**Key Term: Individual Income Taxes**
An *individual income tax* is a government levy (tax) that varies with the income or profits (taxable income) of the taxpayer. Details vary widely by jurisdiction.

When MIT send our employees to another country to work on behalf of MIT on any activity, there may be tax implications to the individual being asked to travel abroad. Generally, people who travel for business to a foreign country may be subject to the foreign country’s individual tax laws for income earned while in the foreign country. If the amount of days in country are significant enough, the MIT individual may be considered a tax resident of the foreign country, subjecting the MIT individual to further individual tax compliance. This could subject an MIT individual traveling for business on behalf of MIT to double taxation at the individual level (once by the foreign country and again by the US which taxes individuals on a worldwide basis). The amount of days on the ground in a foreign country that would create either an individual tax liability or deem an individual to be a tax resident of the foreign country varies by country. Many countries use 183 days as the threshold for applying tax residency status to an individual working within their country. In situations where there is an income tax treaty between the US and a foreign country, there may be certain exemptions, credits or deductions that MIT individuals may be able to benefit from to help mitigate the foreign country individual tax impact.