

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 ²² (3) | | | | | |
| Australia | 16 | Independent personal services ⁷ | | 183 days | Any contractor | No limit | 14 |
| | 17 | Dependent personal services ¹⁷ | | 183 days | Any foreign resident | No limit | 15 |
| | 42 | Public entertainment | | No limit | Any U.S. or foreign resident | \$10,000 p.a. ²⁵ | 17 |
| | 19 | Studying and training: Remittances or allowances ¹¹ | | No limit | Any foreign resident | No limit | 20 |
| Austria | 16 | Independent personal services ⁷ | | No limit | Any contractor | No limit | 14 |
| | 17 | Dependent personal services ¹⁷ | | 183 days | Any foreign resident | No limit | 15 |
| | 42 | Public entertainment | | No limit | Any U.S. or foreign resident | \$20,000 p.a. ²⁵ | 17 |
| | 19 | Studying and training: Remittances or allowances ¹¹ | | 3 years ⁴⁵ | Any foreign resident | No limit | 20 |
| Bangladesh | 15 | Scholarship or fellowship grant ⁴ | | 2 years ⁴⁵ | Any U.S. or foreign resident ⁵ | No limit | 21(2) |
| | 16 | Independent personal services ⁷ | | 183 days | Any contractor | No limit | 15 |
| | 17 | Dependent personal services ¹⁷ | | 183 days | Any foreign resident | No limit | 16 |
| | 42 | Public entertainment | | No limit | Any contractor | \$10,000 p.a. ³⁰ | 18 |
| | 19 | Teaching or research ⁴ Studying and training: ⁴ Remittances or allowances | | 2 years | Any U.S. or foreign resident | No limit | 21(1) |
| Barbados | 16 | Compensation during study or training | | 2 years ⁴⁵ | Any foreign resident | No limit | 21(2) |
| | 17 | Independent personal services ^{7, 8} | | 2 years ⁴⁵ | Any U.S. or foreign resident | \$8,000 p.a. | 21(2) |
| | 42 | Dependent personal services ^{8, 17} | | 89 days | Any foreign contractor | No limit | 14 |
| | 19 | Public entertainment | | 89 days | Any U.S. contractor | \$5,000 p.a. | 14 |
| | | Studying and training: ²³ Remittances or allowances ¹¹ | | 183 days | Any foreign resident | \$5,000 p.a. | 15 |
| | | | | No limit | Any U.S. or foreign resident | \$250 per day or \$4,000 p.a. ^{6, 50} | 17 |
| | | | | No limit | Any foreign resident | No limit | 20 |

| 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 ²² (3) | | | | |
| Belgium | 16 | Independent personal services ⁵³ | | | | 7 |
| | 17 | Dependent personal services ^{12,17} | 183 days | Any foreign resident | No limit | 14 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$20,000 p.a. ²⁵ | 16 |
| | 18 | Teaching ⁴ | 2 years | Any U.S. educational or research institution | No limit | 19(2) |
| | 19 | Studying and training: ¹¹ Remittances or allowances Compensation during study or training | 2 years ⁴⁵ 2 years ⁴⁵ | Any foreign resident Any U.S. or foreign resident | No limit \$9,000 p.a. | 19(1)(a) 19(1)(b) |
| Bulgaria | 16 | Independent personal services ⁵³ | | | | 7 |
| | 17 | Dependent personal services ^{8,17} | 183 days | Any foreign resident | No limit | 14 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$15,000 p.a. ²⁵ | 16 |
| | 18 | Teaching ⁴ | 2 years | Any U.S. educational or research institution | No limit | 19(2) |
| | 19 | Studying and training: ¹¹ Remittances or allowances Compensation during study or training | 2 years ⁴⁵ 2 years ⁴⁵ | Any foreign resident Any U.S. or foreign resident | No limit \$9,000 p.a. | 19(1)(a) 19(1)(b) |
| Canada | 16 | Independent personal services ⁵³ | | | | VII |
| | 17 | Dependent personal services | No limit | Any U.S. or foreign resident | \$10,000 | XV |
| | 42 | Public entertainment ⁵⁴ | 183 days | Any foreign resident ¹⁷ | No limit ¹³ | XV |
| | 19 | Studying and training: Remittances or allowances ¹¹ | No limit | Any U.S. or foreign resident | \$15,000 p.a. ²⁵ | XVI |
| | 15 | Scholarship or fellowship grant ¹⁵ | No limit ⁵² | Any foreign resident | No limit | XX |
| China, People's Rep. of | 16 | Independent personal services ⁷ | No specific limit | Any U.S. or foreign resident ⁵ | No limit | 20(b) |
| | 17 | Dependent personal services ^{8,17} | 183 days | Any contractor | No limit | 13 |
| | 42 | Public entertainment ²⁹ | 183 days | Any foreign resident | No limit | 14 |
| | 18 | Teaching ⁴ | 3 years | U.S. educational or research institute | No limit | 16 |
| | 19 | Studying and training: Remittances or allowances | No specific limit | Any foreign resident | No limit | 19 |
| | | Compensation during training or while gaining experience | No specific limit | Any U.S. or foreign resident | \$5,000 p.a. | 20(a) 20(c) |

| 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 ²² (3) | | | | |
| Commonwealth of Independent States | 15 | Scholarship or fellowship grant | 5 years | Any U.S. or foreign resident | Limited ¹⁹ | V(1) |
| | 16 | Independent personal services | 183 days | Any U.S. or foreign contractor | No limit | V(2) |
| | 17 | Dependent personal services | 183 days | Any U.S. or foreign resident | No limit | V(2) |
| | 18 | Teaching ^{4,20} | 2 years | Any U.S. educational or scientific institution | No limit | V(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 No limit ²¹ | V(1) V(1) |
| Cyprus | 15 | Scholarship or fellowship grant ¹⁵ | Generally, 5 years | Any U.S. or foreign resident ⁵ | No limit | 21(1) |
| | 16 | Independent personal services ⁷ | 182 days | Any contractor | No limit | 17 |
| | 17 | Dependent personal services ¹⁷ | 182 days | Any foreign resident | No limit | 18 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$500 per day or \$5,000 p.a. ⁶ | 19(1) |
| | 19 | Studying and training: Remittances or allowances Compensation during training | Generally, 5 years Generally, 5 years | Any foreign resident | No limit | 21(1) |
| Czech Republic | 15 | Compensation while gaining experience ² Compensation under U.S. Government program | 1 year | Any U.S. or foreign resident Cyprus resident | \$2,000 p.a. \$7,500 | 21(1) 21(2) |
| | 16 | Scholarship or fellowship grant ^{4,15} | 1 year | U.S. Government or its contractor | \$10,000 | 21(3) |
| | 17 | Independent personal services ⁷ | 5 years | Any U.S. or foreign resident ⁵ | No limit | 21(1) |
| | 42 | Dependent personal services ^{8,17} | 183 days | Any contractor | No limit | 14 |
| | 18 | Public entertainment Teaching ^{4,35} | No limit 2 years | Any foreign resident Any U.S. educational or research institution | No limit \$20,000 p.a. ³⁰ | 15 18 |
| 19 | Studying and training: ⁴ Remittances and allowances Compensation during training Compensation while gaining experience ² Compensation under U.S. Government program | 5 years 5 years 12 consec. mos. 1 year | Any foreign resident Any U.S. or foreign resident Czech resident U.S. Government | No limit No limit \$5,000 p.a. \$8,000 \$10,000 | 21(5) 21(1) 21(1) 21(2) 21(3) | |

| 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 ²² (3) | | | | |
| Denmark | 16 | Independent personal services ⁷ | No limit | Any contractor | No limit | 14 |
| | 17 | Dependent personal services ^{8, 17} | 183 days | Any foreign resident | No limit | 15 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$20,000 p.a. ²⁵ | 17 |
| | 19 | Studying and training: ⁴ Remittances or allowances ¹¹ | 3 years ⁴⁵ | Any foreign resident | No limit | 20 |
| Egypt | 15 | Scholarship or fellowship grant ¹⁵ | 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 |
| | 17 | Dependent personal services ^{16, 17} | 89 days | Egyptian resident | No limit | 16 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$400 per day ⁴⁶ | 17 |
| | 18 | Teaching ^{4, 13} | 2 years | U.S. educational institution | No limit | 22 |
| | 19 | Studying and training: Remittances or allowances | Generally, 5 years | Any foreign resident | No limit | 23(1) |
| | | Compensation during training | Generally, 5 years | U.S. or any foreign resident | \$3,000 p.a. | 23(1) |
| | | Compensation while gaining experience ² | 12 consec. mos. | Egyptian resident | \$7,500 | 23(2) |
| | | Compensation under U.S. Government program | 1 year | U.S. Government or its contractor | \$10,000 | 23(3) |
| | Estonia | 15 | Scholarship or fellowship grants ⁴ | 5 years | Any U.S. or foreign resident ⁵ | No limit |
| 16 | | Independent personal services ⁷ | 183 days | Any contractor | No limit | 14 |
| 17 | | Dependent personal services ^{8, 17} | 183 days | Any foreign resident | No limit | 15 |
| 42 | | Public entertainment | No limit | Any U.S. or foreign resident | \$20,000 p.a. ³⁰ | 17 |
| 19 | | Studying and training: ⁴ Remittances or allowances | 5 years | Any foreign resident | No limit | 20(1) |
| | | Compensation during training | 12 consec. mos. | Estonian resident | \$8,000 | 20(2) |
| | | Compensation while gaining experience ² | 5 years | Other foreign or U.S. resident | \$5,000 p.a. | 20(1) |
| | | Compensation under U.S. Government program | 12 consec. mos. | Estonian resident | \$8,000 | 20(2) |
| | | Compensation under U.S. Government program | 1 year | U.S. Government or its contractor | \$10,000 | 20(3) |
| Finland | | 16 | Independent personal services ⁷ | No limit | Any contractor | No limit |
| | 17 | Dependent personal services ¹⁷ | 183 days | Any foreign resident | No limit | 15 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$20,000 p.a. ²⁵ | 17 |
| | 19 | Studying and training: Remittances or allowances ¹¹ | No limit | Any foreign resident | No limit | 20 |

| 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 ²² (3) | | | | |
| France | 15 | Scholarship or fellowship grant ¹⁵ | 5 years ⁴³ | Any U.S. or foreign resident ⁵ | No limit | 21(1) |
| | 16 | Independent personal services ⁷ | No limit | Any contractor | No limit | 14 |
| | 17 | Dependent personal services ^{8,17} | 183 days | Any foreign resident | No limit | 15 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$10,000 p.a. ³⁰ | 17 |
| | 18 | Teaching ^{4,44} | 2 years ⁴³ | U.S. educational or research institution | No limit | 20 |
| 19 | Studying and training: ⁴ Remittances or allowances Compensation during study or training Compensation while gaining experience ² | 5 years ⁴³ 12 consec. mos. 5 years ⁴³ 12 consec. mos. | Any foreign resident | No limit | No limit | 21(1) |
| Germany | 15 | Scholarship or fellowship grant | No limit | Any U.S. or foreign resident ⁵ | No limit | 20(3) |
| | 16 | Independent personal services ⁵³ | | | | 7 |
| | 17 | Dependent personal services ^{12,17} | 183 days | Any foreign resident | No limit | 15 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$20,000 p.a. ³⁰ | 17 |
| | 18 | Teaching ^{4,55} | 2 years | U.S. educational or research institution | No limit | 20(1) |
| 19 | Studying and training: ¹¹ Remittances or allowances Compensation during study or training Compensation while gaining experience ² | No limit 4 years 1 year | Any foreign resident Any U.S. or foreign resident Any foreign resident | No limit No limit \$9,000 p.a. \$10,000 ²⁸ | 20(2) 20(4) 20(5) | |
| Greece | 16 | Independent personal services | 183 days | Greek resident contractor | No limit | X |
| | 17 | Dependent personal services | 183 days | Other foreign or U.S. resident contractor | \$10,000 p.a. | X |
| | 18 | Teaching | 183 days | Greek resident | No limit | X |
| | 19 | Studying and training: Remittances or allowances | 3 years | Other foreign or U.S. resident U.S. educational institution | \$10,000 p.a. No limit | X XII |
| | | | No limit | Any foreign resident | No limit | XIII |
| Hungary | 16 | Independent personal services ⁷ | 183 days | Any contractor | No limit | 13 |
| | 17 | Dependent personal services ¹⁷ | 183 days | Any foreign resident | No limit | 14 |
| | 18 | Teaching ⁴ | 2 years | U.S. educational institution | No limit | 17 |
| | 19 | Studying and training: ²³ Remittances or allowances ¹¹ | No limit | Any foreign resident | No limit | 18(1) |

| 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 ²² (3) | | | | | |
| Iceland | 15 | Scholarship or fellowship grant | 5 years | Any U.S. or foreign resident ⁵ | No limit | 19(1) | |
| | 16 | Independent personal services ⁵³ | 183 days | Any foreign resident | No limit | 7 | |
| | 17 | Dependent personal services ^{6, 17} | No limit | Any U.S. or foreign resident | \$20,000 p.a. ²⁵ | 14 | |
| | 42 | Public entertainment | 5 years | Any foreign resident | No limit | 19(1) | |
| | 19 | Studying and training: Remittances or allowances Compensation during study or training Compensation while gaining experience | 5 years 5 years 12 consec. mo. | Any U.S. or foreign resident ² | \$9,000 p.a. \$9,000 | 19(1) 19(1) | |
| India | 16 | Compensation under U.S. Government program | 1 year | U.S. Government or its contractor | \$9,000 | 19(3) | |
| | 17 | Independent personal services ^{7, 8} | 89 days | Any contractor | No limit | 15 | |
| | 42 | Dependent personal services ^{6, 17} | 183 days | Any foreign resident | No limit | 16 | |
| | 18 | Public entertainment | No limit | Any U.S. or foreign resident | \$1,500 p.a. ^{26, 50} | 18 | |
| | 19 | Teaching ⁴ Studying and training: Remittances or allowances | 2 years Reasonable period | U.S. educational institution | No limit | 22 | |
| Indonesia | 15 | Scholarship and fellowship grant ¹⁵ | 5 years | Any foreign resident ²⁷ | No limit | 21(1) | |
| | 16 | Independent personal services ⁷ | 119 days | Any U.S. or foreign resident ⁵ | No limit | 19(1) | |
| | 17 | Dependent personal services ¹⁷ | 119 days | Any contractor | No limit | 15 | |
| | 42 | Public entertainment | No limit | Any foreign resident | No limit | 16 | |
| | 18 | Teaching ^{4, 44} Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience | 2 years 5 years 5 years 12 consec. mo. | Any U.S. or foreign resident U.S. educational institution | \$2,000 p.a. ^{25, 50} No limit | 17 20 | |
| Ireland | 16 | Independent personal services ⁷ | No limit | Any foreign resident | No limit | 19(1) | |
| | 17 | Dependent personal services ^{17, 47} | 183 days | Any U.S. or foreign resident | \$2,000 p.a. | 19(1) | |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$7,500 | 19(2) | |
| | 19 | Studying and training: Remittances or allowances ¹¹ | 1 year ⁴⁵ | Any contractor Any foreign resident Any U.S. or foreign resident | No limit No limit \$20,000 p.a. ²⁵ | 14 15 17 | |
| | | | | | Any foreign resident | No limit | 20 |

| 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 ²² (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 |
| | 17 | Dependent personal services ^{16, 17} | 182 days | Israeli resident | No limit | 17 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$400 per day ³⁷ | 18 |
| | 18 | Teaching ^{4, 39} | 2 years | U.S. educational institution | No limit | 23 |
| 19 | Studying and training: Remittances or allowances Compensation during study or training Compensation while gaining experience ² | 5 years 5 years 12 consec. mo. | Any foreign resident Any U.S. or foreign resident | No limit \$3,000 p.a. | 24(1) 24(1) | |
| | | Compensation under U.S. Government program | 1 year | Israeli resident U.S. Government or its contractor | \$7,500 \$10,000 | 24(2) 24(3) |
| Italy | 16 | Independent personal services ⁷ | No limit | Any contractor | No limit | 14(1) |
| | 17 | Dependent personal services ^{8, 17} | 183 days | Any foreign resident | No limit | 15(2) |
| | 42 | Public entertainment | 90 days | Any U.S. or foreign resident | \$20,000 p.a. ²⁵ | 17 |
| | 18 | Teaching or research ⁴ | 2 years | Any U.S. or foreign resident | No limit | 20 |
| | 19 | Studying and training: Remittances or allowances | No limit | Any foreign resident | No limit | 21 |
| Jamaica | 16 | Independent personal services ⁷ | 89 days | Any foreign contractor | No limit | 14 |
| | 17 | Dependent personal services ¹⁷ | 89 days | Any U.S. contractor | \$5,000 p.a. | 14 |
| | 42 | Public entertainment | 183 days | Any foreign resident | \$5,000 p.a. | 15 |
| | 18 | Teaching ^{4, 44} | No limit | Any U.S. or foreign resident | \$400 per day or \$5,000 p.a. ⁶ | 18 |
| | 19 | Studying and training: ²³ Remittances or allowances ¹¹ Compensation during study | 2 years No limit 12 consec. mo. | U.S. educational institution Any foreign resident | No limit No limit | 22 21(1) |
| | | Compensation while gaining experience ² | 12 consec. mo. | Jamaican resident | \$7,500 p.a. | 21(2) |
| Japan | 16 | Independent personal services ^{8, 53} | No limit | Jamaican resident | \$7,500 p.a. | 21(2) |
| | 17 | Dependent personal services ^{8, 17} | 183 days | Any foreign resident | No limit | 7 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | No limit | 14 |
| | 18 | Teaching or research ⁴ | 2 years | Any U.S. educational institution | No limit | 16 |
| | 19 | Studying and training: Remittances or allowances | 1 year ⁴⁵ | Any foreign resident | No limit | 20 |

| 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 ²² (3) | | | | |
| Kazakhstan | 15 | Scholarship or fellowship grant ^{4, 15, 41} | 5 years ³¹ | Any U.S. or foreign resident ⁵ | No limit | 19 |
| | 16 | Independent personal services ⁷ | 183 days | Any contractor | No limit | 14 |
| | 17 | Dependent personal services ^{17, 47} | 183 days | Any foreign resident | No limit | 15 |
| | 19 | Studying and training; ⁴ Remittances or allowances | 5 years ³¹ | Any foreign resident | No limit | 19 |
| Korea, South | 15 | Scholarship or fellowship grant ⁵ | 5 years | Any U.S. or foreign resident ⁵ | No limit | 21(1) |
| | 16 | Independent personal services ⁷ | 182 days | Any contractor | \$3,000 p.a. | 18 |
| | 17 | Dependent personal services ¹⁷ | 182 days | Korean resident ¹⁸ | \$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 | 5 years | Any foreign or U.S. resident | \$2,000 p.a. | 21(1) |
| | | Compensation while gaining experience ² Compensation under U.S. Government program | 1 year | Korean resident | \$5,000 | 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 ⁷ | 5 years | Any U.S. or foreign resident ⁵ | No limit | 20(1) |
| | 17 | Dependent personal services ^{8, 17} | 183 days | Any contractor | No limit | 14 |
| | 42 | Public entertainment | 183 days | Any foreign resident | No limit | 15 |
| | 19 | Studying and training; ⁴ Remittances or allowances | No limit | Any U.S. or foreign resident | \$20,000 p.a. ³⁰ | 17 |
| | | Compensation during training | 5 years | Any foreign resident | No limit | 20(1) |
| | | Compensation while gaining experience ² | 12 consec. mos. | Latvian resident | \$8,000 | 20(2) |
| | | Compensation under U.S. Government program | 5 years | Other foreign or U.S. resident | \$5,000 p.a. | 20(1) |
| | | | 12 consec. mos. | Latvian resident | \$8,000 | 20(2) |
| | | | 1 year | U.S. Government or its contractor | \$10,000 | 20(3) |
| Lithuania | 15 | Scholarship or fellowship grants ⁴ | 1 year | U.S. Government or its contractor | No limit | 20(1) |
| | 16 | Independent personal services ⁷ | 5 years | Any U.S. or foreign resident ⁵ | No limit | 14 |
| | 17 | Dependent personal services ^{8, 17} | 183 days | Any contractor | No limit | 15 |
| | 42 | Public entertainment | 183 days | Any foreign resident | No limit | 17 |
| | 19 | Studying and training; ⁴ Remittances or allowances | No limit | Any U.S. or foreign resident | \$20,000 p.a. ³⁰ | 20(1) |
| | | Compensation during training | 5 years | Any foreign resident | No limit | 20(1) |
| | | Compensation while gaining experience ² Compensation under U.S. Government program | 12 consec. mos. 5 years 12 consec. mos. | Lithuanian resident Other foreign or U.S. resident Lithuanian resident | \$8,000 \$5,000 p.a. \$8,000 | 20(2) 20(1) 20(2) |

| 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 ²² (3) | | | | |
| Luxembourg | 16 | Independent personal services ⁷ | No limit | Any contractor | No limit | 15 |
| | 17 | Dependent personal services ^{12,17} | 183 days | Any foreign resident | No limit | 16 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$10,000 p.a. ²⁵ | 18 |
| | 18 | Teaching or research ⁹ | 2 years | Any U.S. or foreign resident | No limit | 21(2) |
| | 19 | Studying and training: Remittances or allowances ¹¹ | 2 years ⁴⁵ | Any U.S. or foreign resident | No limit | 21(1) |
| Malta | 16 | Independent personal services ⁵³ | | | | 7 |
| | 17 | Dependent personal services ^{12,17} | 183 days | Any foreign resident | No limit | 14 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$20,000 p.a. ²⁵ | 16 |
| | 19 | Studying and training: Remittances or allowances | 1 year ⁴⁵ | Any foreign resident | No limit | 20(1) |
| | | Compensation during study or training | No limit | Any U.S. or foreign resident | \$9,000 p.a. | 20(2) |
| | Compensation while gaining experience | No limit | Any U.S. or foreign resident | \$9,000 p.a. | 20 | |
| Mexico | 16 | Independent personal services ⁷ | 182 days | Any contractor | No limit | 14 |
| | 17 | Dependent personal services ^{17,47} | 183 days | Any foreign resident | No limit | 15 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$3,000 p.a. ³⁰ | 18 |
| | 19 | Studying and training: Remittances or allowances | No limit | Any foreign resident | No limit | 21 |
| | | Scholarship or fellowship grant ¹⁵ | 5 years | Any U.S. or foreign resident ⁵ | No limit | 18 |
| Morocco | 16 | Independent personal services ⁷ | 182 days | Any contractor ¹³ | \$5,000 | 14 |
| | 17 | Dependent personal services ¹⁷ | 182 days | Moroccan resident ^{13,18} | No limit | 15 |
| | 19 | Studying and training: ⁵ Remittances or allowances | 5 years | Any foreign resident | No limit | 18 |
| | | Compensation during training | 5 years | U.S. or any foreign resident | \$2,000 p.a. | 18 |

| 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 ²² (3) | | | | |
| Netherlands | 15 | Scholarship or fellowship grant ^{15, 33} | 3 years | Any U.S. or foreign resident ⁵ | No limit | 22(2) |
| | 16 | Independent personal services ⁷ | No limit | Any contractor | No limit | 15 |
| | 17 | Dependent personal services ^{17, 47} | 183 days | Any foreign resident | No limit | 16 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$10,000 p.a. ²⁵ | 18 |
| | 19 | Teaching ^{4, 34} Studying and training; ³³ Remittances or allowances | 2 years | U.S. educational institution | No limit | 21(1) |
| | | Compensation while gaining experience | Reasonable period | Any foreign resident | No limit | 22(1) |
| | | Compensation while recipient of scholarship or fellowship grant | Reasonable period | Any U.S. or foreign resident | \$2,000 p.a. | 22(1) |
| | | | Reasonable period | Any U.S. or foreign resident | \$2,000 p.a. ³⁶ | 22(2) |
| New Zealand | 16 | Independent personal services ³³ | No limit | Any foreign resident | No limit | 7 |
| | 17 | Dependent personal services ¹⁷ | 183 days | Any foreign resident | No limit | 15 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$10,000 ²⁵ | 17 |
| | 19 | Studying and training: Remittances or allowances ¹¹ | No limit | Any foreign resident | No limit | 20 |
| | | | | | | |
| Norway | 15 | Scholarship or fellowship grant ¹⁵ | 5 years | Any U.S. or foreign resident ⁵ | No limit | 16(1) |
| | 16 | Independent personal services ⁷ | 182 days | Any contractor | No limit | 13 |
| | 42 | Public entertainment | 90 days | Any contractor | \$10,000 p.a. ²⁸ | 13 |
| | 17 | Dependent personal services ^{17, 56} | 182 days | Norwegian resident ¹⁸ | No limit | 14 |
| | 18 | Teaching ⁴ | 2 years | U.S. educational institution | No limit | 15 |
| | 19 | Studying and training: Remittances or allowances | 5 years | Any foreign resident | No limit | 16(1) |
| | | Compensation during training | 5 years | U.S. or any foreign resident | \$2,000 p.a. | 16(1) |
| | | Compensation while gaining experience ² | 12 consec. mo. | Norwegian resident | \$5,000 | 16(2) |
| | | Compensation under U.S. Government program | 1 year | U.S. Government or its contractor | \$10,000 | 16(3) |
| | | | | | | |
| Pakistan | 15 | Scholarship or fellowship grant ¹⁵ | No limit | Pakistani nonprofit organization | No limit | XIII(1) |
| | 16 | Independent personal services ¹⁶ | 183 days | Pakistani resident contractor | No limit | XI |
| | 17 | Dependent personal services ¹⁶ | 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 | No limit | Any foreign resident | No limit | XIII(1) |
| | Compensation during training | No limit | U.S. or any foreign resident | \$5,000 p.a. | XIII(1) | |
| | Compensation while gaining experience ² | 1 year | Pakistani resident | \$6,000 | XIII(2) | |
| | Compensation while under U.S. Government program | No limit | U.S. Government, its contractor, or any foreign resident employer | \$10,000 | XIII(3) | |

| 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 ²² (3) | | | | |
| Philippines | 15 | Scholarship or fellowship grant ¹⁵ | 5 years | Any U.S. or foreign resident ⁵ | No limit | 22(1) |
| | 16 | Independent personal services ⁷ | 89 days | Any foreign contractor | No limit | 15 |
| | 17 | Dependent personal services ¹⁷ | 89 days | Any U.S. resident | \$10,000 p.a. | 15 |
| | 42 | Public entertainment | 89 days | Any Philippines resident ¹⁸ | No limit | 16 |
| | 18 | Teaching ^{4,38} | No limit | Any U.S. or foreign resident | \$100 per day or \$3,000 p.a. ^{28,50} | 17 |
| | 19 | Studying and training: Remittances or allowances Compensation during study Compensation while gaining experience ² | 2 years | U.S. educational institution | No limit | 21 |
| | | Compensation while under U.S. Government program | 5 years 5 years 12 consec. mo. | Any foreign resident Any U.S. or foreign resident | No limit \$3,000 p.a. | 22(1) 22(1) |
| | | Compensation while under U.S. Government program | 1 year | Philippines resident | \$7,500 p.a. | 22(2) |
| | | Scholarship or fellowship grant ¹⁵ | 5 years | U.S. Government or its contractor | \$10,000 p.a. | 22(3) |
| | Poland | 15 | Scholarship or fellowship grant ¹⁵ | 5 years | Any U.S. or foreign resident ⁵ | No limit |
| 16 | | Independent personal services | 182 days | Any contractor | No limit | 15 |
| 17 | | Dependent personal services ¹⁷ | 182 days | Any foreign resident | No limit | 16 |
| 18 | | Teaching ^{4,41} | 2 years | U.S. educational institution | No limit | 17 |
| 19 | | Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience ² | 5 years 5 years 1 year | Any foreign resident U.S. or any foreign resident Polish resident | No limit \$2,000 p.a. \$5,000 | 18(1) 18(1) 18(2) |
| | | Compensation while under U.S. Government program | 1 year | U.S. Government or its contractor | \$10,000 | 18(3) |
| | | Scholarship or fellowship grant ¹⁵ | 5 years | Any U.S. or foreign resident ⁵ | No limit | 23(1) |
| | | Independent personal services ⁷ | 182 days | Any contractor | No limit | 15 |
| | | Dependent personal services ^{8,17} | 183 days | Any foreign resident | No limit | 16 |
| | | Public entertainment | No limit | Any U.S. or foreign resident | \$10,000 p.a. ³⁰ | 19 |
| Portugal | 15 | Scholarship or fellowship grant ¹⁵ | 5 years | Any U.S. or foreign resident ⁵ | No limit | 23(1) |
| | 16 | Independent personal services ⁷ | 182 days | Any contractor | No limit | 15 |
| | 17 | Dependent personal services ^{8,17} | 183 days | Any foreign resident | No limit | 16 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$10,000 p.a. ³⁰ | 19 |
| | 18 | Teaching ^{4,42} | 2 years | U.S. educational institution | No limit | 22 |
| | 19 | Studying and training: ⁴ Remittances or allowances Compensation during study or training | 5 years 12 consec. mos. | Any foreign resident | No limit | 23(1) |
| | | Compensation while gaining experience ² | 5 years 12 consec. mos. | Portuguese resident Other foreign or U.S. resident | \$8,000 \$5,000 p.a. | 23(2) 23(1) |
| | | Compensation while gaining experience ² | 5 years 12 consec. mos. | Portuguese resident | \$8,000 | 23(2) |
| | | Compensation while gaining experience ² | 5 years 12 consec. mos. | Portuguese resident | \$8,000 | 23(2) |

| 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 ²² (3) | | | | | |
| Romania | 15 | Scholarship or fellowship grant ¹⁵ | 5 years | Any U.S. or foreign resident ⁵ | No limit | 20(1) | |
| | 16 | Independent personal services | 182 days | Any contractor | No limit | 14 | |
| | 42 | Public entertainment | 90 days | Any contractor | \$3,000 p.a. ²⁸ | 14 | |
| | 17 | Dependent personal services ¹⁷ | 182 days | Romanian resident ¹⁸ | No limit | 15 | |
| | 42 | Public entertainment | 89 days | Any U.S. or foreign resident | \$2,999.99 p.a. ²⁸ | 15 | |
| | 18 | Teaching ⁴ | 2 years | U.S. educational institution | No limit | 19 | |
| | 19 | Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience ² Compensation while under U.S. Government program | 5 years 5 years 5 years 1 year 1 year | Any foreign resident U.S. or any foreign resident Romanian resident U.S. Government or its contractor | No limit \$2,000 p.a. \$5,000 \$10,000 | 20(1) 20(1) 20(2) 20(3) | |
| | Russia | 15 | Scholarship or fellowship grant ^{4, 15, 41} | 5 years ³¹ | Any U.S. or foreign resident ⁵ | No limit | 18 |
| | | 16 | Independent personal services ⁷ | 183 days | Any contractor | No limit | 13 |
| 17 | | Dependent personal services ^{6, 17, 32} | 183 days | Any foreign resident | No limit | 14 | |
| Slovak Republic | 15 | Scholarship or fellowship grant ^{4, 15} | 5 years ³¹ | Any foreign resident | No limit | 18 | |
| | 16 | Independent personal services ⁷ | 5 years | Any U.S. or foreign resident ⁵ | No limit | 21(1) | |
| | 17 | Dependent personal services ^{12, 17} | 183 days | Any contractor | No limit | 14 | |
| | 42 | Public entertainment | No limit | Any foreign resident | No limit | 15 | |
| | 18 | Teaching ^{4, 35} | 2 years | Any U.S. or foreign resident Any U.S. educational or research institution | \$20,000 p.a. ³⁰ | 18 | |
| | 19 | Studying and training: ⁴ Remittances or allowances Compensation during training Compensation while gaining experience ² Compensation while under U.S. Government program | 5 years 5 years 5 years 12 consec. mos. 1 year | Any foreign resident Any U.S. or any foreign resident Slovak resident U.S. Government | No limit No limit \$5,000 p.a. \$8,000 \$10,000 | 21(1) 21(1) 21(1) 21(2) 21(3) | |
| | Slovenia | 15 | Scholarship or fellowship grant ⁴ | 5 years ¹⁰ | Any U.S. or foreign resident ⁵ | No limit | 20(1) |
| | | 16 | Independent personal services ⁷ | No limit | Any contractor | No limit | 14 |
| | | 17 | Dependent personal services ^{12, 17} | 183 days | Any foreign resident | No limit | 15 |
| 42 | | Public entertainment | No limit | Any U.S. or foreign resident | \$15,000 p.a. ³⁰ | 17 | |
| 18 | | Teaching or research ⁴ | 2 years ⁴⁰ | Any U.S. or foreign resident | No limit | 20(3) | |
| 19 | | Studying and training: ⁴ Remittances or allowances Compensation during training Compensation while gaining experience ² | 5 years ¹⁰ 12 mos. 5 years ¹⁰ 12 mos. | Any foreign resident Slovenian resident Other foreign or U.S. resident Slovenian resident | No limit \$8,000 \$5,000 p.a. \$8,000 | 20(1) 20(2) 20(1) 20(2) | |

| 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 ²² (3) | | | | |
| South Africa | 16 | Independent personal services ⁷ | 183 days | Any contractor | No limit | 14 |
| | 17 | Dependent personal services ^{12,17} | 183 days | Any foreign resident | No limit | 15 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$7,500 p.a. ³⁰ | 17 |
| | 19 | Studying and training: Remittances or allowances ¹¹ | 1 year ¹⁵ | Any foreign resident | No limit | 20 |
| Spain | 15 | Scholarship or fellowship grant ^{4,15} | 5 years | Any U.S. or foreign resident ⁵ | No limit | 22(1) |
| | 16 | Independent personal services ⁷ | No limit | Any contractor | No limit | 15 |
| | 17 | Dependent personal services ¹⁷ | 183 days | Any foreign resident | No limit | 16 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$10,000 p.a. ³⁰ | 19 |
| | 19 | Studying and training: ⁴ Remittances or allowances | 5 years | Any foreign resident | No limit | 22(1) |
| | | Compensation during training Compensation while gaining experience ² | 5 years 12 consec. mo. | Any U.S. or foreign resident | \$5,000 p.a. | 22(1) |
| Sri Lanka | 16 | Independent personal services ^{7,12} | 183 days | Spanish resident | \$8,000 | 22(2) |
| | 17 | Dependent personal services ^{12,17} | 183 days | Any contractor | No limit | 15 |
| | 42 | Public entertainment | No limit | Any foreign resident | No limit | 16 |
| | 19 | Studying and training: Remittances or allowances ¹¹ Compensation while gaining experience ² | No limit | Any U.S. or foreign resident | \$6,000 p.a. ³⁰ | 18 |
| Sweden | 16 | Independent personal services ⁷ | No limit | Any foreign resident | No limit | 21(1) |
| | 17 | Dependent personal services ^{12,17} | 1 year | Sri Lankan resident ¹⁹ | \$6,000 | 21(2) |
| | 42 | Public entertainment | No limit | Any contractor | No limit | 14 |
| | 19 | Studying and training: Remittances or allowances ¹¹ | 183 days | Any foreign resident | No limit | 15 |
| Switzerland | 16 | Independent personal services ⁷ | No limit | Any U.S. or foreign resident | \$6,000 ²⁵ | 18 |
| | 17 | Dependent personal services ^{8,17} | No limit | Any foreign resident | No limit | 21 |
| | 42 | Public entertainment | No limit | Any contractor | No limit | 14 |
| | 19 | Studying and training: Remittances or allowances ¹¹ | 183 days | Any foreign resident | No limit | 15 |
| | | | No limit | Any U.S. or foreign resident | \$10,000 p.a. ²⁵ | 17 |
| | | | No limit | Any foreign resident | No limit | 20 |

| 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 ²² (3) | | | | |
| Thailand | 15 | Scholarship or fellowship grant | 5 years | Any U.S. or foreign resident ⁵ | No limit | 22(1) |
| | 16 | Independent personal services ⁷ | 89 days | Any U.S. resident or permanent establishment | \$10,000 p.a. | 15 |
| | 17 | Dependent personal services ^{17, 47} | 89 days | Any foreign contractor | No limit ⁴⁹ | 15 |
| | 42 | Public entertainment | 183 days | Any foreign resident | No limit | 16 |
| | 18 | Teaching or research ^{4, 38} | No limit | Any U.S. or foreign resident | \$100 per day or \$3,000 p.a. ⁴⁸ | 19 |
| | 19 | Studying and training: Remittances or allowances | 2 years | Any U.S. or foreign resident | No limit | 23 |
| | | Compensation during training | 5 years | Any foreign resident | No limit | 22(1) |
| | | Compensation while gaining experience | 5 years, 12 consec. mos. | Any U.S. or foreign resident | \$3,000 p.a. | 22(1) |
| | | Compensation under U.S. Government program | 1 year | Thai resident ² | \$7,500 p.a. | 22(2) |
| Trinidad and Tobago | 15 | Scholarship or fellowship grant ⁵ | 5 years | U.S. Government | \$10,000 | 22(3) |
| | 16 | Independent personal services ¹⁴ | 183 days | Any U.S. or foreign resident ⁵ | No limit | 19(1) |
| | 17 | Dependent personal services ¹⁴ | 183 days | Any foreign resident contractor | No limit | 17 |
| | 18 | Teaching ⁴ | 183 days | Any U.S. contractor | \$3,000 ⁶ | 17 |
| | 19 | Studying and training: Remittances or allowances | 183 days | Any foreign resident | No limit | 17 |
| | | Compensation during study or research | 183 days | Any U.S. resident | \$3,000 ⁶ | 17 |
| | | Compensation during professional training | 2 years | U.S. educational institution or U.S. Government | No limit | 18 |
| | | Compensation while gaining experience | 5 years | Any foreign resident | No limit | 19(1) |
| | | Compensation under U.S. Government program | 5 years, 5 years, 5 years, 1 year | U.S. or any foreign resident U.S. or any foreign resident Trinidad-Tobago resident ² | \$2,000 p.a. ⁶ \$5,000 p.a. ⁶ \$5,000 ⁶ | 19(1) 19(1) 19(1) 19(2) |
| Tunisia | 15 | Scholarship and fellowship grant ^{11, 15} | 1 year | U.S. Government or its contractor | \$10,000 ⁶ | 19(3) |
| | 16 | Independent personal services ⁷ | 5 years | Any U.S. or foreign resident ⁵ | No limit | 20 |
| | 17 | Dependent personal services ¹⁷ | 183 days | U.S. resident contractor | \$7,500 p.a. | 14 |
| | 42 | Public entertainment | 183 days | Any foreign resident | No limit | 15 |
| | 19 | Studying and training: ¹¹ Remittances or allowances | No limit | Any U.S. or foreign resident | \$7,500 p.a. ²⁵ | 17 |
| | | Compensation during training | 5 years | Any foreign resident | No limit | 20 |
| | | Independent personal services ⁷ | 5 years | Any U.S. or foreign resident | \$4,000 p.a. | 20 |
| | | Dependent personal services ^{12, 17} | 183 days | Any contractor | No limit | 14 |
| | | Public entertainment | 183 days | Any foreign resident | No limit | 15 |
| Turkey | 16 | Teaching or research | 2 years | Any foreign resident | No limit | 20(2) |
| | 17 | Studying and training: Remittances or allowances | No limit | Any foreign resident | No limit | 15 |
| | 42 | Public entertainment | 2 years | Any U.S. or foreign resident | \$3,000 p.a. ⁴⁸ | 17 |
| | 18 | Teaching or research | 2 years | Any foreign resident | No limit | 20(2) |
| | 19 | Studying and training: Remittances or allowances ¹¹ | No limit | Any foreign resident | No limit | 20(1) |

| 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 ²² (3) | | | | |
| Ukraine | 15 | Scholarship or fellowship grant ¹¹ | 5 years ³¹ | Any U.S. or foreign resident ⁵ | No limit | 20 |
| | 16 | Independent personal services ^{3,7} | No limit | Any contractor | No limit | 14 |
| | 17 | Dependent personal services ^{3,17} | 183 days | Any foreign resident | No limit | 15 |
| | 19 | Studying and training: Remittances or allowances ⁴ | 5 years ³¹ | Any foreign resident | No limit | 20 |
| United Kingdom | 16 | Independent personal services ⁵³ | | | | 7 |
| | 17 | Dependent personal services ^{12,17} | 183 days | Any foreign resident | No limit | 14 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$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 ¹¹ | 1 year ⁴⁵ | Any foreign resident | No limit | 20 |
| | | | | | | |
| Venezuela | 15 | Scholarship or fellowship grants ⁴ | 5 years ¹⁰ | Any U.S. or foreign resident ⁵ | No limit | 21(1) |
| | 16 | Independent personal services ^{7,12} | No limit | Any contractor | No limit | 14 |
| | 17 | Dependent personal services ^{12,17} | 183 days | Any foreign resident | No limit | 15 |
| | 42 | Public entertainment | No limit | Any U.S. or foreign resident | \$6,000 p.a. ³⁰ | 18 |
| | 18 | Teaching ⁴ | 2 years ⁴⁰ | Any U.S. or foreign resident | No limit | 21(3) |
| | 19 | Studying and training: ⁴ Remittances or allowances | 5 years ¹⁰ | Any foreign resident | No limit | 21(1) |
| | | Compensation during training | 12 mos. | Venezuelan resident | \$8,000 | 21(2) |
| | | | 5 years ¹⁰ | Other foreign or U.S. resident | \$5,000 p.a. | 21(1) |
| | | Compensation while gaining experience | 12 mos. | Venezuelan resident ² | \$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 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.

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 Exemption does not apply to the extent income is attributable to the recipient's fixed U.S. base. For residents of Korea and Norway, the fixed base must be maintained for more than 182 days (for Norway, 30 days in the case of the exploration or exploitation of the seabed and sub-soil and their natural resources); for residents of Morocco, the fixed base must be maintained for more than 89 days.

8 Does not apply to fees paid to a director of a U.S. corporation.

9 Does not apply to compensation for research work for other than the U.S. educational institution (or, for Italy, a medical facility that is primarily publicly funded) involved.

10 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.

11 Applies only to full-time student or trainee.

12 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.

13 Exemption does not apply if, during the immediately preceding period, such individual claimed the benefits of Article 23(1).

14 Does not apply to compensation paid to public entertainers that is more than \$100 a day.

15 Does not apply to payments from the National Institutes of Health under its Visiting Associate Program and Visiting Scientist Program.

16 Exemption applies only if the compensation is subject to tax in the country of residence.

17 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.

18 The exemption also applies if the employer is a permanent establishment in the treaty country but is not a resident of the treaty country.

19 Applies also to a participant in a program sponsored by the U.S. Government or an international organization.

20 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.

21 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.

22 Withholding may be required if the factors on which the treaty exemption is based may not be determinable until after the close of the tax year. Athletes and entertainers may be able to enter into a central withholding agreement with the IRS for reduced withholding provided certain requirements are met.

23 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.

24 Does not apply to amounts received in excess of reasonable fees payable to all directors of the company for attending meetings in the United States.

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 (or gross income for the Philippines and Romania) 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 and Venezuela), 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 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).

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, during the immediately preceding period, the individual claimed the benefits of Article 24(1).

40 The combined benefit for teaching cannot exceed 5 years.

41 Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 18(1).

42 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.

43 The combined period of benefits under Articles 20 and 21(1) cannot exceed 5 years.

44 Exemption does not apply if the individual previously claimed the benefit of this Article.

45 The time limit pertains only to an apprentice or business trainee.

46 Exemption does not apply if gross receipts exceed this amount.

47 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.

48 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.

49 A \$10,000 limit applies if the expense is borne by a permanent establishment or a fixed base in the United States. Exemption does not apply if the
recipient maintains a permanent establishment in the U.S. with which the income is effectively connected.

50 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. For Indonesia and the Philippines, the competent authority of the sending state must certify that the visit
qualifies.

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 Exemption applies to a business apprentice (trainee) only for a period not exceeding 1 year (2 years for Belgium and Bulgaria) from the date of arrival
in the United States.

53 Treated as business profits under Article 7 (VII) of the treaty.

54 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.

55 Exemption does not apply if during the immediately preceding period, the individual claimed the benefit of Article 20(2), (3), or (4).

56 Labor or personal services performed in connection with the exploration or exploitation of the seabed and sub-soil and their natural resources is fully
exempt for a period of 60 days in the tax year.