

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

Country (1)	Code <sup>1</sup> (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)
		Code <sup>1</sup> (2)	Purpose <sup>22</sup> (3)				
<b>Australia</b>	16		Independent personal services <sup>7</sup>	183 days	Any contractor	No limit	14
	17		Dependent personal services <sup>17</sup>	183 days	Any foreign resident	No limit	15
	42		Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. <sup>25</sup>	17
	19		Studying and training: Remittances or allowances <sup>11</sup>	No limit	Any foreign resident	No limit	20
<b>Austria</b>	16		Independent personal services <sup>7</sup>	No limit	Any contractor	No limit	14
	17		Dependent personal services <sup>17</sup>	183 days	Any foreign resident	No limit	15
	42		Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. <sup>25</sup>	17
	19		Studying and training: Remittances or allowances <sup>11</sup>	3 years <sup>45</sup>	Any foreign resident	No limit	20
<b>Bangladesh</b>	15		Scholarship or fellowship grant <sup>4</sup>	2 years <sup>45</sup>	Any U.S. or foreign resident <sup>5</sup>	No limit	21(2)
	16		Independent personal services <sup>7</sup>	183 days	Any contractor	No limit	15
	17		Dependent personal services <sup>17</sup>	183 days	Any foreign resident	No limit	16
	42		Public entertainment	No limit	Any contractor	\$10,000 p.a. <sup>30</sup>	18
	19		Teaching or research <sup>4</sup> Studying and training: <sup>4</sup> Remittances or allowances	2 years	Any U.S. or foreign resident	No limit	21(1)
<b>Barbados</b>	16		Compensation during study or training	2 years <sup>45</sup>	Any foreign resident	No limit	21(2)
	17		Independent personal services <sup>7,8</sup>	2 years <sup>45</sup>	Any U.S. or foreign resident	\$8,000 p.a.	21(2)
	42		Dependent personal services <sup>8,17</sup>	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: <sup>23</sup> Remittances or allowances <sup>11</sup>	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. <sup>6,50</sup>	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 <sup>1</sup> (2)	Purpose <sup>22</sup> (3)				
<b>Belgium</b>	16	Independent personal services <sup>53</sup>				7
	17	Dependent personal services <sup>12,17</sup>	183 days	Any foreign resident	No limit	14
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. <sup>25</sup>	16
	18	Teaching <sup>4</sup>	2 years	Any U.S. educational or research institution	No limit	19(2)
	19	Studying and training: <sup>11</sup> Remittances or allowances Compensation during study or training	2 years <sup>45</sup> 2 years <sup>45</sup>	Any foreign resident Any U.S. or foreign resident	No limit \$9,000 p.a.	19(1)(a) 19(1)(b)
<b>Bulgaria</b>	16	Independent personal services <sup>53</sup>				7
	17	Dependent personal services <sup>8,17</sup>	183 days	Any foreign resident	No limit	14
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$15,000 p.a. <sup>25</sup>	16
	18	Teaching <sup>4</sup>	2 years	Any U.S. educational or research institution	No limit	19(2)
	19	Studying and training: <sup>11</sup> Remittances or allowances Compensation during study or training	2 years <sup>45</sup> 2 years <sup>45</sup>	Any foreign resident Any U.S. or foreign resident	No limit \$9,000 p.a.	19(1)(a) 19(1)(b)
<b>Canada</b>	16	Independent personal services <sup>53</sup>				VII
	17	Dependent personal services	No limit	Any U.S. or foreign resident	\$10,000	XV
	42	Public entertainment <sup>54</sup>	183 days	Any foreign resident <sup>17</sup>	No limit <sup>13</sup>	XV
	19	Studying and training: Remittances or allowances <sup>11</sup>	No limit	Any U.S. or foreign resident	\$15,000 p.a. <sup>25</sup>	XVI
	15	Scholarship or fellowship grant <sup>15</sup>	No limit <sup>52</sup>	Any foreign resident	No limit	XX
<b>China, People's Rep. of</b>	16	Independent personal services <sup>7</sup>	No specific limit	Any U.S. or foreign resident <sup>5</sup>	No limit	20(b)
	17	Dependent personal services <sup>8,17</sup>	183 days	Any contractor	No limit	13
	42	Public entertainment <sup>29</sup>	183 days	Any foreign resident	No limit	14
	18	Teaching <sup>4</sup>	3 years	U.S. educational or research institute	No limit	16
	19	Studying and training: Remittances or allowances Compensation during training or while gaining experience	No specific limit No specific limit	Any foreign resident Any U.S. or foreign resident	No limit \$5,000 p.a.	19 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 <sup>1</sup> (2)	Purpose <sup>22</sup> (3)				
Commonwealth of Independent States	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident	Limited <sup>19</sup>	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 <sup>4,20</sup>	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 <sup>21</sup>	V(1) V(1)
Cyprus	15	Scholarship or fellowship grant <sup>15</sup>	Generally, 5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	21(1)
	16	Independent personal services <sup>7</sup>	182 days	Any contractor	No limit	17
	17	Dependent personal services <sup>17</sup>	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. <sup>6</sup>	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 <sup>2</sup> 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 <sup>4,15</sup>	1 year	U.S. Government or its contractor	\$10,000	21(3)
	17	Independent personal services <sup>7</sup>	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	21(1)
	42	Dependent personal services <sup>8,17</sup>	183 days	Any contractor	No limit	14
	18	Public entertainment Teaching <sup>4,35</sup>	183 days No limit 2 years	Any foreign resident Any U.S. or foreign resident Any U.S. educational or research institution	No limit No limit \$20,000 p.a. <sup>30</sup>	15 18
19	Studying and training: <sup>4</sup> Remittances and allowances Compensation during training Compensation while gaining experience <sup>2</sup> 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 <sup>1</sup> (2)	Purpose <sup>22</sup> (3)				
<b>Denmark</b>	16	Independent personal services <sup>7</sup>	No limit	Any contractor	No limit	14
	17	Dependent personal services <sup>8, 17</sup>	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. <sup>25</sup>	17
	19	Studying and training: <sup>4</sup> Remittances or allowances <sup>11</sup>	3 years <sup>45</sup>	Any foreign resident	No limit	20
<b>Egypt</b>	15	Scholarship or fellowship grant <sup>15</sup>	Generally, 5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	23(1)
	16	Independent personal services	89 days	Any contractor	No limit	15
	17	Dependent personal services <sup>16, 17</sup>	89 days	Egyptian resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$400 per day <sup>46</sup>	17
	18	Teaching <sup>4, 13</sup>	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 <sup>2</sup>	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)
	<b>Estonia</b>	15	Scholarship or fellowship grants <sup>4</sup>	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit
16		Independent personal services <sup>7</sup>	183 days	Any contractor	No limit	14
17		Dependent personal services <sup>8, 17</sup>	183 days	Any foreign resident	No limit	15
42		Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. <sup>30</sup>	17
19		Studying and training: <sup>4</sup> 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 <sup>2</sup>	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)
<b>Finland</b>		16	Independent personal services <sup>7</sup>	No limit	Any contractor	No limit
	17	Dependent personal services <sup>17</sup>	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. <sup>25</sup>	17
	19	Studying and training: Remittances or allowances <sup>11</sup>	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 <sup>1</sup> (2)	Purpose <sup>22</sup> (3)				
<b>France</b>	15	Scholarship or fellowship grant <sup>15</sup>	5 years <sup>43</sup>	Any U.S. or foreign resident <sup>5</sup>	No limit	21(1)
	16	Independent personal services <sup>7</sup>	No limit	Any contractor	No limit	14
	17	Dependent personal services <sup>8,17</sup>	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. <sup>30</sup>	17
	18	Teaching <sup>4,44</sup>	2 years <sup>43</sup>	U.S. educational or research institution	No limit	20
	19	Studying and training: <sup>4</sup> Remittances or allowances Compensation during study or training Compensation while gaining experience <sup>2</sup>	5 years <sup>43</sup> 12 consec. mos. 5 years <sup>43</sup> 12 consec. mos.	Any foreign resident French resident Other foreign or U.S. resident French resident	No limit \$8,000 \$5,000 p.a. \$8,000	21(1) 21(2) 21(1) 21(2)
<b>Germany</b>	15	Scholarship or fellowship grant	No limit	Any U.S. or foreign resident <sup>5</sup>	No limit	20(3)
	16	Independent personal services <sup>53</sup>				7
	17	Dependent personal services <sup>12,17</sup>	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. <sup>30</sup>	17
	18	Teaching <sup>4,55</sup>	2 years	U.S. educational or research institution	No limit	20(1)
	19	Studying and training: <sup>11</sup> Remittances or allowances Compensation during study or training Compensation while gaining experience <sup>2</sup>	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 <sup>28</sup>	20(2) 20(4) 20(5)
<b>Greece</b>	16	Independent personal services	183 days	Greek resident contractor	No limit	X
			183 days	Other foreign or U.S. resident contractor	\$10,000 p.a.	X
	17	Dependent personal services	183 days	Greek resident	No limit	X
	18	Teaching	183 days	Other foreign or U.S. resident	\$10,000 p.a.	X
	19	Studying and training: Remittances or allowances	3 years	U.S. educational institution	No limit	XII
			No limit	Any foreign resident	No limit	XIII
<b>Hungary</b>	16	Independent personal services <sup>7</sup>	183 days	Any contractor	No limit	13
	17	Dependent personal services <sup>17</sup>	183 days	Any foreign resident	No limit	14
	18	Teaching <sup>4</sup>	2 years	U.S. educational institution	No limit	17
	19	Studying and training: <sup>23</sup> Remittances or allowances <sup>11</sup>	No limit	Any foreign resident	No limit	18(1)

Country (1)	Code <sup>1</sup> (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 <sup>22</sup> (3)					
<b>Iceland</b>	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	19(1)	
	16	Independent personal services <sup>53</sup>	183 days	Any foreign resident	No limit	7	
	17	Dependent personal services <sup>6, 17</sup>	No limit	Any U.S. or foreign resident	\$20,000 p.a. <sup>25</sup>	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 <sup>2</sup>	\$9,000 p.a. \$9,000	19(1) 19(1)	
<b>India</b>	16	Government program	1 year	U.S. Government or its contractor	\$9,000	19(3)	
	17	Independent personal services <sup>7, 8</sup>	89 days	Any contractor	No limit	15	
	42	Dependent personal services <sup>6, 17</sup>	183 days	Any foreign resident	No limit	16	
	18	Public entertainment	No limit	Any U.S. or foreign resident	\$1,500 p.a. <sup>26, 50</sup>	18	
	19	Teaching <sup>4</sup> Studying and training: Remittances or allowances	2 years Reasonable period	U.S. educational institution	No limit	22	
<b>Indonesia</b>	15	Scholarship and fellowship grant <sup>15</sup>	5 years	Any foreign resident <sup>27</sup>	No limit	21(1)	
	16	Independent personal services <sup>7</sup>	119 days	Any U.S. or foreign resident <sup>5</sup>	No limit	19(1)	
	17	Dependent personal services <sup>17</sup>	119 days	Any contractor	No limit	15	
	42	Public entertainment	No limit	Any foreign resident	No limit	16	
	18	Teaching <sup>4, 44</sup> 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. <sup>25, 50</sup> No limit	17 20	
<b>Ireland</b>	16	Independent personal services <sup>7</sup>	No limit	Any foreign resident	No limit	19(1)	
	17	Dependent personal services <sup>17, 47</sup>	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 <sup>11</sup>	1 year <sup>45</sup>	Any contractor Any foreign resident Any U.S. or foreign resident	No limit No limit \$20,000 p.a. <sup>25</sup>	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 <sup>1</sup> (2)	Purpose <sup>22</sup> (3)				
<b>Israel</b>	15	Scholarship and fellowship grant	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	24(1)
	16	Independent personal services	182 days	Any contractor	No limit	16
	17	Dependent personal services <sup>16, 17</sup>	182 days	Israeli resident	No limit	17
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$400 per day <sup>37</sup>	18
	18	Teaching <sup>4, 39</sup>	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 <sup>2</sup>	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)
<b>Italy</b>	16	Independent personal services <sup>7</sup>	No limit	Any contractor	No limit	14(1)
	17	Dependent personal services <sup>8, 17</sup>	183 days	Any foreign resident	No limit	15(2)
	42	Public entertainment	90 days	Any U.S. or foreign resident	\$20,000 p.a. <sup>25</sup>	17
	18	Teaching or research <sup>4</sup>	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
<b>Jamaica</b>	16	Independent personal services <sup>7</sup>	89 days	Any foreign contractor	No limit	14
	17	Dependent personal services <sup>17</sup>	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 <sup>4, 44</sup>	No limit	Any U.S. or foreign resident	\$400 per day or \$5,000 p.a. <sup>6</sup>	18
	19	Studying and training: <sup>23</sup> Remittances or allowances <sup>11</sup> 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 <sup>2</sup>	12 consec. mo.	Jamaican resident	\$7,500 p.a.	21(2)
<b>Japan</b>	16	Independent personal services <sup>8, 53</sup>	No limit	Jamaican resident	\$7,500 p.a.	21(2)
	17	Dependent personal services <sup>8, 17</sup>	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 <sup>4</sup>	2 years	Any U.S. educational institution	No limit	16
	19	Studying and training: Remittances or allowances	1 year <sup>45</sup>	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 <sup>1</sup> (2)	Purpose <sup>22</sup> (3)				
<b>Kazakhstan</b>	15	Scholarship or fellowship grant <sup>4, 15, 41</sup>	5 years <sup>31</sup>	Any U.S. or foreign resident <sup>5</sup>	No limit	19
	16	Independent personal services <sup>7</sup>	183 days	Any contractor	No limit	14
	17	Dependent personal services <sup>17, 47</sup>	183 days	Any foreign resident	No limit	15
	19	Studying and training; <sup>4</sup> Remittances or allowances	5 years <sup>31</sup>	Any foreign resident	No limit	19
<b>Korea, South</b>	15	Scholarship or fellowship grant <sup>15</sup>	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	21(1)
	16	Independent personal services <sup>7</sup>	182 days	Any contractor	\$3,000 p.a.	18
	17	Dependent personal services <sup>17</sup>	182 days	Korean resident <sup>18</sup>	\$3,000 p.a.	19
	18	Teaching <sup>4</sup>	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 <sup>2</sup> Compensation under U.S. Government program	1 year	Korean resident	\$5,000	21(2)
<b>Latvia</b>	15	Scholarship or fellowship grants <sup>4</sup>	1 year	U.S. Government or its contractor	\$10,000	21(3)
	16	Independent personal services <sup>7</sup>	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	20(1)
	17	Dependent personal services <sup>8, 17</sup>	183 days	Any contractor	No limit	14
	42	Public entertainment	183 days	Any foreign resident	No limit	15
	19	Studying and training; <sup>4</sup> Remittances or allowances	No limit	Any U.S. or foreign resident	\$20,000 p.a. <sup>30</sup>	17
		Compensation during training	5 years	Any foreign resident	No limit	20(1)
		Compensation while gaining experience <sup>2</sup>	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)
<b>Lithuania</b>	15	Scholarship or fellowship grants <sup>4</sup>	1 year	U.S. Government or its contractor	No limit	20(1)
	16	Independent personal services <sup>7</sup>	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	14
	17	Dependent personal services <sup>8, 17</sup>	183 days	Any contractor	No limit	15
	42	Public entertainment	183 days	Any foreign resident	No limit	17
	19	Studying and training; <sup>4</sup> Remittances or allowances	No limit	Any U.S. or foreign resident	\$20,000 p.a. <sup>30</sup>	20(1)
		Compensation during training	5 years	Any foreign resident	No limit	20(1)
		Compensation while gaining experience <sup>2</sup> 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 <sup>1</sup> (2)	Purpose <sup>22</sup> (3)				
<b>Luxembourg</b>	16	Independent personal services <sup>7</sup> .....	No limit .....	Any contractor .....	No limit .....	15
	17	Dependent personal services <sup>12,17</sup> .....	183 days .....	Any foreign resident .....	No limit .....	16
	42	Public entertainment .....	No limit .....	Any U.S. or foreign resident .....	\$10,000 p.a. <sup>25</sup> .....	18
	18	Teaching or research <sup>9</sup> .....	2 years .....	Any U.S. or foreign resident .....	No limit .....	21(2)
	19	Studying and training: Remittances or allowances <sup>11</sup> .....	2 years <sup>45</sup> .....	Any U.S. or foreign resident .....	No limit .....	21(1)
<b>Malta</b>	16	Independent personal services <sup>53</sup> .....	.....	.....	.....	7
	17	Dependent personal services <sup>12,17</sup> .....	183 days .....	Any foreign resident .....	No limit .....	14
	42	Public entertainment .....	No limit .....	Any U.S. or foreign resident .....	\$20,000 p.a. <sup>25</sup> .....	16
	19	Studying and training: Remittances or allowances .....	1 year <sup>45</sup> .....	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	
<b>Mexico</b>	16	Independent personal services <sup>7</sup> .....	182 days .....	Any contractor .....	No limit .....	14
	17	Dependent personal services <sup>17,47</sup> .....	183 days .....	Any foreign resident .....	No limit .....	15
	42	Public entertainment .....	No limit .....	Any U.S. or foreign resident .....	\$3,000 p.a. <sup>30</sup> .....	18
	19	Studying and training: Remittances or allowances .....	No limit .....	Any foreign resident .....	No limit .....	21
		Scholarship or fellowship grant <sup>15</sup> .....	5 years .....	Any U.S. or foreign resident <sup>5</sup> .....	No limit .....	18
<b>Morocco</b>	15	Independent personal services <sup>7</sup> .....	182 days .....	Any contractor <sup>13</sup> .....	\$5,000 .....	14
	16	Dependent personal services <sup>17</sup> .....	182 days .....	Moroccan resident <sup>13,18</sup> .....	No limit .....	15
	17	Studying and training: Remittances or allowances .....	5 years .....	Any foreign resident .....	No limit .....	18
	19	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 <sup>1</sup> (2)	Purpose <sup>22</sup> (3)				
<b>Netherlands</b>	15	Scholarship or fellowship grant <sup>15, 33</sup>	3 years	Any U.S. or foreign resident <sup>5</sup>	No limit	22(2)
	16	Independent personal services <sup>7</sup>	No limit	Any contractor	No limit	15
	17	Dependent personal services <sup>17, 47</sup>	183 days	Any foreign resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. <sup>25</sup>	18
	19	Teaching <sup>4, 34</sup> Studying and training; <sup>33</sup> 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. <sup>36</sup>	22(2)
<b>New Zealand</b>	16	Independent personal services <sup>33</sup>				7
	17	Dependent personal services <sup>17</sup>	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 <sup>25</sup>	17
	19	Studying and training: Remittances or allowances <sup>11</sup>	No limit	Any foreign resident	No limit	20
<b>Norway</b>	15	Scholarship or fellowship grant <sup>15</sup>	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	16(1)
	16	Independent personal services <sup>7</sup>	182 days	Any contractor	No limit	13
	42	Public entertainment	90 days	Any contractor	\$10,000 p.a. <sup>28</sup>	13
	17	Dependent personal services <sup>17, 56</sup>	182 days	Norwegian resident <sup>18</sup>	No limit	14
	18	Teaching <sup>4</sup>	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 <sup>2</sup>	12 consec. mo.			
		Compensation under U.S. Government program	1 year	Norwegian resident	\$5,000	16(2)
				U.S. Government or its contractor	\$10,000	16(3)
<b>Pakistan</b>	15	Scholarship or fellowship grant <sup>15</sup>	No limit	Pakistani nonprofit organization	No limit	XIII(1)
	16	Independent personal services <sup>16</sup>	183 days	Pakistani resident contractor	No limit	XI
	17	Dependent personal services <sup>16</sup>	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 <sup>2</sup>	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 <sup>1</sup> (2)	Purpose <sup>22</sup> (3)				
Philippines	15	Scholarship or fellowship grant <sup>15</sup>	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	22(1)
	16	Independent personal services <sup>7</sup>	89 days	Any foreign contractor	No limit	15
	17	Dependent personal services <sup>17</sup>	89 days	Any U.S. resident	\$10,000 p.a.	15
	42	Public entertainment	89 days	Any Philippines resident <sup>18</sup>	No limit	16
	18	Teaching <sup>4,38</sup>	No limit	Any U.S. or foreign resident	\$100 per day or \$3,000 p.a. <sup>28,50</sup>	17
	19	Studying and training: Remittances or allowances Compensation during study Compensation while gaining experience <sup>2</sup> Compensation while under U.S. Government program	2 years	U.S. educational institution	No limit	21
			5 years	Any foreign resident	No limit	22(1)
			5 years	Any U.S. or foreign resident	\$3,000 p.a.	22(1)
			12 consec. mo.	Philippines resident	\$7,500 p.a.	22(2)
			1 year	U.S. Government or its contractor	\$10,000 p.a.	22(3)
Poland	15	Scholarship or fellowship grant <sup>15</sup>	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	18(1)
	16	Independent personal services	182 days	Any contractor	No limit	15
	17	Dependent personal services <sup>17</sup>	182 days	Any foreign resident	No limit	16
	18	Teaching <sup>4,41</sup>	2 years	U.S. educational institution	No limit	17
	19	Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience <sup>2</sup> Compensation while under U.S. Government program	5 years	Any foreign resident	No limit	18(1)
			5 years	U.S. or any foreign resident	\$2,000 p.a.	18(1)
			1 year	Polish resident	\$5,000	18(2)
			1 year	U.S. Government or its contractor	\$10,000	18(3)
			5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	23(1)
			182 days	Any contractor	No limit	15
Portugal	16	Independent personal services <sup>7</sup>	183 days	Any foreign resident	No limit	16
	17	Dependent personal services <sup>8,17</sup>	No limit	Any U.S. or foreign resident	\$10,000 p.a. <sup>30</sup>	19
	42	Public entertainment	2 years	U.S. educational institution	No limit	22
	18	Teaching <sup>4,42</sup>	5 years	Any foreign resident	No limit	23(1)
	19	Studying and training: <sup>4</sup> Remittances or allowances Compensation during study or training	12 consec. mos.	Portuguese resident	\$8,000	23(2)
			5 years	Other foreign or U.S. resident	\$5,000 p.a.	23(1)
			12 consec. mos.	Portuguese resident	\$8,000	23(2)
			5 years	Portuguese resident	\$8,000	23(2)
			12 consec. mos.	Other foreign or U.S. resident	\$5,000 p.a.	23(1)
			5 years	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 <sup>1</sup> (2)	Purpose <sup>22</sup> (3)					
<b>Romania</b>	15	Scholarship or fellowship grant <sup>15</sup>	5 years	Any U.S. or foreign resident <sup>5</sup>	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. <sup>28</sup>	14	
	17	Dependent personal services <sup>17</sup>	182 days	Romanian resident <sup>18</sup>	No limit	15	
	42	Public entertainment	89 days	Any U.S. or foreign resident	\$2,999.99 p.a. <sup>28</sup>	15	
	18	Teaching <sup>4</sup>	2 years	U.S. educational institution	No limit	19	
	19	Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience <sup>2</sup> 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)	
	<b>Russia</b>	15	Scholarship or fellowship grant <sup>4, 15, 41</sup>	5 years <sup>31</sup>	Any U.S. or foreign resident <sup>5</sup>	No limit	18
		16	Independent personal services <sup>7</sup>	183 days	Any contractor	No limit	13
17		Dependent personal services <sup>6, 17, 32</sup>	183 days	Any foreign resident	No limit	14	
<b>Slovak Republic</b>	15	Scholarship or fellowship grant <sup>4, 15</sup>	5 years <sup>31</sup>	Any foreign resident	No limit	18	
	16	Independent personal services <sup>7</sup>	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	21(1)	
	17	Dependent personal services <sup>12, 17</sup>	183 days	Any contractor	No limit	14	
	42	Public entertainment	No limit	Any foreign resident	No limit	15	
	18	Teaching <sup>4, 35</sup>	2 years	Any U.S. or foreign resident Any U.S. educational or research institution	\$20,000 p.a. <sup>30</sup>	18	
	19	Studying and training: <sup>4</sup> Remittances or allowances Compensation during training Compensation while gaining experience <sup>2</sup> 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)	
	<b>Slovenia</b>	15	Scholarship or fellowship grant <sup>4</sup>	5 years <sup>10</sup>	Any U.S. or foreign resident <sup>5</sup>	No limit	20(1)
		16	Independent personal services <sup>7</sup>	No limit	Any contractor	No limit	14
		17	Dependent personal services <sup>12, 17</sup>	183 days	Any foreign resident	No limit	15
42		Public entertainment	No limit	Any U.S. or foreign resident	\$15,000 p.a. <sup>30</sup>	17	
18		Teaching or research <sup>4</sup>	2 years <sup>40</sup>	Any U.S. or foreign resident	No limit	20(3)	
19		Studying and training: <sup>4</sup> Remittances or allowances Compensation during training Compensation while gaining experience <sup>2</sup>	5 years <sup>10</sup> 12 mos. 5 years <sup>10</sup> 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 <sup>1</sup> (2)	Purpose <sup>22</sup> (3)				
<b>South Africa</b>	16	Independent personal services <sup>7</sup>	183 days	Any contractor	No limit	14
	17	Dependent personal services <sup>12,17</sup>	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$7,500 p.a. <sup>30</sup>	17
	19	Studying and training: Remittances or allowances <sup>11</sup>	1 year <sup>15</sup>	Any foreign resident	No limit	20
<b>Spain</b>	15	Scholarship or fellowship grant <sup>4,15</sup>	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	22(1)
	16	Independent personal services <sup>7</sup>	No limit	Any contractor	No limit	15
	17	Dependent personal services <sup>17</sup>	183 days	Any foreign resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. <sup>30</sup>	19
	19	Studying and training: <sup>4</sup> Remittances or allowances	5 years	Any foreign resident	No limit	22(1)
		Compensation during training Compensation while gaining experience <sup>2</sup>	5 years 12 consec. mo.	Any U.S. or foreign resident	\$5,000 p.a.	22(1)
<b>Sri Lanka</b>	16	Independent personal services <sup>7,12</sup>	183 days	Spanish resident	\$8,000	22(2)
	17	Dependent personal services <sup>12,17</sup>	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 <sup>11</sup> Compensation while gaining experience <sup>2</sup>	No limit	Any U.S. or foreign resident	\$6,000 p.a. <sup>30</sup>	18
<b>Sweden</b>	16	Independent personal services <sup>7</sup>	No limit	Any foreign resident	No limit	21(1)
	17	Dependent personal services <sup>12,17</sup>	1 year	Sri Lankan resident <sup>19</sup>	\$6,000	21(2)
	42	Public entertainment	No limit	Any contractor	No limit	14
	19	Studying and training: Remittances or allowances <sup>11</sup>	183 days	Any foreign resident	No limit	15
<b>Switzerland</b>	16	Independent personal services <sup>7</sup>	No limit	Any U.S. or foreign resident	\$6,000 <sup>25</sup>	18
	17	Dependent personal services <sup>8,17</sup>	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 <sup>11</sup>	183 days	Any foreign resident	No limit	15
			No limit	Any U.S. or foreign resident	\$10,000 p.a. <sup>25</sup>	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 <sup>1</sup> (2)	Purpose <sup>22</sup> (3)				
Thailand	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	22(1)
	16	Independent personal services <sup>7</sup>	89 days	Any U.S. resident or permanent establishment	\$10,000 p.a.	15
	17	Dependent personal services <sup>17,47</sup>	89 days	Any foreign contractor	No limit <sup>49</sup>	15
	42	Public entertainment	183 days	Any foreign resident	No limit	16
	18	Teaching or research <sup>4,38</sup>	No limit	Any U.S. or foreign resident	\$100 per day or \$3,000 p.a. <sup>48</sup>	19
	19	Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience Compensation under U.S. Government program	2 years	Any U.S. or foreign resident	No limit	23
	15	Scholarship or fellowship grant <sup>5</sup>	5 years	Any foreign resident	No limit	22(1)
	16	Independent personal services <sup>14</sup>	5 years	Any U.S. or foreign resident	\$3,000 p.a.	22(1)
	17	Dependent personal services <sup>14</sup>	12 consec. mos.	Thai resident <sup>2</sup>	\$7,500 p.a.	22(2)
Trinidad and Tobago	15	Scholarship or fellowship grant <sup>5</sup>	1 year	U.S. Government	\$10,000	22(3)
	16	Independent personal services <sup>14</sup>	5 years	Any U.S. or foreign resident <sup>5</sup>	No limit	19(1)
	17	Dependent personal services <sup>14</sup>	183 days	Any foreign resident contractor	No limit	17
	18	Teaching <sup>4</sup>	183 days	Any U.S. contractor	\$3,000 <sup>6</sup>	17
	19	Studying and training: Remittances or allowances Compensation during study or research Compensation during professional training Compensation while gaining experience Compensation under U.S. Government program	183 days	Any foreign resident	No limit	17
	16	Independent personal services <sup>14</sup>	183 days	Any U.S. resident	\$3,000 <sup>6</sup>	17
	17	Dependent personal services <sup>14</sup>	2 years	U.S. educational institution or U.S. Government	No limit	18
	18	Teaching <sup>4</sup>	5 years	Any foreign resident	No limit	19(1)
	19	Studying and training: Remittances or allowances Compensation during study or research Compensation during professional training Compensation while gaining experience Compensation under U.S. Government program	5 years	U.S. or any foreign resident	\$2,000 p.a. <sup>6</sup>	19(1)
Tunisia	15	Scholarship or fellowship grant <sup>11,15</sup>	5 years	U.S. or any foreign resident	\$5,000 p.a. <sup>9</sup>	19(1)
	16	Independent personal services <sup>7</sup>	5 years	Trinidad-Tobago resident <sup>2</sup>	\$5,000 <sup>6</sup>	19(2)
	17	Dependent personal services <sup>17</sup>	1 year	U.S. Government or its contractor	\$10,000 <sup>6</sup>	19(3)
	42	Public entertainment	1 year	Any U.S. or foreign resident <sup>5</sup>	No limit	20
	19	Studying and training: <sup>11</sup> Remittances or allowances Compensation during training	5 years	U.S. resident contractor	\$7,500 p.a.	14
	16	Independent personal services <sup>7</sup>	183 days	Any foreign resident	No limit	15
	17	Dependent personal services <sup>17</sup>	183 days	Any U.S. or foreign resident	\$7,500 p.a. <sup>25</sup>	17
	42	Public entertainment	No limit	Any foreign resident	No limit	20
	19	Studying and training: <sup>11</sup> Remittances or allowances Compensation during training	5 years	Any U.S. or foreign resident	\$4,000 p.a.	20
Turkey	16	Independent personal services <sup>7</sup>	5 years	Any foreign resident	No limit	20
	17	Dependent personal services <sup>12,17</sup>	5 years	Any U.S. or foreign resident	\$4,000 p.a.	20
	42	Public entertainment	183 days	Any contractor	No limit	14
	18	Teaching or research	183 days	Any foreign resident	No limit	15
	19	Studying and training: Remittances or allowances <sup>11</sup>	No limit	Any U.S. or foreign resident	\$3,000 p.a. <sup>48</sup>	17
			2 years	Any foreign resident	No limit	20(2)
			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 <sup>1</sup> (2)	Purpose <sup>22</sup> (3)				
Ukraine	15	Scholarship or fellowship grant <sup>11</sup>	5 years <sup>31</sup>	Any U.S. or foreign resident <sup>5</sup>	No limit	20
	16	Independent personal services <sup>3,7</sup>	No limit	Any contractor	No limit	14
	17	Dependent personal services <sup>3,17</sup>	183 days	Any foreign resident	No limit	15
	19	Studying and training: Remittances or allowances <sup>4</sup>	5 years <sup>31</sup>	Any foreign resident	No limit	20
United Kingdom	16	Independent personal services <sup>53</sup>				7
	17	Dependent personal services <sup>12,17</sup>	183 days	Any foreign resident	No limit	14
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. <sup>25</sup>	16
	18	Teaching or research <sup>4</sup>	2 years	Any U.S. educational institution	No limit	20A
	19	Studying and training: Remittances or allowances <sup>11</sup>	1 year <sup>45</sup>	Any foreign resident	No limit	20
Venezuela	15	Scholarship or fellowship grants <sup>4</sup>	5 years <sup>10</sup>	Any U.S. or foreign resident <sup>5</sup>	No limit	21(1)
	16	Independent personal services <sup>7,12</sup>	No limit	Any contractor	No limit	14
	17	Dependent personal services <sup>12,17</sup>	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$6,000 p.a. <sup>30</sup>	18
	18	Teaching <sup>4</sup>	2 years <sup>40</sup>	Any U.S. or foreign resident	No limit	21(3)
	19	Studying and training: <sup>4</sup> Remittances or allowances	5 years <sup>10</sup>	Any foreign resident	No limit	21(1)
		Compensation during training	12 mos.	Venezuelan resident	\$8,000	21(2)
		Compensation while gaining experience	5 years <sup>10</sup>	Other foreign or U.S. resident	\$5,000 p.a.	21(1)
			12 mos.	Venezuelan resident <sup>2</sup>	\$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.