

Income Code Number		Social Security		Royalties					
Name	Code	21 Social Security <sup>qq</sup>	Treaty Article Citation	10 Industrial Equipment	Know-How/ Other Industrial Royalties	Patents	11 Film & TV	12 Copyrights	Treaty Article Citation
Australia.....	AS	30	18(2)	n/a u,	5	5	5	5	12(2) / P8
Austria.....	AU	30	18(1)(b)	n/a u	0 ss	0 ss	10 ss	0 ss	12(1), (2)
Bangladesh.....	BG	30	19(2)	n/a u	10	10	10	10	12(2)
Barbados.....	BB	30	18(1)(b)	n/a u rr	5 rr	5 rr	5 rr	5 rr	12(2) / IPV
Belgium.....	BE	30	17(2)	n/a u	0 ss	0 ss	0 ss	0 ss	12(1)
Bulgaria.....	BU	30	17(2)	n/a u	5	5	5	5	12(2) / P5(7)
Canada.....	CA	0	XVIII(5) / 4P2(2)	10	0	0	10	0	12(2), (3) / SP7(1)
China, People's Rep. of.....	CH	30	17(2)	7 v	10	10	10	10	II(2)
Comm. of Independent States.....		30	None	0	0	0	0	0	III(1)(a)
Cyprus...bbb.....	CY	30	24	n/a u	0	0	0	0	14(1)
Czech Republic.....	EZ	30	19(1)(b)	10	10	10	0	0	12(2)
Denmark.....	DA	30	18(2)	n/a u	0	0	0	0	12(1)
Egypt.....	EG	0	20	n/a u	30 u	15 yy	n/a u	15 yy	13(1)
Estonia.....	EN	30	18(2)	5	10	10	10	10	12(2)
Finland.....	FI	30	18(1)	n/a u	0	0	0	0	12(1)
France.....	FR	30	18(1) / IP111	n/a u	0 ss	0 ss	0 ss	0 ss	12(1) / 2P111
Germany.....	GM	0	18(5) / PV111	n/a u	0	0	0	0	12(1)
Greece.....	GR	30	XIV(1)	0	0	0	30	0	V11
Hungary.....	HU	30	15(2)	n/a u	0	0	0	0	11
Iceland...	IC	30	17(2)	n/a u	5 ss	0 ss	5 ss	0 ss	12(1), (2)
India.....	IN	30	20(2)	10	15	15	15	15	12(2)
Indonesia.....	ID	30	22	10	10	10	10	10	13(2) / P34
Ireland...bbb.....	EI	0	18(1)(b)	n/a u	0 ss	0 ss	0 ss	0 ss	12(1)
Israel.....	IS	0	21	n/a u	15 u	15	10	10	14(1)
Italy.....	IT	0	18(2)	5 tt	8	8	8	0	12(2)
Jamaica.....	JM	30	19(1)(b)	n/a u	10	10	10	10	12(2)
Japan.....	JA	0	17(1)	n/a u	0 ee	0 ee	0 ee	0 ee	12(1)
Kazakhstan.....	KZ	30	18(1)(b)	10 uu	10	10	10	10	12(2)
Korea, South.....	KS	30	24	n/a u	15	15	10	10	14(1)
Latvia.....	LG	30	18(2)	5	10	10	10	10	12(2)
Lithuania.....	LH	30	18(2)	5	10	10	10	10	12(2)
Luxembourg.....	LU	30	19(1)(b)	n/a u	0 ss	0 ss	0 ss	0 ss	13(1)
Malta...bbb.....	MT	30	17(2)	n/a u	10 ss	10 ss	10 ss	10 ss	12(2)
Mexico.....	MX	30	19(1)(b)	10	10	10	10	10	12(2)
Morocco.....	MO	30	20(3)	n/a u	10	10	10	10	12(2)
Netherlands.....	NL	30	19(4)	n/a u	0 ss	0 ss	0 ss	0 ss	13(1)
New Zealand.....	NZ	30	18(1)(b)	n/a u	5	5	5	5	12(2) / PV111
Norway.....	NO	30	19 / PV111	n/a u	0	0	n/a u	0	10(1)
Pakistan.....	PK	30	None	n/a u	0	0	n/a u	0	V111(1)
Philippines.....	RP	30	19	n/a u	15vv	15 vv	15 vv	15 vv	13(2)
Poland.....	PL	30	None	n/a u	10	10	10	10	13(2)
Portugal.....	PO	30	20(1)(b)	10	10	10	10	10	13(2)
Romania.....	RO	0	17	n/a u	15	15	10	10	12(2)
Russia.....	RS	30	17(1)(b)	n/a u	0	0	0	0	12(1)
Slovak Republic.....	LO	30	19(1)(b)	10	10	10	0	0	12(2)
Slovenia.....	SI	30	18(2)	n/a u	5	5	5	5	12(1)
South Africa.....	SF	30	18(2)	n/a u	0	0	0	0	12(1)
Spain.....	SP	30	20(1)(b)	8	10	10	8	5 aa	12(2)
Sri Lanka.....	CE	30	19(2)	5 y	10	10	10	10	12(2)
Sweden.....	SW	30	19(2)	n/a u	0	0	0	0	12(1)
Switzerland.....	SZ	15	19(4)	n/a u	0	0	n/a u	0	12(1)
Thailand.....	TH	30	20(2)	8	15	15	5	5 tt	12(2)
Trinidad & Tobago.....	TD	30	None	n/a u	15	15	n/a u	0 cc	14(1)
Tunisia.....	TS	30	18(1)	10 xx	15	15	15	15	12(2)
Turkey.....	TU	30	18(2)	5	10	10	10	10	12(2)
Ukraine.....	UP	30	19(1)	n/a u	10	10	10	10	12(2)
United Kingdom...bbb.....	UK	0	17(3)	n/a u	0 ee	0 ee	0 ee	0 ee	12(1)
Venezuela.....	VE	30	19(2)	5	10	10	10	10	12(2)
Other Countries.....		30		30	30	30	30	30	