

Table 2. Compensation for Personal Services Performed in United States Exempt from Withholding and 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 ^{7,22}	183 days	Any contractor	No limit	14
	20	Public entertainment ²²	183 days	Any contractor	\$10,000	17
	17	Dependent personal services ¹⁷	183 days	Any foreign resident	No limit	15
	20	Public entertainment ¹⁷	183 days	Any foreign resident	\$10,000	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
	20	Public entertainment ²²	No limit	Any contractor	\$20,000 ²⁵	17
	17	Dependent personal services ¹⁷	183 days	Any foreign resident	No limit	15
	20	Public entertainment ²²	No limit	Any U.S. or foreign resident	\$20,000 ²⁵	17
	19	Studying and training: Remittances or allowances	3 years ⁴⁵	Any foreign resident	No limit	20
Barbados	16	Independent personal services ^{7,8,22}	89 days	Any foreign contractor	No limit	14
	20	Public entertainment ²²	89 days	Any U.S. contractor	\$5,000 p.a.	14
	17	Dependent personal services ^{8,17}	No limit	Any contractor	\$250 per day or \$4,000 p.a. ⁶	17
	20	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	17
Belgium	15	Scholarship or fellowship grant ¹⁵	No limit	Any foreign resident	No limit	20
	16	Independent personal services ^{7,22}	5 years	Any U.S. or foreign resident ⁵	No limit	21(1)
	20	Public entertainment ²²	182 days	Any contractor	No limit	14(2)(a)(b)
	17	Dependent personal services ¹⁷	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
		Compensation during training	5 years	Any foreign resident	No limit	21(1)
	Compensation while gaining experience ²	5 years	Other foreign or U.S. resident	\$2,000 p.a.	21(1)	
	Compensation under U.S. Government program	12 consec. mo. 12 consec. mo.	Belgian resident	\$5,000	21(2)(b)	
			Belgian resident	\$5,000	21(2)(a)	
			1 year	U.S. Government or its contractor	\$10,000	21(3)
Canada	16	Independent personal services ^{7,22}	No limit	Any contractor	No limit ¹³	XIV
	17	Dependent personal services	No limit	Any U.S. or foreign resident	\$10,000	XV
	19	Studying and training: Remittances or allowances ¹¹	183 days	Any foreign resident ¹⁷	No limit ¹³	XV
China, People's Rep. of	15	Scholarship or fellowship grant ¹⁵	No limit	Any foreign resident	No limit	XX
	16	Independent personal services ^{7,22}	No limit	Any U.S. or foreign resident ⁵	No limit	20(b)
	20	Public entertainment ²⁹	183 days	Any contractor	No limit	13
	17	Dependent personal services ^{8,17}	No limit	Any contractor	No limit	16
	20	Public entertainment ²⁹	183 days	Any foreign resident	No limit	14
	18	Teaching ⁴	No limit	Any U.S. or foreign resident	No limit	16
	19	Studying and training: Remittances or allowances	3 years	U.S. educational or research institute	No limit	19
	Compensation during training or while gaining experience	No limit	Any foreign resident	No limit	20(a)	
		No limit	Any U.S. or foreign resident	\$5,000 p.a.	20(c)	