
| Cyprus (CYP) | 20 | Studying & training: Compensation during training | Generally, 5 years | $2,000 | 21(1) |
| Czech Republic (CZE) | 16 | Scholarship or fellowship grant | 5 years | No limit | 21(1) |
| Czech Republic (CZE) | 19 | Teaching | 2 years | No limit | 21(5) |
| Czech Republic (CZE) | 20 | Studying & training: Compensation during training | 5 years | $5,000 | 21(1) |
| Egypt (EGY) | 16 | Scholarship or fellowship | Generally, 5 years | No limit | 23(1) |
| Egypt (EGY) | 19 | Teaching | 2 years | No limit | 22 |
| Egypt (EGY) | 20 | Studying & training: Compensation during training | Generally, 5 years | $3,000 | 23(1) |
| Estonia (EST) | 16 | Scholarship or fellowship grant | 5 years | No limit | 20(1) |
| Estonia (EST) | 20 | Studying & training: Compensation during training | 5 years | $5,000 | 20(1) |
| France (FRA) | 16 | Scholarship or fellowship grant | 5 years | No limit | 21(1) |
| France (FRA) | 19 | Teaching | 2 years | No limit | 20 |
| France (FRA) | 20 | Studying & training: Compensation during study or training | 5 years | $5,000 | 21(1) |
| Germany (DEU) | 16 | Scholarship or fellowship grant | No limit | No limit | 20(3) |
| Germany (DEU) | 19 | Teaching | 2 years | No limit | 20(1) |
| Germany (DEU) | 20 | Studying & training: Compensation during study or training | 4 years | $9,000 | 20(4) |
| Greece (GRC) | 19 | Teaching | 3 years | No limit | XII |
| Iceland (ISL) | 16 | Scholarship or fellowship grant | 5 years | No limit | 19(1) |
| Iceland (ISL) | 20 | Studying & training: Compensation during training | 5 years | $9,000 | 19(1) |
| India (IND) | 19 | Teaching | 2 years | No limit | 22 |
| Indonesia (IDN) | 16 | Scholarship or fellowship grant | 5 years | No limit | 19(1) |
| Indonesia (IDN) | 19 | Teaching | 2 years | No limit | 20 |
| Indonesia (IDN) | 20 | Studying & training: Compensation during training | 5 years | $2,000 | 19(1) |
| Israel (ISR) | 16 | Scholarship or fellowship grant | 5 years | No limit | 24(1) |
| Israel (ISR) | 19 | Teaching | 2 years | No limit | 23 |
| Israel (ISR) | 20 | Studying & training: Compensation during study or training | 5 years | $3,000 | 24(1) |
| Italy (ITA) | 19 | Teaching | 2 years | No limit | 20 |
| Jamaica (JAM) | 19 | Teaching | 2 years | No limit | 22 |
| Japan (JPN) | 19 | Teaching or research | 2 years | No limit | 20 |
| Kazakhstan (KAZ) | 16 | Scholarship or fellowship grant | 5 years | No limit | 19 |
| Korea South (KOR) | 16 | Scholarship or fellowship grant | 5 years | No limit | 21(1) |
| Korea South (KOR) | 19 | Teaching | 2 years | No limit | 20 |
| Korea South (KOR) | 20 | Studying & training: Compensation during training | 5 years | $2,000 | 21(1) |
| Latvia (LAV) | 16 | Scholarship or fellowship grant | 5 years | No limit | 20(1) |
| Latvia (LAV) | 20 | Studying & training: Compensation during training | 5 years | $5,000 | 20(1) |
| Lithuania (LTU) | 16 | Scholarship or fellowship grant | 5 years | No limit | 20(1) |
| Lithuania (LTU) | 20 | Studying & training: Compensation during training | 5 years | $5,000 | 20(1) |
| Luxembourg (LUX) | 19 | Teaching or research | 2 years | No limit | 21(2) |
| Malta (MLT) | 20 | Studying & training: Compensation during training |  No limit |  $9,000 |  20(2) |
| Morocco (MAR) | 16 | Scholarship or fellowship grant | 5 years | No limit | 18 |
| Morocco (MAR) | 20 | Studying & training: Compensation during training | 5 years | $2,000 | 18 |
| Netherlands (NLD) | 16 | Scholarship or fellowship grant | 3 years | No limit | 22(2) |
| Netherlands (NLD) | 19 | Teaching | 2 years | No limit | 21(1) |
| Netherlands (NLD) | 20 | Studying & training: Compensation while gaining experience | No limit | $2,000 | 22(2) |
| Netherlands (NLD) | 20 | Compensation while recipient of scholarship or fellowship grant | 3 years | $2,000 | 22(2) |
| Norway (NOR) | 16 | Scholarship or fellowship grant | 5 years | No limit | 16(1) |
| Norway (NOR) | 19 | Teaching | 2 years | No limit | 15 |
| Norway (NOR) | 20 | Studying & training: Compensation during training | 5 years | $2,000 | 16(1) |
| Pakistan (PAK) | 19 | Teaching | 2 years | No limit | XII |
| Pakistan (PAK) | 20 | Studying & training: Compensation during training | No limit | $5,000 | XIII(I) |
| Philippines (PHL) | 16 | Scholarship or fellowship grant | 5 years | No limit | 22(1) |
| Philippines (PHL) | 19 | Teaching | 2 years | No limit | 21 |
| Philippines (PHL) | 20 | Studying & training: Compensation during study | 5 years | $3,000 | 22(1) |
| Poland (POL) | 16 | Scholarship or fellowship grant | 5 years | No limit | 18(1) |
| Poland (POL) | 19 | Teaching | 2 years | No limit | 17 |
| Poland (POL) | 20 | Studying & training: Compensation during training | 5 years | $2,000 | 18(1) |
| Portugal (PRT) | 16 | Scholarship or fellowship grant | 5 years | No limit | 23(1) |
| Portugal (PRT) | 19 | Teaching | 2 years | No limit | 22 |
| Portugal (PRT) | 20 | Studying & training: Compensation during study or training | 5 years | $5,000 | 23(1) |
| Romania (ROU) | 16 | Scholarship or fellowship grant | 5 years | No limit | 20(1) |
| Romania (ROU) | 19 | Teaching | 2 years | No limit | 19 |
| Romania (ROU) | 20 | Studying & training: Compensation during training | 5 years | $2,000 | 20(1) |
| Russia (RUS) | 16 | Scholarship or fellowship grant | 5 years | No limit | 18 |
| Slovak Republic (SVK) | 16 | Scholarship or fellowship grant | 5 years | No limit | 21(1) |
| Slovak Republic (SVK) | 19 | Teaching | 2 years | No limit | 21(5) |
| Slovak Republic (SVK) | 20 | Studying & training: Compensation during training | 5 years | $5,000 | 21(1) |
| Slovenia (SVN) | 16 | Scholarship or fellowship grant | 5 years | No limit | 20(1) |
| Slovenia (SVN) | 19 | Teaching | 2 years | No limit | 20(3) |
| Slovenia (SVN) | 20 | Studying & training: Compensation during training | 5 years | $5,000 | 20(1) |
| Spain (ESP) | 16  | Scholarship or fellowship grant | 5 years | No limit | 22(1) |
| Spain (ESP) | 20 | Studying & training: Compensation during training | 5 years | $5,000 | 22(1) |
| Thailand (THA) | 16 | Scholarship or fellowship grant | 5 years | No limit | 22(1) |
| Thailand (THA) | 19 | Teaching | 2 years | No limit | 23 |
| Thailand (THA) | 20 | Studying & training: Compensation during training | 5 years | $3,000 | 22(1) |
| Trinidad and Tobago (TTO) | 16 | Scholarship or fellowship grant | 5 years | No limit | 19(1) |
| Trinidad and Tobago (TTO) | 19 | Teaching | 2 years | No limit | 18 |
| Trinidad and Tobago (TTO) | 20 | Studying & training: Compensation during study & research | 5 years | $2,000 | 19(1) |
| Trinidad and Tobago (TTO) | 20 | Compensation during professional training | 5 years | $5,000 | 19(1) |
| Tunisia (TUN) | 16 | Scholarship or fellowship grant | 5 years | No limit | 20 |
| Tunisia (TUN) | 20 | Studying & training: Compensation during training | 5 years | $4,000 | 20 |
| Ukraine (UKR) | 16 | Scholarship or fellowship grant | 5 years | No limit | 20 |
| United Kingdom (GBR) | 19 | Teaching or research | 2 years | No limit | 20A |
| Venezuela (VEN) | 16 | Scholarship or fellowship grant | 5 years | No limit | 21(1) |
| Venezuela (VEN) | 19 | Teaching | 2 years | No limit | 21(3) |
| Venezuela (VEN) | 20 | Studying & training: Compensation during training | 5 years | $5,000 | 21(1) |