

Table 2. Compensation for Personal Services Performed in United States Exempt from U.S. Income Tax Under Income Tax Treaties

Country (1)	Code ¹		Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
	(2)	(3)	Purpose (3)					
Australia	16	20	Independent personal services ²²	183 days	Any contractor	No limit	14	
	20	17	Public entertainment	183 days	Any contractor	\$10,000 ²⁵	17	
	17	20	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	15	
	20	19	Public entertainment ¹⁵ Studying and training; Remittances or allowances ¹⁰	183 days	Any foreign resident	\$10,000 ²⁵	17	
Austria	16	20	Independent personal services ²²	No limit	Any foreign resident	No limit	20	
	20	17	Public entertainment	No limit	Any contractor	No limit	14	
	17	20	Dependent personal services ¹⁵	183 days	Any foreign resident	\$20,000 p.a. ²⁵	17	
	20	19	Public entertainment Studying and training; Remittances or allowances ¹⁰	No limit	Any U.S. or foreign resident	No limit	15	
Barbados	16	20	Independent personal services ^{7,22}	3 years ¹¹	Any foreign resident	No limit	20	
	20	17	Public entertainment	89 days	Any foreign contractor	No limit	14	
	17	20	Dependent personal services ^{7,15}	89 days	Any U.S. contractor	\$5,000	14	
	20	19	Public entertainment Studying and training; ²⁰ Remittances or allowances ¹⁰	No limit	Any contractor	\$250 per day ⁶ or \$4,000 p.a. ⁶	17	
Belgium	15	16	Independent personal services ²²	183 days	Any foreign resident	No limit	17	
	16	20	Public entertainment	No limit	Any foreign resident	\$5,000	15	
	17	20	Dependent personal services ¹⁵	183 days	Any foreign resident	\$250 per day ⁶ or \$4,000 p.a. ⁶	17	
	18	19	Teaching ⁴ Studying and training; Remittances or allowances ¹⁰	No limit	Any U.S. or foreign resident	No limit	15	
Belgium	15	16	Scholarship or fellowship grant	5 years	Any foreign resident	No limit	20	
	16	20	Independent personal services ²²	182 days	Any U.S. or foreign resident ⁵	No limit	21(1)	
	17	20	Public entertainment	90 days	Any contractor	No limit	14(2)(a)(b)	
	18	19	Dependent personal services ¹⁵ Teaching ⁴ Studying and training; Remittances or allowances ¹⁰	182 days	Belgian resident U.S. educational institution	No limit	14(2)(c)	
Belgium	15	16	Independent personal services ²²	5 years	Any foreign resident	No limit	20	
	16	20	Public entertainment	2 years	Any foreign resident	No limit	21(1)	
	17	20	Dependent personal services ¹⁵	5 years	Belgian resident	No limit	21(2)(b)	
	18	19	Teaching ⁴ Studying and training; Remittances or allowances ¹⁰	12 consec. mo.	Other foreign or U.S. resident	\$5,000	21(1)	
Belgium	15	16	Scholarship or fellowship grant	12 consec. mo.	Belgian resident	\$2,000 p.a.	21(2)(a)	
	16	20	Independent personal services ²²	5 years	Other foreign or U.S. resident	\$5,000	21(1)	
	17	20	Public entertainment	12 consec. mo.	Belgian resident	\$5,000	21(2)(a)	
	18	19	Compensation while gaining experience ² Compensation under U.S. Government program	12 consec. mo.	Belgian resident	\$5,000	21(2)(a)	
Canada	16	20	Independent personal services ²²	1 year	U.S. Government or its contractor	\$10,000	21(3)	
	20	17	Public entertainment	No limit	Any contractor	No limit ¹²	XIV	
	17	20	Dependent personal services	No limit	Any contractor	15,000 p.a. ²⁵	XVI	
	20	19	Public entertainment ³ Studying and training; Remittances or allowances ¹⁰	183 days	Any U.S. or foreign resident ¹⁵	\$10,000	XV	
Canada	16	20	Independent personal services ²²	No limit	Any U.S. or foreign resident	No limit ¹²	XVI	
	20	17	Public entertainment	No limit	Any U.S. or foreign resident	15,000 p.a. ²⁵	XV	
	17	20	Dependent personal services	183 days	Any U.S. or foreign resident	No limit ¹²	XVI	
	18	19	Teaching ⁴ Studying and training; Remittances or allowances ¹⁰	No limit	Any U.S. or foreign resident	15,000 p.a. ²⁵	XVI	
China, People's Rep. of	15	16	Scholarship or fellowship grant	No limit	Any foreign resident	No limit	XX	
	16	20	Independent personal services ²²	No specific limit	Any U.S. or foreign resident ⁵	No limit	20(b)	
	20	17	Public entertainment	183 days	Any contractor	No limit	13	
	17	20	Dependent personal services ^{7,15}	No limit	Any contractor	No limit	16	
China, People's Rep. of	16	20	Independent personal services ²²	183 days	Any foreign resident	No limit	13	
	20	17	Public entertainment	No limit	Any contractor	No limit	16	
	17	20	Dependent personal services ^{7,15}	183 days	Any foreign resident	No limit	14	
	18	19	Teaching ⁴ Studying and training; Remittances or allowances ¹⁰	No limit	Any U.S. or foreign resident	No limit	16	
China, People's Rep. of	15	16	Scholarship or fellowship grant	3 years	U.S. educational or research institute	No limit	19	
	16	20	Independent personal services ²²	No specific limit	Any foreign resident	No limit	20(a)	
	20	17	Public entertainment	No specific limit	Any foreign resident	No limit	20(a)	
	17	20	Dependent personal services ^{7,15}	No specific limit	Any U.S. or foreign resident	\$5,000 p.a.	20(c)	

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services (3)		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose					
Commonwealth of Independent States	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident	Limited ¹⁹	VI(1)	
	16	Independent personal services	183 days	Any U.S. or foreign contractor	No limit	VI(2)	
	17	Dependent personal services	183 days	Any U.S. or foreign resident	No limit	VI(2)	
	18	Teaching ^{4,18}	2 years	Any U.S. educational or scientific institution	No limit	VI(1)	
	19	Studying and training: Remittances or allowances Compensation while gaining experience Compensation under U.S. Government program	5 years 1 year	Any U.S. or foreign resident C.I.S. resident	Limited ¹⁹ No limit ¹⁹	VI(1) VI(1)	
Cyprus	15	Scholarship or fellowship grant	Generally, 5 years	Any U.S. or foreign resident ⁵	No limit	21(1)	
	16	Independent personal services ²²	182 days	Any contractor	No limit	17	
	20	Public entertainment	No limit	Any contractor	\$500 per day or \$5,000 p.a. ⁶	19(1)	
	17	Dependent personal services ¹⁵	182 days	Any foreign resident	No limit	18	
	20	Directors' fees Public entertainment	No limit	U.S. corporation Any U.S. or foreign resident	No limit ²¹ \$500 per day or \$5,000 p.a. ⁶	20 19(1)	
Czech Republic	19	Studying and training: Remittances or allowances	Generally, 5 years	Any foreign resident	No limit	21(1)	
	16	Compensation during training	Generally, 5 years	Any U.S. or foreign resident	\$2,000 p.a.	21(1)	
	20	Compensation while gaining experience ² Compensation under U.S. Government program	1 year	Cyprus resident	\$7,500	21(2)	
	15	Scholarship or fellowship grant	1 year	U.S. Government or its contractor	\$10,000	21(3)	
	16	Independent personal services ²²	5 years	Any U.S. or foreign resident ⁵	No limit	21(1)	
Denmark	20	Public entertainment	183 days	Any contractor	No limit	14	
	17	Dependent personal services ¹⁵	183 days	Any contractor	\$20,000 p.a. ³⁰	18	
	20	Public entertainment	183 days	Any foreign resident	No limit	15	
	19	Teaching ^{4,35}	183 days	Any foreign resident	\$20,000 p.a. ³⁰	18	
	18	Studying and training: ⁴ Remittances and allowances Compensation during training Compensation while gaining experience ² Compensation under U.S. Government program	2 years	Any U.S. educational or research institution	No limit	21(5)	
Denmark	16	Independent personal services ²²	5 years	Any foreign resident	No limit	21(1)	
	20	Public entertainment	5 years	Any U.S. or foreign resident	\$5,000 p.a.	21(1)	
	17	Dependent personal services ¹⁵	12 consec. mos.	Czech resident	\$8,000	21(2)	
	20	Public entertainment	1 year	U.S. Government	\$10,000	21(3)	
	19	Studying and training: ⁴ Remittances or allowances ¹⁰	3 years ¹¹	Any contractor Any foreign resident Any foreign resident	No limit \$20,000 p.a. ²⁵ No limit \$20,000 p.a. ²⁵	14 17 15 17	

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)					
Egypt	15	Scholarship or fellowship grant	Generally, 5 years	Any U.S. or foreign resident ⁵	No limit	23(1)	
	16	Independent personal services	89 days	Any contractor	No limit	15	
	20	Public entertainment ^{14,15}	No limit	Any contractor	\$400 per day	17	
	17	Dependent personal services ^{7,15}	89 days	Egyptian resident	No limit	16	
	18	Public entertainment	No limit	Any U.S. or foreign resident	\$400 per day	17	
19	Teaching and training; Remittances or allowances Compensation during training Compensation while gaining experience ² Compensation under U.S. Government program	2 years	Generally, 5 years Generally, 5 years 12 consec. mos.	U.S. educational institution	No limit	22	
Estonia	15	Scholarship or fellowship grants ⁴	1 year	U.S. Government or its contractor	\$10,000	23(3)	
	16	Independent personal services ²²	5 years	Any U.S. or foreign resident ⁵	No limit	20(1)	
	20	Public entertainment	183 days	Any contractor	No limit	14	
	17	Dependent personal services ^{7,15}	No limit	Any contractor	\$20,000 ³⁰	17	
	19	Public entertainment	183 days	Any foreign resident	No limit	15	
Finland	16	Scholarship or fellowships ²²	1 year	U.S. Government or its contractor	\$10,000	20(3)	
	20	Public entertainment	No limit	Any contractor	No limit	14	
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	\$20,000 p.a. ²⁵	17	
	20	Public entertainment	No limit	Any U.S. or foreign resident	No limit	15	
	19	Studying and training; Remittances or allowances ¹⁰	No limit	Any foreign resident	\$20,000 p.a. ²⁵	17	
France	15	Scholarship or fellowship grant	No limit	Any foreign resident	No limit	20	
	16	Independent personal services ²²	5 years ⁴⁰	Any U.S. or foreign resident ⁵	No limit	21(1)	
	20	Public entertainment	No limit	Any contractor	No limit	14	
	17	Dependent personal services ^{7,15}	183 days	Any contractor	\$10,000 ³⁰	17	
	19	Teaching and training; ⁴ Remittances or allowances Compensation during study or training	No limit	Any foreign resident	No limit	15	
Germany	15	Scholarship or fellowship grant	5 years ⁴⁰	Any U.S. or foreign resident	\$10,000 ³⁰	17	
	16	Independent personal services ²²	12 consec. mos.	French resident	\$8,000	21(2)	
	20	Public entertainment ²²	5 years	Other foreign or U.S. resident	\$5,000 p.a.	21(1)	
	17	Dependent personal services ^{15,24}	12 consec. mos.	French resident	\$8,000	21(2)	
	19	Teaching and training; Remittances or allowances ¹⁰ Compensation during study or training ² Compensation while gaining experience ²	No limit	Any U.S. or foreign resident ⁵	No limit	20(3)	
Germany	15	Scholarship or fellowship grant	No limit	Any contractor	No limit	14	
	16	Independent personal services ²²	No limit	Any contractor	\$20,000 p.a. ³⁰	17	
	20	Public entertainment ²²	183 days	Any foreign resident	No limit	15	
	17	Dependent personal services ^{15,24}	183 days	Any U.S. or foreign resident	\$10,000 ³⁰	17	
	19	Teaching and training; Remittances or allowances ¹⁰ Compensation during study or training ² Compensation while gaining experience ²	2 years	U.S. educational or research institution	No limit	20	
Germany	15	Scholarship or fellowship grant	5 years ⁴⁰	Any foreign resident	No limit	20	
	16	Independent personal services ²²	12 consec. mos.	French resident	\$8,000	21(2)	
	20	Public entertainment ²²	5 years	Other foreign or U.S. resident	\$5,000 p.a.	21(1)	
	17	Dependent personal services ^{15,24}	12 consec. mos.	French resident	\$8,000	21(2)	
	19	Teaching and training; Remittances or allowances ¹⁰ Compensation during study or training ² Compensation while gaining experience ²	No limit	Any U.S. or foreign resident ⁵	No limit	20(3)	
Germany	15	Scholarship or fellowship grant	No limit	Any contractor	No limit	14	
	16	Independent personal services ²²	No limit	Any contractor	\$20,000 p.a. ³⁰	17	
	20	Public entertainment ²²	183 days	Any foreign resident	No limit	15	
	17	Dependent personal services ^{15,24}	183 days	Any U.S. or foreign resident	\$20,000 p.a. ³⁰	17	
	19	Teaching and training; Remittances or allowances ¹⁰ Compensation during study or training ² Compensation while gaining experience ²	2 years	U.S. educational or research institution	No limit	20(1)	
Germany	15	Scholarship or fellowship grant	No limit	Any foreign resident	No limit	20(1)	
	16	Independent personal services ²²	4 years	Any foreign resident	\$5,000 p.a.	20(2)	
	20	Public entertainment ²²	1 year	Any German enterprise or foreign organization or institution	\$10,000 ²⁸	20(4)	
	17	Dependent personal services ^{15,24}	1 year	Any German enterprise or foreign organization or institution	\$10,000 ²⁸	20(5)	
	19	Teaching and training; Remittances or allowances ¹⁰ Compensation during study or training ² Compensation while gaining experience ²	1 year	Any German enterprise or foreign organization or institution	\$10,000 ²⁸	20(5)	

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services (3)		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)					
Greece	16	Independent personal services.	183 days	Greek resident contractor Other foreign or U.S. resident contractor Greek resident Other foreign or U.S. resident U.S. educational institution Any foreign resident	No limit \$10,000 No limit \$10,000 No limit	X X X X XII XIII	
	17	Dependent personal services.	183 days				
	18	Teaching	183 days				
	19	Studying and training: Remittances or allowances	3 years				
Hungary	16	Independent personal services ²²	No limit	Any contractor Any foreign resident U.S. educational institution Any foreign resident	No limit No limit No limit No limit	13 14 17 18(1)	
	17	Dependent personal services ¹⁵	183 days				
	18	Teaching ⁴	183 days				
	19	Studying and training: ²⁰ Remittances or allowances ¹⁰	2 years				
Iceland	15	Scholarship and fellowship grant	5 years	Any U.S. or foreign resident ⁵ Any contractor Any contractor Iceland resident ¹⁶ U.S. educational institution Any foreign resident U.S. or any foreign resident Iceland resident U.S. Government or its contractor	No limit No limit \$100 per day No limit No limit No limit No limit \$2,000 p.a. \$5,000 \$10,000	22(1) 18 18 19 21 22(1) 22(1) 22(2) 22(3)	
	16	Independent personal services ²²	182 days				
	20	Public entertainment	90 days				
	17	Dependent personal services ¹⁵	182 days				
	18	Teaching ⁴	2 years				
	19	Studying and training: Remittances or allowances	5 years				
		Compensation during training	5 years				
		Compensation while gaining experience ²	12 consec. mo.				
		Compensation under U.S. Government program	1 year				
		Independent personal services ^{7,22}	89 days				
India	16	Independent personal services ^{7,22}	89 days	Any contractor Any contractor Any foreign resident Any foreign resident U.S. educational institution Any foreign resident ²⁷	No limit \$1,500 p.a. ²⁶ No limit \$1,500 p.a. ²⁶ No limit	15 18 16 18 22	
	20	Public entertainment ²²	89 days				
	17	Dependent personal services ^{7,15}	183 days				
	20	Public entertainment ¹⁵	183 days				
Indonesia	18	Teaching ⁴	2 years	Any U.S. or foreign resident ⁵ Any contractor Any contractor Any foreign resident Any U.S. or foreign resident U.S. educational institution Any foreign resident U.S. or foreign resident Any foreign resident Any foreign or U.S. resident Any U.S. or foreign resident	No limit No limit \$2,000 p.a. ²⁵ No limit \$2,000 p.a. ²⁵ No limit No limit No limit \$2,000 p.a. \$7,500	19(1) 15 17 16 17 20 19(1) 19(1) 19(2)	
	19	Studying and training: Remittances or allowances	No limit				
	15	Scholarship and fellowship grant	5 years				
	16	Independent personal services ²²	119 days				
	20	Public entertainment ⁴³	No limit				
	17	Dependent personal services ¹⁵	119 days				
	20	Public entertainment ⁴³	No limit				
	18	Teaching ^{4,39}	2 years				
	19	Studying and training: Remittances or allowances	5 years				
		Compensation during training	5 years				
	Compensation while gaining experience	12 consec. mo.					
Ireland	16	Independent personal services ²²	No limit	Any contractor Any contractor Any foreign resident Any U.S. or foreign resident	No limit \$20,000 p.a. ²⁵ No limit \$20,000 p.a. ²⁵	14 17 15 17	
	20	Public entertainment	No limit				
	17	Dependent personal services ^{15,23}	183 days				
	19	Public entertainment	No limit				
	Studying and training: Remittances or allowances ¹⁰	1 year ¹¹					

Table 2. (Continued)

Country (1)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)		
	Code ¹ (2)	Purpose (3)						
Israel	15	Scholarship and fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	24(1)		
	16	Independent personal services	182 days	Any contractor	No limit	16		
	20	Public entertainment ^{4,15}	No limit	Any contractor	\$400 per day ⁵²	18		
	17	Dependent personal services ^{4,15}	182 days	Israeli resident ¹⁶	No limit	17		
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$400 per day ⁵²	18		
	18	Teaching ^{4,37}	2 years	U.S. educational institution	No limit	23		
	19	Studying and training; Remittances or allowances; Compensation during study or training	5 years	Any foreign resident	No limit	24(1)		
		Compensation while gaining experience ²	5 years	Any U.S. or foreign resident	\$3,000 p.a.	24(1)		
		Compensation under U.S. Government program	12 consec. mo.	Israeli resident	\$7,500	24(2)		
		Government program	1 year	U.S. Government or its contractor	\$10,000	24(3)		
	Italy	16	Independent personal services ^{7,22}	183 days	Any contractor	No limit	14	
		20	Public entertainment	90 days	Any contractor	\$12,000 p.a. ²⁵	17(1)	
		17	Dependent personal services ^{7,15}	183 days	Any foreign resident	No limit	15	
		20	Public entertainment	90 days	Any U.S. or foreign resident	\$12,000 p.a. ²⁵	17(1)	
		18	Teaching ⁴	2 years	U.S. educational institution	No limit	20	
		19	Studying and training; Remittances or allowances	No limit	Any foreign resident	No limit	21	
		Jamaica	16	Independent personal services ²²	89 days	Any foreign contractor	No limit	14
			20	Public entertainment	89 days	Any U.S. contractor	\$5,000 p.a.	14
			17	Dependent personal services ¹⁵	No limit	Any contractor	\$400 per day ⁶	18
20			Public entertainment	183 days	Any U.S. or foreign resident	or \$5,000 p.a. ⁶	15	
18			Directors' fees ^{4,39}	No limit	Any U.S. or foreign resident	\$400 per day ⁶	18	
19			Teaching and training; ²⁰ Remittances or allowances ¹⁰ Compensation during study Compensation while gaining experience ²	No limit	U.S. resident U.S. educational institution	or \$5,000 p.a. ⁶	16	
			Scholarship or fellowship grant	2 years	U.S. educational institution	\$400 per day ⁶	22	
			Independent personal services ²²	No limit	Any foreign resident	No limit	21(1)	
			Public entertainment	12 consec. mo.	Jamaican resident	\$7,500 p.a.	21(2)	
			Compensation during study	12 consec. mo.	Jamaican resident	\$7,500 p.a.	21(2)	
Japan			15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
			16	Independent personal services ²²	183 days	Any contractor	No limit	17
			20	Public entertainment	90 days	Any contractor	\$3,000 ⁶	17
	17		Dependent personal services ^{15,17}	183 days	Japanese resident ¹⁶	No limit	18	
	18		Teaching ⁴	2 years	U.S. educational institution	No limit	19	
	19		Studying and training; Remittances or allowances	5 years	Any foreign resident	No limit	20(1)	
			Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a. ⁶	20(1)	
			Compensation while gaining experience ²	12 consec. mo.	Japanese resident	\$5,000 ⁶	20(2)	
			Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000 ⁶	20(3)	
	Japan (New Treaty)	16	Independent personal service ^{7,54}	No limit	Any contractor	\$10,000 p.a. ²⁵	16	
		20	Public entertainment	183 days	Any foreign resident	No limit	14	
		17	Dependent personal services ^{7,15}	No limit	Any U.S. or foreign resident	\$10,000 p.a. ²⁵	16	
		20	Public entertainment	2 years	Any U.S. educational institution	No limit	20	
		18	Teaching or research ⁴	1 year ¹¹	Any foreign resident	No limit	19	
		19	Studying and training; Remittances or allowances	5 years ³¹	Any U.S. or foreign resident ⁵	No limit	19	
			Scholarship or fellowship grant ⁴⁴	183 days	Any contractor	No limit	14	
			Independent personal services ²²	183 days	Any foreign resident	No limit	15	
			Dependent personal services ^{7,15}	5 years	Any foreign resident	No limit	19	
			Studying and training; Remittances or allowances	5 years	Any foreign resident	No limit	19	

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services (3)		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)					
Korea, Rep. of	15	Scholarship or fellowship grant		5 years	Any U.S. or foreign resident ⁵	No limit	21(1)
	16	Independent personal services ²²		182 days	Any contractor	\$3,000 p.a.	18
	17	Dependent personal services ¹⁵		182 days	Korean resident ¹⁶	\$3,000 p.a.	19
	18	Teaching ⁴		2 years	U.S. educational institution	No limit	20
	19	Studying and training: Remittances or allowances		5 years	Any foreign resident	No limit	21(1)
		Compensation during training Compensation while gaining experience ² Compensation under U.S. Government program		5 years 1 year	Any foreign or U.S. resident Korean resident	\$2,000 p.a. \$5,000	21(1) 21(2)
Latvia	15	Scholarship or fellowship grants ⁴		1 year	U.S. Government or its contractor.	\$10,000.	21(3)
	16	Independent personal services ²²		5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
	20	Public entertainment		183 days	Any contractor	No limit	14
	17	Dependent personal services ^{7,15}		No limit	Any contractor	\$20,000 ³⁰	17
	20	Public entertainment		183 days	Any foreign resident	No limit	15
	19	Studying and training: Remittances or allowances Compensation during training		No limit	Any U.S. or foreign resident	\$20,000 ³⁰	17
Lithuania	15	Scholarship or fellowship grants ⁴		5 years	Any foreign resident	No limit	20(1)
	16	Independent personal services ²²		12 consec. mos.	Latvian resident	\$8,000	20(2)
	20	Public entertainment		5 years	Other foreign or U.S. resident	\$8,000 p.a.	20(1)
	17	Dependent personal services ^{7,15}		12 consec. mos.	Latvian resident	\$8,000	20(2)
	20	Public entertainment		1 year	U.S. Government or its contractor	\$10,000.	20(3)
	19	Studying and training: Remittances or allowances Compensation during training		5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
Lithuania	16	Scholarship or fellowship grants ⁴		No limit	Any contractor	No limit	14
	20	Independent personal services ²²		183 days	Any U.S. or foreign resident ⁵	No limit	17
	17	Dependent personal services ^{7,15}		No limit	Any contractor	\$20,000 ³⁰	17
	20	Public entertainment		183 days	Any foreign resident	No limit	15
	19	Studying and training: Remittances or allowances Compensation during training		No limit	Any U.S. or foreign resident	\$20,000 ³⁰	17
		Compensation while gaining experience ² Compensation under U.S. Gov't. program		5 years	Any foreign resident	No limit	20(1)
Luxembourg	16	Independent personal services ²²		12 consec. mos.	Lithuanian resident	\$8,000	20(2)
	20	Public entertainment		12 consec. mos.	Lithuanian resident	\$8,000	20(2)
	17	Dependent personal services ^{15,24}		1 year	U.S. Government or its contractor.	\$10,000.	20(3)
	18	Teaching or research ⁸		No limit	Any contractor	No limit	15
	19	Studying and training: Remittances or allowances ¹⁰		183 days	Any foreign resident	\$10,000 ²⁵	18
		Independent personal services ²²		No limit	Any contractor	No limit	16
Mexico	16	Independent personal services ²²		183 days	Any foreign resident	No limit	16
	20	Public entertainment		No limit	Any U.S. or foreign resident	\$10,000 ²⁶	18
	17	Dependent personal services ^{15,23}		2 years ¹¹	Any U.S. or foreign resident	No limit	21(2)
	20	Public entertainment		2 years	Any U.S. or foreign resident	No limit	21(1)
	19	Studying and training: Remittances or allowances		183 days	Any contractor	No limit	14
		Scholarship or fellowship grant ^{12,22}		No limit	Any contractor	\$3,000 p.a. ³⁰	18
Morocco	15	Independent personal services ^{12,22}		183 days	Any foreign resident	No limit	15
	16	Dependent personal services ^{15,15}		No limit	Any U.S. or foreign resident	\$3,000 p.a. ³⁰	18
	19	Studying and training: Remittances or allowances Compensation during training		No limit	Any foreign resident	No limit	21
	15	Scholarship or fellowship grant		5 years	Any U.S. or foreign resident ⁵	No limit	18
	16	Independent personal services ^{12,22}		182 days	Any contractor	\$5,000.	14
	17	Dependent personal services ^{15,15}		182 days	Any U.S. or foreign resident ¹⁶	No limit	15
	19	Studying and training: Remittances or allowances Compensation during training		5 years	Moroccan resident	No limit	15
		Scholarship or fellowship grant		5 years	Any foreign resident	No limit	18
		Independent personal services ^{12,22}		5 years	U.S. or any foreign resident	\$2,000 p.a.	18

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services (3)		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)					
Netherlands	15	Scholarship or fellowship grant ³³		3 years	Any U.S. or foreign resident ⁵	No limit	22(2)
	16	Independent personal services ²²		No limit	Any contractor	No limit	15
	20	Public entertainment		No limit	Any contractor	\$10,000 p.a. ²⁵	18
	17	Dependent personal services ^{15,23}		183 days	Any foreign resident	No limit	16
	20	Public entertainment		183 days	Any foreign resident	\$10,000 p.a. ²⁵	18
18	Teaching ^{4,34}		2 years	U.S. educational institution	No limit	21(1)	
19	Studying and training: ³³ Remittances or allowances Compensation while gaining experience Compensation while recipient of scholarship or fellowship grant		No limit	Any foreign resident Any U.S. or foreign resident	No limit \$2,000 p.a.	22(1) 22(1)	
New Zealand	16	Independent personal services ²²		3 years	Any U.S. or foreign resident	\$2,000 p.a. ³⁶	22(2)
	20	Public entertainment		183 days	Any contractor	No limit	14
	17	Dependent personal services ¹⁵		183 days	Any contractor	\$10,000 ²⁵	17
	20	Public entertainment ¹⁵		183 days	Any foreign resident	No limit	15
	19	Studying and training: ¹⁰ Remittances or allowances		183 days	Any foreign resident	\$10,000 ²⁵	17
Norway	15	Scholarship or fellowship grant		No limit	Any foreign resident	No limit	20
	16	Independent personal services ²²		5 years	Any U.S. or foreign resident ⁵	No limit	16(1)
	20	Public entertainment		182 days	Any contractor	No limit	13
	17	Dependent personal services		90 days	Any contractor	\$10,000 p.a.	13
	18	Teaching ⁴		182 days	Norwegian resident ¹⁶	No limit	14
	19	Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience ² Compensation under U.S. Government program		2 years	U.S. educational institution	No limit	15
	15	Scholarship or fellowship grant		5 years	Any foreign resident	No limit	16(1)
	16	Independent personal services ²²		5 years	U.S. or any foreign resident	\$2,000 p.a.	16(1)
	20	Public entertainment		12 consec. mo.	Norwegian resident	\$5,000	16(2)
	17	Dependent personal services ¹⁴		1 year	U.S. Government or its contractor	\$10,000	16(3)
Pakistan	15	Scholarship or fellowship grant		No limit	Pakistani nonprofit organization	No limit	XIII(1)
	16	Independent personal services ¹⁴		183 days	Pakistani resident contractor	No limit	XI
	17	Dependent personal services ¹⁴		183 days	Pakistani resident	No limit	XI
	18	Teaching		2 years	U.S. educational institution	No limit	XII
	19	Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience ² Compensation while under U.S. Government program		No limit	Any foreign resident	No limit	XIII(1)
	15	Scholarship or fellowship grant		No limit	U.S. or any foreign resident	\$5,000 p.a.	XIII(1)
	16	Independent personal services ¹⁴		1 year	Pakistani resident	\$6,000	XIII(1)
	17	Dependent personal services ¹⁴		No limit	U.S. Government, its contractor, or any foreign resident employer	\$10,000	XIII(2)
	18	Teaching		No limit			XIII(3)
	19	Studying and training: Remittances or allowances Compensation during training Compensation while under U.S. Government program		No limit			XIII(3)
Philippines	15	Scholarship or fellowship grant		5 years	Any U.S. or foreign resident ⁵	No limit	22(1)
	16	Independent personal services ²²		89 days	Any foreign contractor	No limit	15
	20	Public entertainment		89 days	Any U.S. resident	\$10,000 p.a.	15
	17	Dependent personal services ¹⁵		No limit	Any contractor	\$100 per day or \$3,000 p.a.	17
	20	Public entertainment		89 days	Any Philippines resident ¹⁶	No limit	16
	17	Dependent personal services ¹⁵		No limit	Any U.S. or foreign resident	\$100 per day or \$3,000 p.a.	17
	20	Public entertainment		2 years	U.S. educational institution	No limit	21
	18	Teaching ^{4,38}		5 years	Any foreign resident	No limit	22(1)
	19	Studying and training: Remittances or allowances Compensation during study Compensation while gaining experience ² Compensation while under U.S. Government program		5 years	Any U.S. or foreign resident	\$3,000 p.a.	22(1)
	19	Studying and training: Remittances or allowances Compensation during study Compensation while gaining experience ² Compensation while under U.S. Government program		12 consec. mo.	Philippines resident	\$7,500 p.a.	22(2)
19	Studying and training: Remittances or allowances Compensation during study Compensation while gaining experience ² Compensation while under U.S. Government program		1 year	U.S. Government or its contractor	\$10,000 p.a.	22(3)	

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services (3)		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)					
Poland	15	Scholarship or fellowship grant	Remittances or allowances Compensation during training Compensation while gaining experience ² Compensation while under U.S. Government program	5 years	Any U.S. or foreign resident ⁵ Any contractor Any foreign resident U.S. educational institution	No limit	18(1)
	16	Independent personal services ¹⁵		182 days			
	17	Dependent personal services ¹⁵		182 days			
	18	Teaching ⁴		2 years			
	19	Studying and training; Remittances or allowances		5 years	Any foreign resident	No limit	
		Compensation during training		5 years	U.S. or any foreign resident	\$2,000 p.a.	18(1)
		Compensation while gaining experience ²		1 year	Polish resident	\$5,000	18(2)
		Compensation while under U.S. Government program		1 year	U.S. Government or its contractor	\$10,000	18(3)
Portugal	15	Scholarship or fellowship grant	Remittances or allowances Compensation during study or training	5 years	Any U.S. or foreign resident ⁵ Any contractor Any contractor Any foreign resident Any U.S. or foreign resident U.S. educational institution	No limit	23(1)
	16	Independent personal services ²²		182 days			
	20	Public entertainment ^{7,15}		No limit			
	17	Dependent personal services ^{7,15}		183 days			
	20	Public entertainment		No limit	Any U.S. or foreign resident	\$10,000 p.a. ³⁰	19
	18	Teaching ^{4,31}		2 years	U.S. educational institution	No limit	22
	19	Studying and training; Remittances or allowances		5 years	Any foreign resident	No limit	23(1)
		Compensation during study or training		12 consec. mos.	Portuguese resident	\$8,000	23(2)
		Compensation while gaining experience ²		5 years	Other foreign or U.S. resident	\$5,000 p.a.	23(1)
		Government program		12 consec. mos.	Portuguese resident	\$8,000	23(2)
Romania	15	Scholarship or fellowship grant	Remittances or allowances Compensation during training Compensation while gaining experience ² Compensation while under U.S. Government program	5 years	Any U.S. or foreign resident ⁵ Any contractor Any contractor Romanian resident Romanian resident U.S. educational institution	No limit	20(1)
	16	Independent personal services ⁴⁹		182 days			
	20	Public entertainment		90 days			
	17	Dependent personal services ¹⁵		182 days			
	20	Public entertainment		89 days	Any U.S. or foreign resident	\$2,999.99	15
	18	Teaching ⁴		2 years	U.S. educational institution	No limit	19
	19	Studying and training; Remittances or allowances		5 years	Any foreign resident	No limit	20(1)
		Compensation during training		5 years	U.S. or any foreign resident	\$2,000 p.a.	20(1)
		Compensation while gaining experience ²		1 year	Romanian resident	\$5,000	20(2)
		Compensation while under U.S. Government program		1 year	U.S. Government or its contractor	\$10,000	20(3)
Russia	15	Scholarship or fellowship grant ⁴⁴	Remittances or allowances Compensation during training Compensation while gaining experience ² Compensation while under U.S. Government program	5 years ³¹	Any U.S. or foreign resident ⁵ Any contractor Any foreign resident	No limit	18
	16	Independent personal services ²²		183 days			
	17	Dependent personal services ^{15,32}		183 days			
	19	Studying and training ⁴		183 days			
		Remittances		5 years ³¹	Any foreign resident	No limit	18
Slovak Republic	15	Scholarship or fellowship grant	Remittances or allowances Compensation during training Compensation while gaining experience ² Compensation while under U.S. Government program	5 years	Any U.S. or foreign resident ⁵ Any contractor Any contractor Any foreign resident Any foreign resident Any U.S. educational or research institution	No limit	21(1)
	16	Independent personal services ²²		183 days			
	20	Public entertainment ^{15,24}		183 days			
	17	Dependent personal services ^{15,24}		183 days			
	20	Public entertainment		183 days	Any U.S. educational or research institution	\$20,000 p.a. ³⁰	18
	18	Teaching ^{4,35}		2 years	Any U.S. educational or research institution	No limit	21(5)
	19	Studying and training; Remittances or allowances		5 years	Any foreign resident	No limit	21(1)
		Compensation during training		5 years	Any U.S. or foreign resident	\$5,000 p.a.	21(1)
		Compensation while gaining experience ²		12 consec. mos.	Slovak resident	\$8,000	21(2)
		Compensation while under U.S. Government program		1 year	U.S. Government	\$10,000	21(3)

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services (3)		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)					
Slovenia	15	Scholarship or fellowship grant ⁴	5 years ⁴⁷	Any U.S. or foreign resident ⁵	No limit	20(1)	
	16	Independent personal services ²²	No limit	Any contractor	No limit	14	
	20	Public entertainment	No limit	Any contractor	\$15,000 p.a. ⁵¹	17	
	17	Dependent personal services ^{15, 24}	183 days	Any foreign resident	No limit	15	
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$15,000 p.a. ⁵¹	17	
18	Teaching or research ⁴	2 years ⁴⁸	Any U.S. or foreign resident	No limit	20(3)		
19	Studying and training ⁴	5 years ⁴⁷	Any foreign resident	Any foreign resident	No limit	20(1)	
		Remittances or allowances	12 mos. ⁴⁷	Slovenian resident	\$8,000	20(2)	
		Compensation during training	5 years ⁴⁷	Other foreign or U.S. resident	\$5,000 p.a.	20(1)	
		Compensation while gaining experience ²	12 mos. ⁴⁷	Slovenian resident	\$8,000	20(2)	
South Africa	16	Compensation while gaining experience ²	183 days	Any contractor	No limit	14	
	20	Independent personal services ²²	No limit	Any contractor	\$7,500 ³⁰	17	
	17	Public entertainment	183 days	Any foreign resident	No limit	15	
	20	Dependent personal services ^{15, 24}	No limit	Any U.S. or foreign resident	\$7,500 ³⁰	17	
	19	Public entertainment	1 year ¹¹	Any U.S. or foreign resident	No limit	20	
Spain	15	Studying and training ¹⁰	5 years	Any foreign resident	No limit	22(1)	
	16	Remittances or allowances	No limit	Any U.S. or foreign resident ⁵	No limit	15	
	20	Scholarship or fellowship grant	5 years	Any contractor	\$10,000 p.a. ³⁰	19	
	17	Independent personal services ²²	No limit	Any contractor	No limit	16	
	20	Public entertainment	183 days	Any foreign resident	\$10,000 p.a. ³⁰	19	
Sweden	16	Public entertainment	No limit	Any U.S. or foreign resident	No limit	22(1)	
	20	Dependent personal services ^{15, 23}	5 years	Any foreign resident	\$5,000 p.a.	22(1)	
	17	Public entertainment	12 consec. mo.	Spanish resident	\$8,000	22(2)	
	20	Studying and training ¹⁰	No limit	Any contractor	No limit	14	
	19	Remittances or allowances ¹⁰	No limit	Any contractor	\$6,000 ⁴²	18	
Switzerland	16	Compensation during training	5 years	Any U.S. or foreign resident	No limit	21	
	20	Compensation while gaining experience ²	5 years	Any U.S. or foreign resident	No limit	14	
	17	Independent personal services ²²	No limit	Any contractor	No limit	17	
	20	Public entertainment	183 days	Any foreign resident	\$10,000 ²⁵	15	
	19	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 ²⁵	17	
Thailand	15	Studying and training ¹⁰	No limit	Any foreign resident	No limit	20	
	16	Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	20	
	20	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	22(1)	
	17	Independent personal services ²²	89 days	Any U.S. resident	\$10,000	15	
	20	Public entertainment	89 days	Any foreign contractor	No limit ⁴⁵	15	
18	Teaching or research ^{4, 38}	No limit	Any contractor	\$100 per day ⁹	19		
19	Studying and training ^{4, 38}	183 days	Any foreign resident	No limit	16		
		Remittances or allowances	No limit	Any U.S. or foreign resident	\$100 per day ⁹	19	
		Compensation during training	2 years	Any U.S. or foreign resident	No limit	23	
		Compensation while gaining experience ²	5 years	Any U.S. or foreign resident	No limit	22(1)	
		Compensation under U.S. Government program	5 years	Any foreign resident	\$3,000 p.a.	22(1)	
			12 consec. mos.	Thai resident	\$7,500	22(2)	
			1 year	U.S. Government	\$10,000	22(3)	

Table 2. (Continued)

Country (1)	Code ¹ (2)	Category of Personal Services (3)		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Code	Purpose				
Trinidad and Tobago	15		Scholarship or fellowship grant ¹³	5 years	Any U.S. or foreign resident ⁵	No limit	19(1)
	16		Independent personal services ¹³	183 days	Any foreign resident contractor	No limit	17
	17		Dependent personal services ¹³	183 days	Any U.S. contractor	\$3,000 ⁶	17
	18		Teaching ⁴	183 days	Any foreign resident	No limit	17
	19		Studying and training: Remittances or allowances Compensation during professional training Compensation while gaining experience ² Compensation under U.S. Government program	2 years	Any U.S. resident U.S. educational institution or U.S. Government	\$3,000 ⁶ No limit	17 18
Tunisia	15		Scholarship or fellowship grant ¹⁰	5 years	Any foreign resident	No limit	19(1)
	16		Independent personal services ²²	5 years	U.S. or any foreign resident	\$2,000 p.a. ⁶	19(1)
	20		Public entertainment ¹⁶	1 year	U.S. or any foreign resident Trinidad—Tobago resident	\$5,000 p.a. ⁶	19(1)
	17		Dependent personal services ¹⁵	1 year	U.S. Government or its contractor.	\$5,000 ⁶	19(2)
	20		Public entertainment ¹⁰	1 year	U.S. Government or its contractor.	\$10,000 ⁶	19(3)
Turkey	16		Scholarship or fellowship grant ¹⁰	5 years	Any U.S. or foreign resident	No limit	20
	20		Independent personal services ²²	183 days	Any U.S. or foreign resident ⁵	No limit	14
	17		Public entertainment ¹⁶	No limit	U.S. resident contractor	\$7,500 p.a. ²⁵	17
	20		Dependent personal services ^{15,24}	183 days	Any contractor	\$7,500 p.a.	15
	19		Public entertainment ⁴⁶	No limit	Any foreign resident Any U.S. or foreign resident	No limit \$7,500 p.a. ²⁵	17
Ukraine	16		Teaching or research	5 years	Any foreign resident	No limit	20
	18		Studying and training: Remittances or allowances ¹⁰	5 years	Any U.S. or foreign resident	\$4,000 p.a.	20
	16		Independent personal services ²²	183 days	Any contractor	No limit	14
	20		Public entertainment ¹⁶	No limit	Any contractor	\$3,000 ⁵³	17
	19		Public entertainment ⁴⁶	2 years	Any U.S. or foreign resident Any foreign resident	\$3,000 ⁵³ No limit	17 20(2)
United Kingdom	15		Scholarship or fellowship grant ⁴⁴	No limit	Any foreign resident	No limit	20(1)
	16		Independent personal services ^{22,50}	5 years ³¹	Any U.S. or foreign resident ⁵	No limit	20
	17		Dependent personal services ^{15,24}	No limit	Any contractor	No limit	14
	18		Teaching ⁴	183 days	Any foreign resident	No limit	15
	19		Studying and training: Remittances or allowances ¹⁰	5 years ³¹	Any foreign resident	No limit	20
United Kingdom (New Treaty)	16		Independent personal services ²²	183 days	Any contractor	No limit ¹²	14
	17		Dependent personal services ¹⁵	183 days	Any foreign resident	No limit ¹²	15
	18		Teaching ⁴	2 years	U.S. educational institution	No limit	20
	19		Studying and training: Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	21
	16		Independent personal services ^{7,54}	No limit	Any contractor	No limit	16
United Kingdom (New Treaty)	20		Public entertainment ^{15,24}	No limit	Any foreign resident	\$20,000 p.a. ²⁵	14
	17		Dependent personal services ^{15,24}	183 days	Any U.S. or foreign resident	No limit	16
	20		Public entertainment ⁴	No limit	Any U.S. educational institution	\$20,000 p.a. ²⁵	16
	18		Teaching or research ⁴	2 years	Any U.S. educational institution	No limit	20A
	19		Studying and training: Remittances or allowances ¹⁰	1 year ¹¹	Any foreign resident	No limit	20

Table 2. Compensation for Personal Services Performed in United States Exempt from U.S. Income Tax Under Income Tax Treaties

Country (1)	Code ¹ (2)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)					
Venezuela	15	Scholarship or fellowship grants ⁴	5 years ⁴⁷	Any U.S. or foreign resident ⁵	No limit	21(1)	
	16	Independent personal services ^{22,24}	No limit	Any contractor	No limit	14	
	20	Public entertainment	No limit	Any contractor	\$6,000 ³⁰	18	
	17	Dependent personal services ^{15,24}	183 days	Any foreign resident	No limit	15	
	20	Public entertainment	No limit ⁴⁸	Any U.S. or foreign resident	\$6,000 ³⁰	18	
	18	Teaching ⁴	2 years	Any U.S. or foreign resident	No limit	21(3)	
	19	Studying and training ⁴	5 years ⁴⁷	Any foreign resident	No limit	21(1)	
		Remittances or allowances	12 mos. ⁴⁷	Venezuelan resident	\$8,000	21(2)	
		Compensation during training	5 years ⁴⁷	Other foreign or U.S. resident	\$5,000 p.a.	21(1)	
	Compensation while gaining experience ²	12 mos.	Venezuelan resident	\$8,000	21(2)		

- 1 Refers to income code numbers under which the income is reported on Forms 1042-S. Personal services must be performed by a nonresident alien individual who is a resident of the specified treaty country.
- 2 Applies only if training or experience is received from a person other than alien's employer.
- 3 Employment with a team which participates in a league with regularly scheduled games in both countries is covered under the provisions for dependent personal services.
- 4 Does not apply to compensation for research work primarily for private benefit.
- 5 Grant must be from a nonprofit organization. In many cases, the exemption also applies to amounts from either the U.S. or foreign government. For Indonesia and the Netherlands, the exemption also applies if the amount is awarded under a technical assistance program entered into by the United States or the foreign government, or its political subdivisions or local authorities.
- 6 Reimbursed expenses are not taken into account in figuring any maximum compensation to which the exemption applies. For Japan and Trinidad and Tobago, only reimbursed travel expenses are disregarded in figuring the maximum compensation.
- 7 Does not apply to fees of a foreign director of a U.S. corporation.
- 8 Does not apply to compensation for research work for other than the U.S. educational institution involved.
- 9 Exemption does not apply if gross receipts exceed this amount. Income is fully exempt if visit to the United States is substantially supported by public funds of the treaty country or its political subdivisions or local authorities.
- 10 Applies only to full-time student or trainee.
- 11 The time limit pertains only to an apprentice or business trainee.
- 12 Does not apply to compensation paid to public entertainers (actors, artists, musicians, athletes, etc.).
- 13 Does not apply to compensation paid to public entertainers that is more than \$100 a day.
- 14 Exemption applies only if the compensation is subject to tax in the country of residence.
- 15 The exemption does not apply if the employee's compensation is borne by a permanent establishment (or in some cases a fixed base) that the employer has in the United States.
- 16 The exemption also applies if the employer is a permanent establishment in the treaty country but is not a resident of the treaty country.
- 17 This exemption does not apply in certain cases if the employer is a substantial owner of that employer and the employer is engaged in certain defined activities.
- 18 The exemption is also extended to journalists and correspondents who are temporarily in the U.S. for periods not longer than 2 years and who receive compensation from abroad.
- 19 Also exempt are amounts of up to \$10,000 received from U.S. sources to provide ordinary living expenses. For students, the amount will be less than \$10,000, determined on a case by case basis.
- 20 A student or trainee may choose to be treated as a U.S. resident for tax purposes. If the choice is made, it may not be changed without the consent of the U.S. competent authority.
- 21 Amounts received in excess of a reasonable fixed amount payable to all directors for attending meetings in the United States are taxable.
- 22 Exemption does not apply to the extent income is attributable to the recipient's fixed U.S. base. For residents of Japan, this fixed base must be maintained in the U.S. for more than 183 days during the tax year for the exemption not to apply; for residents of Belgium, Iceland, Korea, and Norway, the fixed base must be maintained for more than 182 days; for residents of Morocco, the fixed base must be maintained for more than 89 days.
- 23 Fees paid to a resident of the treaty country for services as a director of a U.S. corporation are subject to U.S. tax, unless the services are performed in the country of residence.
- 24 Fees paid to a resident of the treaty country for services performed in the United States as a director of a U.S. corporation are subject to U.S. tax.
- 25 Exemption does not apply if gross receipts (including reimbursements) exceed this amount.
- 26 Exemption does not apply if net income exceeds this amount.
- 27 Exemption does not apply to payments borne by a permanent establishment in the United States or paid by a U.S. citizen or resident or the federal, state, or local government.
- 28 Exemption does not apply if compensation exceeds this amount.
- 29 The exemption applies only to income from activities performed under special cultural exchange programs agreed to by the U.S. and Chinese governments.
- 30 Exemption does not apply if gross receipts (or compensation for Portugal), including reimbursements, exceed this amount. Income is fully exempt if visit to the United States is substantially supported by public funds of the treaty country or its political subdivisions or local authorities.
- 31 The 5-year limit pertains only to training or research.
- 32 Compensation from employment directly connected with a place of business that is not a permanent establishment is exempt if the alien is present in the United States for a period not exceeding 12 consecutive months. Compensation for technical services directly connected with the application of a right or property giving rise to a royalty is exempt if the services are provided as part of a contract granting the use of the right or property.
- 33 Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 21.
- 34 Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 22.
- 35 Exemption does not apply if the individual either (a) claimed the benefit of Article 21(5) during a previous visit, or (b) during the immediately preceding period, claimed the benefit of Article 21(1), (2), or (3).
- 36 Exemption applies only to compensation for personal services performed in connection with, or incidental to, the individual's study, research, or training.
- 37 Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 24(1).
- 38 Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 22(1).
- 39 Exemption does not apply if the individual previously claimed the benefit of this Article.
- 40 The combined period of benefits under Articles 20 and 21(1) cannot exceed 5 years.
- 41 Exemption does not apply if the individual either (a) previously claimed the benefit of this Article, or (b) during the immediately preceding period, claimed the benefit of Article 23. The benefits under Articles 22 and 23 cannot be claimed at the same time.
- 42 Exemption does not apply if gross receipts (including reimbursements) exceed this amount during any 12-month period.
- 43 This provision does not apply if the competent authority of the treaty country certifies that the visit is substantially supported by that treaty country.
- 44 Applies to grants, allowances, and other similar payments received for studying or doing research.
- 45 A \$10,000 limit applies if the expense is borne by a permanent establishment or a fixed base in the United States.
- 46 This provision does not apply if these activities are substantially supported by a nonprofit organization or by public funds of the treaty country or its political subdivisions or local authorities.
- 47 Applies to any additional period that a full-time student needs to complete the educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.
- 48 The combined benefit for teaching cannot exceed 5 years.
- 49 Exemption does not apply if the recipient maintains a permanent establishment in the U.S. with which the income is effectively connected.
- 50 The exemption does not apply to income received for performing services in the United States as an entertainer or a sportsman. However, this income is exempt for U.S. income tax if the visit is (a) substantially supported by public funds of Ukraine, its political subdivisions, or local authorities, or (b) made under a specific arrangement agreed to by the governments of the treaty countries.
- 51 Exemption does not apply if gross receipts, including reimbursements, exceed this amount during the year. Income is fully exempt if visit is wholly or mainly supported by public funds of one or both of the treaty countries or their political subdivisions or local authorities.
- 52 If the compensation exceeds \$400 per day, the entertainer may be taxed on the full amount. If the individual receives a fixed amount for more than one performance, the amount is prorated over the number of days the individual performs the services (including rehearsals).
- 53 Exemption does not apply if gross receipts exceed this amount.
- 54 Treated as business profits under Article 7 of the treaty.

Table 3. **List of Tax Treaties** (Updated through April 30, 2004)

Country	Official Text Symbol ¹	General Effective Date	Citation	Applicable Treasury Explanations or Treasury Decision (T.D.)
Australia	TIAS 10773	Dec. 1, 1983	1986-2 C.B. 220	1986-2 C.B. 246
Protocol	TIAS	Jan. 1, 2004		
Austria	TIAS	Jan. 1, 1999		
Barbados	TIAS 11090	Jan. 1, 1984	1991-2 C.B. 436	1991-2 C.B. 466
Protocol	TIAS	Jan. 1, 1994		
Belgium	TIAS 7463	Jan. 1, 1971	1973-1 C.B. 619	
Protocol	TIAS 11254	Jan. 1, 1988		
Canada ²	TIAS 11087	Jan. 1, 1985	1986-2 C.B. 258	1987-2 C.B. 298
Protocol	TIAS	Jan. 1, 1996		
China, People's Republic of	TIAS 12065	Jan. 1, 1987	1988-1 C.B. 414	1988-1 C.B. 447
Commonwealth of Independent States ³	TIAS 8225	Jan. 1, 1976	1976-2 C.B. 463	1976-2 C.B. 475
Cyprus	TIAS 10965	Jan. 1, 1986	1989-2 C.B. 280	1989-2 C.B. 314
Czech Republic	TIAS	Jan. 1, 1993		
Denmark	TIAS	Jan. 1, 2001		
Egypt	TIAS 10149	Jan. 1, 1982	1982-1 C.B. 219	1982-1 C.B. 243
Estonia	TIAS	Jan. 1, 2000		
Finland	TIAS 12101	Jan. 1, 1991		
France	TIAS	Jan. 1, 1996		
Germany	TIAS	Jan. 1, 1990		
Greece	TIAS 2902	Jan. 1, 1953	1958-2 C.B. 1054	T.D. 6109, 1954-2 C.B. 638
Hungary	TIAS 9560	Jan. 1, 1980	1980-1 C.B. 333	1980-1 C.B. 354
Iceland	TIAS 8151	Jan. 1, 1976	1976-1 C.B. 442	1976-1 C.B. 456
India	TIAS	Jan. 1, 1991		
Indonesia	TIAS 11593	Jan. 1, 1990		
Ireland	TIAS	Jan. 1, 1998		
Israel	TIAS	Jan. 1, 1995		
Italy	TIAS 11064	Jan. 1, 1985	1992-1 C.B. 442	1992-1 C.B. 473
Jamaica	TIAS 10207	Jan. 1, 1982	1982-1 C.B. 257	1982-1 C.B. 291
Japan	TIAS	Jan. 1, 2005		
Kazakstan	TIAS	Jan. 1, 1996		
Korea, Republic of	TIAS 9506	Jan. 1, 1980	1979-2 C.B. 435	1979-2 C.B. 458
Latvia	TIAS	Jan. 1, 2000		
Lithuania	TIAS	Jan. 1, 2000		
Luxembourg	TIAS	Jan. 1, 2001		
Mexico	TIAS	Jan. 1, 1994		
Protocol	TIAS	Jan. 1, 2004		
Morocco	TIAS 10195	Jan. 1, 1981	1982-2 C.B. 405	1982-2 C.B. 427
Netherlands	TIAS	Jan. 1, 1994		
New Zealand	TIAS 10772	Nov. 2, 1983	1990-2 C.B. 274	1990-2 C.B. 303
Norway	TIAS 7474	Jan. 1, 1971	1973-1 C.B. 669	1973-1 C.B. 693
Protocol	TIAS 10205	Jan. 1, 1982	1982-2 C.B. 440	1982-2 C.B. 454
Pakistan	TIAS 4232	Jan. 1, 1959	1960-2 C.B. 646	T.D. 6431, 1960-1 C.B. 755
Philippines	TIAS 10417	Jan. 1, 1983	1984-2 C.B. 384	1984-2 C.B. 412
Poland	TIAS 8486	Jan. 1, 1974	1977-1 C.B. 416	1977-1 C.B. 427
Portugal	TIAS	Jan. 1, 1996		
Romania	TIAS 8228	Jan. 1, 1974	1976-2 C.B. 492	1976-2 C.B. 504
Russia	TIAS	Jan. 1, 1994		
Slovak Republic	TIAS	Jan. 1, 1993		
Slovenia	TIAS	Jan. 1, 2002		
South Africa	TIAS	Jan. 1, 1998		
Spain	TIAS	Jan. 1, 1991		
Sweden	TIAS	Jan. 1, 1996		
Switzerland	TIAS	Jan. 1, 1998		
Thailand	TIAS	Jan. 1, 1998		
Trinidad and Tobago	TIAS 7047	Jan. 1, 1970	1971-2 C.B. 479	
Tunisia	TIAS	Jan. 1, 1990		
Turkey	TIAS	Jan. 1, 1998		
Ukraine	TIAS	Jan. 1, 2001		
United Kingdom	TIAS	Jan. 1, 2004		
Venezuela	TIAS	Jan. 1, 2000		

¹ (TIAS) — Treaties and Other International Act Series.

² Information on the treaty can be found in Publication 597, Information on the United States-Canada Income Tax Treaty.

³ The U.S.-U.S.S.R. income tax treaty applies to the countries of Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.