

Income Tax Treaties Independent Personal Services

(Excerpted from Publication 901)

Country	Treaty Article	Maximum days Presence in U.S.	Max Amt. Of Earnings
Australia	14	183 days	No limit
	17 Pub Ent	183 days	\$10,000
Austria	14	No limit	No limit
	17	No limit	\$20,000 P.A.
Barbados	14	89 days	\$5,000 P.A.
	17 Pub Ent	No limit	\$250 per day \$4,000 P.A.
Belgium	14(2)(a)(b)	182 days	No limit
	14(2)(c)	90 days	\$3,000 P.A.
Canada	XIV	No limit	No limit
	XVI Artists & Ath	No limit	\$15,000 P.A.
China, People's Republic of	13	183 days	No limit
	16 Pub Ent.	No limit	No limit
Commonwealth of Indep. States	VI(2)	183 days	No limit
Cyprus	17	182 days	No limit
	19 (1)	No limit	\$500 per day or \$5,000 P.A.
Czech Republic	14	183 days	No limit
	18 Pub Ent	183 days	\$20,000 P.A.
Denmark	14	No limit	No limit
	17	No limit	\$20,000 P.A.
Egypt	15	89 days	No limit
	17 Pub Ent	No limit	\$400 per day
Estonia	14	182 days	No limit
	17 Artists & Sportsmen	No limit	\$20,000 P.A.
Finland	14	No limit	No limit
	17 Pub Ent	No limit	\$20,000 P. A.

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France	14	No limit	No limit
	17	No limit	\$10,000 P. A.
Germany, Fed Rep	14	No limit	No limit
	17	No limit	\$20,000 P. A.
Greece	X	183 days	\$10,000 P. A.
Hungary	13	183 days	No limit
Iceland	18	182 days	No limit
	18 Pub Ent	90 days	\$100 per day
India	15	89 days	No limit
	18 Pub Ent	89 days	\$1,500 P.A.
Indonesia	15	119 days	No limit
	17 Pub Ent	No limit	\$2,000 P.A.
Ireland	14	No limit	No limit
	17 Pub Ent	No limit	\$20,000 P. A.
Israel	16	182 days	No limit
	18 Pub Ent	No limit	\$400 per day
Italy	14	183 days	No limit
	17(1) Pub Ent	90 days	\$12,000 P. A.
Jamaica	14	89 days	\$5,000 P. A.
	18 Pub Ent	No limit	\$400 per day or \$5,000 P.A.
Japan	7	No limit	If no permanent establishment
	16	No limit	\$10,000 P.A.
Kazakstan	14	183 days	No limit
Korea, Republic of	18	182 days	\$3,000 P.A.

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Latvia	14	183 days	No limit
	17 Pub Ent	No limit	\$20,000 P.A.
Lithuania	14	183 days	No limit
	17 Pub Ent	No limit	\$20,000 P.A.
Luxembourg	15	No limit	No limit
	18 Pub Ent	No limit	\$10,000 P.A.
Mexico	14	183 days	No limit
	18 Pub Ent	No limit	\$3,000 P.A.
Morocco	14	182 days	5,000 P. A.
Netherlands	15	No limit	No limit
	18	No limit	\$10,000 P. A.
New Zealand	14	183 days	No limit
	17 Pub Ent	183 days	\$10,000 P. A.
Norway	13	182 days	No limit
	13(2)(c) Pub Ent	90 days	\$10,000 P.A.
Philippines	15	89 days	\$10,000 P.A
	17 Pub Ent.	No limit	\$100 per day or \$3,000 P.A.
Poland	15	182 days	No limit
Portugal	15	182 days	No limit
	19 Pub Ent	No limit	\$10,000 P.A.
Romania	14	182 days	No limit
	14(2)(c) Pub Ent	90 days	\$3,000
Russia	13	183 days	No limit
Slovak Republic	14	183 days	No limit
	18 Pub Ent	183 days	\$20,000 P.A.

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Country	Treaty Article	Maximum days Presence in U.S.	Max Amt. Of Earnings
Slovenia	14	No limit	No limit
	17	No limit	\$15,000 P.A.
South Africa	14	183 days	No limit
	17 Pub Ent	No limit	\$7,500 P.A.
Spain	15	No limit	No limit
	19 Pub Ent	No limit	\$10,000 P.A.
Sweden	14	No limit	No limit
	18 Pub Ent	No limit	\$6,000 P.A.
Switzerland	14	No limit	No limit
	17 Pub Ent	No limit	\$10,000 P.A.
Thailand	15	89 days	\$10,000 P.A.
	19 Pub Ent	No limit	\$100 per day or \$3,000 P.A.
Trinidad & Tobago	17	183 days	\$3,000 P.A.
Tunisia	14	183 days	\$7,500 P.A.
	17 Pub Ent	No limit	\$7,500 P.A.
Turkey	14	183 days	No limit
	17	No limit	\$3,000 P.A.
Ukraine	14	No limit	No limit
United Kingdom	7	No limit	If no permanent Establishment
	16	No limit	\$20,000 P.A.
Venezuela	14	No limit	No limit
	18	No limit	\$6,000 P.A.

Members of the Commonwealth of Independent States include Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.