

**Current Income Tax Treaties
(12/07)**

| Country | Category of Personal Services Purpose | Max. Presence in U. S. | Max. Amount of Compensation | Treaty Article Citation |
|---|--|-------------------------------|------------------------------------|--------------------------------|
| Australia | Independent personal services | 183 days | No Limit | 14 |
| | Public entertainment | 183 days | \$10,000 | 17 |
| Austria | Independent personal services | No limit | No limit | 14 |
| | Public entertainment | No limit | No limit | 17 |
| Bangladesh | Scholarship or fellowship grant | 2 years | No limit | 21(2) |
| | Independent personal services | 183 days | No limit | 15 |
| | Public entertainment | No limit | \$10,000 | 18 |
| | Teaching or research | 2 years | No limit | 21(1) |
| Barbados | Compensation during study or training | 2 years | \$8,000 p.a. | 21(2) |
| | Independent personal services | 89 days | \$5,000 | 14 |
| Belgium | Public entertainment | No limit | \$250 per day or \$4,000 p.a. | 14 |
| | Scholarship or fellowship grant | 5 years | No limit | 21(1) |
| Canada | Independent personal services | 182 days | No limit | 14(2)(a)(b) |
| | Public entertainment | 90 days | \$3,000 | 14(2)(c) |
| | Teaching | 2 years | No limit | 20 |
| | Compensation during training | 5 years | \$2,000 p.a. | 21(1) |
| China, People's Republic of | Independent personal services | No limit | No limit | XIV |
| | Public entertainment | No limit | \$15,000 p.a. | XVI |
| | Dependant personal services | No limit | \$10,000 | XV |
| Commonwealth of Independent States | Scholarship or fellowship grant | No limit | No limit | 20(b) |
| | Independent personal services | 183 days | No limit | 13 |
| | Public entertainment | No limit | No limit | 16 |
| | Teaching | 3 years | No limit | 19 |
| Cyprus | Compensation during training or while gaining experience | No limit | \$5,000 p.a. | 20(c) |
| | Scholarship or fellowship grant | 5 years | Limited | VI(1) |
| | Independent personal services | 183 days | No limit | VI(2) |
| | Dependent personal services | 183 days | No limit | VI(2) |
| Czech Republic | Teaching | 2 years | No limit | VI(1) |
| | Studying & training – remittances or allowances | 5 years | Limited | VI(1) |
| | Scholarship or fellowship grant | Generally, 5 years | No limit | 21(1) |
| Czech Republic | Independent personal services | 182 days | No limit | 17 |
| | Public entertainment | No limit | \$500 per day or \$5,000 p.a. | 19(1) |
| | Studying & training – compensation during training | Generally, 5 years | \$2,000 p.a. | 21(1) |
| Czech Republic | Scholarship or fellowship grant | 5 years | No limit | 21(1) |
| | Independent personal services | 183 days | No limit | 14 |

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| | Public entertainment – independent personal services only | 183 days | \$20,000 p.a. | 18 |
| | Teaching | 2 years | No limit | 21(5) |
| | Studying & training – compensation during training | 5 years | \$5,000 p.a. | 21(1) |
| Denmark | Independent personal services | No limit | No limit | 14 |
| | Public entertainment – independent personal services only | No limit | \$20,000 p.a. | 17 |
| Egypt | Scholarship or fellowship grant | Generally, 5 years | No limit | 23(1) |
| | Independent personal services | 89 days | No limit | 15 |
| | Public entertainment | No limit | \$400 per day | 17 |
| | Teaching | 2 years | No limit | 22 |
| | Studying & training – compensation during training | Generally, 5 years | \$2,000 p.a. | 23(1) |
| Estonia | Scholarship or fellowship grants | 5 years | No limit | 20(1) |
| | Independent personal services | 183 days | No limit | 14 |
| | Public entertainment | No limit | \$20,000 | 17 |
| | Studying & training – compensation during training | 5 years | \$5,000 p.a. | 20(1) |
| Finland | Independent personal services | No limit | No limit | 14 |
| | Public entertainment | No limit | \$20,000 p.a. | 17 |
| France | Scholarship or fellowship grant | 5 years | No limit | 21(1) |
| | Independent personal services | No limit | No limit | 14 |
| | Public entertainment | No limit | \$10,000 | 17 |
| | Teaching | 2 years | No limit | 20 |
| | Studying & training – compensation during study or training | 5 years | \$5,000 p.a. | 21(1) |
| Germany | Scholarship or fellowship grant | No limit | No limit | 20(3) |
| | Independent personal services | No limit | No limit | 14 |
| | Public entertainment – independent personal services only | No limit | \$20,000 p.a. | 17 |
| | Teaching | 2 years | No limit | 20(1) |
| | Studying & training – compensation during study or training | 4 years | \$5,000 p.a. | 20(4) |
| Greece | Independent personal services | 183 days | \$10,000 | X |
| | Dependent personal services | 183 days | \$10,000 | X |
| | Teaching | 3 years | No limit | XII |
| Hungary | Independent personal services | 183 days | No limit | 13 |
| | Teaching | 2 years | No limit | 17 |
| Iceland | Scholarship and fellowship grant | 5 years | No limit | 22(1) |
| | Independent personal services | 182 days | No limit | 18 |
| | Public entertainment – independent personal services only | 90 days | \$100 per day | 18 |
| | Teaching | 2 years | No limit | 21 |

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| | Studying & training – compensation during training | 5 years | \$2,000 p.a. | 22(1) |
| India | Independent personal services | 89 days | No limit | 15 |
| | Public entertainment – independent personal services only | 89 days | \$1,500 p.a. | 18 |
| | Teaching | 2 years | No limit | 22 |
| Indonesia | Scholarship and fellowship grant | 5 years | No limit | 19(1) |
| | Independent personal services | 119 days | No limit | 15 |
| | Public entertainment | No limit | \$2,000 p.a. | 17 |
| | Teaching | 2 years | No limit | 20 |
| | Studying & training – compensation during training | 5 years | \$2,000 p.a. | 19(1) |
| | Compensation while gaining experience | 12 consecutive mo. | \$7,500 | 19(2) |
| Ireland | Independent personal services | No limit | No limit | 14 |
| | Public entertainment | No limit | \$20,000 p.a. | 17 |
| Israel | Scholarship and fellowship grant | 5 years | No limit | 24(1) |
| | Independent personal services | 182 days | No limit | 16 |
| | Public entertainment | No limit | \$400 per day | 18 |
| | Teaching | 2 years | No limit | 23 |
| | Studying & training – compensation during study or training | 5 years | \$3,000 p.a. | 24(1) |
| Italy | Independent personal services | 183 days | No limit | 14 |
| | Public entertainment | 90 days | \$12,000 p.a. | 17(1) |
| | Teaching | 2 years | No limit | 20 |
| Jamaica | Independent personal services | 89 days | No limit | 14 |
| | Public entertainment | No limit | \$400 per day or \$5,000 p.a. | 18 |
| | Teaching | 2 years | No limit | 22 |
| Japan | Public entertainment | No limit | \$10,000 p.a. | 16 |
| | Teaching or research | 2 years | No limit | 20 |
| Kazakhstan | Scholarship or fellowship grant | 5 years | No limit | 19 |
| | Independent personal services | 183 days | No limit | 17 |
| Korea, Republic of | Scholarship or fellowship grant | 5 years | No limit | 21(1) |
| | Independent personal services | 182 days | \$3,000 p.a. | 18 |
| | Teaching | 2 years | No limit | 20 |
| | Studying & training – compensation during training | 5 years | \$2,000 p.a. | 21(1) |
| Latvia | Scholarships or fellowship grants | 5 years | No limit | 20(1) |
| | Independent personal services | 183 days | No limit | 14 |
| | Public entertainment | No limit | \$20,000 | 17 |
| | Studying & training – compensation during training | 5 years | \$5,000 p.a. | 20(1) |
| Lithuania | Scholarship or fellowship grants | 5 years | No limit | 20(1) |
| | Independent personal services | 183 days | No limit | 14 |
| | Public entertainment | No limit | \$20,000 | 17 |

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| | Studying & training – compensation during training | 5 years | \$5,000 p.a. | 20(1) |
| Luxembourg | Independent personal services | No limit | No limit | 15 |
| | Public entertainment – independent personal services only | No limit | \$10,000 | 18 |
| | Teaching or research | 2 years | No limit | 21(2) |
| | Studying & training – remittances or allowances | 2 years | No limit | 21(1) |
| Mexico | Independent personal services | 183 days | No limit | 14 |
| | Public entertainment | No limit | \$3,000 p.a. | 18 |
| Morocco | Scholarship or fellowship grant | 5 years | No limit | 18 |
| | Independent personal services | 182 days | \$5,000 | 14 |
| | Studying and training – compensation during training | 5 years | \$2,000 p.a. | 18 |
| Netherlands | Scholarship or fellowship grant | 3 years | No limit | 22(2) |
| | Independent personal services | No limit | No limit | 15 |
| | Public entertainment – independent personal services only | No limit | \$10,000 p.a. | 18 |
| | Teaching | 2 years | No limit | 21(1) |
| | Studying and training – compensation while gaining experience | No limit | \$2,000 p.a. | 22(1) |
| | Compensation while recipient of scholarship or fellowship grant | 3 years | \$2,000 p.a. | 22(2) |
| New Zealand | Independent personal services | 183 days | No limit | 14 |
| | Public entertainment – independent personal services only | 183 days | \$10,000 | 17 |
| Norway | Scholarship or fellowship grant | 5 years | No limit | 16(1) |
| | Independent personal services | 182 days | No limit | 13 |
| | Public entertainment – independent personal services only | 90 days | \$10,000 p.a. | 13 |
| | Teaching | 2 years | No limit | 15 |
| | Studying & training – compensation during training | 5 years | \$2,000 p.a. | 16(1) |
| | | | | |
| Pakistan | Teaching | 2 years | No limit | XII |
| | Studying & training – compensation during training | No limit | \$5,000 p.a. | XIII(1) |
| Philippines | Scholarship or fellowship grant | 5 years | No limit | 22(1) |
| | Independent personal services | 89 days | \$10,000 p.a. | 15 |
| | Public entertainment | No limit | \$100 per day or \$3,000 p.a. | 17 |
| | Teaching | 2 years | No limit | 21 |
| | Studying & training – compensation during study | 5 Years | \$3,000 p.a. | 22(1) |
| Poland | Scholarship or fellowship grant | 5 years | No limit | 18(1) |

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| | Independent personal services Teaching Studying & training – compensation during training | 182 days 2 years 5 years | No limit No limit \$2,000 p.a. | 15 17 18(1) |
| Portugal | Scholarship or fellowship grant Independent personal services Public entertainment Teaching Studying & training – compensation during training | 5 years 182 days No limit 2 years 5 years | \$5,000 p.a. | 23(1) 15 19 22 23(1) |
| Romania | Scholarship or fellowship grant Independent personal services Public entertainment – independent personal services only Teaching Studying & training – compensation during training | 5 years 182 days 90 days 2 years 5 years | No limit No limit \$3,00 No limit \$2,000 p.a. | 20(1) 14 14 19 20(1) |
| Russia | Scholarship or fellowship grant Independent personal services | 5 years 183 days | No limit No limit | 18 13 |
| Slovak Republic | Scholarship or fellowship grant Independent personal services Public entertainment – independent personal services only Teaching Studying & training – compensation during training | 5 years 183 days 183 days 2 years 5 years | No limit No limit \$20,000 p.a. No limit \$5,000 p.a. | 21(1) 14 18 21(5) 21(1) |
| Slovenia | Scholarship or fellowship grant Independent personal services Public entertainment Teaching or research Studying & training – compensation during training | 5 years No limit No limit 2 years 5 years | No limit No limit \$15,000 p.a. No limit \$5,000 p.a. | 20(1) 14 17 20(3) 20(1) |
| South Africa | Independent personal services Public entertainment | 183 days No limit | No limit \$7,500 | 14 17 |
| Spain | Scholarship or fellowship grant Independent personal services Public entertainment Studying & training – compensation during training | 5 years No limit No limit 5 years | No limit No limit \$10,000 p.a. \$5,000 p.a. | 22(1) 15 19 22(1) |
| Sri Lanka | Independent personal services Public entertainment – independent personal services only | 183 days 183 days | No limit \$6,000 p.a. | 15 18 |
| Sweden | Independent personal services Public entertainment | No limit No limit | No limit \$6,000 | 14 18 |
| Switzerland | Independent personal services Public entertainment | No limit No limit | No limit \$10,000 | 14 17 |

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|---|--|--------------|-------------------------------|-----------------------|
| Thailand | Scholarship or fellowship grant | 5 years | No limit | 22(1) |
| | Independent personal services | 89 days | \$10,000 | 15 |
| | Public entertainment | No limit | \$100 per day or \$3,000 p.a. | 19 |
| | Training or research | 2 years | No limit | 23 |
| | Studying & training – compensation during training | 5 years | \$3,000 p.a. | 22(1) |
| Trinidad and Tobago | Scholarship or fellowship grant | 5 years | No limit | 19(1) |
| | Independent personal services | 183 days | \$3,000 | 17 |
| | Dependent personal services | 183 days | \$3,000 | 17 |
| | Teaching | 2 years | No limit | 18 |
| | Studying & training – compensation during training | 5 years | \$2,000 p.a. | 19(1) |
| Compensation during professional training | 5 years | \$5,000 p.a. | 19(1) | |
| Tunisia | Scholarship or fellowship grant | 5 years | No limit | 20 |
| | Independent personal services | 183 days | \$7,500 p.a. | 14 |
| | Public entertainment | No limit | \$7,500 p.a. | 17 |
| | Studying & training – compensation during training | 5 years | \$4,000 p.a. | 20 |
| Turkey | Independent personal services | 183 days | No limit | 14 |
| | Public entertainment | No limit | \$3,000 | 17 |
| Ukraine | Scholarship or fellowship grant | 5 years | No limit | 20 |
| | Independent personal services | No limit | No limit | 14 |
| United Kingdom | Public entertainment | No limit | \$20,000 p.a. | 16 |
| | Teaching or research | 2 years | No limit | 20A |
| Venezuela | Scholarship or fellowship grants | 5 years | No limit | 21(1) |
| | Independent personal services | No limit | No limit | 14 |
| | Public entertainment | No limit | \$6,000 | 18 |
| | Teaching | 2 years | No limit | 21(3) |
| | Studying & training – compensation during training | 5 years | \$5,000 p.a. | 21(1) |