

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 ²² (3)					
Australia	16	Independent personal services ⁷		183 days	Any contractor	No limit	14
	17	Dependent personal services ¹⁷		183 days	Any foreign resident	No limit	15
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$10,000 p.a. ²⁵	17
	19	Studying and training: Remittances or allowances ¹¹		No limit	Any foreign resident	No limit	20
Austria	16	Independent personal services ⁷		No limit	Any contractor	No limit	14
	17	Dependent personal services ¹⁷		183 days	Any foreign resident	No limit	15
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17
	19	Studying and training: Remittances or allowances ¹¹		3 years ⁴⁵	Any foreign resident	No limit	20
Bangladesh	15	Scholarship or fellowship grant ⁴		2 years ⁴⁵	Any U.S. or foreign resident ⁵	No limit	21(2)
	16	Independent personal services ⁷		183 days	Any contractor	No limit	15
	17	Dependent personal services ¹⁷		183 days	Any foreign resident	No limit	16
	42	Public entertainment		No limit	Any contractor	\$10,000 p.a. ³⁰	18
	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		2 years ⁴⁵	Any foreign resident	No limit	21(2)
Barbados	16	Independent personal services ^{7, 8}		89 days	Any foreign contractor	No limit	14
		Dependent personal services ^{8, 17}		89 days	Any U.S. contractor	\$5,000 p.a.	14
	42	Public entertainment		183 days	Any foreign resident	\$5,000 p.a.	15
	19	Studying and training: ²³ Remittances or allowances ¹¹		No limit	Any U.S. or foreign resident	\$250 per day or \$4,000 p.a. ^{6, 50}	17
		Remittances or allowances ¹¹		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 ²² (3)				
Belgium	16	Independent personal services ⁵³				7
	17	Dependent personal services ^{12, 17}	183 days	Any foreign resident	No limit	14
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	16
	18	Teaching ⁴	2 years	Any U.S. educational or research institution	No limit	19(2)
	19	Studying and training: ¹¹ Remittances or allowances Compensation during study or training	2 years ⁴⁵ 2 years ⁴⁵	Any foreign resident Any U.S. or foreign resident	No limit \$9,000 p.a.	19(1)(a) 19(1)(b)
Bulgaria	16	Independent personal services ⁵³				7
	17	Dependent personal services ^{8, 17}	183 days	Any foreign resident	No limit	14
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$15,000 p.a. ²⁵	16
	18	Teaching ⁴	2 years	Any U.S. educational or research institution	No limit	19(2)
	19	Studying and training: ¹¹ Remittances or allowances Compensation during study or training	2 years ⁴⁵ 2 years ⁴⁵	Any foreign resident Any U.S. or foreign resident	No limit \$9,000 p.a.	19(1)(a) 19(1)(b)
Canada	16	Independent personal services ⁵³				VII
	17	Dependent personal services	No limit	Any U.S. or foreign resident	\$10,000	XV
	42	Public entertainment ⁵⁴	183 days	Any foreign resident ¹⁷	No limit ¹³	XV
	19	Studying and training: Remittances or allowances ¹¹	No limit	Any U.S. or foreign resident	\$15,000 p.a. ²⁵	XVI
China, People's Rep. of	15	Scholarship or fellowship grant ¹⁵	No specific limit	Any foreign resident	No limit	XX
	16	Independent personal services ⁷	No specific limit	Any U.S. or foreign resident ⁵	No limit	20(b)
	17	Dependent personal services ^{8, 17}	183 days	Any contractor	No limit	13
	42	Public entertainment ²⁹	183 days	Any foreign resident	No limit	14
	18	Teaching ⁴	3 years	U.S. educational or research institute	No limit	16
	19	Studying and training: Remittances or allowances	No specific limit	Any foreign resident	No limit	19
		Compensation during training or while gaining experience	No specific limit	Any U.S. or foreign resident	No limit \$5,000 p.a.	20(a) 20(c)

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

Country (1)	Code ¹ (2)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose ²² (3)					
Denmark	16	Independent personal services ⁷		No limit	Any contractor	No limit	14
	17	Dependent personal services ^{8, 17}		183 days	Any foreign resident	No limit	15
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17
	19	Studying and training: ⁴ Remittances or allowances ¹¹		3 years ⁴⁵	Any foreign resident	No limit	20
Egypt	15	Scholarship or fellowship grant ¹⁵		Generally, 5 years	Any U.S. or foreign resident ⁵	No limit	23(1)
	16	Independent personal services		89 days	Any contractor	No limit	15
	17	Dependent personal services ^{16, 17}		89 days	Egyptian resident	No limit	16
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$400 per day ⁴⁶	17
	18	Teaching ^{4, 13}		2 years	U.S. educational institution	No limit	22
	19	Studying and training: Remittances or allowances		Generally, 5 years	Any foreign resident	No limit	23(1)
		Compensation during training		Generally, 5 years	U.S. or any foreign resident	\$3,000 p.a.	23(1)
		Compensation while gaining experience ²		12 consec. mos.	Egyptian resident	\$7,500	23(2)
	Compensation under U.S. Government program		1 year	U.S. Government or its contractor	\$10,000	23(3)	
Estonia	15	Scholarship or fellowship grants ⁴		5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
	16	Independent personal services ⁷		183 days	Any contractor	No limit	14
	17	Dependent personal services ^{8, 17}		183 days	Any foreign resident	No limit	15
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$20,000 p.a. ³⁰	17
	19	Studying and training: ⁴ Remittances or allowances		5 years	Any foreign resident	No limit	20(1)
		Compensation during training		12 consec. mos.	Estonian resident	\$8,000	20(2)
		Compensation while gaining experience ²		5 years	Other foreign or U.S. resident	\$5,000 p.a.	20(1)
		Compensation under U.S. Government program		12 consec. mos.	Estonian resident	\$8,000	20(2)
	Compensation under U.S. Government program		1 year	U.S. Government or its contractor	\$10,000	20(3)	
Finland	16	Independent personal services ⁷		No limit	Any contractor	No limit	14
	17	Dependent personal services ¹⁷		183 days	Any foreign resident	No limit	15
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17
	19	Studying and training: Remittances or allowances ¹¹		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 ²² (3)					
France	15	Scholarship or fellowship grant ¹⁵		5 years ⁴³	Any U.S. or foreign resident ⁵	No limit	21(1)
	16	Independent personal services ⁷		No limit	Any contractor	No limit	14
	17	Dependent personal services ^{8, 17}		183 days	Any foreign resident	No limit	15
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$10,000 p.a. ³⁰	17
	18	Teaching ^{4, 44}		2 years ⁴³	U.S. educational or research institution	No limit	20
	19	Studying and training: ⁴ Remittances or allowances		5 years ⁴³	Any foreign resident	No limit	21(1)
			Compensation during study or training	12 consec. mos.	French resident	\$8,000	21(2)
	19	Compensation while gaining experience ²		5 years ⁴³	Other foreign or U.S. resident	\$5,000 p.a.	21(1)
				12 consec. mos.	French resident	\$8,000	21(2)
Germany	15	Scholarship or fellowship grant		No limit	Any U.S. or foreign resident ⁵	No limit	20(3)
	16	Independent personal services ⁵³					7
	17	Dependent personal services ^{12, 17}		183 days	Any foreign resident	No limit	15
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$20,000 p.a. ³⁰	17
	18	Teaching ^{4, 55}		2 years	U.S. educational or research institution	No limit	20(1)
	19	Studying and training: ¹¹ Remittances or allowances		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)	
Greece	16	Independent personal services		183 days	Greek resident contractor	No limit	X
					183 days	Other foreign or U.S. resident contractor	\$10,000 p.a.
	17	Dependent personal services		183 days	Greek resident	No limit	X
					183 days	Other foreign or U.S. resident	\$10,000 p.a.
	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 ⁷		183 days	Any contractor	No limit	13
	17	Dependent personal services ¹⁷		183 days	Any foreign resident	No limit	14
	18	Teaching ⁴		2 years	U.S. educational institution	No limit	17
	19	Studying and training: ²³ Remittances or allowances ¹¹		No limit	Any foreign resident	No limit	18(1)

Country (1)	Code ¹ (2)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)	
		Purpose ²² (3)						
Iceland	15	Scholarship or fellowship grant		5 years	Any U.S. or foreign resident ⁵	No limit	19(1)	
	16	Independent personal services ⁵³					7	
	17	Dependent personal services ^{8, 17}		183 days	Any foreign resident	No limit	14	
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	16	
	19	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)	
India	16	Independent personal services ^{7, 8}		89 days	Any contractor	No limit	15	
	17	Dependent personal services ^{8, 17}		183 days	Any foreign resident	No limit	16	
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$1,500 p.a. ^{26, 50}	18	
	18	Teaching ⁴		2 years	U.S. educational institution	No limit	22	
	19	Studying and training:						
		Remittances or allowances		Reasonable period	Any foreign resident ²⁷	No limit	21(1)	
Indonesia	15	Scholarship and fellowship grant ¹⁵		5 years	Any U.S. or foreign resident ⁵	No limit	19(1)	
	16	Independent personal services ⁷		119 days	Any contractor	No limit	15	
	17	Dependent personal services ¹⁷		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	
	18	Teaching ^{4, 44}		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 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	16	Independent personal services ⁷		No limit	Any contractor	No limit	14	
	17	Dependent personal services ^{17, 47}		183 days	Any foreign resident	No limit	15	
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17	
	19	Studying and training:						
		Remittances or allowances ¹¹		1 year ⁴⁵	Any foreign resident	No limit	20	

Country (1)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)	
	Code ¹ (2)	Purpose ²² (3)					
Israel	15	Scholarship and fellowship grant	5 years	Any U.S. or foreign resident ⁵	No limit	24(1)	
	16	Independent personal services	182 days	Any contractor	No limit	16	
	17	Dependent personal services ^{16, 17}	182 days	Israeli resident	No limit	17	
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$400 per day ³⁷	18	
	18	Teaching ^{4, 39}	2 years	U.S. educational institution	No limit	23	
	19	Studying and training:					
			Remittances or allowances	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	16	Independent personal services ⁷	No limit	Any contractor	No limit	14(1)	
	17	Dependent personal services ^{8, 17}	183 days	Any foreign resident	No limit	15(2)	
	42	Public entertainment	90 days	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	17	
	18	Teaching or research ⁴	2 years	Any U.S. or foreign resident	No limit	20	
	19	Studying and training: Remittances or allowances	No limit	Any foreign resident	No limit	21	
Jamaica	16	Independent personal services ⁷	89 days	Any foreign contractor	No limit	14	
			89 days	Any U.S. contractor	\$5,000 p.a.	14	
	17	Dependent personal services ¹⁷	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	
	18	Teaching ^{4, 44}	2 years	U.S. educational institution	No limit	22	
	19	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)		
Japan	16	Independent personal services ^{8, 53}				7	
	17	Dependent personal services ^{8, 17}	183 days	Any foreign resident	No limit	14	
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$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 ⁴⁵	Any foreign resident	No limit	19	

Country (1)	Code ¹ (2)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)	
		Purpose ²² (3)						
Kazakhstan	15	Scholarship or fellowship grant ^{4, 15, 41}		5 years ³¹	Any U.S. or foreign resident ⁵	No limit	19	
	16	Independent personal services ⁷		183 days	Any contractor	No limit	14	
	17	Dependent personal services ^{17, 47}		183 days	Any foreign resident	No limit	15	
	19	Studying and training: ⁴ Remittances or allowances		5 years ³¹	Any foreign resident	No limit	19	
Korea, South	15	Scholarship or fellowship grant ¹⁵		5 years	Any U.S. or foreign resident ⁵	No limit	21(1)	
	16	Independent personal services ⁷		182 days	Any contractor	\$3,000 p.a.	18	
	17	Dependent personal services ¹⁷		182 days	Korean resident ¹⁸	\$3,000 p.a.	19	
	18	Teaching ⁴		2 years	U.S. educational institution	No limit	20	
	19	Studying and training: Remittances or allowances		5 years	Any foreign resident	No limit	21(1)	
				Compensation during training	5 years	Any foreign or U.S. resident	\$2,000 p.a.	21(1)
				Compensation while gaining experience ²	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)	
Latvia	15	Scholarship or fellowship grants ⁴		5 years	Any U.S. or foreign resident ⁵	No limit	20(1)	
	16	Independent personal services ⁷		183 days	Any contractor	No limit	14	
	17	Dependent personal services ^{8, 17}		183 days	Any foreign resident	No limit	15	
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$20,000 p.a. ³⁰	17	
	19	Studying and training: ⁴ Remittances or allowances		5 years	Any foreign resident	No limit	20(1)	
				Compensation during training	12 consec. mos.	Latvian resident	\$8,000	20(2)
				Compensation while gaining experience ²	5 years	Other foreign or U.S. resident	\$5,000 p.a.	20(1)
					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	20(1)	
	16	Independent personal services ⁷		183 days	Any contractor	No limit	14	
	17	Dependent personal services ^{8, 17}		183 days	Any foreign resident	No limit	15	
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$20,000 p.a. ³⁰	17	
	19	Studying and training: ⁴ Remittances or allowances		5 years	Any foreign resident	No limit	20(1)	
				Compensation during training	12 consec. mos.	Lithuanian resident	\$8,000	20(2)
				Compensation while gaining experience ²	5 years	Other foreign or U.S. resident	\$5,000 p.a.	20(1)
					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)				

Country (1)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
	Code ¹ (2)	Purpose ²² (3)				
Luxembourg	16	Independent personal services ⁷	No limit	Any contractor	No limit	15
	17	Dependent personal services ^{12, 17}	183 days	Any foreign resident	No limit	16
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$10,000 p.a. ²⁵	18
	18	Teaching or research ⁹	2 years	Any U.S. or foreign resident	No limit	21(2)
	19	Studying and training: Remittances or allowances ¹¹	2 years ⁴⁵	Any U.S. or foreign resident	No limit	21(1)
Malta	16	Independent personal services ⁵³	No limit	Any foreign resident	No limit	7
	17	Dependent personal services ^{12, 17}	183 days	Any foreign resident	No limit	14
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	16
	19	Studying and training: Remittances or allowances	1 year ⁴⁵	Any foreign resident	No limit	20(1)
		Compensation during study or training	No limit	Any U.S. or foreign resident	\$9,000 p.a.	20(2)
	Compensation while gaining experience	No limit	Any U.S. or foreign resident	\$9,000 p.a.	20	
Mexico	16	Independent personal services ⁷	182 days	Any contractor	No limit	14
	17	Dependent personal services ^{17, 47}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$3,000 p.a. ³⁰	18
	19	Studying and training: Remittances or allowances	No limit	Any foreign resident	No limit	21
Morocco	15	Scholarship or fellowship grant ¹⁵	5 years	Any U.S. or foreign resident ⁵	No limit	18
	16	Independent personal services ⁷	182 days	Any contractor ¹³	\$5,000	14
	17	Dependent personal services ¹⁷	182 days	Moroccan resident ^{13, 18}	No limit	15
	19	Studying and training: ⁵ Remittances or allowances	5 years	Any foreign resident	No limit	18
		Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a.	18

Country (1)	Code ¹ (2)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose ²² (3)					
Netherlands	15	Scholarship or fellowship grant ^{15, 33}		3 years	Any U.S. or foreign resident ⁵	No limit	22(2)
	16	Independent personal services ⁷		No limit	Any contractor	No limit	15
	17	Dependent personal services ^{17, 47}		183 days	Any foreign resident	No limit	16
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$10,000 p.a. ²⁵	18
	18	Teaching ^{4, 34}		2 years	U.S. educational institution	No limit	21(1)
	19	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	16	Independent personal services ⁵³					7
	17	Dependent personal services ¹⁷		183 days	Any foreign resident	No limit	15
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$10,000 ²⁵	17
	19	Studying and training: Remittances or allowances ¹¹		No limit	Any foreign resident	No limit	20
Norway	15	Scholarship or fellowship grant ¹⁵		5 years	Any U.S. or foreign resident ⁵	No limit	16(1)
	16	Independent personal services ⁷		182 days	Any contractor	No limit	13
	42	Public entertainment		90 days	Any contractor	\$10,000 p.a. ²⁸	13
	17	Dependent personal services ^{17, 56}		182 days	Norwegian resident ¹⁸	No limit	14
	18	Teaching ⁴		2 years	U.S. educational institution	No limit	15
	19	Studying and training:					
			Remittances or allowances	5 years	Any foreign resident	No limit	16(1)
		Compensation during training	5 years	U.S. or any foreign resident	\$2,000 p.a.	16(1)	
		Compensation while gaining experience ²	12 consec. mo.	Norwegian resident	\$5,000	16(2)	
		Compensation under U.S. Government program	1 year	U.S. Government or its contractor	\$10,000	16(3)	
Pakistan	15	Scholarship or fellowship grant ¹⁵		No limit	Pakistani nonprofit organization	No limit	XIII(1)
	16	Independent personal services ¹⁶		183 days	Pakistani resident contractor	No limit	XI
	17	Dependent personal services ¹⁶		183 days	Pakistani resident	No limit	XI
	18	Teaching		2 years	U.S. educational institution	No limit	XII
	19	Studying and training:					
			Remittances or allowances	No limit	Any foreign resident	No limit	XIII(1)
			Compensation during training	No limit	U.S. or any foreign resident	\$5,000 p.a.	XIII(1)
		Compensation while gaining experience ²	1 year	Pakistani resident	\$6,000	XIII(2)	
		Compensation while under U.S. Government program	No limit	U.S. Government, its contractor, or any foreign resident employer	\$10,000	XIII(3)	

Country (1)	Code ¹ (2)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose ²² (3)					
Philippines	15	Scholarship or fellowship grant ¹⁵		5 years	Any U.S. or foreign resident ⁵	No limit	22(1)
	16	Independent personal services ⁷		89 days	Any foreign contractor	No limit	15
	17	Dependent personal services ¹⁷		89 days	Any U.S. resident	\$10,000 p.a.	15
	42	Public entertainment		89 days	Any Philippines resident ¹⁸	No limit	16
	18	Teaching ^{4,38}		No limit	Any U.S. or foreign resident	\$100 per day or \$3,000 p.a. ^{28,50}	17
	19	Studying and training:		2 years	U.S. educational institution	No limit	21
		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)
Poland	15	Scholarship or fellowship grant ¹⁵		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 ¹⁷		182 days	Any foreign resident	No limit	16
	18	Teaching ^{4,41}		2 years	U.S. educational institution	No limit	17
	19	Studying and training:		5 years	Any foreign resident	No limit	18(1)
		Remittances or allowances		5 years	U.S. or any foreign resident	\$2,000 p.a.	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	15	Scholarship or fellowship grant ¹⁵		5 years	Any U.S. or foreign resident ⁵	No limit	23(1)
	16	Independent personal services ⁷		182 days	Any contractor	No limit	15
	17	Dependent personal services ^{8,17}		183 days	Any foreign resident	No limit	16
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$10,000 p.a. ³⁰	19
	18	Teaching ^{4,42}		2 years	U.S. educational institution	No limit	22
	19	Studying and training: ⁴		5 years	Any foreign resident	No limit	23(1)
		Remittances or allowances		12 consec. mos.	Portuguese resident	\$8,000	23(2)
		Compensation during study or training		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)	Category of Personal Services	Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
		Purpose ²² (3)				
Romania	15	Scholarship or fellowship grant ¹⁵	5 years	Any U.S. or foreign resident ⁵	No limit	20(1)
	16	Independent personal services	182 days	Any contractor	No limit	14
	42	Public entertainment	90 days	Any contractor	\$3,000 p.a. ²⁸	14
	17	Dependent personal services ¹⁷	182 days	Romanian resident ¹⁸	No limit	15
	42	Public entertainment	89 days	Any U.S. or foreign resident	\$2,999.99 p.a. ²⁸	15
	18	Teaching ⁴	2 years	U.S. educational institution	No limit	19
	19	Studying and training:				
		Remittances or allowances	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 ^{4, 15, 41}	5 years ³¹	Any U.S. or foreign resident ⁵	No limit	18
	16	Independent personal services ⁷	183 days	Any contractor	No limit	13
	17	Dependent personal services ^{8, 17, 32}	183 days	Any foreign resident	No limit	14
	19	Studying and training: ⁴ Remittances or allowances	5 years ³¹	Any foreign resident	No limit	18
Slovak Republic	15	Scholarship or fellowship grant ^{4, 15}	5 years	Any U.S. or foreign resident ⁵	No limit	21(1)
	16	Independent personal services ⁷	183 days	Any contractor	No limit	14
	17	Dependent personal services ^{12, 17}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$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 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 ¹⁰	Any U.S. or foreign resident ⁵	No limit	20(1)
	16	Independent personal services ⁷	No limit	Any contractor	No limit	14
	17	Dependent personal services ^{12, 17}	183 days	Any foreign resident	No limit	15
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$15,000 p.a. ³⁰	17
	18	Teaching or research ⁴	2 years ⁴⁰	Any U.S. or foreign resident	No limit	20(3)
	19	Studying and training: ⁴ Remittances or allowances	5 years ¹⁰	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 ¹⁰	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 ²² (3)					
South Africa	16	Independent personal services ⁷		183 days	Any contractor	No limit	14
	17	Dependent personal services ^{12, 17}		183 days	Any foreign resident	No limit	15
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$7,500 p.a. ³⁰	17
	19	Studying and training: Remittances or allowances ¹¹		1 year ⁴⁵	Any foreign resident	No limit	20
Spain	15	Scholarship or fellowship grant ^{4, 15}		5 years	Any U.S. or foreign resident ⁵	No limit	22(1)
	16	Independent personal services ⁷		No limit	Any contractor	No limit	15
	17	Dependent personal services ¹⁷		183 days	Any foreign resident	No limit	16
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$10,000 p.a. ³⁰	19
	19	Studying and training: ⁴ Remittances or allowances		5 years	Any foreign resident	No limit	22(1)
		Compensation during training		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 ^{7, 12}		183 days	Any contractor	No limit	15
	17	Dependent personal services ^{12, 17}		183 days	Any foreign resident	No limit	16
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$6,000 p.a. ³⁰	18
	19	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	16	Independent personal services ⁷		No limit	Any contractor	No limit	14
	17	Dependent personal services ^{12, 17}		183 days	Any foreign resident	No limit	15
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$6,000 ²⁵	18
	19	Studying and training: Remittances or allowances ¹¹		No limit	Any foreign resident	No limit	21
Switzerland	16	Independent personal services ⁷		No limit	Any contractor	No limit	14
	17	Dependent personal services ^{8, 17}		183 days	Any foreign resident	No limit	15
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$10,000 p.a. ²⁵	17
	19	Studying and training: Remittances or allowances ¹¹		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 ²² (3)						
Thailand	15	Scholarship or fellowship grant		5 years	Any U.S. or foreign resident ⁵	No limit	22(1)	
	16	Independent personal services ⁷		89 days	Any U.S. resident or permanent establishment	\$10,000 p.a.	15	
					Any foreign contractor	No limit ⁴⁹	15	
	17	Dependent personal services ^{17, 47}		183 days	Any foreign resident	No limit	16	
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$100 per day or \$3,000 p.a. ⁴⁸	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	Any foreign resident	No limit	22(1)
					Compensation during training	Any U.S. or foreign resident	\$3,000 p.a.	22(1)
					Compensation while gaining experience	Thai resident ²	\$7,500 p.a.	22(2)
					Compensation under U.S. Government program	U.S. Government	\$10,000	22(3)
Trinidad and Tobago	15	Scholarship or fellowship grant ¹⁵		5 years	Any U.S. or foreign resident ⁵	No limit	19(1)	
	16	Independent personal services ¹⁴		183 days	Any foreign resident contractor	No limit	17	
					Any U.S. contractor	\$3,000 ⁶	17	
	17	Dependent personal services ¹⁴		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	Any foreign resident	No limit	19(1)
					Compensation during study or research	U.S. or any foreign resident	\$2,000 p.a. ⁶	19(1)
Compensation during professional training					U.S. or any foreign resident	\$5,000 p.a. ⁶	19(1)	
Compensation while gaining experience					Trinidad-Tobago resident ²	\$5,000 ⁶	19(2)	
Compensation under U.S. Government program					U.S. Government or its contractor	\$10,000 ⁶	19(3)	
Tunisia	15	Scholarship and fellowship grant ^{11, 15}		5 years	Any U.S. or foreign resident ⁵	No limit	20	
	16	Independent personal services ⁷		183 days	U.S. resident contractor	\$7,500 p.a.	14	
	17	Dependent personal services ¹⁷		183 days	Any foreign resident	No limit	15	
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$7,500 p.a. ²⁵	17	
	19	Studying and training: ¹¹			Remittances or allowances	Any foreign resident	No limit	20
Compensation during training					Any U.S. or foreign resident	\$4,000 p.a.	20	
Turkey	16	Independent personal services ⁷		183 days	Any contractor	No limit	14	
	17	Dependent personal services ^{12, 17}		183 days	Any foreign resident	No limit	15	
	42	Public entertainment		No limit	Any U.S. or foreign resident	\$3,000 p.a. ⁴⁸	17	
	18	Teaching or research		2 years	Any foreign resident	No limit	20(2)	
	19	Studying and training:			Remittances or allowances ¹¹	Any foreign resident	No limit	20(1)

Country (1)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)	
	Code ¹ (2)	Purpose ²² (3)					
Ukraine	15	Scholarship or fellowship grant ⁴¹	5 years ³¹	Any U.S. or foreign resident ⁵	No limit	20	
	16	Independent personal services ^{3, 7}	No limit	Any contractor	No limit	14	
	17	Dependent personal services ^{3, 17}	183 days	Any foreign resident	No limit	15	
	19	Studying and training: Remittances or allowances ⁴	5 years ³¹	Any foreign resident	No limit	20	
United Kingdom	16	Independent personal services ⁵³				7	
	17	Dependent personal services ^{12, 17}	183 days	Any foreign resident	No limit	14	
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$20,000 p.a. ²⁵	16	
	18	Teaching or research ⁴	2 years	Any U.S. educational institution	No limit	20A	
	19	Studying and training: Remittances or allowances ¹¹	1 year ⁴⁵	Any foreign resident	No limit	20	
Venezuela	15	Scholarship or fellowship grants ⁴	5 years ¹⁰	Any U.S. or foreign resident ⁵	No limit	21(1)	
	16	Independent personal services ^{7, 12}	No limit	Any contractor	No limit	14	
	17	Dependent personal services ^{12, 17}	183 days	Any foreign resident	No limit	15	
	42	Public entertainment	No limit	Any U.S. or foreign resident	\$6,000 p.a. ³⁰	18	
	18	Teaching ⁴	2 years ⁴⁰	Any U.S. or foreign resident	No limit	21(3)	
	19	Studying and training: ⁴					
		Remittances or allowances	5 years ¹⁰	Any foreign resident	No limit	21(1)	
		Compensation during training	12 mos.	Venezuelan resident	\$8,000	21(2)	
Compensation while gaining experience		5 years ¹⁰	Other foreign or U.S. resident	\$5,000 p.a.	21(1)		
		12 mos.	Venezuelan resident ²	\$8,000	21(2)		

1 Refers to income code numbers under which the income is reported on Forms 1042-S. Personal services must be performed by a nonresident alien individual who is a resident of the specified treaty country.

2 Applies only if training or experience is received from a person other than alien's employer.

3 The exemption does not apply to income received for performing services in the United States as an entertainer or a sportsman. However, this income is exempt for U.S. income tax if the visit is (a) substantially supported by public funds of Ukraine, its political subdivisions, or local authorities, or (b) made under a specific arrangement agreed to by the governments of the treaty countries.

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

5 Grant must be from a nonprofit organization. In many cases, the exemption also applies to amounts from either the U.S. or foreign government. For Indonesia and the Netherlands, the exemption also applies if the amount is awarded under a technical assistance program entered into by the United States or the foreign government, or its political subdivisions or local authorities.

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

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

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

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

10 Applies to any additional period that a full-time student needs to complete the educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

11 Applies only to full-time student or trainee.

12 Fees paid to a resident of the treaty country for services performed in the United States as a director of a U.S. corporation are subject to U.S. tax.

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

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

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

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

17 The exemption does not apply if the employee's compensation is borne by a permanent establishment (or in some cases a fixed base) that the employer has in the United States.

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

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

20 The exemption is also extended to journalists and correspondents who are temporarily in the U.S. for periods not longer than 2 years and who receive compensation from abroad.

21 Also exempt are amounts of up to \$10,000 received from U.S. sources to provide ordinary living expenses. For students, the amount will be less than \$10,000, determined on a case by case basis.

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

23 A student or trainee may choose to be treated as a U.S. resident for tax purposes. If the choice is made, it may not be changed without the consent of the U.S. competent authority.

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

25 Exemption does not apply if gross receipts (including reimbursements) exceed this amount.

26 Exemption does not apply if net income exceeds this amount.

27 Exemption does not apply to payments borne by a permanent establishment in the United States or paid by a U.S. citizen or resident or the federal, state, or local government.

28 Exemption does not apply if compensation (or gross income for the Philippines and Romania) exceeds this amount.

29 The exemption applies only to income from activities performed under special cultural exchange programs agreed to by the U.S. and Chinese governments.

30 Exemption does not apply if gross receipts (or compensation for Portugal and Venezuela), including reimbursements, exceed this amount. Income is fully exempt if visit to the United States is substantially supported by public funds of the treaty country or its political subdivisions or local authorities.

31 The 5-year limit pertains only to training or research.

32 Compensation from employment directly connected with a place of business that is not a permanent establishment is exempt if the alien is present in the United States for a period not exceeding 12 consecutive months. Compensation for technical services directly connected with the application of a right or property giving rise to a royalty is exempt if the services are provided as part of a contract granting the use of the right or property.

33 Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 21.

34 Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 22.

35 Exemption does not apply if the individual either (a) claimed the benefit of Article 21(5) during a previous visit, or (b) during the immediately preceding period, claimed the benefit of Article 21(1), (2), or (3).

36 Exemption applies only to compensation for personal services performed in connection with, or incidental to, the individual's study, research, or training.

37 If the compensation exceeds \$400 per day, the entertainer may be taxed on the full amount. If the individual receives a fixed amount for more than one performance, the amount is prorated over the number of days the individual performs the services (including rehearsals).

38 Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 22(1).

39 Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 24(1).

40 The combined benefit for teaching cannot exceed 5 years.

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

42 Exemption does not apply if the individual either (a) previously claimed the benefit of this Article, or (b) during the immediately preceding period, claimed the benefit of Article 23. The benefits under Articles 22 and 23 cannot be claimed at the same time.

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

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

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

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

47 Fees paid to a resident of the treaty country for services as a director of a U.S. corporation are subject to U.S. tax, unless the services are performed
in the country of residence.

48 Exemption does not apply if gross receipts exceed this amount. Income is fully exempt if visit to the United States is substantially supported by public
funds of the treaty country or its political subdivisions or local authorities.

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

50 This provision does not apply if these activities are substantially supported by a nonprofit organization or by public funds of the treaty country or its
political subdivisions or local authorities. For Indonesia and the Phillipines, 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.