LIVING AND WORKING IN LITHUANIA



LITHUANIA. GENERAL INFORMATION

GEOGRAPHY

Lithuania is located at the western end of the East European Plain, on the shores of the Baltic Sea. It borders Latvia to the north (the land border of 588 km, the sea border of 22 km), Belarus to the southeast and south (the border of 677 km), Poland to the southwest and south (the border of 104 km) and the Russian Federation (the land border with the Kaliningrad district is 255 km, the sea border is 22 km). The total border of Lithuania is 1762 km. It extends 373 kilometers from the east to the west and 276 from the north to the south. Its area is 65 300 km². This makes Lithuania the biggest of the three Baltic States. The geographical centre of Europe (54°54' north and 25°19' east) is in Lithuania, 26 km north of Vilnius.

CLIMATE

The climate of Lithuania is transitional between maritime and continental. From the point of view of suitability to human health and economic activities, the climate can be considered to be among the most favorable ones. It is characterized by seasonal changes of temperature four times per year, by moderate heat in summer and by adequate humidity and a sufficient number of bright days. The negative features include long autumns and winters and a relativily short vegetation period. The highest temperature in summer is about 30 degrees plus, and in winter the temperature falls down to minus 20-25 degrees.

POPULATION

Lithuania is the largest and most populous of the three Baltic Republics. The population of Lithuania is 3 349 872. The Lithuanians predominate in the national composition of the population. They make up about 84 percent of the total population. The remaining part consists of Poles, Russians, Byelorussians, Ukrainians, Germans, Jews and people of the other nationalities. 67 percent of the population of Lithuania

lives in urban areas. The average life expectancy is 74,9 years (for men – 69,98 years, for women – 80,1 years).

Population of 5 biggest towns in Lithuania:

- 1. Vilnius 558 165
- 2. Kaunas 352 279
- 3. Klaipėda 183 433
- 4. Šiauliai 126 215
- 5. Panevėžys 112 619

LANGUAGE

The Lithuanian language is among the oldest languages in Europe and belongs to the Baltic group of Indo-European languages. Among all the living Indo-European languages the Lithuanian has been the most successfull in preserving its ancient system of phonetics and most of its morphological features. The history of the written Lithuanian language starts in Lithuania Minor (East Prussia) in the middle of the 16th century. The first book written in Lithuania was Catechismus by Martynas Mažvydas, published in 1547.

The Lithuanian is spoken by about three million people in Lithuania and by about more than one million people living in other countries (the United States, Canada, the United Kingdom, Ireland, Spain, Australia, Germany, Latvia, Beylorussia, Poland and etc.).



FINDING A JOB IN LITHUANIA

Since the time when Lithuania became a member of the EU, all citizens of the EU/EEA countries and their family members who intend to work in Lithuania not to acquire work permits. This also applies to Switzerland nationals and their family members concerned. Employees from the other EU/EEA countries and Switzerland have the same rights as Lithuanian citizens with regards to salary, working conditions, professional training and social insurance. Their family members will also be entitled to take up residence in Lithuania enjoying the same rights.

JOB SEARCH

The Lithuanian Labour Exchange implements state employment guarantees on labour market, provides assistance for jobseekers in finding job, provides employers with necessary skilled labour force, involves registered jobseekers into population employment programs.

There are 46 local labour exchanges in Lithuania, where working professionals will provide you with information about:

- job vacancies;
- the labour market situation and trends;
- education opportunities;
- occupations, vocational training;
- labour market services and practices;
- legislation relating to the labour market;
- living and working conditions in Lithuania;
- transference of the unemployment benefits to Lithuania.

All the services provided by the Lithuanian Labour Exchange are free.

The Lithuanian Labour Exchange provides one number service for those who have questions about labour market. The number is **+ 370 700 55 166**. Everyone will get specific, comprehensive and legal information about questions related to the labour exchange.

Information on the Lithuanian Labour Exchange and its services, as well as other labour market-related information you can find on the website **www.ldb.lt** Registered on this website you can use a variety of the labour exchange line services: to book e-mail messages about job vacancies, enter and edit your Curriculum vitae (CV), get notification about labour market news and etc.

SIS

In each local labour exchange a self information service system (SIS) has been installed for a wide circle of customers. It represents new quality of service when jobseekers can find information themselves, not having registered at the labour exchange.

SIS enables customers to:

• self-search for information on job vacancies;

- access to comprehensive information on the labour exchange services;
- obtain information relevant to the labour market;
- get advice on how to communicate with employer and etc.

EURES and EURES Advisers

EURES (European Employment Services) is a cooperation network designed to facilitate the free movement of workers within the EEA and Switzerland. It combines the European Commission, employment agencies of the EU member states, the 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 employment opportunities abroad, the living, working and studying conditions in the EU member 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.

EURES offers a network of advisers to provide the information required by jobseekers and employers through personal contacts. Using the EURES services

jobseekers and employers can make more informed decisions related to mobility issues.

If you are looking for information about living and working conditions, employment opportunities in Lithuania contact your nearest EURES adviser in your country of residence.

EURES advisers of Lithuania will give you information about living and working conditions in Lithuania: information on the labour market, employment opportunities, social legislation, taxation, housing, living expenses, education, training opportunities, recognition of qualifications and etc. For further information, please, contact the EURES office in the region where you are looking for a job. EURES advisers' contacts you will find on the website of the Lithuanian Labour Exchange www.ldb.lt/eures under "Contacts". Contact us by e-mail eures@ldb.lt

MASS MEDIA

In order to inform society about job vacancies it is necessary to use mass media. The largest newspaper "Lietuvos rytas" announces vacancies every day. Also vacancies are published in the newspapers "Alio reklama" and "Noriu". Vacancies appearing in these papers are also found on the internet: *www.lrytas.lt, www.alio.lt, www.noriu.lt*

INTERNET

Vacancies available in Lithuania are also found on the internet. The Lithuanian Labour Exchange's database has an overview of all registered vacancies. The internet address is *www.ldb.lt*

Also there are other websites that announce job vacancies. The biggest one is www.cvonline.lt. Other internet addresses: www.cv.lt, www.cvmarket.lt, www. cvbankas.lt, www.darbo.lt, www.skelbimas.lt, www.skelbimai.lt, www.skelbiu.lt, www.isidarbink.lt, www.dirbu.lt, www.noriudarbo.lt, www.manager.lt

It is increasingly used by services of professional personnel companies. In addition, personnel departments of the large companies are often compile databases of potential employees, so you can send your CV directly to these companies. For further information: *www.novalux.lt*, *www.minta.lt*, *www.preile.lt*, *www.itc.lt*, *www.fontes.lt*

APPLYING FOR A JOB

CURRICULUM VITAE (CV)

The Curriculum Vitae serves as a good supplement to your statement and other application materials. Here you can summarize all of your qualifications, education and interests.

The curriculum vitae should be clear and cogent, provide complete (in contents, form and style) information about experience and skills. Untrue information should always be avoided.

CV consists of several parts:

1. *Personal data*: name, date of birth, address, telephone number, nationality and marital status.

2. Education. This part consists of information about your formal qualification and a university degree that you may have obtained. Also it is useful to explain the main content of your studies. What is more, it is important to mention foreign languages which you know and the level of a command of the language.

3. Job experience. This is a very important part of your CV. Include a brief description of each job/position that you have had.

4. *Personal interests*. Describe in a few lines non-professional interests and leisure activities.

5. *References.* It is good to mention that you have references.

APPLICATION LETTER

A letter of application is a document sent with your resume to provide additional information on your skills and experience.

The letter should explain why you want this particular job. Let it be evident to the recipient that you have knowledge about the company, required qualifications and, furthermore, how you will be able to do a job. When writing an application letter you should include:

• *First Paragraph:* Why you are writing – mention the job you are applying for and where you found the listing.

• *Middle Paragraph(s):* What you have to offer the employer - mention why your skills and experience are a good fit for the job.

• *Last Paragraph*: Say thank you to the hiring manager for considering you and note how you will follow up.

The application should be typed and should not exceed one standard size page. The application letter should be signed.



MOVING TO LITHUANIA

USEFUL INFORMATION BEFORE MOVING TO LITHUANIA:

- Have a valid passport, diplomas and references (translated to the Lithuanian language).
- Obtain information from the employment services in your country before leaving. Contact EURES advisers in your country. They have useful information for the people who are going abroad. It is information about living and working in Lithuania, where to look for a job and etc.
- Make arrangements with people in your country who can provide references. Your employers in Lithuania may well wish to contact them.
- Contact your local and social security services and tax offices to find out how going to Lithuania will affect your tax and benefit situation, and be sure to obtain appropriate forms.
- Lithuanian employers require good knowledge of the Lithuanian language. You should consider whether your Lithuanian is good enough. Contact the local authorities in the municipality where you wish to stay and enquire about language courses for foreigners.



REGISTRATION PROCEDURES

RESIDENCE PERMIT

According to the established laws of the Republic of Lithuania, foreigners intending to live in the Republic of Lithuania either temporarily or permanently must obtain a permit to live in the Republic of Lithuania.

The following permits are issued to foreigners wishing to live in the Republic of Lithuania: a permit to live temporarily in the Republic of Lithuania and a permit to live permanently in the Republic of Lithuania. A permit to live in the Republic of Lithuania is issued to foreigners regardless to their age. For foreigners under the age of 18 who wish to live in the Republic of Lithuania, their parents or other legal guardians can apply for them.

Foreigners who are citizens of an EU Member State and who intend to start a job or engage in some other legal activity or live for more than three out of six months in the Republic of Lithuania must acquire a temporary permit.

The EU citizens can obtain a temporary permit if they intend to: work in the Republic of Lithuania under an employment contract; engage in industrial or commercial activities in the Republic of Lithuania; provide or obtain services in the Republic of Lithuania; live in the Republic of Lithuania with a legal source of income, or gain an education according to the established laws at a registered educational institution in the Republic of Lithuania.

The family of an EU citizen can obtain a temporary permit if they wish to come and live in the Republic of Lithuania at the same time or at a later stage. To obtain a temporary permit, the EU citizens and their family should apply to a diplomatic representative or consulate of the Republic of Lithuania, while foreigners already in the Republic of Lithuania legally should contact the Migration Department. The Migration Department will examine the application for issuance of a temporary permit to the EU citizens and their family and will decide accordingly within one month. Temporary permits are issued for up to five years, except in the case of students, whose temporary permits are issued for one year of study.

Foreigners who are the EU citizens will be issued a permanent permit if: they have lived in Lithuania legally for the last five years; they have a place of residence in

the Republic of Lithuania, or they have a legal source of income in the Republic of Lithuania.

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) 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



SOCIAL SECURITY

STATE SOCIAL SECURITY SYSTEM

The key goal of the social insurance system is to guarantee income of the insured in cases of incapacity for work due to disease, maternity, old-age, disability, etc. as provided for in the Law on State Social Insurance. The social insurance system is based on the pay-as-you-go principle. The employer's and employee's contributions are calculated as a percentage of the salary paid to the employee. The employer has to pay 31 % (social insurance for pensions – 23,3 %; social insurance for sickness and maternity – 3,4 %; social insurance for unemployment – 1,1 %; social insurance for accidents at work and occupational diseases – 0,2 %; health insurance – 3 %) and employee – 3 % for social insurance and pensions and 6 % for health insurance.

UNEMPLOYMENT INSURANCE BENEFIT

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 defense 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.

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 a official employment institution of an EU Member State, which has been paid him/her the unemployment insurance benefits. However, this institution may authorize 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.



PENSIONS

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.

All the persons who pay contributions for the full social insurance pension and have not attained the pensionable age yet may choose to transfer a part of the contributions to pension funds for the accumulation of their supplementary pension. Upon the establishment of private pension funds for the accumulation of a part of a state social insurance contribution, every person can accumulate a part of the contribution for his retirement with a private pension fund selected by him. The pension accumulation system is a new opportunity for everyone paying social insurance contributions to accumulate funds for his future pension without paying additional contributions.

SICKNESS BENEFIT

Individuals covered by the sickness and maternity social insurance are entitled to receive the sickness benefit.

The benefit is granted if:

- temporary incapacity for work is caused by:
 - o disease or injury, except for the cases where the sickness benefit is granted for accidents at work or occupational diseases recognized as insured events;
 - o outbreak and epidemic of contagious diseases;
 - o child care if the mode for stopping the spread of infections is imposed in child care facilities;
 - o sickness of a family member when he needs nursing;
 - o treatment at prosthetic and/or orthopedic in-patient facility resulting in the loss of some of the income from work;

• before the day on which temporary incapacity for work was established, the insured has the social insurance period for sickness and maternity of at least 3 months in the last 12 months or 6 months in the last 24 months.

The sickness benefit for the first 2 calendar days of sickness overlapping with the work schedule of an employee (except for the benefit for nursing a family member) is covered by the employer. The sickness benefit covered by the employer may not be lower than 80 % and higher than 100 % of the average salary of the beneficiary calculated according to the procedure established by the Government.

From the third to the seventh day sickness benefit equal to 40 % and after the seventh day sickness benefit equal to 80 % of the reimbursed salary is paid from the State Social Insurance Fund Budget.

Sickness allowance for a person nursing a sick family member or attending a child equals 85 percent of the beneficiary's reimbursed salary.

USEFUL LINKS

State social insurance board of the Republic of Lithuania under the Ministry of Social Security and Labour – *www.sodra.lt*

Ministry of Social Security and Labour of Republic of Lithuania - www.socmin.lt



EMPLOYMENT CONTRACT

An employment contract shall be an agreement between an employee and an employer whereby the employee undertakes to perform work of a certain profession, speciality, qualification or to perform specific duties in accordance with the work regulations established at the workplace, whereas the employer undertakes to provide the employee with the work specified in the contract, to pay him the agreed wage and to ensure working conditions as set in labour laws, other regulatory acts, the collective agreement and by agreement between the parties.

In every employment contract, the parties must agree on the essential conditions of the contract: the employee's place of work (enterprise, establishment, organisation, structural subdivision, etc.), and job functions, i.e. on work of a certain profession, speciality, qualification, or specific duties.

In every employment contract, the parties shall agree on the conditions of remuneration for work (system of remuneration for work, amount of wages, payment procedure, etc.).

Other conditions of an employment contract may be established by agreement between the parties unless labour laws, other regulatory acts or the collective agreement prohibit doing so (trial, combination of professions, liability, etc.).

An employment contract must be concluded in writing according to the model form. A written employment contract shall be drawn up in two copies. The employment contract shall be signed by the employer or his authorised person and the employee. One signed copy of the employment contract shall be handed to the employee, whereas the other copy shall be kept by the employer.

A trial period shall not be longer than three months. In order to assess the suitability of an employee for the agreed work, longer trial periods, but not exceeding six months, may be applied in the cases specified by laws.

Employment contracts may be:

1) non-term;

2) fixed-term, temporary, seasonal;

3) on additional work, secondary job;

4) with homeworkers;

5) on the supply of services;6) other.

ANNUAL LEAVE

The minimum annual leave shall be a period of 28 calendar days.

Annual 35-calendar-day leave shall be granted to:

1) the employees under 18 years of age;

2) the employees who, as single parents, are raising a child before he has reached the age of fourteen or a disabled child before he has reached the age of sixteen;

3) disabled persons;

4) other persons provided for by law.

EXTENDED ANNUAL LEAVE

Extended annual leave up to 58 calendar days shall be granted to certain categories of employees whose

work involves greater nervous, emotional and intellectual strain and professional risk, as well as to those employees who work in specific working conditions. The Government shall approve a list of categories of employees who are entitled to the extended leave and shall define therein the specific duration of the extended leave for each category of employees.

ADDITIONAL ANNUAL LEAVE

Additional annual leave may be granted:

1) to the employees for the conditions of work which are not in conformity with the normal work conditions;

2) for a long uninterrupted employment at the same work place;

3) for a special character of work.

Annual leave may, at the request of the employee, be taken in instalments. One instalment of annual leave may not be shorter than 14 calendar days.



TAXATION

TAXATION OF PERMANENT RESIDENTS IN LITHUANIA

The procedure of calculation, declaration and payment of the personal income tax (hereinafter – PIT) is regulated by the Law on Personal Income Tax of the Republic of Lithuania which came into force on 1 January 2003.

For the purpose of payment and declaration of personal income tax, a resident of Lithuania is an individual meeting at least one of the criteria:

- whose permanent place of residence is in Lithuania during the calendar year;
- whose place of personal, social or economic interests is in Lithuania rather than in a foreign country during the calendar year;
- who is present in Lithuania for a period or periods in the aggregate of 183 days or more during the calendar year;
- who is present in Lithuania for a period or periods in the aggregate of 280 days or more during successive calendar years and who stayed in Lithuania for a period or periods in the aggregate of 90 days or more in any of such periods (in such case a person is deemed to be a resident of Lithuania for both years of presence in Lithuania).

Income tax rate of **15** % is applied to all income, except income from distributed profits and non-taxable income.

An income tax rate of 20 % is applied to income from distributed profits.

Incomes from activities exercised under a business certificate are subject to a fixed amount of income tax determined by municipality councils.

For the purpose of calculating taxable income the following is deducted from income:

- 1) non-taxable income;
- 2) income from activities exercised under a business certificate;
- 3) allowable deductions related to income derived from individual activities;

4) the acquisition price of property other than that used for the purpose of individual activities, which was sold or otherwise transferred into ownership during the tax period, as well as expenses incurred by the sale or other transfer into ownership of the said property;

5) tax-exempt amount of income and additional tax-exempt amount of income, for the purpose of calculating the monthly taxable income for the tax period;

6) specific expenses incurred by a resident of Lithuania (life insurance contributions, pension contributions, payments for studies).

Under the provisions of the Law on Personal Income Tax, according to the tax payment procedure, personal income is divided into two classes: A and B.

Income of A class comprises income from which the income tax is calculated and paid to the budget by persons paying out income, for example income incidental to employment relations or relations in their essence corresponding to employment relations, income from sports or performing activities, royalties, interest, income from artistic activities, income from property rent, etc.



Income of B class comprises income from which the tax is calculated, paid to the budget and declared by an individual or a person authorised by him, for example, winnings from gaming and lotteries, any income received from entities of foreign states (not through a permanent establishment) residing abroad, and from individuals of foreign states (not through a fixed base), income from a resident of Lithuania (except for income incidental to employment relations or relations in their essence corresponding to employment relations, income from sports activities, performing activities, interest and royalties), income from the sale or other transfer into ownership of property used for purpose of individual activities, income from the sale or other transfer into ownership of movable property where such type of property is subject to legal registration under the legal acts of the Republic of Lithuania (e.g. a car) and where it is (or must be) registered in Lithuania, and also from the sale or other transfer into ownership of immovable property (e.g. a building, land) located in Lithuania, income from individual activities (except for income from sports and performing activities as well as income from individual activities from the sale or other transfer into ownership of non-felled forest, round wood, base metal scrap, etc.).

TAX DECLARATION

A resident of Lithuania who during the tax period received income attributed in accordance with the tax payment procedure to both A and B classes must, after the end of the tax period and before 1 May of the calendar year following that tax period, either himself or through a person authorised by him submit an annual income tax return to the tax administrator for the previous tax period and declare therein all the income received during the previous tax period and the income tax calculated in respect of such income.

Residents of Lithuania can allocate a share of payable income tax (up to 2 %) from the income received during the tax period (calendar year) to the selected entity of Lithuania which is entitled to receive support under the Law on Charity and Sponsorship of the Republic of Lithuania.

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 basic tax-exempt amount of income for residents of Lithuania from 1 January 2009 is applicable to income incidental to employment relations or relations in their essence corresponding to employment relations. The basic tax-exempt amount of income depends from income amount. As income is smaller as tax-exempt amount is major.

An additional tax-exempt amount (hereinafter referred to as the "ATEA"), which is equal to 100 LTL per month for one children (adopted children) and 200 per month for two and every subsequent children (adopted children).

ATEA, is applied to parents or adoptive parents (residents of Lithuania) with children (adopted children) under 18 years of age and older, if they study at fulltime general education schools, in respect of each child (adopted child). During the tax period, the ATEA is applied at the place of receipt of income incidental to employment relations or relations in their essence corresponding to employment relations in which the TEA is applied by dividing the total amount of the ATEA equally between the parents (adoptive parents).

COMPULSORY HEALTH INSURANCE CONTRIBUTIONS

Persons who are paid wages (including politicians, civil servants, judges, etc.) monthly pay 6 percent compulsory health insurance contributions from wages before taxes. Another 3 percent of compulsory health insurance contributions is paid by the employers from employees gross earnings.

Free consultations on taxes and general information are provided by the Tax Information Division of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania by the **short telephone number 1882**. More useful information can be found on website: *www.vmi.lt*

THE EDUCATION SYSTEM

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 lifelong 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 (Suvalki 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*

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 centralized 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*

LIFE IN LITHUANIA

ACCOMMODATION

Flats/ houses for rent are usually advertised in the local and national newspapers, e.g. "Alio reklama". Also you can advertise for housing yourself. The largest newspapers advertise in the internet websites, for example, "Alio reklama" – *www.alioreklama.lt*

Estate agencies can help you to rent or to buy a flat or a house too. You can find all estate agencies in the yellow pages or on the internet. Most of the estate agencies have their own websites, which you can find on the internet: *www.imones.lt*

Housing costs vary a great deal. The highest prices are in Vilnius, Kaunas and Klaipėda.

Estate agencies charge a certain percentage of the price in commission.

Before buying a property, you should take care to check that there are no encumbrances on the property. Such encumbrances are registered in the estate register.

SHOPPING

Shopping is available at private retail outlets open for business from 8.00 a.m. to 6.00 p.m.; supermarkets and hypermarkets are open from 7.00 a.m. to 9.00 p.m.,



or even non-stop (certain hypermarkets).

TRANSPORT

Opportunities in transport and logistics in Lithuania are among Europe's best. Some are due to the country's Baltic location; others are a result of 20th-century development and the creation of infrastructure designed to meet the needs of a continent-wide empire.

Ports. Lithuania's major seaport Port Klaipeda (*www.portofklaipeda.lt*) has several advantages in cargo shipment over other ports in the region: it is ice free year round; it has a four lane European standard motorway to Vilnius and rail connection to the East and Moscow; and it offers a faster transport route to Russia from the West, compared to land transport through Poland, avoiding rail transhipment before entering into Poland and bottlenecks at border crossings. Despite this favourable position, the port still needs to improve its current infrastructure to remain competitive in the future.

Roads. Lithuania's total road network is 69,067 km. The network size and its reach are adequate but the quality is not. National Government owns and maintains 21,335 km of roads. 376 km of European standard motorways serve the highest density routes of Vilnius-Kaunas-Klaipeda and Vilnius-Panevezys.

Railways. The Lithuanian rail network consists of 1775.3 km with 557 km of double track. The main rail corridor is situated on the route Russian mainland–Kaliningrad – Corridor IX –Klaipeda – Kaunas – Belarus. The present railway sector is rather backward in technical, economic, technological and organizational terms in relation to the modern interacting railway systems of EU Members. You can find more information about Lithuanian rails on the webisite: *www.litrail.lt*

Aviation. Lithuania has an oversupply of airports. It has airports in Vilnius (*www.vilnius-airport.lt*), Kaunas (*www.kaunasair.lt*), Siauliai (*www.siauliai-airport.com*) and Palanga (*www.palanga-airport.lt*), plus many smaller ones, which were designed largely for military purposes. Air infrastructure management remains in the public sector.

Urban Transport. In Vilnius and Kaunas, buses and trolley-buses are the main modes of urban transport. In addition, private bus companies licensed by municipalities provide services both within and beyond urban centers where public transport services are not sufficient or non existent.

USEFUL LINKS

Ministry of transport and communications of the Republic of Lithuania *www.transp.lt*

CULTURAL AND SOCIAL LIFE

Archaeological finds testify that that Lithuanian pagan culture was part of the common culture of the Baltic tribes. Lithuania boasts of a great number and variety of fort hills, which used to have wooden defensive structures built on top of them. Those fort hills, entwined with legends about sunken manor houses and bottomless wells, have become an integral part of the Lithuanian landscape.

Theatre is a priority art in Lithuania. The origins of Lithuanian theatre date back to olden times. Theatrical performances used to be staged in barns, farmstead yards and even churches. The penchant for symbolism and theatrical spectacle remains alive and well today. Lithuania boasts a great number of excellent directors, actors, and professional and amateur theatrical groups; they always draw large audiences not only in Lithuania, but in other countries as well. Lithuanian theatres have won international acclaim; the services of their talented directors are often sought by the major theatres of the world.

Lithuania holds various ethnographic festivals throughout the year. Shrove Tuesday is the day of saying good bye to the winter and welcoming the return of spring. Soon after, the Kaziukas Fair fills open market places, squares and streets with an infinite variety of hand-made goods from local craftsmen, including linen apparel, ceramics, and wooden and metal craft items. Palm Sunday features traditional "palm" bouquets (called 'verbos') made of colourful dried flowers and herbs. St John's Night falls on the 24 June and celebrates the shortest night of the year.

The Lithuanian National holidays include New Year's Day (1 January), Independence Day (16 February), Restoration of Independence (11 March), Easter, Labour Day (1 May), Mother's Day (first Sunday in May), St John's Night (24 June), Coronation of Mindaugas, King of Lithuanian (6 July), Assumption (15 August), All Saints' Day (1 November), Christmas (25–26 December).

USEFUL LINKS

Centre for Quality Assessment in Higher Education – *www.skvc.lt* Ministry of Education and Science – *www.smm.lt* Lithuanian State Science and Studies Fund – *www.vmsfondas.lt* 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*



SHORT LITHUANIAN-ENGLISH VOCABULARY

Lithuanian

English

Sveiki	Hello
Labas rytas	Good morning/day
Labas vakaras	Good evening
Sudie	Goodbye
Taip/Ne	Yes/No
Prašau/dėkoju	Please/Thank you
Prašau	You are welcome
Atsiprašau	Excuse me
Mano vardas yra	My name is
Koks Jūsų vardas?	What's your name?

