Source: IRS Pub. 901, September 2016, Table 2, for Independent Personal Services

COUNTRY     MAX DAYS in U.S.     DOLLAR LIMIT     ARTICLE       Austrialia     183     No limit     14       Austria     No limit     163     No limit     14       Bandados     89     \$5,000     14       Belgium     *     *     *     7       Bulgaria     *     *     *     VII       China, People's Republic of     183     No limit     13       Commonwealth of Independent States     183     No limit     VI(2)       (Includes Armenia, Azerbaijan, Belarus, Georgia, Kyrgustan, Moldowa, Tajikistan, and Uzbekistan. See separate treaties for Russia, Kazakhstan, and Ukraine     VI(2)       Cyprus     182     No limit     17       Czech Republic     183     No limit     17       Czech Republic     183     No limit     14       Egypt     89     No limit     14       Egypt     89     No limit     14       Egypt     89     No limit     14       Finland     No limit     No limit     14       France		INDEPENDENT PERSONAL SERVICES		
Austria   No limit   No limit   14   Bangladesh   183   No limit   15   Bangladesh   89   \$5,000   14   Belgium   * * * * 7   7   Bulgaria   * * * * 7   7   Bulgaria   * * * * * 7   7   Bulgaria   * * * * * 7   7   Fulgaria   * * * * * 7   7   Fulgaria   * * * * * * 7   7   Fulgaria   * * * * * * * * * * * * * * * * * *	COUNTRY			
Bangladesh     183     No limit     15       Barbados     89     \$5,000     14       Belgium     *     *     7       Bulgaria     *     *     7       Canada     *     *     VII       China, People's Republic of China, People's Republic of China, People's Republic of Itas     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     Tolimit Tolimit     VI(2)       Cyprus     182     No limit     17     Czech Republic     183     No limit     14       Denmark     No limit     No limit     14     15     Estonia     183     No limit     14     15     Estonia     180     No limit     14     15     Estonia     180     No limit     14     14     14     16<	Australia	183	No limit	14
Barbados     89     \$5,000     14       Belgium     *     *     7       Bulgaria     *     *     7       Canada     *     *     7       Canada     *     *     VII       China, People's Republic of China, People's Republic of Includes Aramenia, Azerbaijan, Belarus, Georgia, Kyrgustan, Moldova, Tajikistan, and Uzbekistan. See separate treaties for Russia, Kazakhstan, and Ukraine     VI(2)       Cyprus     182     No limit     17       Czech Republic     183     No limit     14       Demmark     No limit     No limit     14       Egypt     89     No limit     15       Estonia     183     No limit     14       France     No limit     No limit     14       France     No limit     No limit     14       France     No limit     No limit     14       Gerece     183     \$10,000     X       Hungary     183     No limit     13       Iceland     *     *     *     7	Austria	No limit	No limit	14
Barbados     89     \$5,000     14       Belgium     *     *     7       Bulgaria     *     *     7       Canada     *     *     VII       China, People's Republic of 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     17       Cyprus     182     No limit     14     17       Czech Republic     183     No limit     14     14       Denmark     No limit     No limit     14     15     14     14     14     14     14     14     15     15     15     15     15     15     15     15     15     15     15     15     16<	Bangladesh	183	No limit	15
Bulgaria	Barbados	89	\$5,000	14
Canada     *     *     VII       China, People's Republic of Commonwealth of Independent States (Includes Armenia, Azerbaijan, Belarus, Georgia, Kyrgustan, Moldova, Tajikistan, and Uzbekistan. See separate treaties for Russia, Kazakhstan, and Ukraine     VII(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       France     No limit     No limit     14       Gerece     183     \$10,000     X       Hungary     183     No limit     13       Iceland     *     *     *     7       Greece     183     \$10,000     X       Hungary     183     No limit     13       Iceland     *     *     *     7       India     89     No limit	Belgium	*	*	7
Canada     *     *     VII       China, People's Republic of Commonwealth of Independent States (Includes Armenia, Azerbaijan, Belarus, Georgia, Kyrgustan, Moldova, Tajikistan, and Uzbekistan. See separate treaties for Russia, Kazakhstan, and Ukraine     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       Finland     No limit     No limit     14       France     No limit     No limit     14       Gerace     183     \$10,000     X       Hungary     183     No limit     13       Iceland     *     *     *     7       Greece     183     \$10,000     X       Hungary     183     No limit     13       Iceland     *     *     *     7       India     89     No limit	Bulgaria	*	*	7
Commonwealth of Independent States (Includes Armenia, Azerbaijan, Belarus, Georgia, Kyrgustan, Moldova, Tajikistan, and Uzbekistan. See separate treaties for Russia, Kazakhstan, and Ukraine     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       Finland     No limit     No limit     14       France     No limit     No limit     14       Ferance     183     \$10,000     X       Hungary     183     No limit     13       Iceland     *     *     *     7       India     89     No limit     15       Ireland     No limit     No limit     15       India     89     \$5,000     14       Israel     182     No limit     14(1)       Japan     *     *		*	*	VII
(Includes Armenia, Azerbaijan, Belarus, Georgia, Kyrgustan, Moldova, Tajikistan, and Uzbekistan. See separate treaties for Russia, Kazakhstan, and Ukraine     182     No limit     17       Cyprus     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     No limit     13     leeland     *     7       India     89     No limit     15     leand     15     leand     13     leeland     15     leand     14     leand     13     leeland     13     leeland     13     leeland     13     leeland     15     leeland     15     leeland     15     leeland     18     No limit     15     leeland     18     no limit     15     leeland     18	China, People's Republic of	183	No limit	13
and Uzbekistan. See separate treaties for Russia, Kazakhstan, and Ukraine     Cyprus     182     No limit     17       Czech Republic     183     No limit     14       Denmark     No limit     14       Egypt     89     No limit     15       Estonia     183     No limit     14       Finland     No limit     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     14       Israel     182     No limit     14(1)       Japan     *	Commonwealth of Independent States	183	No limit	VI(2)
and Uzbekistan. See separate treaties for Russia, Kazakhstan, and Ukraine     Cyprus     182     No limit     17       Czech Republic     183     No limit     14       Denmark     No limit     14       Egypt     89     No limit     15       Estonia     183     No limit     14       Finland     No limit     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     14       Israel     182     No limit     14(1)       Japan     *	(Includes Armenia, Azerbaijan, Belarus, Geo	orgia, Kyrgustan, Mol	dova, Tajikistan,	
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       Irland     No limit     No limit     14       Israel     182     No limit     14(1)       Jamaica     89     \$5,000     14       Japan     *     *     *       Korea, South     182     \$3,000     18       Latvia     183     No limit     14				
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     No limit     13     leeland     13     leeland     13     leeland     13     leeland     13     leeland     15     India     189     No limit     15     India     19     No limit     15     India     19     No limit     15     India     19     No limit     15     India     18     No limit     15     India     18     No limit     15     India     18     No limit     16     India     18     No limit     16     India     18     No limit     14     India     India     18     India     India	Cyprus	182	No limit	17
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     14       Israel     182     No limit     14(1)       Japan     *     *     7       Kazakhstan     183     No limit     14       Korea, South     182     \$3,000     18       Latvia     183     No limit     14       Lithuania     183     No limit     14       Luxe		183	No limit	14
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(1)       Japan     *     *     *     7       Kazakhstan     183     No limit     14       Korea, South     182     \$3,000     18				14
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       Indonesia     119     No limit     15       Irland     No limit     No limit     14       Israel     182     No limit     14       Israel     182     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 <tr< td=""><td>Egypt</td><td>89</td><td>No limit</td><td>15</td></tr<>	Egypt	89	No limit	15
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		183	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<	Finland	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       Morrocco	France	No limit	No limit	14
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       Morrocco     182     \$5,000     14       New Z		*	*	7
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       Morrocco     182     \$5,000     14       Netherlands     No limit     No limit     15       New Zealand     183     No limit     15       No limit     N		183	\$10,000	Х
Teland	Hungary	183	No limit	13
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     XIII(1)       Pakistan     189     \$10,000     15       Poland		*	*	7
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     XIII(1)       Pakistan     183     No limit     XIII(1)       Poland     182     No limit     XIII(1)	India	89	No limit	15
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	Indonesia	119	No limit	15
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     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	Ireland	No limit	No limit	14
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     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	Israel	182	No limit	16
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	Italy	No limit	No limit	14(1)
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     33       Pakistan     183     No limit     XIII(1)       Philippines     89     \$10,000     15       Poland     182     No limit     15	Jamaica	89	\$5,000	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	Japan	*	*	7
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		183	No limit	14
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	Korea, South	182	\$3,000	18
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		183	No limit	14
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	Lithuania	183	No limit	14
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	Luxembourg	No limit	No limit	15
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	Malta	*	*	7
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	Mexico	183	No limit	14
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	Morocco	182	\$5,000	14
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	Netherlands	No limit	No limit	15
Pakistan     183     No limit     XIII(1)       Philippines     89     \$10,000     15       Poland     182     No limit     15	New Zealand	183	*	14
Philippines     89     \$10,000     15       Poland     182     No limit     15	Norway	182	No limit	13
Poland 182 No limit 15	Pakistan	183	No limit	XIII(1)
Poland 182 No limit 15	Philippines	89	\$10,000	15
Portugal 182 No limit 15	Poland	182	No limit	15
	Portugal	182	No limit	15

Source: IRS Pub. 901, September 2016, Table 2, for Independent Personal Services

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

<sup>\*</sup> 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.