

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

- This table lists the different kinds of personal service income that may be fully or partly 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](#).
- You must meet all of the treaty requirements before the item of income can be exempt from U.S. income tax.

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Australia	17	Independent personal services ⁷	183 days	Any contractor	No limit	14
	18	Dependent personal services ^{17, 47, 57}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. ²⁵	17
	20	Studying and training:				
		Remittances or allowances ¹¹	No limit	Any foreign resident	No limit	20
Austria	17	Independent personal services ⁷	No limit	Any contractor	No limit	14
	18	Dependent personal services ^{17, 58}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17
	20	Studying and training:				
		Remittances or allowances ¹¹	3 years ⁴⁵	Any foreign resident	No limit	20
Bangladesh	16	Scholarship or fellowship grant ⁴	2 years ⁴⁵	Any U.S. or foreign resident ⁵	No limit	21(2)
	17	Independent personal services ⁷	183 days	Any contractor	No limit	15
	18	Dependent personal services ^{17,57}	183 days	Any foreign resident	No limit	16
	42	Public entertainment	No limit	Any contractor	\$10,000 p.a. ³⁰	18
	19	Teaching or research ⁴	2 years	Any U.S. or foreign resident	No limit	21(1)
	20	Studying and training: ⁴				
		Remittances or allowances	2 years ⁴⁵	Any foreign resident	No limit	21(2)
		Compensation during study or training	2 years ⁴⁵	Any U.S. or foreign resident	\$8,000 p.a.	21(2)

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Barbados	17	Independent personal services ^{7, 8, 47}	89 days	Any foreign contractor	No limit	14
			89 days	Any U.S. contractor	\$5,000 p.a.	14
	18	Dependent personal services ^{8, 17, 58}	183 days	Any foreign resident	\$5,000 p.a.	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$250 per day or \$4,000 p.a. ^{6, 50}	17
	20	Studying and training. ²³				
		Remittances or allowances ¹¹	No limit	Any foreign resident	No limit	20
Belgium	17	Independent personal services ^{53, 12}				7
	18	Dependent personal services ^{12, 17, 57}	183 days	Any foreign resident	No limit	14
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	16
	19	Teaching ⁴	2 years	Any U.S. educational or research institution	No limit	19(2)
	20	Studying and training. ¹¹				
		Remittances or allowances	2 years ⁴⁵	Any foreign resident	No limit	19(1)(a)
		Compensation during study or training	2 years ⁴⁵	Any U.S. or foreign resident	\$9,000 p.a.	19(1)(b)
Bulgaria	17	Independent personal services ⁵³				7
	18	Dependent personal services ^{8, 17, 57}	183 days	Any foreign resident	No limit	14
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$15,000 p.a. ²⁵	16
	19	Teaching ⁴	2 years	Any U.S. educational or research institution	No limit	19(2)
	20	Studying and training. ¹¹				
		Remittances or allowances	2 years ⁴⁵	Any foreign resident	No limit	19(1)(a)
		Compensation during study or training	2 years ⁴⁵	Any U.S. or foreign resident	\$9,000 p.a.	19(1)(b)

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Canada	17	Independent personal services ⁵³				VII
	18	Dependent personal services ⁵⁷	No limit	Any U.S. or foreign resident	\$10,000	XV
			183 days	Any foreign resident ¹⁷	No limit ¹³	XV
	42	Public entertainment ⁵⁴	No limit	Any U.S. or foreign resident	\$15,000 p.a. ²⁵	XVI
	20	Studying and training:				
		Remittances or allowances ¹¹	No limit ⁵²	Any foreign resident	No limit	XX
China, People's Rep. of	16	Scholarship or fellowship grant ¹⁵	No specific limit	Any U.S. or foreign resident ⁵	No limit	20(b)
	17	Independent personal services ^{7, 8}	183 days	Any contractor	No limit	13
	18	Dependent personal services ^{8, 17, 58}	183 days	Any foreign resident	No limit	14
	42	Public entertainment ²⁹				16
	19	Teaching ⁴	3 years	U.S. educational or research institute	No limit	19
	20	Studying and training:				
		Remittances or allowances	No specific limit	Any foreign resident	No limit	20(a)
		Compensation during training or while gaining experience	No specific limit	Any U.S. or foreign resident	\$5,000 p.a.	20(c)
Commonwealth of Independent States ⁶¹ Includes: Armenia Azerbaijan Belarus Georgia Kyrgustan Moldova Tajikistan Uzbekistan	16	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident	Limited ¹⁹	VI(1)
	17	Independent personal services	183 days	Any U.S. or foreign contractor	No limit	VI(2)
	18	Dependent personal services ⁵⁷	183 days	Any U.S. or foreign resident	No limit	VI(2)
	19	Teaching ^{4, 20}	2 years	Any U.S. educational or scientific institution	No limit	VI(1)
	20	Studying and training:				
		Remittances or allowances	5 years	Any U.S. or foreign resident	Limited	VI(1)
		Compensation while gaining experience	1 year	C.I.S. resident	No limit ²¹	VI(1)
		Compensation under U.S. Government program	1 year	Any U.S. or foreign resident	No limit	VI(1)

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Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Cyprus	16	Scholarship or fellowship grant ¹⁵	Generally, 5 years	Any U.S. or foreign resident ⁵	No limit	21(1)
	17	Independent personal services ^{7, 12}	182 days	Any contractor	No limit	17
	18	Dependent personal services ^{17, 58}	182 days	Any foreign resident	No limit	18
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$500 per day or \$5,000 p.a. ⁶	19(1)
	20	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	16	Scholarship or fellowship grant ^{4, 15}	5 years	Any U.S. or foreign resident ⁵	No limit	21(1)
	17	Independent personal services ⁷	183 days	Any contractor	No limit	14
	18	Dependent personal services ^{8, 17, 57}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ³⁰	18
	19	Teaching ^{4, 35}	2 years	Any U.S. educational or research institution	No limit	21(5)
	20	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	17	Independent personal services ⁷	No limit	Any contractor	No limit	14
	18	Dependent personal services ^{8, 17, 58}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17
	20	Studying and training: ⁴				
		Remittances or allowances ¹¹	3 years ⁴⁵	Any foreign resident	No limit	20

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Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Egypt	16	Scholarship or fellowship grant ¹⁵	Generally, 5 years	Any U.S. or foreign resident ⁵	No limit	23(1)
	17	Independent personal services	89 days	Any contractor	No limit	15
	18	Dependent personal services ^{16, 17, 58}	89 days	Egyptian resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$400 per day ⁴⁶	17
	19	Teaching ^{4, 13}	2 years	U.S. educational institution	No limit	22
	20	Studying and training:				
		Remittances or allowances	Generally, 5 years	Any foreign resident	No limit	23(1)
		Compensation during training	Generally, 5 years	U.S. or any foreign resident	\$3,000 p.a.	23(1)
		Compensation while gaining experience ²	12 consec. mos.	Egyptian resident	\$7,500	23(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	23(3)
Estonia	16	Scholarship or fellowship grants ⁴	5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
		Independent personal services ⁷	183 days	Any contractor	No limit	14
	18	Dependent personal services ^{8, 17, 58}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ³⁰	17
	20	Studying and training: ⁴				
		Remittances or allowances	5 years	Any foreign resident	No limit	20(1)
		Compensation during training	12 consec. mos.	Estonian resident	\$8,000	20(2)
			5 years	Other foreign or U.S. resident	\$5,000 p.a.	20(1)
		Compensation while gaining experience ²	12 consec. mos.	Estonian resident	\$8,000	20(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	20(3)
Finland	17	Independent personal services ⁷	No limit	Any contractor	No limit	14
	18	Dependent personal services ^{17, 57}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17
	20	Studying and training:				
		Remittances or allowances ¹¹	No limit	Any foreign resident	No limit	20

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Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
France	16	Scholarship or fellowship grant ¹⁵	5 years ⁴³	Any U.S. or foreign resident ⁵	No limit	21(1)
	17	Independent personal services ^{7, 12}	No limit	Any contractor	No limit	14
	18	Dependent personal services ^{8, 17, 58}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. ³⁰	17
	19	Teaching ^{4, 44}	2 years ⁴³	U.S. educational or research institution	No limit	20
	20	Studying and training: ⁴				
		Remittances or allowances	5 years ⁴³	Any foreign resident	No limit	21(1)
		Compensation during study or training	12 consec. mos.	French resident	\$8,000	21(2)
			5 years ⁴³	Other foreign or U.S. resident	\$5,000 p.a.	21(1)
		Compensation while gaining experience ²	12 consec. mos.	French resident	\$8,000	21(2)
Germany	16	Scholarship or fellowship grant	No limit	Any U.S. or foreign resident ⁵	No limit	20(3)
	17	Independent personal services ^{53, 12}				7
	18	Dependent personal services ^{12, 17, 57}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ³⁰	17
	19	Teaching ^{4, 55}	2 years	U.S. educational or research institution	No limit	20(1)
	20	Studying and training: ¹¹				
		Remittances or allowances	No limit	Any foreign resident	No limit	20(2)
		Compensation during study or training	4 years	Any U.S. or foreign resident	\$9,000 p.a.	20(4)
		Compensation while gaining experience ²	1 year	Any foreign resident	\$10,000 ²⁸	20(5)

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Greece	17	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
	18	Dependent personal services	183 days	Greek resident	No limit	X
			183 days	Other foreign or U.S. resident	\$10,000 p.a.	X
	19	Teaching	3 years	U.S. educational institution	No limit	XII
	20	Studying and training:				
		Remittances or allowances	No limit	Any foreign resident	No limit	XIII
Hungary	17	Independent personal services ⁷	183 days	Any contractor	No limit	13
	18	Dependent personal services ^{17, 57}	183 days	Any foreign resident	No limit	14
	19	Teaching ⁴	2 years	U.S. educational institution	No limit	17
	20	Studying and training: ²³				
		Remittances or allowances ¹¹	No limit	Any foreign resident	No limit	18(1)
Iceland	16	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	19(1)
	17	Independent personal services ⁵³				7
	18	Dependent personal services ^{8, 17, 58}	183 days	Any foreign resident	No limit	14
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	16
	20	Studying and training:				
		Remittances or allowances	5 years	Any foreign resident	No limit	19(1)
		Compensation during study or training	5 years	Any U.S. or foreign resident	\$9,000 p.a.	19(1)
		Compensation while gaining experience	12 consec. mo.	Any U.S. or foreign resident ²	\$9,000	19(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$9,000	19(3)

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Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
India	17	Independent personal services ^{7, 8}	89 days	Any contractor	No limit	15
	18	Dependent personal services ^{8, 17, 57}	183 days	Any foreign resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$1,500 p.a. ^{26, 50}	18
	19	Teaching ⁴	2 years	U.S. educational institution	No limit	22
	20	Studying and training:				
		Remittances or allowances	Reasonable period	Any foreign resident ²⁷	No limit	21(1)
Indonesia	16	Scholarship and fellowship grant ¹⁵	5 years	Any U.S. or foreign resident ⁵	No limit	19(1)
	17	Independent personal services ⁷	119 days	Any contractor	No limit	15
	18	Dependent personal services ^{17, 57}	119 days	Any foreign resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$2,000 p.a. ^{25, 50}	17
	19	Teaching ^{4, 44}	2 years	U.S. educational institution	No limit	20
	20	Studying and training:				
		Remittances or allowances	5 years	Any foreign resident	No limit	19(1)
		Compensation during training	5 years	Any U.S. or foreign resident	\$2,000 p.a.	19(1)
		Compensation while gaining experience	12 consec. mo.	Any U.S. or foreign resident	\$7,500	19(2)
Ireland	17	Independent personal services ^{7, 12}	No limit	Any contractor	No limit	14
	18	Dependent personal services ^{17, 47, 58}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17
	20	Studying and training:				
		Remittances or allowances ¹¹	1 year ⁴⁵	Any foreign resident	No limit	20

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Israel	16	Scholarship and fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	24(1)
	17	Independent personal services	182 days	Any contractor	No limit	16
	18	Dependent personal services ^{16, 17, 57}	182 days	Israeli resident	No limit	17
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$400 per day ³⁷	18
	19	Teaching ^{4, 39}	2 years	U.S. educational institution	No limit	23
	20	Studying and training:				
		Remittances or allowances	5 years	Any foreign resident	No limit	24(1)
		Compensation during study or training	5 years	Any U.S. or foreign resident	\$3,000 p.a.	24(1)
		Compensation while gaining experience ²	12 consec. mo.	Israeli resident	\$7,500	24(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	24(3)
Italy	17	Independent personal services ⁷	No limit	Any contractor	No limit	14(1)
	18	Dependent personal services ^{8, 17, 57}	183 days	Any foreign resident	No limit	15(2)
	42	Public entertainment	90 days	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17
	19	Teaching or research ⁴	2 years	Any U.S. or foreign resident	No limit	20
	20	Studying and training:				
		Remittances or allowances	No limit	Any foreign resident	No limit	21
Jamaica	17	Independent personal services ^{7, 12}	89 days	Any foreign contractor	No limit	14
			89 days	Any U.S. contractor	\$5,000 p.a.	14
	18	Dependent personal services ^{17, 57}	183 days	Any foreign resident	\$5,000 p.a.	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$400 per day or \$5,000 p.a. ⁶	18
	19	Teaching ^{4, 44}	2 years	U.S. educational institution	No limit	22
	20	Studying and training: ²³				
		Remittances or allowances ¹¹	No limit	Any foreign resident	No limit	21(1)
		Compensation during study	12 consec. mo.	Jamaican resident	\$7,500 p.a.	21(2)
		Compensation while gaining experience ²	12 consec. mo.	Jamaican resident	\$7,500 p.a.	21(2)

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Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Japan	17	Independent personal services ^{8, 53}				7
	18	Dependent personal services ^{8, 17, 57}	183 days	Any foreign resident	No limit	14
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. ²⁵	16
	19	Teaching or research ⁴	2 years	Any U.S. educational institution	No limit	20
	20	Studying and training:				
		Remittances or allowances	1 year ⁴⁵	Any foreign resident	No limit	19
Kazakhstan	16	Scholarship or fellowship grant ^{4, 15, 41}	5 years ³¹	Any U.S. or foreign resident ⁵	No limit	19
	17	Independent personal services ^{7, 8,}	183 days	Any contractor	No limit	14
	18	Dependent personal services ^{17, 47, 58}	183 days	Any foreign resident	No limit	15
	20	Studying and training: ⁴				
		Remittances or allowances	5 years ³¹	Any foreign resident	No limit	19
Korea South	16	Scholarship or fellowship grant ¹⁵	5 years	Any U.S. or foreign resident ⁵	No limit	21(1)
	17	Independent personal services ^{7,}	182 days	Any contractor	\$3,000 p.a.	18
	18	Dependent personal services ^{17, 57}	182 days	Korean resident ¹⁸	\$3,000 p.a.	19
	19	Teaching ⁴	2 years	U.S. educational institution	No limit	20
	20	Studying and training:				
		Remittances or allowances	5 years	Any foreign resident	No limit	21(1)
		Compensation during training	5 years	Any foreign or U.S. resident	\$2,000 p.a.	21(1)
		Compensation while gaining experience ²	1 year	Korean resident	\$5,000	21(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	21(3)

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Latvia	16	Scholarship or fellowship grants ⁴	5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
	17	Independent personal services ^{7, 8}	183 days	Any contractor	No limit	14
	18	Dependent personal services ^{8, 17, 58}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ³⁰	17
	20	Studying and training: ⁴				
		Remittances or allowances	5 years	Any foreign resident	No limit	20(1)
		Compensation during training	12 consec. mos.	Latvian resident	\$8,000	20(2)
			5 years	Other foreign or U.S. resident	\$5,000 p.a.	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	16	Scholarship or fellowship grants ⁴	5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
	17	Independent personal services ⁷	183 days	Any contractor	No limit	14
	18	Dependent personal services ^{8, 17, 57}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ³⁰	17
	20	Studying and training: ⁴				
		Remittances or allowances	5 years	Any foreign resident	No limit	20(1)
		Compensation during training	12 consec. mos.	Lithuanian resident	\$8,000	20(2)
			5 years	Other foreign or U.S. resident	\$5,000 p.a.	20(1)
		Compensation while gaining experience ²	12 consec. mos.	Lithuanian resident	\$8,000	20(2)
		Compensation under U.S. Gov't program	1 year	U.S. Gov't or its contractor	\$10,000	20(3)
Luxembourg	17	Independent personal services ⁷	No limit	Any contractor	No limit	15
	18	Dependent personal services ^{12, 17, 57}	183 days	Any foreign resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. ²⁵	18
	19	Teaching or research ⁹	2 years	Any U.S. or foreign resident	No limit	21(2)
	20	Studying and training:				
		Remittances or allowances ¹¹	2 years ⁴⁵	Any U.S. or foreign resident	No limit	21(1)

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Malta	17	Independent personal services ⁵³				7
	18	Dependent personal services ^{12, 17, 57}	183 days	Any foreign resident	No limit	14
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	16
	20	Studying and training:				
		Remittances or allowances	1 year ⁴⁵	Any foreign resident	No limit	20(1)
		Compensation during study or training	No limit	Any U.S. or foreign resident	\$9,000 p.a.	20(2)
		Compensation while gaining experience	No limit	Any U.S. or foreign resident	\$9,000 p.a.	20
Mexico	17	Independent personal services ^{78, .}	182 days	Any contractor	No limit	14
	18	Dependent personal services ^{17, 47, 57}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$3,000 p.a. ³⁰	18
	20	Studying and training:				
		Remittances or allowances	No limit	Any foreign resident	No limit	21
Morocco	16	Scholarship or fellowship grant ¹⁵	5 years	Any U.S. or foreign resident ⁵	No limit	18
	17	Independent personal services ^{7, .}	182 days	Any contractor ¹³	\$5,000	14
	18	Dependent personal services ^{17, 57}	182 days	Moroccan resident ^{13, 18}	No limit	15
	20	Studying and training: ⁵				
		Remittances or allowances	5 years	Any foreign resident	No limit	18
		Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a.	18

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Netherlands	16	Scholarship or fellowship grant ^{15, 33}	3 years	Any U.S. or foreign resident ⁵	No limit	22(2)
	17	Independent personal services ⁷	No limit	Any contractor	No limit	15
	18	Dependent personal services ^{17, 47, 58}	183 days	Any foreign resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. ²⁵	18
	19	Teaching ^{4, 34}	2 years	U.S. educational institution	No limit	21(1)
	20	Studying and training. ³³				
		Remittances or allowances	Reasonable period	Any foreign resident	No limit	22(1)
		Compensation while gaining experience	Reasonable period	Any U.S. or foreign resident	\$2,000 p.a.	22(1)
		Compensation while recipient of scholarship or fellowship grant	Reasonable period	Any U.S. or foreign resident	\$2,000 p.a. ³⁶	22(2)
New Zealand	17	Independent personal services ⁵³	183 days	Any U.S. or foreign resident	No limit	14
	18	Dependent personal services ^{17, 58}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 ²⁵	17
	20	Studying and training:				
		Remittances or allowances ¹¹	No limit	Any foreign resident	No limit	20
Norway	16	Scholarship or fellowship grant ¹⁵	5 years	Any U.S. or foreign resident ⁵	No limit	16(1)
	17	Independent personal services ⁷	182 days	Any contractor	No limit	13
	42	Public entertainment	90 days	Any contractor	\$10,000 p.a. ²⁸	13
	18	Dependent personal services ^{17, 56, 59}	182 days	Norwegian resident ¹⁸	No limit	14
	19	Teaching ⁴	2 years	U.S. educational institution	No limit	15
	20	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)

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)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Pakistan	16	Scholarship or fellowship grant ¹⁵	No limit	Pakistani nonprofit organization	No limit	XIII(1)
	17	Independent personal services ¹⁶	183 days	Pakistani resident contractor	No limit	XI
	18	Dependent personal services ¹⁶	183 days	Pakistani resident	No limit	XI
	19	Teaching	2 years	U.S. educational institution	No limit	XII
	20	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)
Philippines	16	Scholarship or fellowship grant ¹⁵	5 years	Any U.S. or foreign resident ⁵	No limit	22(1)
	17	Independent personal services ⁷	89 days	Any foreign contractor	No limit	15
			89 days	Any U.S. resident	\$10,000 p.a.	15
	18	Dependent personal services ^{17, 57}	89 days	Any Philippines resident ¹⁸	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$100 per day or \$3,000 p.a. ^{28, 50}	17
	19	Teaching ^{4, 38}	2 years	U.S. educational institution	No limit	21
	20	Studying and training:				
		Remittances or allowances	5 years	Any foreign resident	No limit	22(1)
		Compensation during study	5 years	Any U.S. or foreign resident	\$3,000 p.a.	22(1)
		Compensation while gaining experience ²	12 consec. mo.	Philippines resident	\$7,500 p.a.	22(2)
		Compensation while under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000 p.a.	22(3)

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Poland	16	Scholarship or fellowship grant ¹⁵	5 years	Any U.S. or foreign resident ⁵	No limit	18(1)
	17	Independent personal services	182 days	Any contractor	No limit	15
	18	Dependent personal services ^{17, 57}	182 days	Any foreign resident	No limit	16
	19	Teaching ^{4, 41}	2 years	U.S. educational institution	No limit	17
	20	Studying and training:				
		Remittances or allowances	5 years	Any foreign resident	No limit	18(1)
		Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a.	18(1)
		Compensation while gaining experience ²	1 year	Polish resident	\$5,000	18(2)
		Compensation while under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	18(3)
Portugal	16	Scholarship or fellowship grant ¹⁵	5 years	Any U.S. or foreign resident ⁵	No limit	23(1)
	17	Independent personal services ⁷	182 days	Any contractor	No limit	15
	18	Dependent personal services ^{8, 17, 58}	183 days	Any foreign resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. ³⁰	19
	19	Teaching ^{4, 42}	2 years	U.S. educational institution	No limit	22
	20	Studying and training: ⁴				
		Remittances or allowances	5 years	Any foreign resident	No limit	23(1)
		Compensation during study or training	12 consec. mos.	Portuguese resident	\$8,000	23(2)
			5 years	Other foreign or U.S. resident	\$5,000 p.a.	23(1)
		Compensation while gaining experience ²	12 consec. mos.	Portuguese resident	\$8,000	23(2)

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Romania	16	Scholarship or fellowship grant ¹⁵	5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
	17	Independent personal services	182 days	Any contractor	No limit	14
	42	Public entertainment ⁶⁰	90 days	Any contractor	\$3,000 p.a. ²⁸	14
	18	Dependent personal services ^{17, 57}	182 days	Romanian resident ¹⁸	No limit	15
	42	Public entertainment ⁶⁰	89 days	Any U.S. or foreign resident	\$2,999.99 p.a. ²⁸	15
	19	Teaching ⁴	2 years	U.S. educational institution	No limit	19
	20	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	16	Scholarship or fellowship grant ^{4, 15, 41}	5 years ³¹	Any U.S. or foreign resident ⁵	No limit	18
	17	Independent personal services ⁷	183 days	Any contractor	No limit	13
	18	Dependent personal services ^{8, 17, 32, 58}	183 days	Any foreign resident	No limit	14
	20	Studying and training: ⁴				
		Remittances or allowances	5 years ³¹	Any foreign resident	No limit	18

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Slovak Republic	16	Scholarship or fellowship grant ^{4, 15}	5 years	Any U.S. or foreign resident ⁵	No limit	21(1)
	17	Independent personal services ⁷	183 days	Any contractor	No limit	14
	18	Dependent personal services ^{12, 17, 57}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ³⁰	18
	19	Teaching ^{4, 35}	2 years	Any U.S. educational or research institution	No limit	21(5)
	20	Studying and training: ⁴				
		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	16	Scholarship or fellowship grant ⁴	5 years ¹⁰	Any U.S. or foreign resident ⁵	No limit	20(1)
	17	Independent personal services ⁷	No limit	Any contractor	No limit	14
	18	Dependent personal services ^{12, 17, 58}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$15,000 p.a. ³⁰	17
	19	Teaching or research ⁴	2 years ⁴⁰	Any U.S. or foreign resident	No limit	20(3)
	20	Studying and training: ⁴				
		Remittances or allowances	5 years ¹⁰	Any foreign resident	No limit	20(1)
		Compensation during training	12 mos.	Slovenian resident	\$8,000	20(2)
			5 years ¹⁰	Other foreign or U.S. resident	\$5,000 p.a.	20(1)
		Compensation while gaining experience ²	12 mos.	Slovenian resident	\$8,000	20(2)

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
South Africa	17	Independent personal services ⁷	183 days	Any contractor	No limit	14
	18	Dependent personal services ^{12, 17, 58}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$7,500 p.a. ³⁰	17
	20	Studying and training:				
		Remittances or allowances ¹¹	1 year ⁴⁵	Any foreign resident	No limit	20
Spain	16	Scholarship or fellowship grant ^{4, 15}	5 years	Any U.S. or foreign resident ⁵	No limit	22(1)
	17	Independent personal services ⁷	No limit	Any contractor	No limit	15
	18	Dependent personal services ^{12, 17, 57}	183 days	Any foreign resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. ³⁰	19
	20	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	17	Independent personal services ^{7, 12}	183 days	Any contractor	No limit	15
	18	Dependent personal services ^{12, 17, 57}	183 days	Any foreign resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$6,000 p.a. ³⁰	18
	20	Studying and training:				
		Remittances or allowances ¹¹	No limit	Any foreign resident	No limit	21(1)
		Compensation while gaining experience ²	1 year	Sri Lankan resident ¹⁹	\$6,000	21(2)
Sweden	17	Independent personal services ⁷	No limit	Any contractor	No limit	14
	18	Dependent personal services ^{12, 17, 57}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$6,000 ²⁵	18
	20	Studying and training:				
		Remittances or allowances ¹¹	No limit	Any foreign resident	No limit	21

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)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Switzerland	17	Independent personal services ⁷	No limit	Any contractor	No limit	14
	18	Dependent personal services ^{8, 17, 57}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. ²⁵	17
	20	Studying and training:				
		Remittances or allowances ¹¹	No limit	Any foreign resident	No limit	20
Thailand	16	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	22(1)
	17	Independent personal services ⁷	89 days	Any U.S. resident or permanent establishment	\$10,000 p.a.	15
			89 days	Any foreign contractor	No limit ⁴⁹	15
	18	Dependent personal services ^{12, 17, 47, 57}	183 days	Any foreign resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$100 per day or \$3,000 p.a. ⁴⁸	19
	19	Teaching or research ^{4, 38}	2 years	Any U.S. or foreign resident	No limit	23
	20	Studying and training:				
		Remittances or allowances	5 years	Any foreign resident	No limit	22(1)
		Compensation during training	5 years.	Any U.S. or foreign resident	\$3,000 p.a.	22(1)
		Compensation while gaining experience	12 consec. mos.	Thai resident ²	\$7,500 p.a.	22(2)
		Compensation under U.S. Government program	1 year	U.S. Government	\$10,000	22(3)

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Trinidad and Tobago	16	Scholarship or fellowship grant ¹⁵	5 years	Any U.S. or foreign resident ⁵	No limit	19(1)
	17	Independent personal services ¹⁴	183 days	Any foreign resident contractor	No limit	17
			183 days	Any U.S. contractor	\$3,000 ⁶	17
	18	Dependent personal services ^{8, 14}	183 days	Any foreign resident	No limit	17
			183 days	Any U.S. resident	\$3,000 ⁶	17
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$100/day	17(4)
	19	Teaching ⁴	2 years	U.S. educational institution or U.S. Government	No limit	18
	20	Studying and training:				
		Remittances or allowances	5 years	Any foreign resident	No limit	19(1)
		Compensation during study or research	5 years.	U.S. or any foreign resident	\$2,000 p.a. ⁶	19(1)
		Compensation during professional training	5 years	U.S. or any foreign resident	\$5,000 p.a. ⁶	19(1)
		Compensation while gaining experience	1 year	Trinidad–Tobago resident ²	\$5,000 ⁶	19(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000 ⁶	19(3)
Tunisia	16	Scholarship and fellowship grant ^{11, 15}	5 years	Any U.S. or foreign resident ⁵	No limit	20
	17	Independent personal services ⁷	183 days	U.S. resident contractor	\$7,500 p.a.	14
	18	Dependent personal services ^{8, 17, 57}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$7,500 p.a. ²⁵	17
	20	Studying and training: ¹¹				
		Remittances or allowances	5 years	Any foreign resident	No limit	20
		Compensation during training	5 years	Any U.S. or foreign resident	\$4,000 p.a.	20

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Turkey	17	Independent personal services ⁷	183 days	Any contractor	No limit	14
	18	Dependent personal services ^{12, 17, 57}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$3,000 p.a. ⁴⁸	17
	19	Teaching or research	2 years	Any foreign resident	No limit	20(2)
	20	Studying and training:				
		Remittances or allowances ¹¹	No limit	Any foreign resident	No limit	20(1)
Ukraine	16	Scholarship or fellowship grant ⁴¹	5 years ³¹	Any U.S. or foreign resident ⁵	No limit	20
	17	Independent personal services ^{3, 7}	No limit	Any contractor	No limit	14
	18	Dependent personal services ^{3, 17, 47, 58}	183 days	Any foreign resident	No limit	15
	20	Studying and training:				
		Remittances or allowances ⁴	5 years ³¹	Any foreign resident	No limit	20
United Kingdom	17	Independent personal services ⁵³				7
	18	Dependent personal services ^{12, 17, 58}	183 days	Any foreign resident	No limit	14
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	16
	19	Teaching or research ⁴	2 years	Any U.S. educational institution	No limit	20A
	20	Studying and training:				
		Remittances or allowances ¹¹	1 year ⁴⁵	Any foreign resident	No limit	20

Country (1)	Code ¹ (2)	Purpose ²² (3)	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
Venezuela	16	Scholarship or fellowship grants ⁴	5 years ¹⁰	Any U.S. or foreign resident ⁵	No limit	21(1)
	17	Independent personal services ^{7, 12}	No limit	Any contractor	No limit	14
	18	Dependent personal services ^{12, 17, 58}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$6,000 p.a. ³⁰	18
	19	Teaching ⁴	2 years ⁴⁰	Any U.S. or foreign resident	No limit	21(3)
	20	Studying and training: ⁴				
		Remittances or allowances	5 years ¹⁰	Any foreign resident	No limit	21(1)
		Compensation during training	12 mos.	Venezuelan resident	\$8,000	21(2)
			5 years ¹⁰	Other foreign or U.S. resident	\$5,000 p.a.	21(1)
		Compensation while gaining experience	12 mos.	Venezuelan resident ²	\$8,000	21(2)

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

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.

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

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.

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

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.

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

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.
57	Remuneration for employment exercised aboard a ship or aircraft operated in international traffic by a resident of a contracting State may be taxed in that State. Canada may tax the income from employment if the income is derived by a resident of Canada and the ship or aircraft is operated by a resident of Canada. If operated by a Luxembourg resident and Luxembourg fails to tax the income, such income shall be taxed in the State of which the employee is a resident. The income may be taxed in Tunisia only if the ship or aircraft is operated by an enterprise that is managed and controlled in Tunisia.
58	Remuneration derived by a resident of a contracting State in respect of an employment as a member of the regular complement of a ship or aircraft operated in international traffic may only be taxed in that State.
59	Income from personal services performed by a resident of one contracting State as an employee aboard ships or aircraft operated by a resident of the other contracting State in international traffic may be taxed by that other contracting State if the employee is a member of the regular complement of the ship or aircraft.
60	The test does not apply if the entertainer is a resident of the one contracting State and is present in the other Contracting State pursuant to a specific arrangement agreed to by the contracting States under a Cultural Relations Agreement dated December 15, 1972.
61	The U.S.-U.S.S.R. Income Tax Treaty, signed June 20, 1973, applies to the countries of Armenia, Azerbaijan, Belarus, Georgia, Kyrgistan, Moldova, Tajikistan, and Uzbekistan.