

COUNTRIES HAVING TAX TREATIES WITH THE U.S. (Non-Payroll Only)

taxtreaties

Source: IRS Pub. 901, September 2016,

Table 2, for Independent Personal Services

COUNTRY	INDEPENDENT PERSONAL SERVICES		
	MAX DAYS in U.S.	DOLLAR LIMIT	ARTICLE
Australia	183	No limit	14
Austria	No limit	No limit	14
Bangladesh	183	No limit	15
Barbados	89	\$5,000	14
Belgium	*	*	7
Bulgaria	*	*	7
Canada	*	*	VII
China, People's Republic of	183	No limit	13
Commonwealth of Independent States (Includes Armenia, Azerbaijan, Belarus, Georgia, Kyrgustan, Moldova, Tajikistan, and Uzbekistan. See separate treaties for Russia, Kazakhstan, and Ukraine	183	No limit	VI(2)
Cyprus	182	No limit	17
Czech Republic	183	No limit	14
Denmark	No limit	No limit	14
Egypt	89	No limit	15
Estonia	183	No limit	14
Finland	No limit	No limit	14
France	No limit	No limit	14
Germany	*	*	7
Greece	183	\$10,000	X
Hungary	183	No limit	13
Iceland	*	*	7
India	89	No limit	15
Indonesia	119	No limit	15
Ireland	No limit	No limit	14
Israel	182	No limit	16
Italy	No limit	No limit	14(1)
Jamaica	89	\$5,000	14
Japan	*	*	7
Kazakhstan	183	No limit	14
Korea, South	182	\$3,000	18
Latvia	183	No limit	14
Lithuania	183	No limit	14
Luxembourg	No limit	No limit	15
Malta	*	*	7
Mexico	183	No limit	14
Morocco	182	\$5,000	14
Netherlands	No limit	No limit	15
New Zealand	183	*	14
Norway	182	No limit	13
Pakistan	183	No limit	XIII(1)
Philippines	89	\$10,000	15
Poland	182	No limit	15
Portugal	182	No limit	15

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Romania	182	No limit	14
Russia	183	No limit	13
Slovak Republic	183	No limit	14
Slovenia	No limit	No limit	14
South Africa	183	No limit	14
Spain	No limit	No limit	15
Sri Lanka	183	No limit	15
Sweden	No limit	No limit	14
Switzerland	No limit	No limit	14
Thailand	89	\$10,000	15
Trinidad and Tobago	183	\$3,000	17
Tunisia	183	\$7,500	14
Turkey	183	No limit	14
Ukraine	No limit	No limit	14
United Kingdom	*	*	7
Venezuela	No limit	No limit	14

* For Belgium, Bulgaria, Canada, Germany, Iceland, Japan, Malta, and the United Kingdom, independent personal services are treated as business profits. There is no maximum number of days, and there is no maximum amount. If the payee has a U.S. Social Security Number or Individual Taxpayer Identification Number, we will not withhold unless we have a reason to believe the person has a permanent business presence in the U.S., including being a partner in a firm with a U.S. branch.