

11. In the event that ^{Gutt} ~~Dee~~ notifies the Fund, in writing, that amounts paid to him by the Fund are subject to taxation by the national government of the country of which he is a citizen ^{or} subject ~~or national,~~ ~~then~~ the Fund shall pay to ^{Gutt} ~~Dee~~ an additional amount. ^{to pay such taxes} ^{defray}

(a) If ^{Gutt serves} ~~Dee~~ is employed by the Fund during his entire taxable year the additional amount shall be equal to the income taxes of such ^{the national government} ~~country~~ which would be payable by ^{Gutt} ~~Dee~~ if his income from the Fund constituted the whole of his taxable income.

(b) If ^{Gutt does not serve} ~~Dee~~ is not employed by the Fund during his entire taxable year and the annual rate of taxable income payable to him ^{by the Fund equals or} ~~under para-~~ ~~graph 7 and 8~~ exceeds the annual rate of his taxable income from wages, salary or other compensation for the rendition of personal services while not ^{serving} ~~employed~~ by the Fund, the additional amount shall be equal to that part of the ^{income} ~~tax~~ on his taxable income ^{of such country, national government} from the Fund and from the rendition of personal services while not ^{serving} ~~employed~~ by the Fund which remains after deducting from such tax a proportionate part of the tax which would have been payable on ^{his} ~~the~~ income from the rendition of personal services which he would have received had he ^{carried on} ~~continued~~ his ^{other} ~~prior~~ occupation during the entire taxable year. The proportionate part of the tax shall be that part which the income from the rendition of personal services while not ^{serving} ~~employed~~ by the Fund is of such income which would have been received had he ^{carried on other} ~~continued~~ his ^{other} ~~prior~~ occupation during the entire taxable year.

(c) If ^{Gutt} ~~Dee~~ is not employed ^{does not serve} by the Fund during his entire taxable year and the annual rate of taxable income payable to him ~~under~~

by the Fund
paragraphs 7 and 8 is less than the annual rate of his taxable income
from wages, salary or other compensation for the rendition of personal
services while not ~~employed~~ ^{serving} by the Fund, the additional amount shall
be equal to a proportionate part of the ~~tax~~ ^{income} which would be payable *of such country national government*
on his taxable income from the Fund if he ~~were employed~~ ^{served the Fund} for the entire
taxable year. The proportionate part of the tax shall be that part
of the tax which the time ~~employed~~ ^{he served} by the Fund during his taxable year
is of the entire year.