

TAX TREATY ARTICLES
For
INDEPENDENT PERSONAL SERVICES

This chart summarizes the income tax treaty provisions related to independent personal services. It is important to note that each individual treaty is unique and may not contain the same provisions and exemptions as another tax treaty. For additional information regarding a tax treaty exemption, please refer to Internal Revenue Publication 901 - U.S. Tax Treaties, Accounting Manual Chapter, T-182-27, Taxes: Federal Taxation of Aliens or the Payroll Coordination web site:
<http://www.ucop.edu/ucophome/cao/paycoord/>

COUNTRY	MAXIMUM PRESENCE in US	MAXIMUM COMPENSATION	TREATY ARTICLE CITATION
Australia	183 days	No Limit	14
Austria	183 days	No Limit	14
Barbados	89 days	No Limit	14
Belgium	182 days	No Limit	14(2)(a)(b)
Canada	No Limit	No Limit	XIV
China	183 days	No Limit	13
C.I.S. ¹	183 days	No Limit	VI (2)
Cyprus	182 days	No Limit	17
Czech Republic	183 days	No Limit	14
Denmark	90 days	\$3,000	XI
Egypt	89 days	No Limit	15
Estonia	183 days	No Limit	14
Finland	No Limit	No Limit	14
France	No Limit	No Limit	14
Germany	No Limit	No Limit	14
Greece	183 days	\$10,000	X
Hungary	183 days	No Limit	13
Iceland	182 days	No Limit	18
India	89 days	No Limit	15
Indonesia	119 days	No Limit	15
Ireland	No Limit	No Limit	14
Israel	182 days	No Limit	16
Italy	183 days	No Limit	14
Jamaica	89 days	\$5,000 P.A. ²	14
Japan ³			
Kazakstan	183 days	No Limit	14
Korea Republic of	182 days	\$3,000 P.A.	18

¹ C.I.S = Commonwealth of Independent States include the following: Armenia, Azerbaijan, Belarus, Georgia, Kyrgystan, Moldavo, Tajikistan, Turkmenistan, and Uzbekistan

² P.A. = Per Annum

³ Check actual treaty for limitations.

COUNTRY	MAXIMUM PRESENCE in US	MAXIMUM COMPENSATION	TREATY ARTICLE CITATION
Latvia	183 days	No Limit	14
Lithuania	183 days	No Limit	14
Luxembourg	180 days	\$3,000	15
Mexico	183 days	No Limit	14
Morocco	182 days	\$5,000	14
Netherlands	No Limit	No Limit	15
New Zealand	183 days	No Limit	14
Norway	182 days	No Limit	13
Philippines	89 days	\$10,000 P.A. ⁴	15
Poland	182 days	No Limit	15
Portugal	182 days	No Limit	15
Romania	182 days	No Limit	14
Russia	183 days	No Limit	13
Slovak Republic	183 days	No Limit	14
South Africa	183 days	No Limit	14
Spain	No Limit	No Limit	15
Sweden	No Limit	No Limit	14
Switzerland	No Limit	\$10,000	14
Thailand	89 days	\$10,000	15
Trinidad & Tobago	183 days	\$3,000 ⁵	17
Tunisia	183 days	\$7,500 P.A	14
Turkey	183 days	No Limit	14
Ukraine	No Limit	No Limit	14
United Kingdom ⁶			
Venezuela	No Limit	No Limit	14

⁴ P.A. = Per Annum

⁵ Does not include reimbursed travel expense.

⁶ Check actual treaty for limitations.