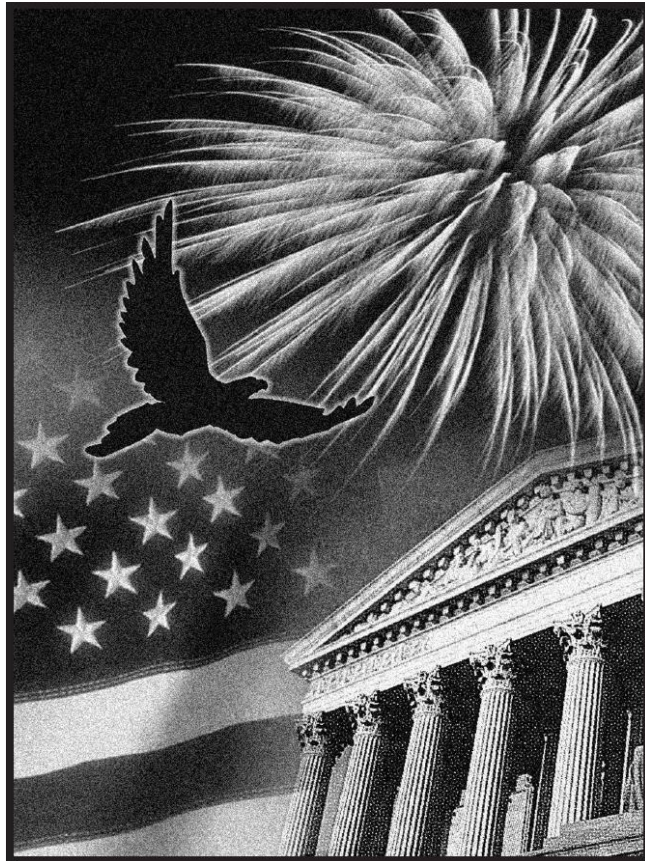


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The exemptions do not apply to directors' fees and similar payments received by a resident of Luxembourg for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

The exemptions do not apply to public entertainers (such as theater, motion picture, radio, or television artists, musicians, or athletes) from Luxembourg who earn more than \$10,000 in gross receipts, including reimbursed expenses, from their entertainment activities in the United States during the tax year.

Malta

Income that residents of Malta receive for personal services as independent contractors or self-employed individuals is subject to the provisions of Article 7 (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless the

individual has a permanent establishment in the United States. If they have a permanent establishment in the United States, they are taxed on the profits attributable to the permanent establishment.

Income that residents of Malta receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment that the employer has in the United States.

The exemption does not apply to directors' fees and similar payments received by a resident of Malta for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Public entertainers (such as theater, motion picture, radio, or television artists, musicians, or athletes) from Malta who earn more than \$20,000 in gross receipts, including reimbursed expenses, from their entertainment activities in the United States during the tax year are subject to U.S. tax.

Income received by a resident of Malta for employment aboard a ship or an aircraft operated in international traffic is exempt from U.S. income tax if the individual is a member of the regular complement of the ship or aircraft.

Mexico

Income that residents of Mexico receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 182 days in a 12month period, and
- Do not have a fixed base that they regularly use for performing the services.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of Mexico receive for employment in the United States (dependent personal services) is exempt from U.S. tax if the following three requirements are met.

- The resident is present in the United States for no more than 183 days in a 12month period.
- The income is paid by, or on behalf of, an employer who is not a resident of the United States.
- The income is not borne by a permanent establishment or fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Mexico for services performed outside Mexico as a director or overseer of a company that is a U.S. resident.

These exemptions do not apply to income residents of Mexico receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if the income, including reimbursed expenses, is more than \$3,000 during the tax

year for their entertainment activities in the United States. This includes income from activities performed in the United States relating to the entertainer or athlete's reputation, such as endorsements of commercial products. Regardless of this limit, the income of Mexican entertainers and athletes is exempt from U.S. tax if their visit to the United States is substantially supported by public funds of Mexico, its political subdivisions, or local authorities.

Morocco

Income that residents of Morocco receive for performing personal services as independent contractors or as self-employed persons (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 182 days during the tax year,

- Do not maintain a fixed base in the United States for more than 89 days during the tax year, and
- Earn total income for those services that is not more than \$5,000.

If they have a fixed base in the United States for more than 89 days, they are taxed only on the income attributable to the fixed base.

Income that residents of Morocco receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet three requirements.

- They are in the United States for less than 183 days during the tax year.
- They are employees of a resident of Morocco or of a permanent establishment of a resident of a country other than Morocco if the

permanent establishment is located in Morocco.

- Their income is not borne by a permanent establishment that the employer has in the United States.

Compensation received for services performed by a member of the board of directors of a corporation does not qualify for this exemption.

Income received by an individual for performing labor or personal services as an employee aboard a ship or an aircraft operated in international traffic by a Moroccan resident is exempt from U.S. income tax if the individual is a member of the regular complement of the ship or aircraft.

These exemptions do not apply to income received for services performed in the United States by professional entertainers, including theater, film, radio, and television performers, musicians, and athletes, unless

the services are performed by, or for the account of, a Moroccan nonprofit organization.

Netherlands

Income that residents of the Netherlands receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the income is not attributable to a fixed base in the United States that is regularly available for performing the services.

Income that residents of the Netherlands receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following three requirements are met.

- The resident is in the United States for no more than 183 days during the tax year.

- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or fixed base the employer has in the United States.

Income received by a Netherlands resident for employment as a member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to directors' fees and other similar payments received by a resident of the Netherlands for services performed outside the Netherlands as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to income residents of the Netherlands receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or

athletes if the gross income, including reimbursed expenses, is more than \$10,000.

New Zealand

Income that residents of New Zealand receive for performing personal services as independent contractors or self-employed individuals is subject to the provisions of Article 7 (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless the individual has a permanent establishment in the United States. If they have a permanent establishment in the United States, they are taxed on the profits attributable to the permanent establishment.

Income that residents of New Zealand receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet these requirements.

- They are present in the United States for no more than 183 days in any consecutive 12month period.
- Their income is paid by or on behalf of an employer that is not a resident of the United States.
- Their income is not borne by a permanent establishment that the employer has in the United States.

The exemption does not apply to public entertainers (artists, athletes, etc.) from New Zealand who earn more than \$10,000 in gross receipts, including reimbursed expenses, from their entertainment activities in the United States during the tax year.

Pay received by a New Zealand resident as an employee and member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. tax.

Norway

Income that residents of Norway receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are present in the United States for no more than 182 days during the tax year, and
- Do not maintain a fixed base in the United States for more than 182 days during the tax year.

If they do not meet requirement (2), they are taxed only on the income attributable to the fixed base.

This exemption does not apply to residents of Norway who are public entertainers (theater, motion picture, or television artists, musicians, or athletes) if they are in the

United States for more than 90 days during the tax year or their pay for services as public entertainers is more than \$10,000 during the tax year.

Income that residents of Norway receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet three requirements.

- They are in the United States less than 183 days during the tax year.
- They are employees of a resident of Norway or of a permanent establishment of a resident of a state other than Norway if the permanent establishment is situated in Norway.
- Their income is not borne by a permanent establishment that the employer has in the United States.

The exemption does not apply to a resident of Norway who performs services as an employee aboard a ship or an aircraft operated by a United States resident in international traffic or in fishing on the high seas if the resident of Norway is a member of the regular complement of the ship or aircraft.

Pakistan

Residents of Pakistan who perform personal services (including professional services) for or on behalf of a resident of Pakistan while in the United States for no more than 183 days during the tax year are exempt from U.S. income tax on the income from the services if they are subject to Pakistani tax.

Philippines

Income that residents of the Philippines receive for performing personal services as independent contractors or as self-employed individuals (independent personal services) in

the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 89 days during the tax year,
- Earn gross income for those services that is not more than \$10,000 for the tax year if the income is from U.S. contractors, and .
- Do not have a fixed base regularly available to them in the United States for performing their services.

If they have a fixed base available in the United States, they are taxed only on the income attributable to the fixed base. There is no dollar limit for condition (2) if the contractor is a resident of a country other than the United States.

Income that residents of the Philippines receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S.

income tax if the residents meet three requirements.

- They are in the United States for no more than 89 days during the tax year.
- They are employees of a resident of the Philippines or of a permanent establishment maintained in the Philippines.
- Their income is not borne by a permanent establishment that the employer has in the United States.

Pay received by an employee of a resident of the Philippines for personal services performed as a member of the regular complement of a ship or an aircraft operated in international traffic by a resident of the Philippines is exempt from U.S. tax.

These exemptions do not apply to income residents of the Philippines receive for performing services (both independent and

dependent personal services) in the United States as entertainers, such as theater, motion picture, radio, or television artists, musicians, or athletes, if the income is more than \$100 a day or \$3,000 for the tax year. Regardless of these limits, income of Philippine entertainers is exempt from U.S. tax if their visit to the United States is substantially supported or sponsored by the Philippine Government and the entertainers are certified as qualified for this exemption by the Philippine competent authority.

Poland

Income that residents of Poland receive for performing personal services as independent contractors or selfemployed individuals (independent personal services) in the United States is exempt from U.S. income tax if they are in the United States for no more than 182 days during the tax year.

Income that residents of Poland receive for labor or personal services performed as employees (dependent personal services), including services performed by an officer of a corporation or company, in the United States during the tax year is exempt from U.S. income tax if the residents meet three requirements.

- They are in the United States for no more than 182 days during the tax year.
- Their income is paid by or on behalf of an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment that the employer has in the United States.

Pay received by employees who are members of the regular complement of a ship or aircraft operated by a resident of Poland in international traffic is exempt from U.S. tax.

Portugal

Income that residents of Portugal receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 182 days in any 12month period, and
- Do not have a fixed base regularly available to them in the United States for performing the activities.

If they have a fixed base available, they are taxed only on the income attributable to the fixed base.

Income that residents of Portugal receive for employment in the United States (dependent personal services) is exempt from U.S.

income tax if the following three requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or fixed base that the employer has in the United States.

Income received by a resident of Portugal for employment as a member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to income residents of Portugal receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if that income, including reimbursed

expenses, is more than \$10,000. The income of Portuguese entertainers and athletes is exempt from U.S. tax if their visit to the United States is substantially supported by public funds of Portugal or its political or administrative subdivisions.

These exemptions do not apply to directors' fees and similar payments received by a resident of Portugal for services performed outside of Portugal as a member of the board of directors of a company that is a resident of the United States.

Romania

Income that residents of Romania receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are present in the United States for no more than 182 days during the tax year, and
- Do not maintain a permanent establishment in the United States with which the income is effectively connected.

Income that residents of Romania receive for labor or personal services performed as employees (dependent personal services), including services performed by an officer of a corporation or company, in the United States during the tax year is exempt from U.S. income tax if the residents meet these requirements.

- They are in the United States for no more than 182 days during the tax year.
- They are employees of a resident of Romania or of a permanent

establishment maintained in Romania by a resident of the United States.

- Their income is not borne by a permanent establishment that the employer has in the United States.

These exemptions do not apply to entertainers, such as theater, motion picture, radio, or television artists, musicians, or athletes, who are present in the United States for more than 90 days during the tax year (90 days or more if the entertainers are employees) or who earn gross income as entertainers in the United States of more than \$3,000 during the tax year (\$3,000 or more if they are employees). However, the exemptions do apply, without regard to the 90 day, \$3,000 requirement, if the entertainers are present in the United States by specific arrangements between the United States and Romania.

Pay received by employees who are members of the regular complement of a ship or aircraft operated by a resident of Romania in international traffic is exempt from U.S. tax.

Russia

Income that residents of Russia receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if:

- The residents are in the United States for no more than 183 days during the calendar year, or
- The income is not attributable to a fixed base in the United States which is regularly available to the residents.

If the residents have a fixed base available, they are taxed only on the income attributable to the fixed base.

Income that residents of Russia receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following three requirements are met.

- The resident is in the United States for no more than 183 days during the calendar year.
- The income is paid by, or on behalf of, an employer who is not a resident of the United States.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

However, income from employment directly connected with a place of business that is not a permanent establishment is exempt if the resident is present in the United States not longer than 12 consecutive months. For this purpose, a place of business means a

construction site, assembly or installation project, or drilling operation.

Income derived by a resident of Russia from employment as a member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. tax.

Income from technical services directly connected with the application of a right or property giving rise to a royalty is exempt if those services are provided as part of a contract granting the use of the right or property.

These exemptions do not apply to directors' fees and similar payments received by a resident of Russia as a member of the board of directors or similar body of a company that is a resident of the United States.

Slovak Republic

Income that residents of the Slovak Republic receive for performing personal services as

independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are present in the United States for no more than 183 days in any 12month period, and
- Do not have a fixed base regularly available to them in the United States for performing the activities.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of the Slovak Republic receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following three requirements are met.

- The resident is present in the United States for no more than 183 days in any 12month period.

- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to income residents of the Slovak Republic receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or sportsmen if their gross receipts, including reimbursed expenses, are more than \$20,000 during the tax year. Regardless of these limits, income of Slovak entertainers and sportsmen is exempt from U.S. income tax if their visit to the United States is substantially supported by public funds of the Slovak Republic, its political subdivisions, or local authorities, or the visit is made pursuant to a specific arrangement

between the United States and the Slovak Republic.

These exemptions do not apply to directors' fees and similar payments received by a resident of the Slovak Republic for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Income from employment as a member of the regular complement of a ship or aircraft operated by a Slovak enterprise in international traffic is exempt from U.S. income tax. If the ship or aircraft is operated by a U.S. enterprise, the income is subject to U.S. income tax.

Slovenia

Income that residents of Slovenia receive for personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not

have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Slovenia receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Slovenia for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Income received by a Slovenian resident for employment as a member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to income residents of Slovenia receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$15,000 during the tax year. Regardless of these limits, income of Slovenian entertainers or athletes is exempt from U.S. tax if their visit to the United States is wholly or mainly paid by public funds of either the United States or

Slovenia or their political subdivisions, or local authorities.

South Africa

Income that residents of South Africa receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 183 days in any 12month period beginning or ending in the tax year, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of South Africa receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of South Africa for services performed in the United States as a member

of the board of directors of a company resident in the United States.

These exemptions do not apply to income residents of South Africa receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$7,500 during the tax year. Regardless of these limits, income of South African entertainers or athletes is exempt from U.S. income tax if their visit to the United States is wholly or mainly supported by public funds of South Africa, its political subdivisions, or local authorities.

Income received by a resident of South Africa for services performed as an employee and member of the complement of a ship or aircraft operated in international traffic is exempt from U.S. income tax.

Spain

Income that residents of Spain receive as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents do not have a fixed base available to them in the United States for performing the services. If they have a fixed base, they are taxed only on the income attributable to the fixed base.

Income that residents of Spain receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if:

- The residents are present in the United States no more than 183 days in any 12month period,
- The income is paid by, or on behalf of, an employer who is not a U.S. resident, and

- The income is not borne by a permanent establishment or fixed base the employer has in the United States.

The exemption does not apply to pay received by employees who are members of a regular complement of a ship or aircraft operated in international traffic by a U.S. enterprise.

These exemptions do not apply to public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes from Spain who earn more than \$10,000 in income, including reimbursed expenses, from their entertainment activities in the United States during the tax year.

Regardless of these limits, Spanish entertainers and athletes are exempt from U.S. tax if their visit to the United States is substantially supported by public funds of Spain, a political subdivision, or local authority.

Sri Lanka

Income that residents of Sri Lanka receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 183 days in any 12month period, or
- Do not have a fixed base regularly available to them in the United States for the purpose of performing the services.

If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Sri Lanka receive for services performed in the United States as employees (dependent personal services) is

exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12month period.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Income received from employment as a member of the regular complement of a ship or an aircraft operated in international traffic by a Sri Lanka enterprise is exempt from U.S. tax. If the ship or aircraft is operated by a U.S. enterprise, the income is subject to U.S. tax.

These exemptions do not apply to public entertainers (such as theater, motion picture, radio, or television entertainers, musicians, and athletes) from Sri Lanka who earn more than \$6,000 in gross receipts, including reimbursed expenses, from their entertainment activities in the United States during the tax year. Regardless of these limits, income of Sri Lanka entertainers is exempt from U.S. income tax if their visit to the United States is directly or indirectly supported wholly or substantially by public funds of Sri Lanka or the United States, their political subdivisions, or local authorities.

These exemptions do not apply to directors' fees and other compensation received by a resident of Sri Lanka for services performed in the United States as a member of the board of directors of a company resident in the United States.

Sweden

Income that residents of Sweden receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Sweden receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet three requirements.

- They are in the United States for no more than 183 days during any consecutive 12month period.

- Their income is paid by, or on behalf of, an employer who is not a resident of the United States.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Income received by a resident of Sweden for employment as a member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to income residents of Sweden receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if the gross income, including reimbursed expenses, is more than \$6,000 for any 12month period.

These exemptions do not apply to directors' fees received by a resident of Sweden for services performed outside of Sweden as a

member of the board of directors of a company that is a resident of the United States.

Switzerland

Income that residents of Switzerland receive for personal services as independent contractors or self-employed individuals (independent personal services) that they perform during the tax year in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Switzerland receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Switzerland as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to public entertainers (such as theater, motion picture, radio, or television entertainers, musicians, and athletes) from Switzerland who earn more than \$10,000 in gross receipts,

including reimbursed expenses, from their entertainment activities in the United States during the tax year.

Income received by a resident of Switzerland for services performed as an employee and member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. income tax.

Thailand

Income that residents of Thailand receive for performing personal services as independent contractors or as self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 89 days during the tax year, and
- Do not have a fixed base regularly available to them in the United States for performing their services.

If they have a fixed base available in the United States, they are taxed only on the income attributable to the fixed base.

This exemption does not apply if a resident of Thailand earns more than \$10,000 for independent personal services and that income is paid by a U.S. resident or borne by a permanent establishment or fixed base in the United States.

Income that residents of Thailand receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.

- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Thailand for services performed outside of Thailand as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to income residents of Thailand receive for performing services in the United States as entertainers (such as theater, motion picture, radio, or television artists, or musicians) and athletes, if the income is more than \$100 a day or \$3,000 for the tax year. Regardless of these limits, income of Thai entertainers is exempt from U.S. tax if their visit to the United States is substantially supported by public funds of Thailand or its political subdivisions or local authorities.

The exemption does not apply to pay received by employees who are members of the regular complement of a ship or aircraft operated in international traffic by a U.S. enterprise.

Trinidad and Tobago

Income (including reimbursed travel expenses) that residents of Trinidad and Tobago receive during the tax year for personal services performed in the United States is exempt from U.S. income tax if the individuals are in the United States for no more than 183 days during the tax year and either:

- The residents are employees of a resident of a country other than the United States or are employees of a permanent establishment of a U.S. resident outside the United States and the income is not deducted in figuring

the profits of a permanent establishment in the United States, or .

- The income is not more than \$3,000 (excluding reimbursed travel expenses).

These exemptions do not apply to the professional earnings of public entertainers such as actors, musicians, and professional athletes or to any person providing their services if the pay is more than \$100 per day (excluding reimbursed travel expenses).

Pay received by members of the regular complement of a ship or aircraft operated in international traffic by a resident of Trinidad and Tobago is exempt from U.S. tax.

Tunisia

Income that residents of Tunisia receive for performing personal services as independent contractors or self-employed individuals

(independent personal services) in the United States are exempt from U.S. income tax if:

- They are in the United States for no more than 183 days during the tax year,
- They do not have a fixed base regularly available in the United States for performing the services, and
- The gross income for the tax year from U.S. residents for services performed in the United States is no more than \$7,500.

If they do not meet condition (2), they are taxed on the income that is attributable to the fixed base.

Income that residents of Tunisia receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if:

- The residents are in the U.S. for no more than 183 days during the tax year,
- Their income is paid by, or on behalf of, an employer who is not a resident of the United States, and
- Their income is not borne by a permanent establishment or fixed base the employer has in the United States.

Pay received by employees who are members of the regular complement of a ship or aircraft operated by an enterprise in international traffic is exempt from U.S. tax if the place of management of the enterprise is in Tunisia. However, if the enterprise is created under the laws of the United States (or a U.S. state), the pay is subject to U.S. tax.

These exemptions do not apply to income residents of Tunisia receive as public entertainers (such as theater, motion picture,

radio, or television artists, and musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$7,500 during the tax year.

These exemptions do not apply to fees received by a resident of Tunisia for services performed as a director of a U.S. corporation if the fees are treated as a distribution of profits and cannot be taken as a deduction by the corporation.

Turkey

Income that residents of Turkey receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States for purposes of performing the services or activities for no more than 183 days in any 12-month period, and

- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of Turkey receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

This exemption does not apply to a resident of Turkey who performs services as a member of the regular complement of a ship or an aircraft operated by a U.S. resident in international traffic.

These exemptions do not apply to directors' fees and similar payments received by a resident of Turkey for services provided in the United States as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to income residents of Turkey receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if their gross receipts are more than \$3,000 during the tax year for their entertainment activities in the United States. If their visit to the United States is substantially supported by a Turkish nonprofit organization or from the public funds of Turkey, its political subdivisions, or local

authorities, the income is taxed as independent personal services or dependent personal services.

Ukraine

Income that residents of Ukraine receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the income is not attributable to a fixed base in the United States that is regularly available for performing the services.

Income that residents of Ukraine receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following three requirements are met.

- The resident is in the United States for no more than 183 days during the tax year.

- The income is paid by, or on behalf of, an employer who is not a resident of the United States.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Ukraine for services performed outside of Ukraine as a member of the board of directors of a company that is a resident of the United States.

These exemptions generally do not apply to income received as a public entertainer (such as a theater, motion picture, radio, or television artist, musician, or athlete).

However, income of Ukrainian entertainers and sportsmen is exempt from U.S. income tax if their visit to the United States is substantially supported by public funds of

Ukraine, its political subdivisions, or local authorities, or the visit is made pursuant to a specific arrangement between the United States and Ukraine.

Income derived by a resident of Ukraine from employment as a member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. tax.

United Kingdom

Income that residents of the United Kingdom receive for personal services as independent contractors or self-employed individuals are subject to the provisions of Article 7 (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless the individual has a permanent establishment in the United States. If they have a permanent establishment in the United States, they are taxed on the profits attributable to the permanent establishment.

Income that residents of the United Kingdom receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment that the employer has in the United States.

The exemption does not apply to directors' fees and similar payments received by a resident of the United Kingdom for services performed in the United States as a member

of the board of directors of a company resident in the United States.

Public entertainers (such as theater, motion picture, radio, or television artists, musicians, or athletes) from the United Kingdom who earn more than \$20,000 in gross receipts, including reimbursed expenses, from their entertainment activities in the United States during the tax year are subject to U.S. tax.

Income received by a resident of the United Kingdom for services performed as an employee and member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. income tax.

Venezuela

Income that residents of Venezuela receive for personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they

do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available, they are taxed on the income attributable to the fixed base.

Income that residents of Venezuela receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Venezuela for services performed in the United States as a member of the board of directors of a company resident in the United States.

Pay received by a resident of Venezuela for services performed as an employee of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

These exemptions do not apply to income residents of Venezuela receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or sportsmen if their gross income, including reimbursed expenses, is more than \$6,000 for their personal activities in the United States during the tax year. Regardless of these limits, income of Venezuelan entertainers or athletes is exempt from U.S. income tax if their visit to the United States is wholly or mainly supported by public funds of

Venezuela, its political subdivisions, or local authorities.

Professors, Teachers, and Researchers

Pay of professors and teachers who are residents of the following countries is generally exempt from U.S. income tax for 2 or 3 years if they temporarily visit the United States to teach or do research. The exemption applies to pay earned by the visiting professor or teacher during the applicable period. For most of the following countries, the applicable period begins on the date of arrival in the United States for the purpose of teaching or engaging in research. Furthermore, for most of the following countries, the exemption applies even if the stay in the United States extends beyond the applicable period.

The exemption generally applies to pay received during a second teaching assignment

if both are completed within the specified time, even if the second assignment was not arranged until after arrival in the United States on the first assignment. For each of the countries listed, the conditions are stated under which the pay of a professor or teacher from that country is exempt from U.S. income tax.

If you do not meet the requirements for exemption as a teacher or if you are a resident of a treaty country that does not have a special provision for teachers, you may qualify under a personal services income provision discussed earlier.

Bangladesh

An individual is exempt from U.S. income tax on income from teaching or research for not more than 2 years from the date of arrival for such purposes if he or she:

- Is a resident of Bangladesh immediately before visiting the United States, and
- Is in the United States to teach or engage in research at a university, college, or other recognized educational institution.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Belgium

An individual who is a resident of Belgium at the beginning of the visit to the United States and who is temporarily in the United States to teach or carry on research at a school, college, university or other educational or research institution is exempt from U.S. income tax for a period not exceeding 2 years from the date of arrival in the United States

on income received for teaching or carrying on research.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Bulgaria

An individual who is a resident of Bulgaria at the beginning of the visit to the United States and who is temporarily in the United States to teach or carry on research at a school, college, university or other recognized educational or research institution is exempt from U.S. income tax for a period not exceeding 2 years from the date of arrival in the United States on income received for teaching or carrying on research.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

China, People's Republic of

An individual who is a resident of the People's Republic of China and who is temporarily in the United States primarily to teach, lecture, or conduct research at a university or other accredited educational institution or scientific research institution is exempt from U.S. income tax on income for the teaching, lecturing, or research for a total of not more than 3 years.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Commonwealth of Independent States (C.I.S.)

An individual who is a resident of a C.I.S. member on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S.

Government or an educational or scientific research institution in the United States primarily to teach, engage in research, or participate in scientific, technical, or professional conferences is exempt from U.S. income tax on income for teaching, research, or participation in these conferences for a maximum period of 2 years.

This exemption does not apply to income from research carried on mainly for the benefit of a private person, including a commercial enterprise of the United States or a foreign trade organization of a C.I.S. member.

The exemption does, however, apply if the research is conducted through an intergovernmental agreement on cooperation.

This exemption also applies to journalists and correspondents who are temporarily in the United States for periods not longer than 2 years and who receive their compensation

from abroad. It is not necessary that the journalists or correspondents be invited by the U.S. Government or other appropriate institution, nor does it matter that they are employed by a private person, including commercial enterprises and foreign trade organizations.

Czech Republic

An individual is exempt from U.S. income tax on income for teaching or research for up to 2 years if he or she:

- Is a resident of the Czech Republic immediately before visiting the United States, and
- Is in the United States primarily to teach or conduct research at a university, college, school, or other accredited educational or research institution.

A Czech resident is entitled to these benefits only once. However, the exemption does not apply if:

- The resident claimed during the immediate preceding period the benefits described later under *Students and Apprentices*, or
- The income is from research undertaken primarily for the private benefit of a specific person or persons.

Egypt

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income from the teaching or research for a maximum of 2 years from the date of arrival in the United States. The individual must have been invited to the

United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

The exemption does not apply if the resident claimed, during the immediately preceding period, the benefits described later under *Students and Apprentices*.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

France

An individual who is a resident of France on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other recognized educational or research institution in the United States primarily to teach or engage in research, or

both, at a university or other educational or research institution is exempt from U.S. income tax on income from teaching or research for a maximum of 2 years from the date of arrival in the United States.

An individual may claim this benefit only once. Also, this benefit and the benefits described later under *Students and Apprentices* can be claimed for no more than 5 years.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Germany

A professor or teacher who is a resident of Germany and who is temporarily in the United States to engage in advanced study or research or teaching at an accredited educational institution or institution engaged in research for the public benefit is exempt

from U.S. tax on income received for such study, research, or teaching for a maximum of 2 years from the date of arrival in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest. The exemption does not apply if, during the preceding period, the benefit described in paragraph (2), (3), or (4) of Article 20 of the treaty, pertaining to students, was claimed.

Greece

A professor or teacher who is a resident of Greece and who is temporarily in the United States to teach at a university, college, or other educational institution for a maximum of 3 years is exempt from U.S. income tax on the income received for teaching during that period.

Hungary

An individual who is a resident of Hungary on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Iceland

Although there is no provision to exempt income derived by teachers or researchers in the treaty, an individual who was otherwise entitled to treaty benefits under Article 21 (Teachers) of the treaty in effect before 2009 can continue to apply those provisions.

India

An individual is exempt from U.S. tax on income received for teaching or research if he or she:

- Is a resident of India immediately before visiting the United States, and
- Is in the United States to teach or engage in research at an accredited university or other recognized educational institution in the United States for a period not longer than 2 years.

If the individual's visit to the United States exceeds 2 years, the exemption is lost for the entire visit.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Indonesia

An individual is exempt from U.S. tax on income for teaching or research for a maximum of 2 years from the date of arrival in the United States if he or she:

- Is a resident of Indonesia immediately before visiting the United States, and
- Is in the United States at the invitation of a university, school, or other recognized educational institution to teach or engage in research, or both, at that educational institution.

A resident of Indonesia is entitled to this exemption only once. But this exemption does not apply to income from research carried on mainly for the private benefit of any person.

Israel

An individual who is a resident of Israel on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income from the teaching or research for a maximum of 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest. The exemption does not apply if, during the immediately preceding period, the benefits described in Article 24(1) of the treaty, pertaining to students, were claimed.

Italy

A professor or teacher who is a resident of Italy immediately before the date of arrival in the United States and whose visit to the United States is expected to last no more than 2 years to teach or conduct research at a university, college, school, or other recognized educational institution, or at a medical facility primarily funded from government sources, is exempt from U.S. income tax for up to 2 years on pay from this teaching or research.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Jamaica

An individual who is a resident of Jamaica on the date of arrival in the United States and who temporarily visits the United States to teach or engage in research at a university, college, or other recognized educational institution for a period not expected to exceed 2 years, is exempt from U.S. income tax on the income received for the teaching or research for not more than 2 years from the date of arrival in the United States. A resident of Jamaica is entitled to this exemption only once.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Japan

An individual who is a resident of Japan and who is temporarily in the United States primarily to teach or engage in research at a university, college, or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Korea, South

An individual who is a resident of South Korea on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or

research for a maximum of 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Luxembourg

A resident of Luxembourg who is temporarily in the United States at the invitation of a U.S. university, college, school, or other recognized educational institution only to teach or engage in research, or both, at that educational institution is exempt from U.S. income tax on income for the teaching or

research for not more than 2 years from the date of arrival in the United States.

If the individual's visit to the United States is longer than 2 years, the exemption is lost for the entire visit unless the competent authorities of Luxembourg and the United States agree otherwise.

This exemption does not apply to pay for research carried on for the benefit of any person other than the educational institution that extended the invitation.

Netherlands

An individual is exempt from U.S. income tax on income received for teaching or research for a maximum of 2 years from the date of arrival if he or she:

- Is a resident of the Netherlands immediately before visiting the United States, and

- Is in the United States to teach or engage in research at a university, college, or other recognized educational institution for not more than 2 years.

If the individual's visit to the United States is longer than 2 years, the exemption is lost for the entire visit unless the competent authorities of the Netherlands and the United States agree otherwise.

The exemption does not apply to income from research carried on primarily for the private benefit of any person rather than in the public interest. Nor does the exemption apply if the resident claimed during the immediate preceding period the benefits described later under *Students and Apprentices*.

Norway

An individual who is a resident of Norway on the date of arrival in the United States and who is temporarily in the United States at the

invitation of the U.S. Government, a university, or other recognized educational institution in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum period of 2 years from the date of arrival in the United States.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Pakistan

A professor or teacher who is a resident of Pakistan and who temporarily visits the United States to teach at a university, college, school, or other educational institution for not longer than 2 years is exempt from U.S. income tax on the income received for teaching for that period.

Philippines

An individual who is a resident of the Philippines on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income from the teaching or research for not more than 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.