

PAYROLL

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SUPPLEMENT I

**COMPENSATION FOR PERSONAL SERVICES PERFORMED IN THE UNITED STATES
EXEMPT FROM WITHHOLDING AND U.S. INCOME TAX UNDER INCOME TAX TREATIES**

This supplement is reproduced from Internal Revenue Service Publication 901, U.S. Tax Treaties which categorically summarizes tax treaty highlights in alphabetical order by country. Note that income which is exempt for one treaty country may not be exempt for another treaty country. There are subtle phrases in some treaties which may exclude an exemption where at first glance it might have been granted. The Accounting Office/Payroll Division reserves the right to make the final determination to award tax exempt status under a treaty.

There are several footnote references throughout these pages. The footnotes are contained on the last page of this appendix.

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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 ²⁷	183 days	Any contractor	No limit	14
	20	Public entertainment	183 days	Any contractor	\$10,000	17
	17	Dependent personal services ²⁸	183 days	Any foreign resident	No limit	15
	20	Public entertainment ¹⁴	183 days	Any foreign resident	\$10,000	17
	19	Studying and training: Remittances or allowances	No limit	Any foreign resident	No limit	20
Austria	15	Scholarship or fellowship grant	No limit	Any U.S. or foreign resident ⁸	No limit	XIII(3)
	16	Independent personal services	183 days	Austrian resident contractor	No limit	X
	17	Dependent personal services	183 days	Other foreign or U.S. resident contractor	\$3,000	X
			183 days	Austrian resident	No limit	X
	18	Teaching	183 days	Other foreign or U.S. resident	\$3,000	X
19	Studying and training: Remittances or allowances Compensation while gaining experience ⁹	2 years	U.S. educational institution	No limit	XII	
Barbados	16	Independent personal services ^{1,29}	No limit	Any foreign resident	No limit	XIII(1) & (2) XIII(4)
	20	Public entertainment	89 days	Any foreign contractor	No limit	14
			89 days	Any U.S. contractor	\$5,000	14
	17	Dependent personal services ^{1,18}	No limit	Any contractor	\$250 per day or \$4,000 p.a. ⁴	17
	20	Public entertainment	183 days	Any foreign resident	\$5,000	15
19	Studying and training: Remittances or allowances ¹⁸	No limit	Any U.S. or foreign resident	\$250 per day or \$4,000 p.a. ⁴	17	
Belgium	15	Scholarship or fellowship grant ²⁴	No limit	Any foreign resident	No limit	20
	16	Independent personal services ²⁷	5 years	Any U.S. or foreign resident ⁸	No limit	21(1)
	20	Public entertainment	182 days	Any contractor	No limit	14(2)(a)(b)
	17	Dependent personal services	90 days	Any contractor	\$3,000	14(2)(c)
	18	Teaching ⁴	182 days	Belgian resident	No limit	15
	19	Studying and training: Remittances or allowances	2 years	U.S. educational institution	No limit	20
	19	Compensation during training	5 years	Any foreign resident	No limit	21(1)
			5 years	U.S. resident	\$2,000 p.a.	21(1)
19	Compensation while gaining experience ⁹ Compensation under U.S. Government program	12 consec. mo.	Belgian resident	\$5,000	21(2)(b)	
		12 consec. mo.	Belgian resident	\$5,000	21(2)(a)	
Canada	16	Independent personal services ²⁸	1 year	U.S. Government or its contractor	\$10,000	21(3)
	17	Dependent personal services	No limit	Any contractor	No limit ¹⁹	XIV
	19	Studying and training: Remittances or allowances ¹⁹	No limit	Any U.S. or foreign resident	\$10,000	XV
183 days			Any foreign resident ¹⁴	No limit ¹⁹	XV	
China, People's Rep. of	15	Scholarship or fellowship grant ²⁴	No limit	Any foreign resident	No limit	XX
	16	Independent personal services ²⁷	No specific limit	Any U.S. or foreign resident ⁸	No limit	20(b)
	20	Public entertainment ¹⁴	183 days	Any contractor	No limit	13
			No limit	Any contractor	No limit	16
	17	Dependent personal services ¹⁸	183 days	Any foreign resident	No limit	14
	20	Public entertainment ¹⁴	No limit	Any U.S. or foreign resident	No limit	16
	18	Teaching or research	3 years	U.S. educational or research institute	No limit	19
	19	Studying and training: Remittances or allowances	No specific limit	Any foreign resident	No limit	20(a)
No specific limit			Any U.S. or foreign resident	\$5,000 p.a.	20(c)	

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Table 2. (Continued)

Country (1)	Code' (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)				
Commonwealth of Independent States	15	Scholarship or fellowship grant	5 years	Any U.S. or foreign resident	\$9,999.99 p.a.	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 ¹⁸	2 years	U.S. educational or scientific institution	No limit	VI(1)
	19	Studying and training: Remittances or allowances	5 years	Any U.S. or foreign resident	\$10,000 p.a.	VI(1)
		Compensation while gaining experience Compensation under U.S. Government program	1 year	C.I.S. resident	No limit ¹⁹	VI(1)
			1 year	Any U.S. or foreign resident	No limit	VI(1)
Cyprus	15	Scholarship or fellowship grant ²⁰	Generally, 5 years	Any U.S. or foreign resident ²¹	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. ²³	19(1)
	17	Dependent personal services ²⁴	182 days	Any foreign resident	No limit	18
		Directors' fees	No limit	U.S. corporation	No limit ²⁵	20
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$500 per day or \$5,000 p.a. ²⁶	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 ²⁷ Compensation under U.S. Government program	1 year	Cyprus resident	\$7,500	21(2)	
			1 year	U.S. Government or its contractor	\$10,000	21(3)
Denmark	16	Independent personal services	180 days	Danish resident contractor	No limit	XI
			90 days	Other foreign or U.S. resident contractor	\$3,000	XI
	17	Dependent personal services	180 days	Danish resident	No limit	XI
			90 days	Other foreign or U.S. resident	\$3,000	XI
	18	Teaching	2 years	U.S. educational institution	No limit	XIV
19	Studying and training: Remittances or allowances	No limit	Any foreign resident	No limit	XIII	
Egypt	15	Scholarship or fellowship grant ²⁸	5 years	Any U.S. or foreign resident	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 ^{29,30}	89 days	Egyptian resident	No limit	16
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$400 per day	17
	18	Teaching ³¹	2 years	U.S. educational institution	No limit	22
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	23(1)
		Compensation during training	5 years	U.S. or any foreign resident	\$3,000 p.a.	23(1)
		Compensation while gaining experience	12 consec. mo.	Egyptian resident	\$7,500	23(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	23(3)

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Table 2. (Continued)

Country (1)	Code (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)				
Finland	16	Independent personal services ²⁷	no limit	Any contractor	No limit	14
	20	Public entertainment	no limit	Any contractor	\$20,000 p.a. ²⁸	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. ²⁸	17
	19	Studying and training: Remittances or allowances ¹⁹	no limit	Any foreign resident	No limit	20
France	15	Scholarship or fellowship grant ¹⁴	5 years	Any U.S. or foreign resident ⁸	No limit	18(1)
	16	Independent personal services ²⁷	183 days	Any contractor	No limit ²⁷	14
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit ²⁷	15
	18	Teaching ¹	2 years	U.S. educational or research institution	No limit	17
	19	Studying and training: Remittances or allowances Compensation during training	5 years	Any foreign resident	No limit	18(1)
			5 years	U.S. resident	\$2,000 p.a.	18(1)
			1 year	French resident	\$5,000	18(2)
1 year			French resident	\$5,000	18(2)	
Germany	15	Scholarship or fellowship grant	No limit	Any U.S. or foreign resident ⁸	No limit	20(3)
	16	Independent personal services ^{1,22}	No limit	Any contractor	No limit	14
	20	Public entertainment ²²	No limit	Any contractor	\$20,000 p.a. ²⁸	17
	17	Dependent personal services ^{1,15}	183 days	Any foreign resident	No limit	15
	20	Public entertainment ¹⁵	183 days	Any foreign resident	\$20,000 p.a. ²⁸	17
	18	Teaching ¹	2 years	U.S. educational or research institution	No limit	20(1)
	19	Studying and training: Remittances or allowances Compensation during study or training	No limit	Any foreign resident	No limit	20(2)
			4 years	Any U.S. or foreign resident	\$5,000 p.a.	20(4)
			1 year	Any German enterprise or foreign organization or institution	\$10,000 ²⁸	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 ²⁷	183 days	Any contractor	No limit	13
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	14
	18	Teaching ¹	2 years	U.S. educational institution	No limit	17
	19	Studying and training: ²⁰ Remittances or allowances ¹⁹	No limit	Any foreign resident	No limit	18(1)

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		Purpose (3)					
Iceland	15	Scholarship or fellowship grant ²⁴	5 years	Any U.S. or foreign resident ⁴	No limit	22(1)	
	16	Independent personal services ²⁵	182 days	Any contractor	No limit	18	
	20	Public entertainment	90 days	Any contractor	\$100 per day	18	
	17	Dependent personal services ¹³	182 days	Iceland resident ⁴	No limit	19	
	18	Teaching ⁴	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)
			Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a.	22(1)
			Compensation while gaining experience	12 consec. mo.	Iceland resident	\$5,000	22(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	22(3)	
India	16	Independent personal services ^{7,27}	89 days	Any contractor	No limit	15	
	20	Public entertainment ²⁸	89 days	Any contractor	\$1,500 p.a. ²⁸	18	
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	No limit	16	
	20	Public entertainment ¹⁵	183 days	Any foreign resident	\$1,500 p.a. ²⁸	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 or fellowship grant ²⁴	5 years	Any U.S. or foreign resident ⁴	No limit	19(1)	
	16	Independent personal services ²⁵	119 days	Any contractor	no limit	15	
	20	Public entertainment	no limit	Any contractor	\$2,000 p.a. ²⁵	17	
	17	Dependent personal services ¹³	119 days	Any foreign resident	no limit	16	
	20	Public entertainment	no limit	Any U.S. or foreign resident	\$2,000 p.a. ²⁵	17	
	18	Teaching ⁴	2 years	U.S. educational institution	no limit	20	
	19	Studying and training:					
		Remittances or allowances	5 years	Any foreign resident	No limit	19(1)	
		Compensation during training	5 years	Any foreign or U.S. 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	16	Independent personal services	183 days	Irish resident contractor	No limit	XI	
	17	Dependent personal services	183 days	Irish resident	No limit	XI	
	18	Teaching	2 years	U.S. educational institution	No limit	XVIII	
	19	Studying and training: Remittances or allowances ⁹	No limit	Irish resident	No limit	XIX	
Italy	16	Independent personal services ^{7,27}	183 days	Any contractor	No limit	14	
	20	Public entertainment	90 days	Any contractor	\$12,000 p.a.	17(1)	
	17	Dependent personal services ^{13,15}	183 days	Any foreign resident	No limit	15	
	20	Public entertainment	90 days	Any U.S. or foreign resident	\$12,000 p.a.	17(1)	
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	20	
	19	Studying and training: Remittances or allowances	No limit	Any foreign resident	No limit	21	

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Country (1)	Code' (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.*	18
			No limit	Any U.S. or foreign resident	\$5,000 p.a. \$400 per day or \$5,000 p.a.*	15
	17	Dependent personal services ¹⁵	183 days	Any foreign resident	\$5,000 p.a.	18
	20	Public entertainment	No limit	Any U.S. or foreign resident	\$400 per day or \$5,000 p.a.*	16
	18	Directors' fees	No limit	U.S. resident	\$400 per day*	16
			2 years	U.S. educational institution	No limit	22
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	22
	19	Studying and training: ²²				
	Remittances or allowances ¹⁰	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 ¹	12 consec. mo.	Jamaican resident	\$7,500 p.a.	21(2)	
Japan	15	Scholarship or fellowship grant ¹⁴	5 years	Any U.S. or foreign resident ⁴	No limit	20(1)
	16	Independent personal services ²²	183 days	Any contractor	No limit	17
	20	Public entertainment	90 days	Any contractor	\$3,000*	17
	17	Dependent personal services ^{14,17}	183 days	Japanese resident ⁴	No limit	18
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	19
	19	Studying and training:				
			Remittances or allowances	5 years	Any foreign resident	No limit
		Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a.*	20(1)
		Compensation while gaining experience	12 consec. mo.	Japanese resident	\$5,000*	20(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000*	20(3)
Korea, Rep. of	15	Scholarship or fellowship grant ¹⁴	5 years	Any U.S. or foreign resident ⁴	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	5 years	Any foreign resident	No limit
		Compensation during training	5 years	Any foreign or U.S. resident	\$2,000 p.a.	21(1)
		Compensation while gaining experience	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)	
Luxembourg	15	Scholarship or fellowship grant	No limit	Any foreign resident	No limit	XIV(1)
	16	Independent personal services	180 days	Luxembourg resident	No limit	XII
			180 days	Any U.S. or foreign resident	\$3,000	XII
	17	Dependent personal services ⁷	180 days	Luxembourg resident	No limit	XII
			180 days	Any U.S. or foreign resident	\$3,000	XII
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	XIII
	19	Studying and training:				
			Remittances or allowances	No limit	Any foreign resident	No limit
		Compensation during training	1 year	Any foreign resident	No limit	XIV(1)
		Compensation while gaining experience ⁷	1 year	Any foreign resident	\$5,000	XIV(2)
	Compensation under U.S. Government program	1 year	U.S. Government, its contractor, or a foreign resident	\$10,000	XIV(3)	

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Table 2. (Continued)

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		Purpose (3)				
Malta	16	Independent personal services ²²	90 days	Any foreign contractor	No limit	14
			90 days	Any U.S. contractor	\$10,000 p.a.	14
	20	Public entertainment	89 days	Any contractor	\$500 per day or \$5,000 p.a.	18
	17	Dependent personal services ¹⁴	183 days	Any foreign resident	No limit	15
	20	Public entertainment	89 days	Any U.S. or foreign resident	\$500 per day or \$5,000 p.a.	18
	18	Directors' fees	No limit	U.S. corporation	No limit ¹⁴	17
	19	Teaching ⁴ Studying and training: ²⁰ Remittances or allowances ¹⁸	2 years	Any foreign resident	No limit	21
		Remittances or allowances ¹⁸	No limit	Any foreign resident	No limit	22
Morocco	15	Scholarship or fellowship grant ²⁴	5 years	Any U.S. or foreign resident ¹	No limit	18
	16	Independent personal services ²²	182 days	Any contractor ¹⁷	\$5,000	14
	17	Dependent personal services ¹⁴	182 days	Moroccan resident ^{14,16}	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 ²⁴	5 years	Any U.S. or foreign resident ¹	No limit	XVIII(1)
	16	Independent personal services	183 days	Any contractor	No limit	XVI
	17	Dependent personal services	183 days	Any foreign resident	No limit	XVI
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	XVII
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	XVIII(1)
		Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a.	XVIII(1)
		Compensation while gaining experience ²	1 year	Netherlands resident	\$5,000	XVIII(2)
New Zealand	16	Independent personal services ²²	183 days	Any contractor	No limit	14
	20	Public entertainment	183 days	Any contractor	\$10,000	17
	17	Dependent personal services ¹⁴	183 days	Any foreign resident	No limit	15
	20	Public entertainment ¹⁵	183 days	Any foreign resident	\$10,000	17
	19	Studying and training: Remittances or allowances	No limit	Any foreign resident	No limit	20
Norway	15	Scholarship or fellowship grant ²⁴	5 years	Any U.S. or foreign resident ¹	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 ¹⁸	No limit	14
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	15
	19	Studying and training: Remittances or allowances	5 years	Any foreign resident	No limit	16(1)
		Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a.	16(1)
		Compensation while gaining experience ²	12 consec. mo.	Norwegian resident	\$5,000	16(2)
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	16(3)

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		Purpose (3)				
Pakistan ¹¹	15	Scholarship or fellowship grant ¹¹	No limit	Pakistani nonprofit organization	No limit	XIII(1)
	16	Independent personal services ¹¹	183 days	Pakistani resident contractor	No limit	XI
	17	Dependent personal services ¹¹	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 ¹¹	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	15	Scholarship or fellowship grant ¹¹	5 years	Any U.S. or foreign resident ¹¹	No limit	22(1)
	16	Independent personal services ¹¹	89 days	Any foreign contractor	No limit	15
	20	Public entertainment	89 days	Any U.S. resident	\$10,000 p.a.	15
			No limit	Any contractor	\$100 per day or \$3,000 p.a.	17
	17	Dependent personal services ¹¹	89 days	Any Philippines resident	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 ¹¹	2 years	U.S. educational institution	No limit	21
	19	Studying and training: Remittances or allowances	No limit	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 ¹¹	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)	
Poland	15	Scholarship or fellowship grant ¹¹	5 years	Any U.S. or foreign resident	No limit	18(1)
	16	Independent personal services	182 days	Any contractor	No limit	15
	17	Dependent personal services ¹¹	182 days	Any foreign resident	No limit	16
	18	Teaching ¹¹	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)
		Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a.	18(1)
	Compensation while gaining experience	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)	
Romania	15	Scholarship or fellowship grant ¹¹	5 years	Any U.S. or foreign resident ¹¹	No limit	20(1)
	16	Independent personal services ¹¹	182 days	Any contractor	No limit	14
	20	Public entertainment	90 days	Any contractor	\$3,000	14
	17	Dependent personal services ¹¹	182 days	Romanian resident	No limit	15
	20	Public entertainment	89 days	Romanian resident	\$2,999.99	15
	18	Teaching ¹¹	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	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)

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Table 2. (Continued)

Country (1)	Code' (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)					
Spain	15	Scholarship or fellowship grant ²⁴	5 years	Any U.S. or foreign resident ⁴	No limit	22(1)	
	16	Independent personal services ²⁷	no limit	Any contractor	No limit	15	
	20	Public entertainment	no limit	Any contractor	\$10,000 p.a. ²⁸	19	
	17	Dependent personal services ¹⁸	183 days	Any foreign resident	No limit	16	
	20	Public entertainment	no limit	Any U.S. or foreign resident	\$10,000 p.a. ²⁸	19	
	19	Studying and training: ¹					
			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 ⁸	12 consec. mo.	Spanish resident	\$8,000	22(2)	
Sweden	15	Scholarship or fellowship grant	No limit	Any foreign resident ⁸	No limit	XII(1)	
	16	Independent personal services ¹²	180 days	Swedish resident contractor	No limit	XI(b)(1)	
			90 days	Other foreign or U.S. contractor	\$3,000	XI(b)(2)	
	17	Dependent personal services	180 days	Swedish resident	No limit	XI(b)(1)	
			90 days	Other foreign or U.S. resident	\$3,000	XI(b)(2)	
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	XII(3)	
	19	Studying and training: ¹					
		Remittances or allowances	No limit	Any foreign resident	No limit	XII(1)	
		Compensation under U.S. Government program	No limit	U.S. Government, its contractor, or any foreign resident employer	\$10,000	XII(2)	
Switzerland	16	Independent personal services ⁸	183 days	Swiss resident contractor	No limit	X	
			183 days	Other foreign or U.S. contractor	\$10,000	X	
	17	Dependent personal services ⁸	183 days	Swiss resident	No limit	X	
			183 days	Other foreign or U.S. resident	\$10,000	X	
	18	Teaching	2 years	U.S. educational institution	No limit	XII	
	19	Studying and training: ¹					
		Remittances or allowances	No limit	Any foreign resident	No limit	XIII	
Trinidad and Tobago	15	Scholarship or fellowship grant ²⁴	5 years	Any U.S. or foreign resident ⁴	No limit	19(1)	
	16	Independent personal services ²⁷	183 days	Any foreign resident contractor	No limit	17	
			183 days	Any U.S. contractor	\$3,000 ⁸	17	
	17	Dependent personal services ¹⁷	183 days	Any foreign resident	No limit	17	
			183 days	Any U.S. resident	\$3,000 ⁸	17	
	18	Teaching ⁴	2 years	U.S. educational institution or U.S. Government	No limit	18	
	19	Studying and training: ¹					
			Remittances or allowances	5 years	Any foreign resident	No limit	19(1)
			Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a. ⁴	19(1)
		Compensation during professional training	5 years	U.S. or any foreign resident	\$5,000 p.a. ⁴	19(1)	
		Compensation while gaining experience	1 year	Trinidad—Tobago resident	\$5,000 ⁸	19(2)	
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000 ⁸	19(3)	
Tunisia	15	Scholarship or fellowship grant ²⁴	5 years	Any U.S. or foreign resident ⁴	No limit	20	
	16	Independent personal services ²⁷	183 days	U.S. resident contractor	\$7,500 p.a.	14	
	20	Public entertainment	no limit	Any contractor	\$7,500 p.a. ²⁸	17	
	17	Dependent personal services ¹⁸	183 days	Any foreign resident	No limit	15	
	20	Public entertainment	no limit	Any U.S. or foreign resident	\$7,500 p.a. ²⁸	17	
	19	Studying and training: ¹⁰					
			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	

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Country (1)	Code' (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)					
United Kingdom	16	Independent personal services ¹⁶	183 days	Any contractor	No limit ¹⁴	14	
	17	Dependent personal services ¹⁷	183 days	Any foreign resident	No limit ¹⁴	15	
	18	Teaching ¹⁸	2 years	U.S. educational institution	No limit	20	
	19	Studying and training:					
		Remittances or allowances ¹⁹	No limit	Any foreign resident	No limit	21	

¹ Refers to income code numbers under which the income is reported on Forms 1042S. 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 Annual compensation for services wherever performed.

⁴ Does not apply to compensation for research work primarily for private benefit.

⁵ Grant must be from a nonprofit organization that may be a U.S. or foreign resident. For Sweden, the organization must be located outside the United States. In the case of Indonesia, the exemption also applies to amounts from either the U.S. or Indonesian government.

⁶ Reimbursed expenses are not taken into account in figuring any maximum compensation to which the exemption applies. For Japan and Trinidad and Tobago, only reimbursed travel expenses are disregarded in figuring the maximum compensation.

⁷ Does not apply to fees of a foreign director of a U.S. corporation.

⁸ Does not apply to compensation for research work for other than the U.S. educational institution involved.

⁹ Applies to public entertainment in accordance with U.S. reservation rejecting exclusion contained in Art. X(4) of the Switzerland treaty.

¹⁰ Applies only to full-time student or trainee.

¹¹ Bangladesh has not indicated that it wishes to assume the responsibilities or exercise the rights of the United States—Pakistan income tax treaty.

¹² Does not apply to compensation paid to public entertainers (actors, artists, musicians, athletes, etc.). For Canadian or U.K. resident public entertainers, the exemption does not apply if the gross receipts (including reimbursements) are \$15,000 or more in any year. For French resident public entertainers, the exemption does not apply if their gross receipts (including reimbursements) are more than \$10,000 in any tax year.

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 that the employer has in the United States.

¹⁶ The exemption also applies if the employer is a permanent establishment in the treaty country of a resident of any country other than 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 \$10,000 or less received from U.S. sources to provide ordinary living expenses.

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 Does not apply to amounts received in excess of a reasonable fixed amount payable to all directors for attending meetings in the United States.

²² Exemption does not apply to the extent income is attributable to the recipient's fixed U.S. base. For residents of France and Japan, this fixed base must be maintained in the U.S. for more than 183 days during the tax year for the exemption not to apply; for residents of Belgium, Iceland, Korea, and Norway, the fixed base must be maintained for more than 182 days.

²³ Exemption does not apply if the recipient maintains a permanent establishment in the U.S. with which the income is effectively connected.

²⁴ Does not apply to payments from the National Institutes of Health (NIH) under its Visiting Associate Program and Visiting Scientist Program.

²⁵ Exemption does not apply if gross receipts (including reimbursements) exceed this amount during the year. For German or Spanish residents, income is fully exempt if visit to the United States is substantially supported by public funds of Germany or Spain or a German or Spanish political subdivision or local authority.

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.