LIVING AND WORKING IN LITHUANIA
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**EMPLOYMENT, STARTING A BUSINESS, TAXES**

**EMPLOYMENT**

A citizen of Lithuania is entitled to certain rights before leaving Lithuania and subsequently returning. He may apply to a local labour exchange office or EURES offices in order to search for a job. A Lithuanian citizen stay abroad may even find information about vacancies on the website of the Lithuanian Labour Exchange [www.ldb.lt](http://www.ldb.lt) before his/her return to Lithuania.

<table>
<thead>
<tr>
<th>UNEMPLOYMENT LEVEL IN EU STATES, IN PERCENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>In 2005</td>
</tr>
<tr>
<td>---------</td>
</tr>
<tr>
<td>EU 27</td>
</tr>
<tr>
<td>EU 15</td>
</tr>
<tr>
<td>Estonia</td>
</tr>
<tr>
<td>Ireland</td>
</tr>
<tr>
<td>Spain</td>
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<tr>
<td>Latvia</td>
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<tr>
<td>Lithuania</td>
</tr>
<tr>
<td>Poland</td>
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<tr>
<td>UK</td>
</tr>
<tr>
<td>Norway</td>
</tr>
</tbody>
</table>

The average gross monthly salary (before taxes) was 2,151 LTL in 2008, whereas “in hand” – adjusted salary was 1,650 LTL.

In some sectors, the average salary was higher in 2008 than the average salary nationwide:

- Monetary intermediation: 4,341
- Legislative and executive activities of central administrative institutions: 4,339
- Financial and insurance activities: 4,133
- Insurance, re-insurance and pension accumulation funds activities, except for compulsory social insurance: 3,756
- Manufacturing of chemicals and chemical products; manufacturing of main products and pharmaceutical preparations in the pharmacy industry: 3,558
- State administration and common economic and social community policy: 3,167
- Manufacturing of other vehicles and equipment: 3,166
All Lithuanian citizens who meet the eligibility requirements for the civil service (in accordance with the Law on Public Service) are entitled to seek the office of public service. Announcements of recruiting contests to fill the offices of civil servants are obligatorily published in the supplement “Information Notices” to the “Official Gazette” on the Website of the “Official Gazette” www.valstybes-zinios.lt and on the Website of the Public Service Department under the Ministry of Interior www.vtd.lt.

Professional Military Service

All individuals may pursue a career in the armed forces of Lithuania as well as study and make use of the professional improvement opportunities at the military schools of Lithuania and foreign countries. The servicemen in the professional military service receive a competitive salary, which depends on the military degree and served period of time; in addition, they are granted the following social guarantees: the servicemen are covered by state social pension insurance, those who served a certain period of time provided for by law and demobilised servicemen, irrespective of the duration of their service are entitled to a servicemen state pension; the servicemen receive comprehensive medical care and participate in various rehabilitation programs; the servicemen are covered against accidents by mandatory life and health insurance; the servicemen are provided with accommodation and catering services during their service period or they are granted a certain compensation instead.

Information concerning the conditions of professional military service and a career in the armed forces is provided on the web page www.karys.lt and by free phone line 8 800 12340. For information concerning the service in the National Defence Volunteer Forces please visit the web page of the Armed Forces http://kariuomene.kam.lt.
**Services Provided by the European Employment Service (EURES)**

The European Employment Service (EURES) combines the European Commission, employment agencies of the member states of the European Union (EU), the European Economic Area (EEA) and Switzerland as well as other employment-related institutions, i.e. trade unions, employers’ associations, territorial and regional authorities.

The main purposes of the EURES are the following:

- to inform, consult, advise the potential mobile employees about the employment opportunities abroad, the living, working and studying conditions in the EU members states, the EEA and Switzerland;
- to help employers, who wish to employ the workers from other states;
- to advise and provide consultations for employers and employees of borderline regions.


**Professional and psychological counselling and training**

Everyone may use the services of the Lithuanian Labour Market Training Authority and learn to be self-reliant: students, recent graduates, immigrants from foreign countries or nationals of our country searching for job, as well as people having a profession which is not in demand. The purpose of the Lithuanian Labour Market Training Authority is assisting a person in looking for new opportunities to become and remain employed, facilitating understanding between the employers and employees and finding each other.

The Lithuanian Labour Market Training Authority consists of seven territorial labour market training and counselling offices as well as eleven labour market training centres, established in different cities throughout the country.

*Territorial labour market training and counselling offices* render the services of professional and psychological counselling; they help future participants in the labour market to find their place in the labour world irrespective of their age, education, or qualifications.

*Psychological counselling* develops an ability to adjust to the changed labour and life environment, learn to find meaning in your life during difficult times, behave more constructively in a complicated situation, overcome stress, know yourself better, reveal your abilities, change behaviour models preventing from successful adaptation to the labour market, find rational solutions concerning the search for a job, plan your professional and personal career, introduce yourself to the employer properly and obtain a job.

*Occupational consultants* help clients choose their course in learning and studying, perform tests for professional purposes and assessing competence. They also provide necessary knowledge about the labour market, employment demand and supply, professions, their contents,
peculiarities and requirements, the acquisition of qualifications, training, re-qualification opportunities and procedures.

The specialists of the Lithuanian Labour Market Training Authority are like an “emergency service” for young people and adults, the unemployed or those in danger of being dismissed, immigrants and the disabled, early retired servicemen and officers, prisoners and residents of lodging-houses, and other vulnerable social groups.

The services provided by the territorial labour market training and counselling offices are free of charge. Over 50 consultants, all university graduates in psychological and pedagogic education, are currently employed there. Clients are consulted both in groups and individually.

Labour market training centres comprise a network of continuous training offices for adults, covering all districts of Lithuania. Professionalism and competence of educators, the achieved results of successfully working specialists suggest that the best way to integrate oneself into the labour market is through learning.

The centres allow persons of different ages, educational backgrounds and qualifications to find their place among working members of society. Those who wish to be retrained, acquire a profession in demand and improve their qualifications are offered a choice of approximately 330 formal and 940 informal professional training programmes. They cover all spheres of economic activities, including services, construction, industry and transport. Training for unemployed people is funded by the labour exchange, whereas volunteers pay for learning themselves. After finishing the professional training programmes of the labour market (included in the Register of studies and training programmes), graduates receive a state-accepted certificate. A non-formal training certificate is issued to the persons who finish non-formal training programmes or modules.

Persons, who come to the labour market training centres from outer regions are accommodated in hostels. Modern classrooms for theoretical education, training workshops equipped with up-to-date technology and modern facilities and experience in international communications and international projects provide us with exceptional conditions for learning and preparing future specialists.

For more information concerning the labour market training centres and their offices, as well as the territorial labour market training and counselling offices and their branches, please visit the website www.darborinka.lt.

Addresses of Labour Market Training and Counselling Offices and Centres:

**Lithuanian Labour Market Training Authority**
Aguonų str. 10, LT - 03213 Vilnius
Tel.: +370 (5) 231 03 69, 233 65 14
Fax: +370 (5) 231 06 20
E-mail info@ldrmt.lt
Website http://www.darborinka.lt

**Territorial Labour Market Training and Counselling Offices**
<table>
<thead>
<tr>
<th>Location</th>
<th>Address</th>
<th>Telephone</th>
<th>Fax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alytus</td>
<td>Pulko str. 23, LT - 62135 Alytus</td>
<td>+370 (315) 75150</td>
<td></td>
</tr>
<tr>
<td>Kaunas Labour Market</td>
<td>E. Ožeškienės 16, LT - 3000 Kaunas</td>
<td>+370 (37) 205 833,</td>
<td>+370 (37) 409 275</td>
</tr>
<tr>
<td>Klaipėda Labour Market</td>
<td>Liepų str. 49, LT - 92191 Klaipėda</td>
<td>+370 (46) 420 008,</td>
<td>+370 (46) 420 009</td>
</tr>
<tr>
<td>Panevėžys Labour Market</td>
<td>A. Smetonos str. 19, LT - 35197 Panevėžys</td>
<td>+370 (45) 581 614,</td>
<td>+370 (45) 460 051</td>
</tr>
<tr>
<td>Šiauliai Labour Market</td>
<td>Trakų str. 43, LT - 76291 Šiauliai</td>
<td>+370 (41) 520 662</td>
<td></td>
</tr>
<tr>
<td>Utena Labour Market</td>
<td>Basanavičiaus 90, LT - 28212 Utena</td>
<td>+370 (38) 950 141,</td>
<td>+370 (38) 950 140</td>
</tr>
<tr>
<td>Vilnius Labour Market</td>
<td>Aguonų str. 10, LT - 03213 Vilnius</td>
<td>+370 (5) 215 15 89,</td>
<td>+370 (5) 215 15 89</td>
</tr>
</tbody>
</table>

Labour market training centres

<table>
<thead>
<tr>
<th>Location</th>
<th>Address</th>
<th>Telephone</th>
<th>Fax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alytus Labour Market Training Centre</td>
<td>Pulko str. 55, LT - 62135 Alytus</td>
<td>+370 (315) 77 363,</td>
<td>+370 (315) 74</td>
</tr>
<tr>
<td>Kaunas District Labour Market Training Centre</td>
<td>R. Kalantos str. 1a, LT - 52302 Kaunas</td>
<td>+370 (37) 455 453,</td>
<td>+370 (37) 60101063,</td>
</tr>
<tr>
<td>Dainava Labour Market Training Centre in Kaunas</td>
<td>V. Krėvės str. 120, LT - 51119 Kaunas</td>
<td>+370 (37) 313 883,</td>
<td>+370 (37) 473 868</td>
</tr>
<tr>
<td>Naujamiestis Labour Market Training Centre in Kaunas</td>
<td>Maironio str. 11, LT - 44298 Kaunas</td>
<td>+370 (37) 203 877 fax:</td>
<td>+370 (37) 220 254</td>
</tr>
<tr>
<td>Petrašiūnai Labour Market Training Centre in Kaunas</td>
<td>R. Kalantos str. 19, LT - 52302 Kaunas</td>
<td>+370 (37) 101 063,</td>
<td>+370 (37) 452 766</td>
</tr>
<tr>
<td>Panevėžys Labour Market Training Centre</td>
<td>J. Basanavičiaus str. 23A, LT - 5300 Panevėžys</td>
<td></td>
<td></td>
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</tbody>
</table>
Support of the European Social Fund for the Development of Human Resources 2007-2013

The support of EU structural funds is one of the most important external resources to stimulate the economy of Lithuania. In 2009, approximately 3.3 billion LTL of EU structural funds support was planned to be used. Presently, a new purpose is being raised, i.e. the amount of the utilized funds (paid for the implementation of projects) must reach 5 billion LTL by the end of 2009.

After the Government of the Republic of Lithuania changed the administration and funding rules for projects implemented with the help of the European Union (EU) structural support funds, the managing processes of EU support became much simpler and quicker. According to specialists, this should particularly simplify the implementation of projects involving the Human resources development actions programme, while at the same time revitalize the Lithuanian labour market, which is especially important under current economic conditions.

The human resources development projects funded by the European Social Fund (ESF) are currently implemented in all regions of Lithuania. They seek to create a more integrated society, characterised by a similar living environment and quality of life, irrespective of area of residence.

Recently, increasing unemployment has become a major area of concern to both the state and employees. However, this problem may decrease with the help of European Union (EU) funds. Not only employees, but also employers will experience some benefits.

In addition, the integrated measures, funded by the EU structural funds from 2007-2013, will be used to solve the unemployment problem. The measures will seek not only to retrain employees, but also provide more favourable conditions for employers to employ people.

1.27 billion LTL is planned to be allocated for the implementation of the priority “Qualitative Occupation and Social Coverage” of the Human resources development action programme 2007-2013, whereof almost 275 million LTL of the EU structural fund resources is planned to be allocated for the measure “Integration of Persons Searching for a Job in the Labour Market”.

Market Training Centre
Tel./fax: +370 (45) 433 721

Šiauliai Labour Market Training Centre
Dvaro str. 144a, LT - 76199 Šiauliai
Tel./fax: +370 (41) 524 724

Utena Labour Market Training Centre
J. Basanavičiaus str. 90, LT - 4910 Utena
Tel./fax: +370 (389) 52 839

Jeruzalė Labour Market Training Centre in Vilnius
Jeruzalės str. 53, LT - 08420 Vilnius
Tel./fax: +370 (5) 269 74 55
According to the measure “Integration of Persons Searching for a Job in the Labour Market” of the Human resources development action programme 2007-2013, the project will be implemented by the Lithuanian Labour Exchange (LLE). The data of the Lithuanian Labour Exchange shows that 3,497 persons have already acquired a professional qualification according to the project “Increased Employment of the Unemployed” supported by the ESF. Currently, almost 8,360 persons are participating in this project.

STARTING A BUSINESS

Services to Business

Presently, 6 business incubators are acting in Lithuania (in Alytus, Ignalina Nuclear Power Plant Region, Kazlų Rūda, Šiauliai, Telšiai District, Vilnija), which provide business information and consultation, organize trainings and events to disseminate business information to small and medium business subjects free of charge or under preferential conditions, and work with economic subjects. Starting businessmen may rent premises and get office services in the business incubators under preferential conditions. The science and technology parks perform a similar function; there are seven such parks in Lithuania: The Park of Agricultural Science and Technology of the Lithuanian University of Agriculture; The Science and Technology Park; Kaunas High-Tech and Information Technology Park; Klaipėda Science and Technology Park; Northtown Technology Park; Visoriai Information Technology Park; Šiauliai University Science and Technology Park.

For more information about the Science and Technology Parks please visit:

- The Park of Agricultural Science and Technology of the Lithuanian University of Agriculture – [www.lzuu.lt/mtp](http://www.lzuu.lt/mtp)
- The Science and Technology Park – [www.stp.lt](http://www.stp.lt)
- Kaunas High-Tech and Information Technology Park – [www.techpark.lt](http://www.techpark.lt)
- Klaipėda Science and Technology Park – [www.kmtp.lt](http://www.kmtp.lt)
- The Regional Science Park of Kaunas University of Technology – [www.ktc.lt](http://www.ktc.lt)
- Northtown Technology Park – [www.smtp.lt/lt](http://www.smtp.lt/lt)
- Visoriai Information Technology Park – [www.vitp.lt](http://www.vitp.lt)
- Šiauliai University Science and Technology Park – [www.sumtp.lt](http://www.sumtp.lt)
<table>
<thead>
<tr>
<th>NO.</th>
<th>BUSINESS INCUBATOR</th>
<th>ADDRESS</th>
<th>TELEPHONE NUMBER</th>
<th>FAX NUMBER</th>
<th>E-MAIL/WEBSITE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Public Enterprise</td>
<td>Merkinės str. 2a, LT-62252 Alytus</td>
<td>+370 (315) 79688</td>
<td>+370 (315) 79688</td>
<td><a href="mailto:avi@aavm.lt">avi@aavm.lt</a> <a href="http://www.alytusvi.lt">www.alytusvi.lt</a></td>
</tr>
<tr>
<td>2.</td>
<td>&quot;Alytus Business Incubator&quot;</td>
<td>Public Enterprise &quot;Kazlų Rūda Business Incubator&quot;</td>
<td>+370 (343) 98800, 98801</td>
<td>+370 (343) 98802</td>
<td><a href="mailto:info@krvi.lt">info@krvi.lt</a> <a href="mailto:direktorius@krvi.lt">direktorius@krvi.lt</a> <a href="http://www.krvi.lt">www.krvi.lt</a></td>
</tr>
<tr>
<td>3.</td>
<td>Public Enterprise</td>
<td>Aušros Alley 66a, LT-76233 Šiauliai</td>
<td>+370 (41) 595500</td>
<td>+370 (41) 595501</td>
<td><a href="mailto:alius@svi.lt">alius@svi.lt</a> <a href="mailto:rita@svi.lt">rita@svi.lt</a> <a href="http://www.svi.lt">www.svi.lt</a></td>
</tr>
<tr>
<td>4.</td>
<td>Public Enterprise</td>
<td>Sedos str. 34, LT-87101 Telšiai</td>
<td>+370 (444) 69201, 69200</td>
<td>+370 (444) 51569</td>
<td><a href="mailto:tavi@tavi.lt">tavi@tavi.lt</a> <a href="http://www.tavi.lt">www.tavi.lt</a></td>
</tr>
<tr>
<td>5.</td>
<td>Public Enterprise</td>
<td>Pramonės str. 97, LT-11115 Vilnius</td>
<td>+370 (5) 2660660</td>
<td>+370 (5) 2660661</td>
<td><a href="mailto:info@vvi.lt">info@vvi.lt</a> <a href="mailto:business.incubator.vilnius@takas.lt">business.incubator.vilnius@takas.lt</a> <a href="http://www.vvi.lt">www.vvi.lt</a></td>
</tr>
<tr>
<td>6.</td>
<td>Business Incubator of Ignalina Nuclear Power Plant Region</td>
<td>Business Incubator of Ignalina Nuclear Power Plant Region</td>
<td>+370 (386) 70160</td>
<td>+370 (386) 70160</td>
<td><a href="mailto:info@inkubatorius.lt">info@inkubatorius.lt</a> <a href="http://www.inkubatorius.lt">www.inkubatorius.lt</a></td>
</tr>
</tbody>
</table>

**Starting a Business: Consultations, Forms of Enterprises**

The Labour Exchange may help jobless people wishing to start an independent business. The territorial labour exchange offices organise trainings free of charge and also provide free consultation on different business subjects. The business basics are analysed during the trainings: choosing the enterprise type, its incorporation, business planning, accounting and taxation; additionally, business ideas are analysed and information concerning the trends in business development are provided, while drafting business plans as well as many other practical matters are also discussed.

Enterprises of various legal forms may be established in Lithuania: general and limited partnerships, public and private limited liability companies, investment, agricultural and co-operative companies, etc. For choosing the company type, it is important to know that the authorized capital of a public limited liability company should be at least 150,000 LTL, whereas the authorized capital of a private limited liability company should amount to at least 10,000 LTL. If you do not possess the aforesaid funds to establish a company, you may set up an individual enterprise, for which the authorized capital is not applicable, or engage in individual activities. Private persons may engage in such activities without any registered enterprise. Such a right is provided for in the Civil Code of the Republic of Lithuania. The Law on Personal Income Tax of the Republic of Lithuania defines an individual activity as any independent activity in pursuit whereof an individual seeks to derive income or any other economic benefit over a continuous period of time.

- independent commercial or industrial activities of any nature, including those exercised under a business certificate (manufacturers of furniture, builders, repairers, traders, etc.);
independent creative activities (artists, writers, etc.) or professional activities (lawyers, notaries, bailiffs, doctors, etc.);
- sports (sportsman’s preparation and participation in competitions) activities;
- performing (actor’s, singer’s, musician’s, etc. preparation and participation in public performance) activities.

An individual may engage in individual activities without a business certificate upon notifying a tax administrator, or pursue individual activities with a business certificate.

In addition, it is important to know that both legal and natural persons engaged in economic activities in Lithuania and receiving income may have to register as VAT taxpayers and pay a valued added tax to the budget (referred to as the “VAT”). For this purpose, the State Tax Inspectorate has prepared publications on the registration as VAT taxpayers (“Reminder for natural persons about value added tax”, “When are you obliged to register as a VAT Taxpayer?”, “VAT obligations for individuals non-VAT Taxpayers”, etc.), which provide information about the activities which are subject to VAT, and natural persons, who must register as VAT payers; also, what are the consequences of failing to register as a VAT taxpayer, in which cases it is possible to register voluntarily, the registration procedure, the main peculiarities of VAT taxation for natural persons and VAT accounting, etc. This and other necessary and relevant information concerning the registration as VAT payers and VAT peculiarities may be found on the website of the State Tax Inspectorate www.vmi.lt

Agricultural Sector

The Ministry of Agriculture of the Republic of Lithuania has prepared the Rural Development Programme for the period 2007-2013, which is aimed at ensuring the rural development within the next seven years by increasing the competitiveness of agriculture, food industry and forestry, allowing to diversify economic activities and improve the quality of life in rural territories, as well as nurturing existing natural, human and other values and reducing differences among urban and rural areas and different regions. The programme contains the following four principal objectives of rural development:

Objective I – Increase the competitiveness of the agricultural, food and forestry sectors (the objective is to develop a modern agricultural, food and forestry industry which would be able to compete in the global market);

Objective II – Environment and landscape improvement (the objective is to improve the natural environment and landscape as well as prevent the decrease of biological diversity by rationally using land resources and supporting balanced agricultural and forestry development);
Objective III – Quality of life in rural areas and the diversification of the rural economy (the objective of which is to improve the quality of life and increase the employment of rural area residents);

Objective IV – Measures implemented using the LEADER method (the objective is to encourage the rural development and nurture social relations on the basis of initiative and partnership).

As far as reaching the objectives of the programme directions, a number of measures have been established; these measures encourage young farmers to become established in rural areas, develop rural tourism, improve the quality of life as well as the technical and infrastructural base in rural areas: “Establishing young farmers”, “Modernisation of agricultural holdings”, “Semi-subsistence farming”, “Infrastructure related to the development and adaptation of agriculture and forestry”, “Use of advisory services”, “Diversification beyond agricultural activities”, “Support for business establishment and development”, “Encouragement of rural tourism activities”, “Village renewal and development”, “Agri-environment payments”, “Payments to farmers in disadvantaged areas other than mountain areas”, “Restoring the potential of the forestry industry and introducing preventive actions”, etc. The measures provided in the programme will encourage not only agricultural activities, but also the creation of alternative income sources and work places as well as small businesses in rural areas including the non-agricultural sector. Additionally, an increase in employment, diversification of economic activities which will improve the physical and social infrastructure of villages, support the establishment of young farmers, encourage business creation and development, assist the development of rural tourism and traditional trade centres and create additional sources of income for individuals engaged in non-agricultural activities in the village. Also, encouraging small business, supporting retention and modernisation of rural heritage and restoration of landscape are included.

The amount of 2,260,000,000 EUR was granted for the implementation of the Rural Development Programme for Lithuania 2007-2013.

For more information please visit http://www.zum.lt/lt/zemes-ukio-ministerija/kaimo-pletra/

TAXES

In Lithuania, taxes must be paid only by permanent residents of Lithuania and non-residents of Lithuania in cases provided for by law.

The residents of Lithuania, for the purpose of payment and declaration of personal income tax in Lithuania, irrespective of their citizenship, are natural persons meeting at least one of the criteria set out in the Law of Personal Income Tax: whose permanent place of residence is in Lithuania during a calendar year or whose place of personal, social or economic interests is in Lithuania rather than in a foreign country during a calendar year or who is present in Lithuania for a period or periods in the aggregate of 183 days or more during a calendar year, etc. If you have any questions, you may consult the specialists of regional tax inspectorates and the Tax Information Centre (tel., 1882).

A comprehensive description of who is considered as permanent resident of Lithuania is provided in the publication “Who is a permanent resident of Lithuania for the purposes of payment and declaration of the personal income tax”, which may be found on the website of the State Tax
Inspectorate under the Ministry of Finance (hereinafter referred to as the “STI”) www.vmi.lt. If you have any questions, you may consult the specialists of county tax inspectorates.

Taxation of Permanent Residents in Lithuania

However, if income is received in a foreign country, even a permanent resident of Lithuania may not be subject to income tax. If the income tax is paid on the received income (except for dividends, authorship fees and interest) in a EU member state or a foreign state, with which Lithuania has a signed international treaty (presently, 47 double taxation avoidance agreements are effective), the same income is not subject to taxation in Lithuania for the second time, i.e. a person is exempted from paying income tax provided that he presents a document proving that income tax has been paid on such income in a foreign state.

When a permanent resident of Lithuania receives dividends, authorship fees and interest from a EU member state or a foreign state, with which Lithuania has an executed and effective double taxation avoidance agreement, or receives any type of income from other foreign states (except for target territories), and income tax has been paid on such income in a foreign state and the resident has a document proving this fact, the tax paid in a foreign state is deducted from the amount of income tax payable on such income in Lithuania.

In Lithuania, income is taxed at the rate of 15 percent.

Tax Exemption

All permanent residents of Lithuania may reduce their taxable income by an annual tax-exempt amount applicable for a calendar year. In addition, they may recover a certain portion of their expenditures, i.e. life-insurance contributions, pension contributions, fees for professional training or studies (provided that the first higher education and / or the first qualification has been acquired), as well as for the first doctoral studies and post-graduate art studies, the interest paid to a credit institution for a credit to build or acquire a residential housing or financial lease (leasing) for a residential housing (provided that such a credit had been granted and a written agreement concerning the construction or acquisition or financial lease (leasing) of such a residential housing had been made by 1 January 2009), and a certain amount paid for a personal computer with a software acquired in 2004-2008 under a leasing contract.

Tax Declaration

The permanent residents of Lithuania, having received income in foreign countries, have to declare such income in the established procedure and, if such income is not exempted from taxes,
calculate and pay the income tax to the budget of Lithuania (settlement account of the State Tax Inspectorate under the Ministry of Finance). If a resident who has to submit an annual tax return (by 1 May of a subsequent calendar year) is abroad at that time, a declaration may be filled in and submitted by an authorised representative (having a notarised power of attorney) in Lithuania. A filled in tax return may be sent to the tax administrator in Lithuania by mail or filed electronically through the e-Declaration system of the State Tax Inspectorate. When a resident files a tax return electronically, he must send a document about the income received in a foreign country and income taxes paid therein as well as the translation of the document into Lithuanian to the county tax inspectorate of his permanent place of residence by mail or deliver it through an authorized representative. The forms of annual tax returns, the rules and methodological instructions on filling in tax returns, the lists of settlement accounts of county tax inspectorates and the banks, the reference numbers and other relevant information for the tax payers is published on the website of the State Tax Inspectorate www.vmi.lt.

The forms of annual tax returns, the rules on filling in tax returns, the settlement account for budget revenues of the State Tax Inspectorate under the Ministry of Finance, the reference numbers and other relevant information for the tax payers is published on the website of the State Tax Inspectorate www.vmi.lt.

**Useful Links**


Civil Service Department under the Ministry of the Interior – [www.vtd.lt](http://www.vtd.lt).


Information concerning labour market training centres, territorial labour market training and counselling offices – [www.darborinka.lt](http://www.darborinka.lt)

State Tax Inspectorate under the Ministry of Finance – [www.vmi.lt](http://www.vmi.lt).

SOCIAL GUARANTEES, HEALTH CARE, SUBSIDISED HOUSING

SOCIAL GUARANTEES

A fair social policy is a fundamental guarantee of safety and stability in every democratic state, therefore, a particularly large amount of attention has been paid to this field in Lithuania. Considering the ongoing changes in national economic and social conditions, the system of social security is constantly being improved. Social guarantees for citizens of our country ensure that the state cares for the working population as well as for the unemployed, pensioners, families who bring up children and socially excluded persons.

State social insurance constitutes a major part of the Lithuanian system of social security. Almost all Lithuanian residents are insured with this social insurance, and over half of the population receive social payments regularly. The key aim of Lithuanian state social insurance is to guarantee revenues for the insured in the event of a loss of working capacity due to disease, injury, maternity, paternity and maternity (paternity), old age, disability, accidents at work (or occupational disease) and other specified cases. All state social insurance payments are awarded and paid by the local divisions of the State Social Insurance Fund under the Ministry of Social Security and Labour (www.sodra.lt)

Pensions and Compensations for Special Work Conditions

The state social insurance for old-age pensions is the main type of social security for elderly people. The following persons are entitled to receiving this old age pension: persons who have reached the pensionable age (for men - 62 years and 6 months, and for women - 60 years) and have the minimum state social pension insurance period of 15 years established for the old age pension. In 2004, the average old age pension for persons who had reached the required state social pension insurance period (30 years) amounted to 378,53 LTL, in 2005 – 428,08 LTL, in 2006 – 486,06 LTL, in 2007 – 608,38 LTL, in 2008 – 786,36 LTL, in II quarter 2009 – 832,24 LTL.

State social insurance pensions for work incapacity (before 1 July 2005 – disability pensions) are the main type of social security for disabled persons. These pensions are paid to persons who have the minimum state social pension insurance period necessary for receiving work incapacity pensions as from the day the level of their capacity for work is determined. The minimum and obligatory insurance period for work incapacity pensions depends on the person’s age. In 2004, the average work incapacity pension amounted to 325,57 LTL, in 2005 – 369,04 LTL, in 2006 – 380,71 LTL, in 2007 – 458,07 LTL, in 2008 – 567,96 LTL, in II quarter 2009 – 605,29 LTL.

Survivor’s pensions are payable to all persons who have reached the pensionable age (irrespective of the survivor’s age at the time of the death of his/her spouse), if the deceased had acquired the minimum state social pension or work incapacity (disability) pension period when working for a Lithuanian enterprise, institution or organisation, except for persons who had been
entitled to work incapacity (disability) or old age pension before the day of his/her death. Survivor's pensions payable for persons who died before 1 June 1991 do not fall under the pension period requirement. Survivor’s pensions are also payable to a person who on the day of the death of his/her spouse (or within 5 years from the death of his/her spouse) were recognised as being incapable of working or partially capable of working (before 1 July 2005 referred to as the disabled). Survivors with no children of the marriage with the deceased become entitled to the survivor’s pension if the marriage with the deceased person lasted for not less than one year. Survivor’s pensions are awarded and paid according to the amount of the state social insurance survivor’s basic pension (as from 1 January 2007 – 70 LTL). In the event of remarriage, the survivor’s pension is discontinued.

In addition, the Law on State Social Insurance Pensions specifies compensations for special working conditions. Persons who had worked under special working conditions for a specified period of time before 1995 are entitled to these compensations. Compensations for special working conditions are paid before the person reaches the pensionable age and amount to 1.5 state social insurance basic pensions. In II quarter 2009, the amount of this compensation was 540 LTL.

As of 1 July 2004, the Law on the Early Payment of State Social Insurance Old-Age Pensions came into force, which legalised a new type of pensions – early old-age pension. Early old-age pensions help ensure social guarantees for the long-term unemployed of pre-pensionable age. The old-age pension is calculated in the same manner as the state social insurance for old-age pensions and is reduced by 0.4 percent for each month left before old-age retirement age is reached. In 2004, the average early old-age pension amounted to 300.97 LTL, in 2005 – 335.60 LTL, in 2006 – 374.04 LTL, in 2007 – 450.28 LTL, in 2008 – 562.08 LTL, in II quarter 2009 – 595.09 LTL.

From 2004, all the employed are insured on a compulsory basis by the state social pension insurance to receive the full social insurance pension; if they have not reached the age of the old-age pension, they may participate in the new pension accumulation system. While participating in this system, a share of their compulsory state social old-age insurance payments is transferred to their pension accounts in pension funds, where these funds are invested following specific strategies of these pension funds. These amounts are accumulated in pension funds until the person reaches the age of old-age pension. In the event of death, the pension accumulation system guarantees that all accumulated funds are inheritable.

In July 2009, almost 998,000 people participated in the pension accumulation system. More information on the new pension accumulation system is available at www.pensijusistema.lt.

**State Social Assistance Benefits**

Through state social assistance benefits, the state ensures the minimum subsistence level for the most socially vulnerable groups of the population such as the disabled, persons of pensionable age, orphans, mothers of many children and persons or relatives taking care of the disabled. Social assistance benefits are paid to persons who in the event of a disability, old age or loss of breadwinners are not eligible for benefits from the budget of State Social Insurance Fund (or these benefits are too low to meet their needs).

Currently, the following state social assistance benefits are established in the Republic of Lithuania:
- Social assistance pensions;
- Orphan’s social assistance pension;
- Relief compensations;
- Target compensations for nursing or attendance (assistance) expenses.

**Social Assistance Pensions**

Social assistance benefits are primarily aimed at supporting families bringing up children with disabilities. Children for whom serious disability has been established are entitled to two state social insurance basic pensions (hereinafter referred to as the basic pension) (as from 1 August 2008 – 720 LTL). Children with moderate disabilities – 1.5 basic pensions (540 LTL), and children with mild disabilities – one basic pension or 360 LTL.

Disabled persons of working age who are not entitled to this amount nor to a higher amount of pensions from Sodra or the state budget, as well as pensions from foreign states, are awarded social assistance benefits. The amount of pensions for these persons is differentiated depending on the level of their capacity for work. Consequently, a higher level of state support is ensured for the disabled who have not completed the pension insurance period necessary for state social insurance pension for an objective reason, i.e. they have been disabled since their childhood, taken care of children with disabilities or other family members or brought up children. Taking into consideration such circumstances, the social assistance benefits for the disabled of the working age range from 0.9 basic pensions (324 LTL) to two basic pensions.

From 1 January 2006, social assistance benefits are awarded to persons who have reached the old-age pension, but are not entitled to other pensions and/or pension contributions of the same or higher amount. They receive 0.9 basic pensions.

**Orphan’s Social Assistance Pension**

Orphan’s social assistance pensions are awarded to all children of a deceased person who are under 18 years of age and are not entitled to orphan’s state social assistance pension because their deceased parents (one of the parents) did not complete the required pension insurance period. These pensions are also awarded and paid to children of a deceased person who are aged between 18 and 24 and are also full-time pupils or students of secondary, vocational, post-secondary or higher educational institutions, registered in the prescribed manner. Children of a deceased person aged 18 who were recognised as disabled persons before the day (inclusive) they reached 18 are also eligible. The amount equal to 0.5 basic pensions (180 LTL) is paid to each child. When 4 or more children (adopted children) of a deceased person have the right to receive such pension, the orphan’s social assistance pension in the amount equal to 1.5 basic pensions is granted and paid in equal shares to all children (adopted children) of the deceased person.
Relief Compensations

These compensations are awarded to mothers who before 1 January 1995 gave birth to five or more children and brought them up until they reached the age of 8 as well as to parents (adopted parents) who for no less than 10 years preceding 1 January 1995 raised their disabled children at home. Relief compensations are granted to persons who reach the age which is five years less than the pensionable age or persons who have lost 60 percent or more of their capacity for work. These compensations are paid until the day these recipients become entitled to receive the pensions and (or) pension benefits. Upon becoming entitled to the pension and (or) pension benefit of the same amount or a lower amount, the person has the right to choose the social assistance benefit or the first benefits.

Target Compensations for Nursing or Attendance (Assistance) Expenses

Target compensations are additional payments which are paid monthly, together with other pensions and (or) pensions benefits granted to disabled children or other persons with disabilities. These additional payments are aimed at compensating additional expenses, including permanent nursing or attendance (assistance) expenses. Target compensations of 2.5 basic pensions (900 LTL) for nursing are paid to the disabled for whom the need of permanent nursing has been established. Target compensations for attendance (assistance) are paid to persons for whom the need of permanent attendance (assistance) has been established (this requirement is not applied to children with disabilities). The target compensation for attendance (assistance) of the amount of 1 basic pension is paid to persons who have lost 70-100 percent of their capacity for work or children with serious disabilities, and persons who have lost 60-70 percent of their capacity for work or children with mild disabilities and persons who have reached pensionable age receive 0.5 basic pensions.

State Social Insurance Payments

Persons insured by the state social sickness and maternity insurance are entitled to receive sickness, professional rehabilitation and maternity, paternity and maternity (paternity) allowances.

Sickness allowance is paid if the insured person becomes sick during the period of work and has the sickness and maternity social insurance period for no less than 3 months within the last 12 months or no less than 6 months within the last 24 months. Sickness allowance is awarded on the basis of the certificate confirming the incapacity for work. The sickness benefit for the first two calendar days of sickness overlapping with the work schedule of an employee (except for the benefit of nursing a family member) is covered by the employer. The sickness benefit covered by the employer may not be lower than 80 percent and higher than 100 percent of the average reimbursed salary of the beneficiary. The amount of sickness allowance paid with the resources of the State Social Insurance Fund from the third to the seventh day of temporary incapacity for work makes up 40 percent and from the eighth day of temporary incapacity for work 80 percent of the reimbursed
remuneration to the beneficiary. These provisions of the Law are in effect as of 1 May 2008 until 31 December 2010. Sickness allowance for a person nursing a sick family member or attending a child equals 85 percent of the beneficiary’s reimbursed salary. Sickness benefits for temporary incapacity for work due to the removal of tissues, cells or organs for transplantation equals 100 percent of the beneficiary’s reimbursed salary. Sickness benefits paid with the resources of the State Social Insurance Fund cannot be lower than one quarter of the insured income of the current year valid during the month in which the period of incapacity for work began.

Professional rehabilitation benefits are awarded on the grounds of the decision of the Disability and Working Capacity Assessment Office under the Ministry of Social Security and Labour regarding the establishment of the need of professional rehabilitation services and the certificate of professional rehabilitation. Professional rehabilitation benefits are granted for the period of participation in the professional rehabilitation programme and are paid from the first day of participation in the professional rehabilitation programme until the person regains his/her capacity for work or his incapacity or partial incapacity for work is established, but for no longer than 180 calendar days. This benefit is paid on a monthly basis (for the previous month). Professional rehabilitation benefits amount to 85 percent of the beneficiary’s reimbursed salary; however, this benefit per month may not be lower than the total sum of two state social insurance basic pensions valid at the beginning of the professional rehabilitation programme.

Maternity benefits for pregnancy and delivery leave are awarded to persons who were granted pregnancy and delivery leave, if before the first day of pregnancy and delivery leave they have completed the social insurance period for sickness and maternity for at least 12 months in the last 24 months. The reimbursed salary, on the basis of which the amount of maternity, paternity and maternity (paternity) is established, is calculated in accordance with the insured personal income in 12 months before the first day of the pregnancy and delivery, maternity and child care leave. The benefit for women following 30 or more weeks of pregnancy is paid for 126 calendar days. In cases of difficult delivery and/or the birth of more than one child, the benefit is paid for an additional 14 calendar days. Women, who before the delivery day (after 30 or more weeks of pregnancy) did not exercise their right to pregnancy and delivery leave, receive the maternity leave for 56 calendar days after the delivery. Women who before their delivery day (after 30 or more weeks of pregnancy) did not exercise their right to pregnancy and delivery leave, in cases of difficult delivery and/or the birth of more than one child, receive the maternity leave for 70 calendar days after their delivery. Women who before their delivery day (after 30 or more weeks of pregnancy) did not exercise their right to pregnancy and delivery leave, in cases of difficult delivery and/or the birth of more than one child, receive the maternity leave for 70 calendar days after their delivery. The benefits for women who gave birth during the 22nd to 30th weeks of pregnancy are paid for 28 calendar days after the delivery. The benefits for women who gave birth in the 22nd to 30th weeks of pregnancy with cases of difficult delivery and/or the birth of more than one child are paid for an additional 14 calendar days. The maternity benefit for persons who adopted or took into custody an infant child is paid from the day the infant child was adopted or taken into custody until he is 70 days old. The maternity benefit for pregnancy and delivery leave are paid in the amount of 100 percent of the beneficiary’s reimbursed salary. This benefit per month may not be lower than one third of the current year’s personal income valid on the day the pregnancy and delivery leave began. If more than one child is born, the maternity benefit is increased depending on the number of children born at one moment (for the delivery of twins, by 2 times, for the delivery of triplets, by 3 times, etc).

Paternity leave is granted from the day of the delivery of a child until the child is one year old. Fathers who have completed the social insurance period for sickness and maternity for at least 12 months during the last 24 months are entitled to paternity benefits. Paternity benefits are paid in the amount of 100 percent of the beneficiary’s reimbursed salary. This benefit per month may not be lower than one third of the current year’s personal income valid in the month the paternity leave was granted. If the insured person is employed in more than one undertaking, the paternity benefit is
calculated for him on the basis of the reimbursed salary received from those undertakings where he is on the paternity leave.

Maternity (paternity) benefit is granted for the child care period from the end of pregnancy and delivery leave until the child is two years old. One of the parents (adoptive parents) or foster parents who have completed the social insurance period for sickness and maternity for at least 12 months during the last 24 months is entitled to maternity (paternity) benefits. Insured persons who are under 26 years old, one of the parents (adoptive parents) or a foster parent is entitled to maternity (paternity) benefits if he/she did not acquire the required sickness and maternity social insurance period before the beginning of the child care leave due to his/her studies as a full-time pupil or student of secondary, vocational, post-secondary or higher educational institutions in the prescribed manner within the specified period. The period after the end of their studies (in accordance with documents confirming the completion of the studies) until the period in which they become insured with sickness and maternity social insurance may not exceed three months. Maternity (paternity) benefit is also awarded to insured persons who, before the beginning of the child care leave, did not complete the required sickness and maternity social insurance period because in the specified period they were insured as statutory civil servants or officers and the period after the change of their status does not exceed 3 months. Maternity (paternity) benefits from the end of pregnancy and delivery leave until the child is one year old amounts to 100 percent, and until the child is two years old, 85 percent of the beneficiary's reimbursed remuneration. This benefit per month may not be lower than one third of the current year's personal income, valid on the day the child care leave began. When two or more children are born to the insured person who is on child care leave, maternity (paternity) allowance is increased while taking into account the number of children born simultaneously (twice, if twins are born, three times, if triplets are born, etc.) When a woman who is on a childcare leave is granted a new pregnancy and childbirth leave, she may be entitled to maternity and maternity (paternity) social insurance benefits, equal to the benefit calculated for the previous delivery, unless the maternity or maternity (paternity) benefits calculated for the period when the woman was on pregnancy and childbirth leave exceeds the maternity or maternity (paternity) social insurance benefits received before such a pregnancy and delivery leave or childcare leave. If a woman who is on childcare leave becomes entitled to maternity benefits (during the period of pregnancy and delivery) because of the birth of another child, she shall be paid two allowances, i.e. maternity allowance and maternity (paternity) social insurance allowance. If the insured person continues to work (has insured income) while bringing up a child who is less than 2 years old, that person is entitled to a portion of maternity (paternity) social insurance benefits (the difference between the benefit and the insured income received in the respective month).

The average monthly reimbursed salary used for the calculation of benefits (sickness, professional rehabilitation, maternity, paternity and maternity(paternity) may not exceed the sum of five times the amount of the insured income for the current year as approved by the Government. It must be noted that the sickness and maternity social insurance period includes periods of working abroad (if it is established in international treaties, EU legal acts or when a person is insured under the European Communities common health insurance system in accordance with the staff regulations of officials laid down in Council Regulation No. 259/68 (EEC, Euratom, ECSC) of 29 February 1968, and only if such periods of work do not coincide with periods of work in the Republic of Lithuania. Entitlement to work-related accident or occupational disease benefits shall be only available to those persons who have been insured on a compulsory basis by the social insurance of this type, i.e. if an accident at work or an occupational disease has been investigated and recognised as insured events. In the event of the death of persons insured with this insurance, their family members become entitled to benefits for accidents at work and occupational disease benefits following the procedures established by the relevant legal acts.
The following benefits are paid for accidents at work and occupational diseases:

1. The sickness benefits for an accident at work, on the way to/from work or occupational disease constitute 100 percent of the average daily reimbursed salary from the first day of incapacity for work until the day of recovery of the capacity for work or as long as the loss of capacity for work is established.

2. A lump-sum compensation for the incapacity for work (the amount of the compensation depends on the percentage of the loss of the capacity for work).

3. A periodic compensation for the incapacity for work.

4. A lump-sum insurance benefit in case of the death of the insured, as a result of an insured event (which is equal to the current year’s salary, 100 percent of the insured income, valid in the month when the death of the insured occurred).

5. A periodic insurance benefit in the event of the death of the insured person is calculated in the same manner as the compensation for incapacity for work pursuant to the relevant formula).

**Unemployment Insurance Benefits**

Unemployment insurance benefits are awarded in compliance with the Law on Unemployment Social Insurance. The unemployment insurance benefit is granted to persons who are registered as unemployed at the local labour exchange and who have not been offered a job by a local labour exchange corresponding to their professional skills and state of health or measurement of active labour market policy and if:

- unemployment insurance record is not shorter than 18 months during the last 36 months. The unemployment insurance benefit depends on the salary amount;

- person who has been dismissed at the employer’s initiative through no employee’s fault and beyond the employee’s control including the event of the employer’s bankruptcy;

- person who has completed the mandatory military service or alternatively the national defence service or has been dismissed from these services after no less than half of the period specified for service.

If an unemployed person has not completed the required unemployment insurance period over the last 36 months in Lithuania, but he/she was employed in another EU state during the last 36 months and has an E 301 certificate issued by a competent employment agency of an EU Member State, he becomes entitled to unemployment insurance benefits. An unemployed person may receive the E 301 form during his/her stay in an EU Member State, where he/she was legally employed and insured with unemployment social insurance, or in a local labour exchange by filling in an application which is then sent to an official institution of an EU Member State. Upon the receipt of the E 301 form, the territorial labour exchange takes into account the insurance periods completed in Lithuania as well as the other EU Member State in compliance with Article 67 Council Regulation (EEC) No. 1408/71 and awards the unemployed persons with the unemployment insurance benefit. However, it is necessary that the last insurance period is completed in Lithuania; only then does a person become entitled to unemployment insurance benefits, taking into account his/her insurance periods.
There is a common rule in the European Union, which stipulates that an unemployment benefit is paid by the state where a person loses his/her job or where he/she has been working recently and has been paying unemployment social insurance contributions. The unemployment insurance benefit is calculated by taking into account the wage or salary received by the person in respect to his last place of employment in the territory of that Member State. However, if the person concerned has been in his most recent position in that territory for less than four weeks, the benefits are calculated on the basis of the normal wage or salary corresponding to the place where the unemployment person is residing or staying and to an equivalent or similar employment to his most recent place of employment in the territory of another Member State.

If the person who is awarded with the unemployment insurance benefit in Lithuania is willing to seek a job in another EU Member State, a state of the European Economic Area or Switzerland, pursuant to the EU Regulation on the application of social security schemes, the unemployment insurance benefit paid to this person in Lithuania may be paid on a temporary basis if he/she leaves to seek a job abroad provided the following conditions are fulfilled:

- before his/her departure in search of a new job in an EU Member State, he/she must have been registered for at least four weeks as an unemployed person with an official employment institution of an EU Member State, which has been paid him/her the unemployment insurance benefits. However, this institution may authorise his/her departure before such time expires.
- before his/her departure to another EU Member State in search for a new job, an unemployed person must address an official employment institution which is paying him/her the unemployment insurance benefit, which will issue him/her an E 303 form certificate (E 303/1, E 303/2, E 303/3, E 303/4, E 303/5). The E 303 form certificate confirms the right to the unemployment insurance benefits, which are specified by legal acts of the EU Member State issuing these forms.
- the unemployed person must register as a person seeking work with an official employment institution of the Member State to which he/she is going within seven days of the date when he/she ceases to be available to the official employment institution of the State he has left, and must also submit the E 303 form certificate;
- the unemployed person must follow the control procedures of the employment institution of the EU Member State to which he arrives in search of a new job;
- entitlement to the unemployment insurance benefits shall continue for a maximum period of three months, provided that the total duration of the benefits does not exceed the duration of the period of benefits he/she was entitled to under the legislation of the official employment institution;
- if the person concerned fails to find a job within the period specified above, the unemployment insurance benefits shall be paid only in the State the unemployed has left, provided that he/she will return back before the end of the three month period. If the unemployed person returns after the expiry date of the third month, he shall lose all entitlement to the unemployment insurance benefit;
- the right to export the unemployment insurance benefit for up to three months is granted only once within the gap between two employment periods.
CASH SOCIAL ASSISTANCE

Lump-sum For a Child Born

Every child born or adopted receives a lump-sum benefit equal to 11 basic social benefits (hereinafter referred to as the BSB) or 1430 LTL, notwithstanding the disbursement of a birth grant. The lump-sum benefit is paid to one of the parents who is bringing up the respective child (or the only parent) (adoptive parents) or a foster parent.

Child Benefits

Every child in a family raising one or two children receives a monthly benefit of 0.75 BSB (which is 97.5 LTL) from the date the child is born until he/she is 3 years old. Every child in a family raising three or more children receives a monthly benefit of 1.1 BSB (which is 143 LTL) from the date the child is born until he/she is 3 years old.

Every child in a family raising one or two children between the ages of 3 and 18 (or older children who continue in full-time secondary education or vocational education, but not older than 21 years of age), receives a monthly benefit of 0.4 BSB (52 LTL), provided that the monthly income per each family member does not exceed the amount of three state supported incomes (1050 LTL).

Every child in a family raising three or more children between the ages of 3 and 18 (or older children who are studying according to the general education curriculum, formal vocational training for the first qualification or full time sequential studies curriculum at an institution of higher education, however, not longer than until he/she is 24 years old), receives a monthly benefit of 0.75 BSB (97.5 LTL).

Each child under guardianship receives a monthly benefit of 0.75 BSB (97.5 LTL) from the date of his/her birth until he/she is 3 years old, and every child under guardianship between 3 and 18 years old (and older child who are studying according to the general education curriculum and/or formal vocational training programme for the first qualification, however, not longer until he/she is 21 years of age), receives a monthly benefit of 0.4 BSB (52 LTL).

The child benefit is paid to one of the parents who is raising the child (children) concerned (or the only parent) (adoptive parents) or the guardian (curator).

Child Benefits to Children of Soldiers of the Compulsory Military Service

Every child born to a soldier of the compulsory military service receives, during the period of the father’s service, a monthly benefit of 1.5 BSB (195 LTL). The benefit to a child of a soldier of the
compulsory military service is paid to the mother of the respective child. If the mother of the child concerned is not a permanent resident of the republic of Lithuania, the benefit is paid to the child’s father.

**Foster Care Benefits**

A child placed under guardianship (curatorship) in a foster family or in a foster care facility, during the foster care period and during his study period as a full-time student at a school of general education or at a vocational, post-secondary or higher educational institution, regardless of whether or not he/she works (but not older than 24 years of age), receives a monthly benefit of 4 BSB (520 LTL).

A child placed under guardianship (curatorship) in a foster family, during the guardianship (care) period, receives a monthly benefit of 8 BSB (1040 LTL). Upon expiry of the guardianship (curatorship), the respective child receives a monthly benefit of 4 BSB (520 LTL) provided he/she continues education at the general education school, vocational, post-secondary or higher educational institute as a full time student. This benefit is paid to the respective child until he/she is 24 years old.

If the beneficiary of the foster care benefit receives the orphan’s pension and/or monthly child maintenance benefit (the alimony), the amount of the foster care benefit equals the difference between the amount of 4 BSB or 8 BSB and the orphan’s pension which the respective child receives and/or the monthly child maintenance benefit. If a child (individual) is supported (receives free lodging and meals) in the dormitory of a general education school (centre) or vocational school (vocational training centre), he/she receives a monthly benefit of 2 BSB (260 LTL)

**Guardianship (Curator) Benefits for Children placed under Temporary Guardianship (Curatorship)**

When a child’s parents or single parent temporarily departs from the Republic of Lithuania and leaves his/her child under the guardianship of a chosen natural person, he/she must submit to the municipal Child Protection Division a written request regarding the establishment of temporary guardianship (curatorship) of the child during the period he/she will be out of the Republic of Lithuania and the appointment of the above natural person(s) as the temporary guardian (curator) of his/her child within 30 calendar days prior to his/her departure. The guardianship (curatorship) established for the child is granted upon these grounds.

**Lump-sum Benefit to Acquire or Accommodate Housing**

A Person placed under guardianship (curatorship), upon the expiry of the child guardianship (curatorship) due to majority, emancipation or marriage, receives a lump-sum benefit of 75 BSB (9750 LTL) to acquire or accommodate housing.
**Lump-sum Benefits to Pregnant Women**

A pregnant woman who, under the Law on Sickness and Maternity Social Insurance, is not entitled to receive maternity benefits, is granted a lump-sum benefit of 2 BSB (206 LTL) 70 calendar days before the delivery.

**Other Social Assistance**

If the monthly income of a family or a single person who resides in the Republic of Lithuania is lower than 1 amount of the state supported income (350 LTL) per family or per single person and the value of the property possessed by the right of ownership does not exceed the established ratio of property and working or non-working family members due to objective reasons (studies, received pension, disabilities, raising children, seeking work with the labour exchange, etc.), this family or a single person becomes entitled to social benefits. The social benefits for such a family constitutes 90 percent of the difference between the amount of state supported income per family and the average monthly income per family. The social benefit is granted for a period of three months. For low-income families (single residents), the value of whose property does not exceed the ratio of the property value established for their place of residence and who, due to objective reasons, do not have sufficient funds to pay for regular necessary services (heating, cold and hot water), are granted compensations for heating, cold and hot water expenses.

Students from low-income families are entitled to free meals (dinner and breakfast at schools and meals at summer leisure camps). Students are also granted with free dinners, provided that the monthly income per each family member is lower than 1.5 state supported incomes (525 LTL), while free dinner and breakfast are granted to students if the monthly income per each family member is lower than 1 amount of the state supported income (350 LTL). In addition, these students receive free meals at summer camps organised by schools. If the monthly family income per each family member is lower then 1.5 state supported incomes (525 LTL), the respective student receives additional support for the acquisition of school materials at the beginning of the academic year.

In addition, municipalities have the right, according to their own established procedures, to award support to families and single residents in many other cases. Persons who have been recognised as disabled, pursuant to the procedures established in the Law on Social Integration of the Disabled, may be entitled to all support measures for the disabled: provision with technical assistance tools, financial support measures (monetary social support, target compensations and benefits as well as relief) and social services.
SOCIAL SERVICES

Social services refer to the services aimed at providing assistance to a person (family) who, by reason of his age, disability, social problems, partially or complete deficiencies, has not acquired or has lost the ability or possibility to independently care for his/her private(family) life and participate in society. The objective of social services is to create conditions for a person (family) to develop or enhance their ability and possibility to independently solve his/her social problems, maintain social relations with society and assist in overcoming social exclusion.

People of various groups may be entitled to social services; elderly people and their family members, persons with a disability and their family members, children who have lost their parents, children at social risk and their families, families at social risk, families fostering children, other persons and families.

Social services are provided in institutions of social services (social care homes, foster families, temporary residence homes, social care centres, community establishments, etc) as well as in a person’s home.


More detailed information on the institutions providing services in municipalities and counties is available at: http://www.socialiniszemelapis.lt/index.php?2025371589.

HEALTH CARE

The right to all health care services covered by the Compulsory Health Insurance Fund is granted to persons for whom compulsory health insurance contributions (of the amount specified in the Law) are paid or who pay these health insurance contributions themselves and persons covered by insurance with public funds (children who are under 18 years old; full-time students and pupils, persons who receive any type of pension specified in the laws of the Republic of Lithuania; persons of working age registered with the labour exchange; state supported persons who receive social benefits; persons for whom a disability has been established in compliance with the procedure laid down in legal acts; persons with serious transmissible diseases which are dangerous to the public, etc.)

Persons working according to a job agreement become insured from the day on which the first contributions for them were paid or when they started to pay compulsory health insurance contributions.

Self-employed persons and persons who insure themselves by paying compulsory health insurance benefits (of the amount specified by the law), become insured in the following months beginning on the date when they were paid for or paid themselves compulsory health insurance contributions for three consecutive months, or beginning on the date when these persons pay
contributions in the amount of three minimum monthly wages and one contribution in the amount specified for one month of the relevant category of the insured person.

In the event that the payment of contributions for a person was stopped or the person stopped paying compulsory health insurance contributions, this person is entitled to all health care services covered by the Compulsory Health Insurance Fund for an additional month, although this person is not considered to be covered by compulsory health insurance any longer.

**Compulsory Health Insurance Contributions (valid until 1 January 2010):**

1. Persons working according to job agreements, civil servants and other servants pay 6 percent and employers pay 3 percent contributions of the income calculated according to the procedure established in the Law on the State Social Insurance, which is used as the basis to calculate social insurance contributions.
2. Persons deriving their income under copyright agreements, from performing sport activities or performer’s activities, pay 6 percent contributions, and the insured – 3 percent contributions.
3. Natural persons engaged in individual activities but whose income derived from these activities is not subject to personal income tax pay 9 percent contributions of the income received from individual activities within the calendar year and is subject to personal income tax.
4. Natural persons performing activities with business certificates pay monthly contributions in the amount of 9 percent of the minimum monthly salary.
5. Owners of individual enterprises and members of partnerships pay contributions equivalent to 90 percent of the taxed income received within the calendar year.
6. Farmers or owners of an individual farm pay differentiated compulsory health insurance contributions depending on the economic size of the agricultural holding or farm.
7. Persons who insure themselves by the compulsory health insurance pay monthly contributions which are equal to 9 percent of the minimum monthly salary.
8. Permanent residents of the Republic of Lithuania who receive other income subject to personal income tax in accordance with the law pay 6 percent contributions.

More information on compulsory health insurance is available at the website of the Ministry of Health [www.sam.lt](http://www.sam.lt) and the State Tax Inspectorate under the Ministry of Finance [www.vmi.lt](http://www.vmi.lt).

<table>
<thead>
<tr>
<th>Detailed information is available on the website of the State Patients’ Fund under the Ministry of Health <a href="http://www.vlk.lt">www.vlk.lt</a> or at the territorial patients’ fund:</th>
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</thead>
<tbody>
<tr>
<td><strong>Vilnius Territorial Patients’ Fund</strong></td>
</tr>
<tr>
<td>Laiuksmino St. 6, Vilnius, tel. +370 5 2661338, fax. +370 5 2791424, <a href="http://www.vilniaustlk.lt">www.vilniaustlk.lt</a></td>
</tr>
<tr>
<td><strong>Kaunas Territorial Patients’ Fund</strong></td>
</tr>
<tr>
<td>Aukštaičių St. 10, Kaunas, tel. +370 37 323215, fax. +370 37 320636, <a href="http://www.ktlk.lt">www.ktlk.lt</a></td>
</tr>
<tr>
<td><strong>Klaipėda Territorial Patients’ Fund</strong></td>
</tr>
<tr>
<td>Pievų tako St. 38, Klaipėda, tel. +370 46 380473, fax. +370 46 381481, <a href="http://www.klaipedostlk.lt">www.klaipedostlk.lt</a></td>
</tr>
<tr>
<td><strong>Šauliai Territorial Patients’ Fund</strong></td>
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SUBSIDISED HOUSING

Natural persons (families) who have a permanent place of residence in Lithuania but do not have their own housing have the possibility of renting municipal subsidised housing. The right to municipal subsidised housing is granted to persons (families) who do not own a house in the territory of the Republic of Lithuania or the habitable area of their housing per each family member is less than 10 square metres and the annual revenue of the person (family) as well as the value of their property for one year prior to the granting of subsidised housing is lower than the income and property rate and calculation which is established by the Government. At present, the following rates cannot be exceeded prior to granting support:

1) the gross annual income of a person (without a family) living in the cities of Vilnius, Kaunas, Klaipėda, Palanga and Neringa cannot exceed 13,200 LTL and his/her property – 32,500 LTL; the gross annual income of a person (without a family) living in other places cannot exceed 11,000 LTL and his/her property – 19,500 LTL;

2) the gross annual income of a family consisting of two or three persons living in the cities of Vilnius, Kaunas, Klaipėda, Palanga and Neringa cannot exceed 26,400 LTL and their property – 58,500 LTL; the gross annual income of a family consisting of two or three persons living in other places cannot exceed 22,000 LTL and his/her property – 39,000 LTL;

3) the gross annual income of a family consisting of four or more persons living in the cities of Vilnius, Kaunas, Klaipėda, Palanga and Neringa cannot exceed 7,700 LTL per person and their property – 26,000 LTL per person; the gross annual income of a family consisting of four or more persons living in other places cannot exceed 6,600 LTL per person and his/her property – 19,500 LTL.

Subsidised housing is granted in accordance with municipal lists, which are drafted in accordance with the date of the application for their registration with a municipal institution. These lists are divided into 6 groups: young families, families bringing up 3 or more children, orphans and persons left without parental care (families), disabled persons (families) and the general list of persons (families) and lessees of subsidised housing who are entitled to an improvement in their housing conditions. Municipalities set the priorities of the lists and make decisions regarding the rental of subsidised housing.

EU STRUCTURAL SUPPORT

EU Structural Support is aimed to achieve a consistent decrease in differences in social and economic development levels between Member States, regions and social groups. One of the measures of the EU Structural Funds which will help solve social problems in regions is “Development of the Infrastructure of Non-Institutional Services”, according to which non-institutional bodies which provide social services will be established and/or modernised. This measure is currently implemented under the Programme for the Promotion of Cohesion.
The amount of 153 million LTL is aimed for the implementation of the measure “Development of the Infrastructure of Non-Institutional Services” within the period of EU Social Support for 2007-2013. In June of this year, the Central Project Management Agency and the Ministry of Social Security and Labour of the Republic of Lithuania signed 42 agreements with project contractors. The total value of these agreements financed from the EU funds amounts to 60 million LTL.

The centres of non-institutional social services currently established in Lithuanian regions will provide assistance to the disabled, children left without parental care, victims of domestic violence, victims of human trafficking, elderly people, as well as other residents who face social problems.

It is planned to establish 2000 places for service beneficiaries, to provide services to approximately 36,000 people and establish 300 workplaces in newly established or enhanced centres by 2015.

“Development of the Infrastructure of Non-Institutional Services” is one of the measures of the Programme for the Promotion of Cohesion. This programme is aimed at increasing social cohesion and creating a more integrated Lithuanian society which enjoys a similar quality of life and environment regardless of the place of residence.

More information on the European Social Fund and the measures under the implementation in the field of the promotion of employment is available at [http://esf.socmin.lt](http://esf.socmin.lt); [www.esparama.lt](http://www.esparama.lt).

**Useful links**


Information about the new pension accumulation system – [www.pensijusistema.lt](http://www.pensijusistema.lt).


Information on compulsory health insurance is available on the website of the Ministry of Health Care [www.sam.lt](http://www.sam.lt) and the State Tax Inspectorate under the Ministry of Finance [www.vmi.lt](http://www.vmi.lt).

Information on the European Social Fund and the measures under the implementation in the field of the promotion of employment is available at [http://esf.socmin.lt](http://esf.socmin.lt); [www.esparama.lt](http://www.esparama.lt).
EDUCATION

Recognition of Qualifications

A person may face one of the main obstacles to working or studying in a foreign country, i.e. his/her qualifications may not be recognised as suitable qualifications for a certain professional activity or study programme. This may happen because of the vast number of differences and constant changes in qualification and educational systems in different countries.

With the intention of ensuring the transparent and fair recognition of qualifications at the national and international level, a flexible procedure for recognition, covering all levels of education (secondary, vocational, higher and life-long learning, etc.), is currently being implemented. These procedures are expected to provide more possibilities for using acquired qualifications, abilities and skills while working in a foreign country.

The Lithuanian Centre for Quality Assessment in Higher Education is participating in the introduction and implementation of these procedures as an institution with the goal of assessing secondary and higher education qualifications which have been obtained abroad. Additionally, they are providing information about the Lithuanian system of assessment and recognition as well as the Lithuanian educational system and foreign educational systems.

Persons who have obtained their general education abroad and are willing to enter institutions of higher education are obligated to contact the Lithuanian Centre for Quality Assessment in Higher Education (Suvalkų St. 1, LT-03106, Vilnius, Internet website www.skvc.lt) and submit notarised certificates which confirm their educational accomplishments. Pursuant to the quotas and procedures established by the Ministry of Science and Education, persons who have obtained their education abroad are admitted to study programmes in Lithuanian institutes of higher education, which are totally or partially financed by the Lithuanian state budget.

Here are the Internet websites of the main Lithuanian institutes/universities: www.vu.lt; www.vgtu.lt; www.mruni.lt; www.vdu.lt; www.ktu.lt; www.kmu.lt; www.vpu.lt; www.ku.lt; www.vda.lt; www.lka.lt and others.

The quality of higher education in Lithuania is assessed by the Lithuanian Centre for Quality Assessment and recognised by the Ministry of Science and Education. Information on the granting of diplomas for academic degrees obtained abroad (nostrification of doctoral or habilitation degrees)
as well as copies of diplomas of doctoral degrees are available on the website of the Ministry of Science and Education: [http://www.smm.lt/smt/amdp/index.htm](http://www.smm.lt/smt/amdp/index.htm).

**Persons Resuming Studies after Returning Back to Lithuania**

Citizens of the Republic of Lithuania (children and adults), who have returned to live in Lithuania and have finished a study programme of basic, primary education, part of this programme or part of a secondary education programme abroad, are admitted to study according to the programme of general education under the same conditions as Lithuanian residents are admitted. The school which a person willing to resume his/her studies upon his/her return to Lithuania addresses then assesses the part of the programme of basic, primary and secondary education this person has finished abroad. If there are any differences between the programmes, the administration of the school, taking into account the student’s request, specifies the methods and forms of eliminating these differences and ways of accounting for them. Children who have returned from foreign states and who do not know the Lithuanian language may study the Lithuanian language in language assimilation classes or assimilation mobile groups prior to starting their consecutive studies at a school of general education. The admission process lasts throughout the academic year. More information is available on the website of the Ministry of Education and Science [www.smm.lt](http://www.smm.lt).

**Nurseries, Kindergartens and Schools**

The admission procedure is established by the founder of an institution (the municipality or another founder, if the kindergarten is not a state owned kindergarten). The main provision of the admission of children is that a pre-school institution must be located as close to the child’s place of residence as possible.

What do parents have to do in order to take their children to a kindergarten? First and foremost, they have to write an application letter to the head of the pre-school institution. Some municipalities have approved a centralised procedure for the admission of children to pre-school and informal education groups. In this case, applications are not registered in a pre-school educational institution, but at an educational subdivision of the municipality’s administration.

The fee amount for the supervision and care of children in a pre-school educational institute (kindergarten) is established by the founder (the municipality). The fee usually consists of a fee for meals and education materials.

This fee is reduced by 50 percent for large families (who have three or more children) as well as families where one of the parents is a pupil or student (a full-time student at an educational institution), or is in the military service, or single-parent families. The founder of the kindergarten (municipality council) has the right to establish other special fees for the care of children who attend pre-schools.
General Education

General education comprises basic education (four years), primary education (6 years) and secondary education (two years). Children are admitted to the first form at the age of seven years. Upon their parents’ request, a child may be admitted one year earlier, only if he/she is properly mature for starting school.

Having finished the programme of primary educational and obtained primary education which is compulsory in Lithuania, students may continue their studies according to the programme of secondary or vocational education.

Secondary education is organised in compliance with the Description of the Secondary Education Programme. The essence of the Description is that a student, with the assistance of a guidance counsellor, drafts an individual education plan, according to which he/she will study for the next two years. Students also attend compulsory subjects and choose additional alternative subjects, the list of which is provided by the teacher.

The Description of the Programme of Secondary Education is available on the website of the Ministry of Education and Science under the heading Education and the subheading General Education.

Higher Education

Persons who have obtained their general education abroad and wish to enter a state institution of higher education have to address the Lithuanian Centre for Quality Assessment and submit notarised documents confirming their obtained level of education. Pursuant to the quotas and procedures established by the Ministry of Education and Science, persons who have obtained their education abroad are accepted to study programmes in Lithuanian institutes of higher education which are totally or partially financed by the Lithuanian state budget.

There are two types of higher education: non-university studies (which are aimed at training for specific jobs, which are usually provided by colleges) and university studies (provided by universities).

College graduates may continue their university studies and Master studies after attending additional courses and professional training programmes (the duration of which is established by each university independently). Non-university studies are single degree programmes and generally last for 3-4 years. Non-university graduates are issued higher education diplomas certifying that the person has obtained a specific level of higher education, a professional Bachelor’s degree and/or other qualification.

University studies have three degrees: the first degree – undergraduate studies, the second degree – Master’s studies as well as specialised professional studies, and the third degree – residency, doctoral studies and art master classes. University studies can also be integrated, with the first and the second degrees integrated together.
Financial Support for Students

Students may receive scholarships and loans. Orphans and the disabled receive additional support. In addition, residents of the Republic of Lithuania may enjoy a personal income tax credit for students or their parents and return part of the fees paid for their studies.

Students at all levels of education, i.e. undergraduate, graduate and integrated studies are entitled to state loans to cover the fees for studies, if the latter were not covered by state funds, and loans to cover living expenses. The loans are granted by the State Science and Studies Fund.

More information is available on the website of the Ministry of Education and Science www.smm.lt under the heading Studies, Science and Technology and on the website of the Lithuanian State Science and Studies Fund www.vmsfondas.lt

INSTALLATION OF MODERN TECHNOLOGY

Internet

Lithuania is one of the leading countries in the European Union as far as the number of citizens with Internet access. For example, Lithuania and Latvia have been identified as two countries with exceptionally rapid growth of broadband internet use. 2007 was an exceptional year in terms of the growth of broadband Internet use, when the number of users increased by 74 percent.

The report of the Communications Regulatory Authority of the Republic of Lithuania for I quarter 2009 indicates that the total number of Internet subscribers in Lithuania has reached 753.8 thousand, and that 86.6 percent of these users have Internet access at home while 44.7 percent of households have permanent Internet access.

The development of broadband Internet was strongly encouraged after the launch of the project Rural Area Information Technology Broadband Network, which is also called the RAIN project. The essence of this project is to lay broadband connection channels as information highways to all rural neighbourhood centres.

For a long period of time, Internet could only be accessed in major cities. In 2007, the Government of Lithuania announced its goal to decrease the gap between urban and rural areas and seek to make Internet connections accessible for city residents as well as people living in smaller communities. The RAIN project was allocated with an amount of 75 million LTL. High speed Internet thus started its march into the Lithuanian provinces.

The director of the RAIN Project public institution Plačiajuostis internetas laid 3357 km of fibre-optic communication lines while equipping Internet access points in 467 rural neighbourhoods. RAIN also brought fast-speed Internet to 51 municipalities and 330 rural schools. More than 300,000 residents were subsequently connected to broadband internet.
**Mobile Phone Connection**

The estimates performed using the methodology of the Organisation for Economic Cooperation and Development showed that Lithuanian residents pay the lowest monthly fees for smart phone services in the EU: 18.75 LTL, which is almost 52 LTL less than the average fees in the EU. The average fee for a one minute call using smart phone connections is the lowest in Europe and amounts to 0.24 LTL. The average fee in other countries amounts to 0.48 LTL.

Lithuania is one of the leading countries in the European Union in terms of smart phone use. This country with 3.338 million residents has 4.969 million active smart phone users. This means that each user generally has more than one smart phone connection SIM card. At the outset of 2009, the penetration of the smart phone (per 100 residents) in Lithuania had reached 149 percent. Lithuania is second according to this indicator in the EU, with the first being Italy. In this respect, Lithuania has overtaken such economically advanced countries as the USA and Japan.

**CULTURAL EVENTS**

In 2009, the Millennium Song Festival *Amžių sutartinė* was organised to mark the Millennial anniversary of the first mention of the name Lithuania. The most beautiful moments captured during the song festival, as well as information about ethnic culture, are available on the website of the Lithuanian Folk Culture Centre [www.llkc.lt](http://www.llkc.lt).

In 2009, Vilnius became the European Capital of Culture. During the first half of 2009, more than 500,000 guests attended events organised under the programme Vilnius – the European Capital of Culture. A total of 700 events are planned to be organised in 2009. All information about these events of Vilnius – the Capital of Culture 2009 is available on the website [www.culture.lt](http://www.culture.lt) and [www.vilnius2009.lt](http://www.vilnius2009.lt). The information about the events organised in Vilnius is available on the website of the Tourist Information Centre under the Ministry of Economy [www.tourism.lt](http://www.tourism.lt).

Information about events organised in the capital as well as other Lithuanian cities, cultural events in regions and cultural life is available on the website of the Ministry of Culture [www.lrkm.lt](http://www.lrkm.lt). Information on ethnic, regional culture, children and youth cultural education and up-to-date information about the culture of Lithuanian regions is available on the website – [http://www.lrkm.lt/index.php?1489469361](http://www.lrkm.lt/index.php?1489469361). Information about cultural and entertainment events which take place in municipalities of various regions is also available on the websites of the respective municipalities. All information about Lithuanian museums is available on the website – [www.muziejai.lt](http://www.muziejai.lt).

**Useful links**


Lithuanian Folk Culture Centre – www.llkc.lt.


Department of Tourism under the Ministry of Economy – www.tourism.lt.

Ministry of Culture – www.lrkm.lt.

Information about Lithuanian museums – www.muziejai.lt.
ISSUES OF THE CITIZENSHIP OF THE REPUBLIC OF LITHUANIA, PERSONAL IDENTITY DOCUMENTS AND LEGAL ASSISTANCE

ISSUES OF THE CITIZENSHIP OF THE REPUBLIC OF LITHUANIA

Citizenship of the Republic of Lithuania

Pursuant to the Law on Citizenship of the Republic of Lithuania, the following persons shall be citizens of the Republic of Lithuania:

- persons who held citizenship of the Republic of Lithuania prior to 15 June 1940, their children, grandchildren and great-grandchildren, provided that the persons are not citizens of another state;
- persons who permanently resided in the present-day territory of the Republic of Lithuania from the period of 9 January 1919 to 15 June 1940, as well as their children, grandchildren and great-grandchildren, provided that on the day of coming into force of the Law on Citizenship enacted on 3 November 1989 they were and at the present time permanently reside in the territory of the Republic of Lithuania and are not citizens of any other state;
- persons of Lithuanian descent if they are not citizens of any other state. A person whose parents or grandparents or one of whose parents or grandparents is or was Lithuanian and the person considers himself Lithuanian shall be considered to be a person of Lithuanian descent;

Citizenship of the Republic of Lithuania for Children

– a child (a person under 18 years of age), irrespective of his or her place of birth, both of whose parents (or one of whose parents) are citizens of the Republic of Lithuania.

– a child (a person under 18 years of age), both of whose parents (or one of whose parents) are citizens of the Republic of Lithuania, shall be a citizen of the Republic of Lithuania regardless of his or her place of birth.

The following documents are submitted when applying for a child’s citizenship:
1. A free written form application by the parents (or one of the parents).
2. The child’s birth certificate issued by a registry office in Lithuania or a consular institution abroad or its copy.
3. If the child is a citizen of another state, documentary evidence of his or her citizenship or its copy.

When travelling to any foreign state, citizens of the Republic of Lithuania must have a travel document.
4. Documents proving the parents’ citizenship or their copies.

Applications for granting or acquiring citizenship for persons under 18 years of age are submitted by their authorised representatives.

Documents issued in other states outside Lithuania must be translated into Lithuanian and legalised, and the translated copies must be approved in accordance with legal acts or by a civil servant accepting the documents. Applications and copies of documents must be approved in accordance with the procedure established in legal acts or by a civil servant accepting these documents.

Persons permanently residing in the Republic of Lithuania must submit applications for children’s citizenship together with relevant documents to the migration service of their place of residence.

Persons who are permanently residing abroad (having declared their place of residence abroad) must submit applications for children’s citizenship together with documents to the Department of Migration under the Ministry of the Interior (Vilnius, L. Sapiegos St.1) or a diplomatic mission or a consular institution of the Republic of Lithuania.

When an application to issue / change a passport for a child under 1 year of age is presented by his/her parents, it is not necessary to take the child to the diplomatic mission, consular institution, Department of Migration under the Ministry of the Interior or migration service of the local police institution.

Granting citizenship of the Republic of Lithuania upon contracting a marriage

A person, who contracted a marriage with a citizen of the Republic of Lithuania and has maintained his or her marital status for the last 7 years while residing in the territory of the Republic of Lithuania shall be granted citizenship of the Republic of Lithuania provided that the person has passed the examination in the state language; at the time of the application’s submission has a document certifying his right to permanently reside in the territory of the Republic of Lithuania; has passed the examination in the basic provisions of the Constitution of the Republic of Lithuania; is a stateless person or is a citizen of a state under the laws of which he shall lose citizenship of the said state upon acquiring citizenship of the Republic of Lithuania or notifies in writing his or her willingness to renounce citizenship of another state held by him after he is granted citizenship of the Republic of Lithuania and there are no reasons on the ground whereof the citizenship of the Republic of Lithuania shall not be granted.

Retention and Implementation of the Right to Citizenship of the Republic of Lithuania

The right to citizenship of the Republic of Lithuania is retained by:

- persons who held citizenship of the Republic of Lithuania prior to 15 June 1940, their children, grandchildren and great-grandchildren who are residing in other states;
- persons of Lithuanian descent who are residing in other states. A person whose parents or grandparents or one of whose parents or grandparents is or was Lithuanian and the person considers him/herself Lithuanian shall be considered to be a person of Lithuanian descent;

Persons shall receive the right to citizenship of the Republic of Lithuania only after they renounce citizenship of another state.

The condition of renouncing citizenship of another state when implementing the right to the citizenship of the Republic of Lithuania shall not apply to:

- persons who held citizenship of the Republic of Lithuania before 15 June 1940, their children, grandchildren and great-grandchildren residing in other states, if they are former deportees, political prisoners and provide supporting documentation;
- persons who held citizenship of the Republic of Lithuania before 15 June 1940 and left to reside in other states during the occupations of 15 June 1940 – 11 March 1990, if they provide supporting documentation, as well as their children, grandchildren and great-grandchildren.

A person who retains the right to citizenship of the Republic of Lithuania shall be issued, upon their application, according to the procedure established by the Government of the Republic of Lithuania, a document certifying their right to citizenship of the Republic of Lithuania.

A person, having the right to the certificate of the retention of citizenship of the Republic of Lithuania, and having his family members included in this certificate, arrives to Lithuania with a visa (if they are not citizens of a state the citizens of which are not required to have a visa upon entering the Republic of Lithuania). The above persons are exempted from visa issuance fees.

**Loss of Citizenship of the Republic of Lithuania**

Citizenship of the Republic of Lithuania shall be lost:

- upon renouncing citizenship of the Republic of Lithuania;
- upon acquiring citizenship of another state, except citizenship of another state with which the Republic of Lithuania has concluded a contract on dual citizenship;
- on the grounds provided for by international treaties to which the Republic of Lithuanian is a party;
- if a citizen of the Republic of Lithuania is serving in the military service of another state or is employed in the state service of a non-EU member state having no authorisation from the Government of the Republic of Lithuania;
- after the court recognises that the person has lost citizenship of the Republic of Lithuania when he, having the authorisation of the Government of the Republic of Lithuania, serves in the military service of another state or is employed in the state service of another state, in this way prejudices the interests of the Republic of Lithuania.
General provisions

Persons permanently residing in the Republic of Lithuania submit applications for citizenship of the Republic of Lithuania, retention and implementation of the right to citizenship of the Republic of Lithuania, children’s citizenship (together with relevant documents) to the local migration service of their place of residence.

Persons permanently residing abroad submit applications for citizenship of the Republic of Lithuania, retention or implementation of the right to citizenship of the Republic of Lithuania, children’s citizenship (together with relevant documents) to the Department of Migration under he Ministry of the Interior (Vilnius, L. Sapiegos St. 1) or a diplomatic mission or a consular institution abroad.

Information on citizenship of the Republic of Lithuania is available on the website of the Department of Migration under the Ministry of the Interior of the Republic of Lithuania www.migracija.lt and websites of representations and consular institutions of the Republic of Lithuania.

PROCEDURE OF TEMPORARY DEPARTURE OF CHILDREN TO FOREIGN

The departure of a child permanently residing abroad is considered to be temporary when no other residence place of the child is declared in accordance with the procedure established by the Republic of Lithuania Law on Declaration of the Place of Residence.

A child leaving to any foreign state must have a valid document certifying his personal identity. The child’s personal identification documents, which certify his or her personal identity and citizenship and are intended for the purpose of leaving abroad, shall include the passport of the Republic of Lithuania as well as the personal identity card (which may be used for travelling to foreign countries which are parties to relevant international treaties and agreements, i.e. to all Members States of the European Union, as well as Iceland, Montenegro, Croatia, Macedonia, Norway, San Marino and Switzerland).

It is essential to understand that a child’s birth certificate is not a legal personal identity document; therefore, a minor cannot travel to a foreign state with this document.

Note! Children’s personal identity documents are valid for a shorter period of time (2-5 years); therefore, parents should pay attention to the expiry date of their children’s identity documents when preparing them for foreign travel.

If a child departs alone or with an accompanying person, the written consent of one of the parents or guardians (curators) and its copy should be submitted to officers at a border crossing point of the Republic of Lithuania. The authenticity of the parent giving the written consent should be certified by a notary, an officer, an elder of a diplomatic mission or a consular institution of the Republic of Lithuania. If the child’s surname does not coincide with the surname of one of his/her parents accompanying him, the child’s birth certificate must be submitted to officers at the border crossing point of the Republic of Lithuanian upon their request. The departure of children groups on excursions, tourist trips or other organised trips without the above mentioned personal identity
documents requires a list of the full names of all children and persons accompanying them signed by the trip organiser and bearing his/her seal and a copy of this list. The departure of a child under the care (custody) to foreign states, its aim, duration and the country of destination must be reported in writing to the municipal Child Rights Protection Service three days prior to departure.

If a child is travelling with one parent, the written consent of the other parent is not required.

If the child’s country of destination is one of the Schengen states, the consent of the child’s parents or one of the parents is not required. However, if the child leaves the Schengen area, officers of the foreign border crossing point may request one of his/her parents’ consent. Officers of the border crossing point of a foreign state may request submission of the consent in the language they understand or its translation.

More information on the departure of minors to foreign states is available on the Internet website of the State Border Guard Service under the Ministry of the Interior of the Republic of Lithuania www.pasienis.lt

PERSONAL DOCUMENTS

When travelling to any foreign state, citizens of the Republic of Lithuania must have a travel document.

Personal Identity Card

The Personal Identity Card is the main document to prove both identity and nationality, mandatory for every citizen of the Republic of Lithuania from the age of 16 who is not in possession of a Citizen’s Passport issued prior to 1 January 2003. The personal identity card can be issued to a person who is not 16 years old yet, if necessary. The personal identity card is not issued to a citizen of the Republic of Lithuania who permanently resides in a foreign state.

A person can travel with the personal identity card to foreign states which have acknowledged this card as a suitable for travel document. The following states recognize the personal identity card: all Member States of the European Union, Iceland, Montenegro, Croatia, Macedonia, Norway, San Marino, and Switzerland.

A citizen of the Republic of Lithuania has to submit the application for issuance or change of his/her personal identity in person to the migration service of his place of residence, in the territory of which he/she had declared his place of residence or had been included into the list of persons with no place of residence.

Personal identity cards may be issued by a rapid procedure (per 1 or 5 business days).
**Passport**

A passport of the Republic of Lithuania is issued to a citizen living in a foreign state. A passport is not mandatory for citizens living in the Republic of Lithuania, and it is issued upon a citizen’s request.

An application to issue a passport for a citizen under 18 years of age must be submitted by one of his/her parents. A citizen of the Republic of Lithuania permanently residing abroad must submit an application to issue or change the passport in person to a diplomatic mission or a consular service of the Republic of Lithuania in a foreign state or the Department of Migration under the Ministry of the Interior of the Republic of Lithuania.

Passports may be issued by a rapid procedure (per 1 business day). The passport is not issued or changed under the urgent procedure if a person submits an application to issue the passport through a diplomatic mission or a consular institution of the Republic of Lithuania in a foreign state.

A diplomatic mission or a consular institution of the Republic of Lithuanian in a foreign state may mail the new passport to a citizen residing abroad upon his request and at his/her own cost.

**General provisions**

A citizen who has lost his/her personal identity card or passport must give written notice thereof to the police or migration service or a diplomatic mission or a consular institution of the Republic of Lithuania in a foreign state if the personal identity card/ passport has been lost in a foreign state. A person may then be issued a document permitting him to return to Lithuania. In order to receive it, he has to address a diplomatic mission or a consular institution of the Republic of Lithuania. If there are not any diplomatic missions or consular institutions in the person’s state of residence, he is recommended to contact the representation of an EU member state.

Information on documents required when requesting to issue or change a passport or identity card of the Republic of Lithuania is available at the website of Personalisation of Identity Documents Centre under the Ministry of the Interior [www.dokumentai.lt](http://www.dokumentai.lt)

**RECORDING CIVIL STATUS ACTS CONCLUDED IN A FOREIGN STATE IN LITHUANIA**

Civil status acts concluded in a foreign state must be registered in the Republic of Lithuania as well. Applications and supplemental documents are submitted to the Registry Office of the place of residence or a diplomatic mission or a consular representation of the Republic of Lithuania.
VALIDITY OF FOREIGN PUBLIC DOCUMENTS IN THE REPUBLIC OF LITHUANIA

The validity of foreign public documents in the Republic of Lithuania is recognised if these documents are legalised and certified with an Apostille by competent public authorities who have issued the documents.

The authenticity of a public document issued in a state party to the Hague Convention of 5 October 1961 Abolishing the Requirement of Legalisation for Foreign Public Documents shall be certified only in the state it has been issued in by a special stamp specified in the Convention – the Apostille.

Public documents which have been issued in a state non-party to the Hague Convention of 5 October 1961 Abolishing the Requirement of Legalisation for Foreign Public Documents shall be certified by a competent authority which has issued these documents. In general, these institutions are usually the Ministry of Foreign Affairs, a diplomatic mission or a consular institution. Documents issued or legalised in a foreign state shall be additionally legalised in the Consular Department of the Ministry of Foreign Affairs of the Republic of Lithuania or diplomatic mission or consular institutions of the Republic of Lithuania.

LIFE OF A CITIZEN OF THE EUROPEAN UNION IN LITHUANIA

A foreign national, who is a citizen of one of the Member States of the European Union, may arrive and stay in the Republic of Lithuania for up to 3 months within a 6 month period starting from the day of his arrival in the Republic of Lithuania. If a national of a Member State of the European Union is willing to reside permanently in the Republic of Lithuania, together with a citizen of the Republic of Lithuania as his or her family member, this national must obtain a document certifying his or her right to live in the Republic of Lithuania. This document shall be unlimited in duration.

A national of an EU Member State, when applying for a document certifying his right to permanent residence in the Republic of Lithuania to a migration service in the territory of which he or she is going to declare his or her place of residence, must submit the following documents:

- a free application form to issue the certificate;
- a valid travel document;
- a document which certifies the right of this national of an EU Member State to obtain the certificate acknowledging his right to permanent residence in the Republic of Lithuania.

The application to issue the above certificate shall be considered for no longer than one month from the date of the application’s submission, and the foreign national shall be informed about the decision made with regard to his application. The certificate will be attached to the notification.

Information on the residence of EU Member State Nationals in the Republic of Lithuania is available at the website of the Department of Migration under the Ministry of the Interior of the Republic of Lithuania.
RESIDENCE OF NON-EU NATIONALS IN LITHUANIA

A foreign national of a non-EU Member State willing to legally reside in the Republic of Lithuania must obtain a permit to reside in the Republic of Lithuania. The residence permit grants a foreign national the right to reside in the Republic of Lithuania, choose a place of residence in the Republic of Lithuania, change it, depart from Lithuania and return back within the time period of the validity of the residence permit.

Foreign nationals who are not citizens of EU Member States shall be issued a temporary residence permit in the Republic of Lithuania on the following grounds: retention of the right to citizenship of the Republic of Lithuania; family reconciliation; intention to study, work or perform other legal activities in Lithuania and in other cases.

Permits for temporary residence are usually issued for a one year period; however, they may be issued for a shorter period. A foreign citizen may submit an application to issue the first permit for temporary residence to a diplomatic mission or consular institution of the Republic of Lithuania in a foreign country, or a foreign citizen legally staying in Lithuania may submit the application to the public migration service of the local Police in the territory of which he/she intends to reside.

The submission of the application does not grant the foreign citizen the right to stay in the territory of the Republic of Lithuania until his application to issue the residence permit is considered and a decision is made. A foreign citizen submits the application to change (issue a new) permit for temporary residence to the Migration Service of the local Public Police.

A foreign citizen's application to issue the first permit of temporary residence shall be considered within 6 months after the submission of the application to the relevant institution. A foreign citizen, having been notified of the decision on his application, shall address the local migration service regarding the registration of the permit. However, this decision shall not grant the foreigner the right to reside in the territory of the Republic of Lithuania without a visa or exceed the legal time limit foreigners are allowed to stay in the territory of the Republic of Lithuania without a visa.

A foreign citizen’s stay in the Republic of Lithuania during his submission of the documents necessary for the registration of the residence permit must be legal. A decision to issue (change) the permit for temporary residence in the Republic of Lithuania to a foreign national shall cease to have effect if this foreign national does not exercise it within 3 months from the date on which the decision was made.

The permit for a long-term resident of the Republic of Lithuania to reside in the European Community (permanent residence permit) shall be valid for 5 years and grants the foreigner the right to live in the Republic of Lithuania as well as certifying the foreigner national's status as a permanent resident. The permanent residence permit on the grounds of family reunification may be issued to a foreign national if he has arrived to live in the Republic of Lithuania together with a citizen of the Republic of Lithuania as his family member or if he is a family member who has arrived to the Republic of Lithuania together with a foreigner who has retained his right to citizenship of the Republic of Lithuania in accordance with the procedure specified in the Law on Citizenship or if he is of Lithuanian descent.
A foreign national’s application to issue a permanent residence permit shall be considered within six months from the date of the submission of the application to the migration service in the territory of which he intends to declare his place of residence.

The decision to issue a foreigner a permanent residence permit shall be valid within 6 months from the date the decision is made (the foreigner may address the migration service regarding the registration of his permanent residence permit within this period).

Information on residence permits in the Republic of Lithuania is available at the website of the Department of Migration under the Ministry of the Interior of the Republic of Lithuania.

DECLARATION OF THE PLACE OF RESIDENCE

Pursuant to the Law on the Declaration of the Place of Residence of the Republic of Lithuania, the following persons must declare their place of residence: citizens of the Republic of Lithuania who are living in the Republic of Lithuania for a period longer than 183 days per year, those who are changing their place of residence in the Republic of Lithuania or those who are leaving the Republic of Lithuania for a period longer than 6 months.

Foreign nationals who have a residence permit in the Republic of Lithuania and have come to live in the Republic of Lithuania, those who are changing their place of residence in the Republic of Lithuania, or those leaving the Republic of Lithuania for a period longer than 6 months must declare their place of residence.

The place of residence is declared in the neighbourhood within the territory of which the person’s place of residence is situated, and if there is no neighbourhood established in the municipality or the municipality does not belong to any neighbourhood, in another administrative division of the municipality which has been delegated with the function of declaring places of residence.

More information is available at the website of Lithuanian municipalities www.savivaldybės.lt

Adult citizens of the Republic of Lithuania who are users of the Internet banking systems of one of the Lithuanian commercial banks may declare their place of residence by using the Gate of E-Government at www.epaslaugos.lt

LEGAL AID

Citizens of the Republic of Lithuania are entitled to state-guaranteed legal aid. The Law on State-Guaranteed Legal Aid of the Republic of Lithuania, valid from 2001, enhanced the concept of legal aid by specifying definite procedures which provide legal aid to persons who cannot properly protect their rights and interests due to their difficult financial situation.
The Law on the State-Guaranteed Legal Aid provides for primary and secondary state-guaranteed legal aid.

Primary legal aid means legal information and legal consultations as well as the drafting of documents to be submitted to state and municipal institutions, except for procedural documents. This legal aid also covers advice on out-of-court dispute settlements, actions for amicable dispute settlements and drafting of settlement agreements. Persons wishing to receive primary legal aid have to apply to the executive institution of a municipality of their declared place of residence or, if they have no place of residence, to the executive institution of a municipality where they reside and request free primary legal aid.

Secondary legal aid means drafting of documents, defence and representation in proceedings before court, including enforcement proceedings, representation in preliminary dispute settlements, where such a procedure has been laid down by laws or by court decision. This legal aid also covers the litigation costs incurred in civil proceedings, administrative proceedings and the costs related to the hearing of a civil action brought in a criminal case. Secondary legal aid is provided to persons whose property and income level do not exceed the amount of property and income level specified by the Government in order to receive legal aid or persons specified in Article 12 of the Law, who are eligible to apply and receive secondary legal aid irrespective of their property and income levels (for example, persons receiving a social allowance, aggrieved parties in cases concerning compensation for the damage caused by criminal actions, persons with severe disabilities or recognised incapacity for work, persons of pensionable age, held to be of high special needs under the procedure prescribed by laws, etc.)

More information is available at the website www.teisinepagalba.lt.

Useful links

Department of Migration under the Ministry of the Interior – www.migracija.lt (detailed information on citizenship of the Republic of Lithuania, issuance of personal documents and documents to foreign citizens).

Ministry of Foreign Affairs – www.urm.lt (consular information)

Personalisation of Identity Documents Centre under the Ministry of the Interior – www.dokumentai.lt (information on the procedure of personalisation of identity documents).

Services of declaration of place of residence (www.epaslaugos.lt) (Internet declaration of departure from Lithuania, arrival to Lithuania and changing of the place of residence).

Information on state-guaranteed legal aid www.teisinepagalba.lt.

State Border Guard Service under the Ministry of the Interior of the Republic of Lithuania – www.pasienis.lt (comprehensive information on the departure of minors to foreign states).