# International Tax Treaty Benefits & Countries

## ****Applying for Benefits****

Refer to the [tax treaty benefits](https://controller.iu.edu/services/employees/taxes/tax-treaty-benefits) page under Services for further detail.

**Tax Treaty Countries**

The following is a list of countries that have tax treaty agreements with the United States. Not all treaties include benefits for all types of income. Choose the appropriate type of income to access the correct list of countries.

**Self Employment/Honorarium**

|  |  |  |
| --- | --- | --- |
| **List of Tax Treaty Countries (updated 02/01/2019)** | | |
| Armenia\* | India \*\* | Portugal \* |
| Australia \* | Indonesia \*\* | Romania \* |
| Austria | Ireland | Russia \* |
| Azerbaijan\* | Israel \* | Slovak Republic \* |
| Bangladesh \* | Italy | Slovenia |
| Barbados \*\* | Jamaica \*\* | South Africa \* |
| Belarus\* | Japan | Spain |
| Belgium | Kazakhstan \* | Sri Lanka \* |
| Bulgaria | Korea \*\* | Sweden |
| Canada | Kyrgyzstan \* | Switzerland |
| China \* | Latvia \* | Tajikistan \* |
| Cyprus \* | Lithuania \* | Thailand \*\* |
| Czech Republic \* | Luxembourg | Trinidad and Tobago \* |
| Denmark | Malta | Tunisia \*\* |
| Egypt \*\* | Mexico \* | Turkey \* |
| Estonia \* | Moldova \* | Turkmenistan \* |
| Finland | Morocco \*\* | Ukraine |
| France | Netherlands | United Kingdom |
| Georgia \* | New Zealand\* | Uzbekistan \* |
| Germany | Norway \* | Venezuela |
| Greece \* | Pakistan \* |  |
| Hungary \* | Philippines \*\* |  |
| Iceland | Poland \* |  |

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| --- | --- | --- |
| Key to Table | \* | 182/183 is the maximum allowable days of physical presence in a taxable year |
| \*\* | Other number of days or a maximum dollar amount allowed |

**Royalty**

 DISCLAIMER: Below are listed royalty rates for Other Copyright Royalty related to book royalties.  They do not assume the use of the same income code or provide the same benefit for other royalty types.  If your royalty falls under Industrial, Equipment, Motion Picture, TV or Radio, Software, or Treaty for NE or Natural Resources, please see the Tax Department for the proper income code and federal tax withholding obligation information. Table updated 3-2016.

|  |  |  |  |
| --- | --- | --- | --- |
| **Country** | **Article** | **Fed W/H** | **Income code** |
| Armenia | III | 0 | 12-Royalty Income Copyright |
| Australia | 12 | 5 | same |
| Austria | 12 | 0 | same |
| Azerbaijan | III | 0 | same |
| Bangladesh | 12 | 10 | same |
| Barbados | 12 | 5 | same |
| Belarus | III | 0 | same |
| Belgium | 12 | 0 | same |
| Bulgaria | 12 | 5 | same |
| Canada | XII | 0 | same |
| China | II | 10 | same |
| Cyprus | 14 | 0 | same |
| Czech Republic | 12 | 0 | same |
| Denmark | 12 | 0 | same |
| Egypt | 13 | 15 | same |
| Estonia | 12 | 10 | same |
| Finland | 12 | 0 | same |
| France | 12 | 0 | Same |
| Georgia | III | 0 | same |
| Germany | 12 | 0 | same |
| Greece | VII | 0 | same |
| Hungary | 11 | 0 | same |
| Iceland | 12 | 0 | same |
| India | 12 | 15 | same |
| Indonesia | 13 | 10 | same |
| Ireland | 12 | 0 | same |
| Israel | 14 | 10 | same |
| Italy | 12 | 0 | same |
| Jamaica | 12 | 10 | same |
| Japan | 12 | 0 | same |
| Kazakhstan | 12 | 10 | same |
| Korea, South | 14 | 10 | same |
| Kyrgyzstan | III | 0 | same |
| Latvia | 12 | 10 | same |
| Lithuania | 12 | 10 | same |
| Luxembourg | 13 | 0 | same |
| Malta | 12 | 10 | same |
| Mexico | 12 | 10 | same |
| Moldova | III | 0 | same |
| Morocco | 12 | 10 | same |
| Netherlands | 13 | 0 | same |
| New Zealand | 12 | 5 | same |
| Norway | 10 | 0 | same |
| Pakistan | VIII | 0 | same |
| Philippines | 13 | 15 | same |
| Poland | 13 | 10 | same |
| Portugal | 13 | 10 | same |
| Romania | 12 | 10 | same |
| Russia | 12 | 0 | same |
| Slovak Republic | 12 | 0 | same |
| Slovenia | 12 | 5 | same |
| South Africa | 12 | 0 | same |
| Spain | 12 | 5 | same |
| Sri Lanka Protocol | 12 | 10 | same |
| Sweden | 12 | 0 | same |
| Switzerland | 12 | 0 | same |
| Tajikistan | III | 0 | same |
| Thailand | 12 | 5 | same |
| Trinidad and Tobago | 14 | 0 | same |
| Tunisia | 12 | 15 | same |
| Turkey | 12 | 10 | same |
| Turkmenistan | III | 0 | same |
| Ukraine | 12 | 10 | same |
| United Kingdom | 12 | 0 | same |
| Uzbekistan | III | 0 | same |
| Venezuela | 12 | 10 | same |
| Other countries | - | 30 |  |

**Scholarship/Fellowship & Wage**

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| --- | --- | --- |
| Key to Table | a | Scholarships/Fellowships |
| b | Studying/Training |
| c | Teachers/Researchers |

|  |  |  |
| --- | --- | --- |
| **List of Tax Treaty Countries (updated 02/01/2019)** | | |
| Armeniaa, b, c | India b, c | Portugala, b, c |
| Australia b | Indonesiaa, b, c | Romaniaa, b, c |
| Austriab | Ireland b | Russia a, b |
| Azerbaijana, b, c | Israela, b, c | Slovak Republica, b, c |
| Bangladesh a, b, c | Italyb, c | Sloveniaa, b, c |
| Barbados b | Jamaicab, c | South Africa b |
| Belarusa, b, c | Japanb, c | Spaina, b |
| Belgium b, c | Kazakhstana, b | Sri Lanka b |
| Bulgaria b, c | Koreaa, b, c | Sweden b |
| Canada b | Kyrgyzstana, b, c | Switzerland b |
| Chinaa, b, c | Latviaa, b | Tajikistana, b, c |
| Cyprusa, b | Lithuaniaa, b | Thailanda, b, c |
| Czech Republica, b, c | Luxembourgb, c | Trinidad and Tobagoa, b, c |
| Denmark b | Malta b | Tunisiaa, b |
| Egypta, b, c | Mexico b | Turkey b, c |
| Estoniaa, b | Moldovaa, b, c | Turkmenistana, b, c |
| Finland b | Moroccoa, b | Ukraine a, b |
| France a, b, c | Netherlandsa, b, c | United Kingdom b, c |
| Germany a, b, c | New Zealand b | Uzbekistana, b, c |
| Georgiaa, b, c | Norwaya, b, c | Venezuelaa, b, c |
| Greeceb, c | Pakistana, b, c |  |
| Hungaryb, c | Philippinesa, b, c |  |
| Icelanda, b | Polanda, b, c |  |