

**TEACHERS/RESEARCHERS**  
**FROM THESE COUNTRIES MAY RECEIVE TREATY BENEFITS**  
**FOR COMPENSATION RECEIVED FROM THE U.S.**  
**IF THEY QUALIFY**

Country	Article
Belgium	19(2)
Bulgaria	19(2)
Canada	15
China, Peoples Republic of	19
Commonwealth of Independent States*	6(1)
Czech Republic	21(5)
Egypt	22
France	20
Germany	20(1)
Greece	12
Hungary	17
India	22
Indonesia	20
Israel	23
Italy	20
Jamaica	22
Japan	19
Korea, Republic of	20
Luxembourg	21(2)
Netherlands	21
Norway	15
Pakistan (Compensation only)	12
Philippines	22(1)
Poland	18(1)
Portugal	23(1)
Romania	20(1)
Slovak Republic	21(5)
Thailand	23
Trinidad and Tobago	18
Venezuela	21(3)

\* The U.S. – U.S.S.R. income tax treaty remains in effect for the following members of the Commonwealth of Independent States: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan. That treaty will remain in effect until new treaties with these individual are negotiated and ratified.