

Tax Treaty Benefits Available for Certain Payments made by Yale University

Important: The purpose of the tax treaty chart is to provide the Yale University community with a high-level overview of the tax treaty provisions currently in effect for specific types of payments to nonresident aliens of the U.S. for tax purposes and, in some cases, to resident aliens of the U.S. for tax purposes. The chart provides i) the article number of the treaty provision, if applicable, ii) the reduced rate of tax withholding and iii) general, but not all-inclusive, treaty limitations (e.g., dollar limit, time limit). If an article number is not provided for a particular country and payment type, a treaty benefit is not available. While the chart provides a summary of those benefits generally available, the University International Tax Office reviews all treaty benefit claims to ensure that the payee satisfies all of the requirements to claim a reduced rate pursuant to a tax treaty and that all appropriate documentation has been submitted and an SSN/TIN provided in order to claim the reduced rate of tax withholding.

Treaty Country	Teachers and Researchers Compensation (0% Treaty Rate) (1)		Students and Trainees Compensation (0% Treaty Rate) (1)		Students and Trainees Fellowship or Scholarship (0% Treaty Rate) (1)		Independent Personal Services Honorarium or Income from Self-Employment (0% Treaty Rate) (1)			Royalties Copyright Royalties (0% - 15% Treaty Rate)	
	Treaty Article	Time Limit (Years)	Treaty Article	Annual Dollar Limit	Treaty Article	Annual Dollar Limit	Treaty Article	Time Limit (Days)	Annual Dollar Limit	Treaty Article	Treaty Rate
	Australia	--	--	--	--	--	--	14	183	--	12 (a)
Austria	--	--	--	--	--	--	14	--	--	12 (a)	0
Bangladesh	21(1)	2	21(2)	\$8,000	21(2)	--	15	183	--	12	10
Barbados	--	--	--	--	--	--	14	89	\$5,000	12	5
Belgium	19(2)	2	19(1)(b)	\$9,000	--	--	7	182	--	12	0
Bulgaria	19(2)	2	19(1)(b)	\$9,000	--	--	7	--	--	12	5
Canada	--	--	XV	\$10,000	--	--	7	--	--	XII (a)	0
China (2)	19	3	20 (C)	\$5,000	20 (b)	--	13	183	--	11	10
Chile	--	--	--	--	--	--	14	183	--	12	10
Commonwealth of Independent States (3)	VI(1)(c)	2	--	--	VI(1)(d)	\$10,000	VI (2)	183	--	III	0
Cyprus	--	--	21 (1)	\$2,000	21 (1)	--	17	182	--	14	0
Czech Republic	21(5)	2	21 (1)	\$5,000	21 (1)	--	14	183	--	12 (a)	0
Denmark	--	--	--	--	--	--	14	--	--	12	0
Egypt	22	2	23 (1)	\$3,000	23 (1)	--	15	89	--	13 (a)	15
Estonia	--	--	20 (1)	\$5,000	20 (1)	--	14	183	--	12 (a)	10
Finland	--	--	--	--	--	--	14	--	--	12 (a)	0
France	20	2	21 (1)	\$5,000	21 (1)	--	14	--	--	12 (a)	0
Germany	20(1)	2	20 (4)	\$9,000	20 (3)	--	7	--	--	12	0
Greece	XII	3	--	--	--	--	X	183	\$10,000	VII	0
Hungary	17	2	--	--	--	--	13	183	--	11	0
Iceland	--	--	22 (1)	\$2,000	22 (1)	--	7	182	--	14	0
India	22	2	--	--	--	--	15	89	--	12 (a)	15
Indonesia	20	2	19 (1)	\$2,000	19 (1)	--	15	119	--	13	10
Ireland	--	--	--	--	--	--	14	--	--	12	0
Israel	23	2	24 (1)	\$3,000	24 (1)	--	16	182	--	14 (a)	10
Italy	20	2	--	--	--	--	14(1)	--	--	12 (a)	0
Jamaica	22	2	--	--	--	--	14	89	\$5,000	12	10
Japan	20	2	--	--	--	--	7	--	--	12	0
Kazakhstan	--	--	--	--	19 (1)	--	14	183	--	12	10
Korea	20	2	21 (1)	\$2,000	21 (1)	--	18	182	\$3,000	14 (a)	10
Latvia	--	--	20 (1)	\$5,000	20 (1)	--	14	183	--	12(a)	10
Lithuania	--	--	20 (1)	\$5,000	20 (1)	--	14	183	--	12(a)	10
Luxembourg	21(2)	2	--	--	21 (1)	--	15	--	--	13	0
Malta	--	--	20(2)	\$9,000	--	--	7	--	--	12	10
Mexico	--	--	--	--	--	--	14	182	--	12	10
Morocco	--	--	18 (1)	\$2,000	18 (1)	--	14	182	\$5,000	12	10
Netherlands	21	2	22 (1)	\$2,000	22 (2)	--	15	--	--	13	0
New Zealand	--	--	--	--	--	--	7	--	--	12	5
Norway	15	2	16 (1)	\$2,000	16 (1)	--	13	182	--	10	0
Pakistan	XII	2	XIII (1)	\$5,000	--	--	XI	183	--	VIII	0
Philippines	21	2	22 (1)	\$3,000	22 (1)	--	15	89	\$10,000	13	15
Poland	17	2	18 (1)	\$2,000	18 (1)	--	15	182	--	12	10
Portugal	22	2	23 (1)	\$5,000	23 (1)	--	15	182	--	13	10
Romania	19	2	20 (1)	\$2,000	20 (1)	--	14	182	--	12(a)	10
Slovak Republic	21(5)	2	21 (1)	\$5,000	21 (1)	--	14	183	--	12(a)	0
Slovenia	20(3)	2	20 (1)	\$5,000	20(1)	--	14	--	--	12	5
South Africa	--	--	--	--	--	--	14	183	--	12	0
Spain	--	--	22 (1)	\$5,000	22 (1)	--	15	--	--	12(a)	5
Sweden	--	--	--	--	--	--	14	--	--	12	0
Sri Lanka	--	--	--	--	--	--	15	183	--	12(a)	10
Switzerland	--	--	--	--	--	--	14	--	--	12	0
Thailand	23	2	22 (1)	\$3,000	22 (1)	--	15	89	\$10,000	12(a)	5
Trinidad & Tobago	18	2	19(1)	\$2,000	19(1)	--	17	183	\$3,000	14(a)	0
Tunisia	--	--	20	\$4,000	20	--	14	183	\$7,500	12(a)	15
Turkey	--	--	--	--	--	--	14	183	--	12(a)	0
Ukraine	--	--	--	--	20 (1)	--	14	--	--	12	10
United Kingdom	20A	2	--	--	--	--	7	--	--	12	0
Venezuela	20(3)	2	21 (1)	\$5,000	21 (1)	--	14	--	--	12(a)	10

(1) The treaty exemption (0% rate) applies for amounts up to the stated dollar limit or time limit.
 (2) U.S. China income tax treaty does not apply to Hong Kong, Macau and Taiwan.
 (3) Commonwealth of Independent States includes Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.