

IRS Publication 901

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

Note: The tables found in [IRS Publication 901](#) are not meant to be a complete guide to all provisions of every income tax treaty. For detailed information, you must consult the provisions of the tax treaty that apply.

Explanation of Table 2

Table 2 lists the different kinds of personal service income that may be fully or partly exempt from U.S. income tax. ***You must meet all of the treaty requirements before the item of income can be exempt from U.S. income tax.*** The income code numbers shown in this table are the same as the income codes on Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.

Independent personal services. The term "independent personal services" generally means services you perform for your own account if you receive the income and bear the losses arising from those services. Examples of these services are those provided by physicians, lawyers, engineers, dentists, and accountants who perform personal services as sole proprietors or partners.

Dependent personal services. Dependent personal services usually are those you perform for someone else as an employee.

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

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
Australia	16	Independent personal services ²²	183 days	Any contractor	No limit	14
	20	Public entertainment	183 days	Any contractor	\$10,000 ²⁵	17
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	15
	20	Public entertainment ¹⁵	183 days	Any foreign resident	\$10,000 ²⁵	17
	19	Studying and training: Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	20
Austria	16	Independent personal services ²²	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$20,000 p.a. ²⁵	17
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17
	19	Studying and training: Remittances or allowances ¹⁰	3 years ¹¹	Any foreign resident	No limit	20
Bangladesh	15	Scholarship or fellowship grant ⁴	2 years ¹¹	Any U.S. or foreign resident ⁵	No limit	21(2)
	16	Independent personal services ²²	183 days	Any contractor	No limit	15
	20	Public entertainment	No limit	Any contractor	\$10,000 ³⁰	18
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	16
	20	Public entertainment	No limit	Any contractor	\$10,000 ³⁰	18
	18	Teaching or research ⁴	2 years	Any U.S. or foreign resident	No limit	21(1)
	19	Studying and training: ⁴ Remittances or allowances Compensation during study or training	2 years ¹¹ 2 years ¹¹	Any foreign resident Any U.S. or foreign resident	No limit \$8,000 p.a.	21(2) 21(2)
Barbados	16	Independent personal services ^{7, 22}	89 days 89 days	Any foreign contractor Any U.S. contractor	No limit \$5,000	14 14
	20	Public entertainment	No limit	Any contractor	\$250 per day or \$4,000 p.a. ⁶	17
	17	Dependent personal services ^{7, 15}	183 days	Any foreign resident	\$5,000	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$250 per day or \$4,000 p.a. ⁶	17
	19	Studying and training: ²⁰ Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	20
Belgium	16	Independent personal services ⁵⁴				7
	17	Dependent personal services ^{15, 24}	183 days	Any foreign resident	No limit	14
	20	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: ¹⁰ Remittances or allowances Compensation during study or training	No limit ⁵⁴ No limit ⁵⁴	Any foreign resident Any U.S. or foreign resident	No limit \$9,000 p.a.	19(1)(a) 19(1)(b)

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
Bulgaria	16	Independent personal services ⁵⁴	183 days No limit 2 years	Any foreign resident Any U.S. or foreign resident Any U.S. educational or research institution	No limit \$15,000 p.a. ²⁵ No limit	7 14 16 19(2)
	17	Dependent personal services ^{7, 15}				
	20	Public entertainment				
	18	Teaching ⁴				
	19	Studying and training: ¹⁰ Remittances or allowances Compensation during study or training	No limit ⁵⁷ No limit ⁵⁷	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 ⁵⁴	No limit 183 days	Any U.S. or foreign resident Any foreign resident ¹⁵	\$10,000 No limit ¹²	VII XV
	17	Dependent personal services				
	20	Public entertainment ³	No limit	Any U.S. or foreign resident	\$15,000 p.a. ²⁵	XVI
	19	Studying and training: Remittances or allowances ¹⁰	No limit ⁵⁷	Any foreign resident	No limit	XX
China, People's Rep. of	15	Scholarship or fellowship grant	No specific limit	Any U.S. or foreign resident ⁵	No limit	20(b)
	16	Independent personal services ²²	183 days	Any contractor	No limit	13
	20	Public entertainment ²⁹	No limit	Any contractor	No limit	16
	17	Dependent personal services ^{7, 15}	183 days	Any foreign resident	No limit	14
	20	Public entertainment ²⁹	No limit	Any U.S. or foreign resident	No limit	16
	18	Teaching ⁴	3 years	U.S. educational or research institute	No limit	19
	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.	20(a) 20(c)
Commonwealth of Independent States	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident	Limited ¹⁹	VI(1)
	16	Independent personal services	183 days	Any U.S. or foreign contractor	No limit	VI(2)
	17	Dependent personal services	183 days	Any U.S. or foreign resident	No limit	VI(2)
	18	Teaching ^{4, 18}	2 years	Any U.S. educational or scientific institution	No limit	VI(1)
	19	Studying and training: Remittances or allowances Compensation while gaining experience	5 years	Any U.S. or foreign resident	Limited ¹⁹	VI(1)
			1 year	C.I.S. resident	No limit ¹⁹	VI(1)
	Compensation under U.S. Government program	1 year	Any U.S. or foreign resident	No limit	VI(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 (3)						
Cyprus	15	Scholarship or fellowship grant		Generally, 5 years	Any U.S. or foreign resident ⁵	No limit	21(1)	
	16	Independent personal services ²²		182 days	Any contractor	No limit	17	
	20	Public entertainment		No limit	Any contractor	\$500 per day or \$5,000 p.a. ⁶	19(1)	
	17	Dependent personal services ¹⁵		182 days	Any foreign resident	No limit	18	
			Directors' fees		No limit	U.S. corporation	No limit ²¹	20
	20	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		Generally, 5 years	Any foreign resident	No limit	21(1)	
		Compensation during training		Generally, 5 years	Any U.S. or foreign resident	\$2,000 p.a.	21(1)	
		Compensation while gaining experience ²		1 year	Cyprus resident	\$7,500	21(2)	
		Compensation under U.S. Government program		1 year	U.S. Government or its contractor	\$10,000	21(3)	
Czech Republic	15	Scholarship or fellowship grant		5 years	Any U.S. or foreign resident ⁵	No limit	21(1)	
	16	Independent personal services ²²		183 days	Any contractor	No limit	14	
	20	Public entertainment		183 days	Any contractor	\$20,000 p.a. ³⁰	18	
	17	Dependent personal services ^{7, 15}		183 days	Any foreign resident	No limit	15	
	20	Public entertainment		183 days	Any foreign resident	\$20,000 p.a. ³⁰	18	
	18	Teaching ^{4, 35}		2 years	Any U.S. educational or research institution	No limit	21(5)	
	19	Studying and training: ⁴ Remittances and allowances		5 years	Any foreign resident	No limit	21(1)	
		Compensation during training		5 years	Any U.S. or foreign resident	\$5,000 p.a.	21(1)	
		Compensation while gaining experience ²		12 consec. mos.	Czech resident	\$8,000	21(2)	
		Compensation under U.S. Government program		1 year	U.S. Government	\$10,000	21(3)	
Denmark	16	Independent personal services ²²		No limit	Any contractor	No limit	14	
	20	Public entertainment		No limit	Any contractor	\$20,000 p.a. ²⁵	17	
	17	Dependent personal services ¹⁵		183 days	Any foreign resident	No limit	15	
	20	Public entertainment		183 days	Any foreign resident	\$20,000 p.a. ²⁵	17	
	19	Studying and training: ⁴ Remittances or allowances ¹⁰		3 years ¹¹	Any foreign resident	No limit	20	

Country (1)	Code ¹ (2)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)					
Egypt	15	Scholarship or fellowship grant		Generally, 5 years	Any U.S. or foreign resident ⁵	No limit	23(1)
	16	Independent personal services		89 days	Any contractor	No limit	15
	20	Public entertainment		No limit	Any contractor	\$400 per day	17
	17	Dependent personal services ^{14, 15}		89 days	Egyptian resident	No limit	16
	20	Public entertainment		No limit	Any U.S. or foreign resident	\$400 per day	17
	18	Teaching ⁴		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. 1 year	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	20(1)
	16	Independent personal services ²²		183 days	Any contractor	No limit	14
	20	Public entertainment		No limit	Any contractor	\$20,000 ³⁰	17
	17	Dependent personal services ^{7, 15}		183 days	Any foreign resident	No limit	15
	20	Public entertainment		No limit	Any U.S. or foreign resident	\$20,000 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. 5 years	Estonian resident	\$8,000	20(2)
		Compensation while gaining experience ²		12 consec. mos. 1 year	Other foreign or U.S. resident	\$5,000 p.a.	20(1)
	Compensation under U.S. Government program		1 year	Estonian resident	\$8,000	20(2)	
				U.S. Government or its contractor	\$10,000	20(3)	
Finland	16	Independent personal services ²²		No limit	Any contractor	No limit	14
	20	Public entertainment		No limit	Any contractor	\$20,000 p.a. ²⁵	17
	17	Dependent personal services ¹⁵		183 days	Any foreign resident	No limit	15
	20	Public entertainment		No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17
	19	Studying and training: Remittances or allowances ¹⁰		No limit	Any foreign resident	No limit	20
France	15	Scholarship or fellowship grant		5 years ⁴⁰	Any U.S. or foreign resident ⁵	No limit	21(1)
	16	Independent personal services ²²		No limit	Any contractor	No limit	14
	20	Public entertainment		No limit	Any contractor	\$10,000 ³⁰	17
	17	Dependent personal services ^{7, 15}		183 days	Any foreign resident	No limit	15
	20	Public entertainment		No limit	Any U.S. or foreign resident	\$10,000 ³⁰	17
	18	Teaching ^{4, 39}		2 years ⁴⁰	U.S. educational or research institution	No limit	20
	19	Studying and training: ⁴ Remittances or allowances		5 years ⁴⁰	Any foreign resident	No limit	21(1)
		Compensation during study or training		12 consec. mos. 5 years	French resident	\$8,000	21(2)
		Compensation while gaining experience ²		12 consec. mos.	Other foreign or U.S. resident	\$5,000 p.a.	21(1)
				French resident	\$8,000	21(2)	

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
Germany	15	Scholarship or fellowship grant	No limit	Any U.S. or foreign resident ⁵	No limit	20(3)
	16	Independent personal services ⁵⁴				7
	17	Dependent personal services ^{15, 24}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ³⁰	17
	18	Teaching ^{4, 56}	2 years	U.S. educational or research institution	No limit	20(1)
	19	Studying and training: ¹⁰ 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 \$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
			183 days	Other foreign or U.S. resident contractor	\$10,000	X
	17	Dependent personal services	183 days	Greek resident	No limit	X
			183 days	Other foreign or U.S. resident	\$10,000	X
	18	Teaching	3 years	U.S. educational institution	No limit	XII
	19	Studying and training: Remittances or allowances	No limit	Any foreign resident	No limit	XIII
Hungary	16	Independent personal services ²²	183 days	Any contractor	No limit	13
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	14
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	17
	19	Studying and training: ²⁰ Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	18(1)
Iceland	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	19(1)
	16	Independent personal services ⁵⁴				7
	17	Dependent personal services ^{7, 15}	183 days	Any foreign resident	No limit	14
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	16
	19	Studying and training: Remittances or allowances Compensation during study or training Compensation while gaining experience Compensation under U.S. Government program	5 years 5 years 12 consec. mo. 1 year	Any foreign resident Any U.S. or foreign resident Any U.S. or foreign resident ² U.S. Government or its contractor	No limit \$9,000 p.a. \$9,000 \$9,000	19(1) 19(1) 19(2) 19(3)

Country (1)	Code ¹ (2)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)					
India	16	Independent personal services ^{7,22}		89 days	Any contractor	No limit	15
	20	Public entertainment ²²		89 days	Any contractor	\$1,500 p.a. ²⁶	18
	17	Dependent personal services ^{7,15}		183 days	Any foreign resident	No limit	16
	20	Public entertainment ¹⁵		183 days	Any foreign resident	\$1,500 p.a. ²⁶	18
	18	Teaching ⁴		2 years	U.S. educational institution	No limit	22
	19	Studying and training: Remittances or allowances		No limit	Any foreign resident ²⁷	No limit	21(1)
Indonesia	15	Scholarship and fellowship grant		5 years	Any U.S. or foreign resident ⁵	No limit	19(1)
	16	Independent personal services ²²		119 days	Any contractor	No limit	15
	20	Public entertainment ⁴³		No limit	Any contractor	\$2,000 p.a. ²⁵	17
	17	Dependent personal services ¹⁵		119 days	Any foreign resident	No limit	16
	20	Public entertainment ⁴³		No limit	Any U.S. or foreign resident	\$2,000 p.a. ²⁵	17
	18	Teaching ^{4,39}		2 years	U.S. educational institution	No limit	20
	19	Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience		5 years 5 years 12 consec. mo.	Any foreign resident Any foreign or U.S. resident Any U.S. or foreign resident	No limit \$2,000 p.a. \$7,500	19(1) 19(1) 19(2)
Ireland	16	Independent personal services ²²		No limit	Any contractor	No limit	14
	20	Public entertainment		No limit	Any contractor	\$20,000 p.a. ²⁵	17
	17	Dependent personal services ^{15,23}		183 days	Any foreign resident	No limit	15
	20	Public entertainment		No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17
	19	Studying and training: Remittances or allowances ¹⁰		1 year ¹¹	Any foreign resident	No limit	20
Israel	15	Scholarship and fellowship grant		5 years	Any U.S. or foreign resident ⁵	No limit	24(1)
	16	Independent personal services		182 days	Any contractor	No limit	16
	20	Public entertainment		No limit	Any contractor	\$400 per day ⁵²	18
	17	Dependent personal services ^{14,15}		182 days	Israeli resident	No limit	17
	20	Public entertainment		No limit	Any U.S. or foreign resident	\$400 per day ⁵²	18
	18	Teaching ^{4,37}		2 years	U.S. educational institution	No limit	23
	19	Studying and training: Remittances or allowances Compensation during study or training Compensation while gaining experience ² Compensation under U.S. Government program		5 years 5 years 12 consec. mo. 1 year	Any foreign resident Any U.S. or foreign resident Israeli resident U.S. Government or its contractor	No limit \$3,000 p.a. \$7,500 \$10,000	24(1) 24(1) 24(2) 24(3)
	Italy	16	Independent personal services ²²		No limit	Any contractor	No limit
20		Public entertainment		90 days	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17
17		Dependent personal services ^{15,24}		183 days	Any foreign resident	No limit	15(2)
20		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 ⁹	No limit	20
19		Studying and training: Remittances or allowances		No limit	Any foreign resident	No limit	21

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

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
Latvia	15	Scholarship or fellowship grants ⁴	5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
	16	Independent personal services ²²	183 days	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$20,000 ³⁰	17
	17	Dependent personal services ^{7, 15}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 ³⁰	17
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	20(1)
		Compensation during training	12 consec. mos. 5 years	Latvian resident Other foreign or U.S. resident	\$8,000 \$5,000 p.a.	20(2) 20(1)
		Compensation while gaining experience ²	12 consec. mos.	Latvian resident	\$8,000	20(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	20(3)
	Lithuania	15	Scholarship or fellowship grants ⁴	5 years	Any U.S. or foreign resident ⁵	No limit
16		Independent personal services ²²	183 days	Any contractor	No limit	14
20		Public entertainment	No limit	Any contractor	\$20,000 ³⁰	17
17		Dependent personal services ^{7, 15}	183 days	Any foreign resident	No limit	15
20		Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 ³⁰	17
19		Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	20(1)
		Compensation during training	12 consec. mos. 5 years	Lithuanian resident Other foreign or U.S. resident	\$8,000 \$5,000 p.a.	20(2) 20(1)
		Compensation while gaining experience ²	12 consec. mos.	Lithuanian resident	\$8,000	20(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	20(3)
Luxembourg		16	Independent personal services ²²	No limit	Any contractor	No limit
	20	Public entertainment	No limit	Any contractor	\$10,000 ²⁵	18
	17	Dependent personal services ^{15, 24}	183 days	Any foreign resident	No limit	16
	20	Public entertainment	No limit	Any foreign resident	\$10,000 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 ¹⁰	2 years ¹¹	Any U.S. or foreign resident	No limit	21(1)
Malta	16	Independent personal services ⁵⁴				7
	17	Dependent personal services ^{15, 24}	183 days	Any foreign resident	No limit	14
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	16
	19	Studying and training: ¹⁰ Remittances or allowances	No limit ⁵⁷	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 ²	No limit	Any U.S. or foreign resident	\$9,000	20	
Mexico	16	Independent personal services ²²	183 days	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$3,000 p.a. ³⁰	18
	17	Dependent personal services ^{15, 23}	183 days	Any foreign resident	No limit	15
	20	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

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)	
		Purpose (3)					
Morocco	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	18	
	16	Independent personal services ^{12, 22}	182 days	Any contractor	\$5,000	14	
	17	Dependent personal services ^{12, 15}	182 days	Moroccan resident ¹⁶	No limit	15	
	19	Studying and training:					
		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		
Netherlands	15	Scholarship or fellowship grant ³³	3 years	Any U.S. or foreign resident ⁵	No limit	22(2)	
	16	Independent personal services ²²	No limit	Any contractor	No limit	15	
	20	Public entertainment	No limit	Any contractor	\$10,000 p.a. ²⁵	18	
	17	Dependent personal services ^{15, 23}	183 days	Any foreign resident	No limit	16	
	20	Public entertainment	183 days	Any foreign resident	\$10,000 p.a. ²⁵	18	
	18	Teaching ^{4, 34}	2 years	U.S. educational institution	No limit	21(1)	
	19	Studying and training: ³³					
		Remittances or allowances	No limit	Any foreign resident	No limit	22(1)	
Compensation while gaining experience		No limit	Any U.S. or foreign resident	\$2,000 p.a.	22(1)		
	Compensation while recipient of scholarship or fellowship grant	3 years	Any U.S. or foreign resident	\$2,000 p.a. ³⁶	22(2)		
New Zealand	16	Independent personal services ⁵⁴				7	
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	15	
	20	Public entertainment ¹⁵	183 days	Any foreign resident	\$10,000 ²⁵	17	
	19	Studying and training: Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	20	
Norway	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	16(1)	
	16	Independent personal services ²²	182 days	Any contractor	No limit	13	
	20	Public entertainment	90 days	Any contractor	\$10,000 p.a.	13	
	17	Dependent personal services	182 days	Norwegian resident ¹⁶	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	No limit	Pakistani nonprofit organization	No limit	XIII(1)	
	16	Independent personal services ¹⁴	183 days	Pakistani resident contractor	No limit	XI	
	17	Dependent personal services ¹⁴	183 days	Pakistani resident	No limit	XI	
	18	Teaching	2 years	U.S. educational institution	No limit	XII	
	19	Studying and training:					
		Remittances or allowances	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)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
Philippines	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	22(1)
	16	Independent personal services ²²	89 days	Any foreign contractor	No limit	15
	20	Public entertainment	89 days	Any U.S. resident	\$10,000 p.a.	15
	20	Public entertainment	No limit	Any contractor	\$100 per day or \$3,000 p.a.	17
	17	Dependent personal services ¹⁵	89 days	Any Philippines resident ¹⁶	No limit	16
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$100 per day or \$3,000 p.a.	17
	18	Teaching ^{4, 38}	2 years	U.S. educational institution	No limit	21
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	22(1)
	19	Compensation during study	5 years	Any U.S. or foreign resident	\$3,000 p.a.	22(1)
	19	Compensation while gaining experience ²	12 consec. mo.	Philippines resident	\$7,500 p.a.	22(2)
19	Compensation while under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000 p.a.	22(3)	
Poland	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	18(1)
	16	Independent personal services	182 days	Any contractor	No limit	15
	17	Dependent personal services ¹⁵	182 days	Any foreign resident	No limit	16
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	17
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	18(1)
	19	Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a.	18(1)
19	Compensation while gaining experience ²	1 year	Polish resident	\$5,000	18(2)	
19	Compensation while under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	18(3)	
Portugal	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	23(1)
	16	Independent personal services ²²	182 days	Any contractor	No limit	15
	20	Public entertainment	No limit	Any contractor	\$10,000 p.a. ³⁰	19
	17	Dependent personal services ^{7, 15}	183 days	Any foreign resident	No limit	16
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. ³⁰	19
	18	Teaching ^{4, 41}	2 years	U.S. educational institution	No limit	22
	19	Studying and training: ⁴ Remittances or allowances	5 years	Any foreign resident	No limit	23(1)
	19	Compensation during study or training	12 consec. mos.	Portuguese resident	\$8,000	23(2)
19	Compensation while gaining experience ²	5 years	Other foreign or U.S. resident	\$5,000 p.a.	23(1)	
19	Compensation while gaining experience ²	12 consec. mos.	Portuguese resident	\$8,000	23(2)	

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
Romania	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
	16	Independent personal services ⁴⁹	182 days	Any contractor	No limit	14
	20	Public entertainment	90 days	Any contractor	\$3,000	14
	17	Dependent personal services ¹⁵	182 days	Romanian resident	No limit	15
	20	Public entertainment	89 days	Romanian resident	\$2,999.99	15
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	19
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	20(1)
		Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a.	20(1)
		Compensation while gaining experience ²	1 year	Romanian resident	\$5,000	20(2)
		Compensation while under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	20(3)
Russia	15	Scholarship or fellowship grant ⁴⁴	5 years ³¹	Any U.S. or foreign resident ⁵	No limit	18
	16	Independent personal services ²²	183 days	Any contractor	No limit	13
	17	Dependent personal services ^{7, 15, 32}	183 days	Any foreign resident	No limit	14
	19	Studying and training: ⁴ Remittances	5 years ³¹	Any foreign resident	No limit	18
Slovak Republic	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	21(1)
	16	Independent personal services ²²	183 days	Any contractor	No limit	14
	20	Public entertainment	183 days	Any contractor	\$20,000 p.a. ³⁰	18
	17	Dependent personal services ^{15, 24}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	183 days	Any foreign resident	\$20,000 p.a. ³⁰	18
	18	Teaching ^{4, 35}	2 years	Any U.S. educational or research institution	No limit	21(5)
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	21(1)
		Compensation during training	5 years	Any U.S. or any foreign resident	\$5,000 p.a.	21(1)
		Compensation while gaining experience ²	12 consec. mos.	Slovak resident	\$8,000	21(2)
		Compensation while under U.S. Government program	1 year	U.S. Government	\$10,000	21(3)
Slovenia	15	Scholarship or fellowship grant ⁴	5 years ⁴⁷	Any U.S. or foreign resident ⁵	No limit	20(1)
	16	Independent personal services ²²	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$15,000 p.a. ⁵¹	17
	17	Dependent personal services ^{15, 24}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$15,000 p.a. ⁵¹	17
	18	Teaching or research ⁴	2 years ⁴⁸	Any U.S. or foreign resident	No limit	20(3)
	19	Studying and training: ⁴ Remittances or allowances	5 years ⁴⁷	Any foreign resident	No limit	20(1)
		Compensation during training	12 mos.	Slovenian resident	\$8,000	20(2)
		Compensation while gaining experience ²	5 years ⁴⁷	Other foreign or U.S. resident	\$5,000 p.a.	20(1)
		12 mos.	Slovenian resident	\$8,000	20(2)	

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
South Africa	16	Independent personal services ²²	183 days	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$7,500 ³⁰	17
	17	Dependent personal services ^{15, 24}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$7,500 ³⁰	17
	19	Studying and training: Remittances or allowances ¹⁰	1 year ¹¹	Any foreign resident	No limit	20
Spain	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	22(1)
	16	Independent personal services ²²	No limit	Any contractor	No limit	15
	20	Public entertainment	No limit	Any contractor	\$10,000 p.a. ³⁰	19
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	16
	20	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	5 years	Any U.S. or foreign resident	\$5,000 p.a.	22(1)
		Compensation while gaining experience ²	12 consec. mo.	Spanish resident	\$8,000	22(2)
Sri Lanka	16	Independent personal services ^{22, 24}	183 days	Any contractor	No limit	15
	20	Public entertainment ²²	183 days	Any contractor	\$6,000 p.a. ⁵¹	18
	17	Dependent personal services ^{15, 24}	183 days	Any foreign resident	No limit	16
	20	Public entertainment ¹⁵	183 days	Any foreign resident	\$6,000 p.a. ⁵¹	18
	19	Studying and training: Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	21(1)
		Compensation while gaining experience ²	1 year	Sri Lankan resident ⁵⁵	\$6,000	21(2)
Sweden	16	Independent personal services ²²	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$6,000 ⁴²	18
	17	Dependent personal services ^{15, 23}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$6,000 ⁴²	18
	19	Studying and training: Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	21
Switzerland	16	Independent personal services ²²	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$10,000 ²⁵	17
	17	Dependent personal services ^{7, 15}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 ²⁵	17
	19	Studying and training: Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	20

Country (1)	Code ¹ (2)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose (3)				
Thailand	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	22(1)
	16	Independent personal services ²²	89 days	Any U.S. resident	\$10,000	15
			89 days	Any foreign contractor	No limit ⁴⁵	15
	20	Public entertainment	No limit	Any contractor	\$100 per day or \$3,000 p.a. ⁹	19
	17	Dependent personal services ^{15, 23}	183 days	Any foreign resident	No limit	16
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$100 per day or \$3,000 p.a. ⁹	19
	18	Teaching or research ^{4, 38}	2 years	Any U.S. or foreign resident	No limit	23
	19	Studying and training: Remittances or allowances Compensation during training Compensation while gaining experience ² Compensation under U.S. Government program	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. mos.	Thai resident	\$7,500	22(2)
1 year			U.S. Government	\$10,000	22(3)	
1 year			U.S. Government	\$10,000	22(3)	
Trinidad and Tobago	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	19(1)
	16	Independent personal services ¹³	183 days	Any foreign resident contractor	No limit	17
			183 days	Any U.S. contractor	\$3,000 ⁶	17
	17	Dependent personal services ¹³	183 days	Any foreign resident	No limit	17
	18	Teaching ⁴	183 days	Any U.S. resident	\$3,000 ⁶	17
			2 years	U.S. educational institution or U.S. Government	No limit	18
	19	Studying and training: Remittances or allowances Compensation during training Compensation during professional training Compensation while gaining experience ² Compensation under U.S. Government program	5 years	Any foreign resident	No limit	19(1)
			5 years	U.S. or any foreign resident	\$2,000 p.a. ⁶	19(1)
			5 years	U.S. or any foreign resident	\$5,000 p.a. ⁶	19(1)
			1 year	Trinidad–Tobago resident	\$5,000 ⁶	19(2)
1 year			U.S. Government or its contractor	\$10,000 ⁶	19(3)	
Tunisia	15	Scholarship and fellowship grant ¹⁰	5 years	Any U.S. or foreign resident ⁵	No limit	20
	16	Independent personal services ²²	183 days	U.S. resident contractor	\$7,500 p.a.	14
			No limit	Any contractor	\$7,500 p.a. ²⁵	17
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$7,500 p.a. ²⁵	17
	19	Studying and training: ¹⁰ Remittances or allowances Compensation during training	5 years	Any foreign resident	No limit	20
			5 years	Any U.S. or foreign resident	\$4,000 p.a.	20
Turkey	16	Independent personal services ²²	183 days	Any contractor	No limit	14
	20	Public entertainment ⁴⁶	No limit	Any contractor	\$3,000 ⁵³	17
	17	Dependent personal services ^{15, 24}	183 days	Any foreign resident	No limit	15
	20	Public entertainment ⁴⁶	No limit	Any U.S. or foreign resident	\$3,000 ⁵³	17
	18	Teaching or research	2 years	Any foreign resident	No limit	20(2)
	19	Studying and training: Remittances or allowances ¹⁰	No limit	Any foreign resident	No limit	20(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 (3)				
Ukraine	15	Scholarship or fellowship grant ⁴⁴	5 years ³¹	Any U.S. or foreign resident ⁵	No limit	20
	16	Independent personal services ^{22, 50}	No limit	Any contractor	No limit	14
	17	Dependent personal services ^{15, 23, 50}	183 days	Any foreign resident	No limit	15
	19	Studying and training: Remittances or allowances ¹⁰	5 years ³¹	Any foreign resident	No limit	20
United Kingdom	16	Independent personal services ^{7, 54}				7
	17	Dependent personal services ^{15, 24}	183 days	Any foreign resident	No limit	14
	20	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 ¹⁰	No limit ⁵⁷	Any foreign resident	No limit	20
Venezuela	15	Scholarship or fellowship grants ⁴	5 years ⁴⁷	Any U.S. or foreign resident ⁵	No limit	21(1)
	16	Independent personal services ^{22, 24}	No limit	Any contractor	No limit	14
	20	Public entertainment	No limit	Any contractor	\$6,000 ³⁰	18
	17	Dependent personal services ^{15, 24}	183 days	Any foreign resident	No limit	15
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$6,000 ³⁰	18
	18	Teaching ⁴	2 years ⁴⁸	Any U.S. or foreign resident	No limit	21(3)
	19	Studying and training: ⁴ Remittances or allowances	5 years ⁴⁷	Any foreign resident	No limit	21(1)
		Compensation during training	12 mos.	Venezuelan resident	\$8,000	21(2)
			5 years ⁴⁷	Other foreign or U.S. resident	\$5,000 p.a.	21(1)
		Compensation while gaining experience ²	12 mos.	Venezuelan resident	\$8,000	21(2)

- 1 Refers to income code numbers under which the income is reported on Forms 1042-S. Personal services must be performed by a nonresident alien individual who is a resident of the specified treaty country.
- 2 Applies only if training or experience is received from a person other than alien's employer.
- 3 Employment with a team which participates in a league with regularly scheduled games in both countries is covered under the provisions for dependent personal services.
- 4 Does not apply to compensation for research work primarily for private benefit.
- 5 Grant must be from a nonprofit organization. In many cases, the exemption also applies to amounts from either the U.S. or foreign government. For Indonesia and the Netherlands, the exemption also applies if the amount is awarded under a technical assistance program entered into by the United States or the foreign government, or its political subdivisions or local authorities.
- 6 Reimbursed expenses are not taken into account in figuring any maximum compensation to which the exemption applies. For Japan and Trinidad and Tobago, only reimbursed travel expenses are disregarded in figuring the maximum compensation.
- 7 Does not apply to fees paid to a director of a U.S. corporation.
- 8 Does not apply to compensation for research work for other than the U.S. educational institution (or medical facility that is primarily publicly funded in the case of Italy) involved.
- 9 Exemption does not apply if gross receipts exceed this amount. Income is fully exempt if visit to the United States is substantially supported by public funds of the treaty country or its political subdivisions or local authorities.
- 10 Applies only to full-time student or trainee.
- 11 The time limit pertains only to an apprentice or business trainee.
- 12 Does not apply to compensation paid to public entertainers (actors, artists, musicians, athletes, etc.).
- 13 Does not apply to compensation paid to public entertainers that is more than \$100 a day.
- 14 Exemption applies only if the compensation is subject to tax in the country of residence.
- 15 The exemption does not apply if the employee's compensation is borne by a permanent establishment (or in some cases a fixed base) that the employer has in the United States.
- 16 The exemption also applies if the employer is a permanent establishment in the treaty country but is not a resident of the treaty country.
- 17 This exemption does not apply in certain cases if the employee is a substantial owner of that employer and the employer is engaged in certain defined activities.
- 18 The exemption is also extended to journalists and correspondents who are temporarily in the U.S. for periods not longer than 2 years and who receive compensation from abroad.
- 19 Also exempt are amounts of up to \$10,000 received from U.S. sources to provide ordinary living expenses. For students, the amount will be less than \$10,000, determined on a case by case basis.
- 20 A student or trainee may choose to be treated as a U.S. resident for tax purposes. If the choice is made, it may not be changed without the consent of the U.S. competent authority.
- 21 Amounts received in excess of a reasonable fixed amount payable to all directors for attending meetings in the United States are taxable.
- 22 Exemption does not apply to the extent income is attributable to the recipient's fixed U.S. base. For residents of Korea and Norway, the fixed base must be maintained for more than 182 days; for residents of Morocco, the fixed base must be maintained for more than 89 days.
- 23 Fees paid to a resident of the treaty country for services as a director of a U.S. corporation are subject to U.S. tax, unless the services are performed in the country of residence.
- 24 Fees paid to a resident of the treaty country for services performed in the United States as a director of a U.S. corporation are subject to U.S. tax.
- 25 Exemption does not apply if gross receipts (including reimbursements) exceed this amount.
- 26 Exemption does not apply if net income exceeds this amount.
- 27 Exemption does not apply to payments borne by a permanent establishment in the United States or paid by a U.S. citizen or resident or the federal, state, or local government.
- 28 Exemption does not apply if compensation exceeds this amount.
- 29 The exemption applies only to income from activities performed under special cultural exchange programs agreed to by the U.S. and Chinese governments.
- 30 Exemption does not apply if gross receipts (or compensation for Portugal), including reimbursements, exceed this amount. Income is fully exempt if visit to the United States is substantially supported by public funds of the treaty country or its political subdivisions or local authorities.
- 31 The 5-year limit pertains only to training or research.
- 32 Compensation from employment directly connected with a place of business that is not a permanent establishment is exempt if the alien is present in the United States for a period not exceeding 12 consecutive months. Compensation for technical services directly connected with the application of a right or property giving rise to a royalty is exempt if the services are provided as part of a contract granting the use of the right or property.
- 33 Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 21.
- 34 Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 22.
- 35 Exemption does not apply if the individual either (a) claimed the benefit of Article 21(5) during a previous visit, or (b) during the immediately preceding period, claimed the benefit of Article 21(1), (2), or (3).
- 36 Exemption applies only to compensation for personal services performed in connection with, or incidental to, the individual's study, research, or training.
- 37 Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 24(1).
- 38 Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 22(1).
- 39 Exemption does not apply if the individual previously claimed the benefit of this Article.
- 40 The combined period of benefits under Articles 20 and 21(1) cannot exceed 5 years.
- 41 Exemption does not apply if the individual either (a) previously claimed the benefit of this Article, or (b) during the immediately preceding period, claimed the benefit of Article 23. The benefits under Articles 22 and 23 cannot be claimed at the same time.
- 42 Exemption does not apply if gross receipts (including reimbursements) exceed this amount during any 12-month period.
- 43 This provision does not apply if the competent authority of the treaty country certifies that the visit is substantially supported by that treaty country.
- 44 Applies to grants, allowances, and other similar payments received for studying or doing research.
- 45 A \$10,000 limit applies if the expense is borne by a permanent establishment or a fixed base in the United States.
- 46 This provision does not apply if these activities are substantially supported by a nonprofit organization or by public funds of the treaty country or its political subdivisions or local authorities.
- 47 Applies to any additional period that a full-time student needs to complete the educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.
- 48 The combined benefit for teaching cannot exceed 5 years.
- 49 Exemption does not apply if the recipient maintains a permanent establishment in the U.S. with which the income is effectively connected.
- 50 The exemption does not apply to income received for performing services in the United States as an entertainer or a sportsman. However, this income is exempt for U.S. income tax if the visit is (a) substantially supported by public funds of Ukraine, its political subdivisions, or local authorities, or (b) made under a specific arrangement agreed to by the governments of the treaty countries.
- 51 Exemption does not apply if gross receipts, including reimbursements, exceed this amount during the year. Income is fully exempt if visit is wholly or mainly supported by public funds of one or both of the treaty countries or their political subdivisions or local authorities.
- 52 If the compensation exceeds \$400 per day, the entertainer may be taxed on the full amount. If the individual receives a fixed amount for more than one performance, the amount is prorated over the number of days the individual performs the services (including rehearsals).
- 53 Exemption does not apply if gross receipts exceed this amount.
- 54 Treated as business profits under Article 7 (VII) of the treaty.
- 55 Applies also to a participant in a program sponsored by the U.S. Government or an international organization.
- 56 Exemption does not apply if during the immediately preceding period, the individual claimed the benefit of Article 20(2), (3), or (4).
- 57 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.