

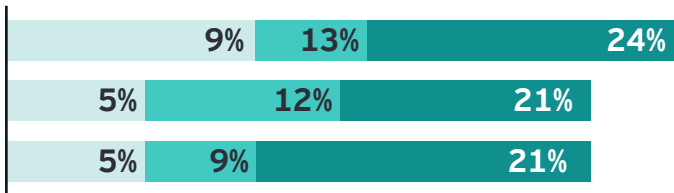
# Baltic taxes at a glance

Effective 1 July 2025

## Corporate income tax rate



## VAT rate



## Withholding tax

	DIVIDENDS	MANAGEMENT FEES	INTEREST	ROYALTIES
Estonia	0%	-	-	0% or 10%
Latvia	0%	0 or 20%	0%	0%
Lithuania	0% or 15%	-	0% or 10%	0% or 10%

## Cost of employee (EUR)

### Estonia

SALARIES/WAGES
22%
SOCIAL SECURITY/SOLIDARITY TAX
33,8% employer
1,6% (+2%/4%/6%) employee
HEALTH INSURANCE CONTRIBUTIONS
-

### Latvia

SALARIES/WAGES
20% or 23% or 31%
SOCIAL SECURITY/SOLIDARITY TAX
23,59%* employer
10,5%* employee
HEALTH INSURANCE CONTRIBUTIONS
-

### Lithuania

SALARIES/WAGES
20% or 32%
SOCIAL SECURITY/SOLIDARITY TAX
1,77-2,49%* employer
12,52-15,52%* employee
HEALTH INSURANCE CONTRIBUTIONS
6,98%

	Loss carry forward (years)	Real estate tax	Land tax
Estonia	N/A	-	0,1-2%
Latvia	N/A	0,2-3%	1,5-3%
Lithuania	Unlimited or 5 years*	0,5-3%	0,01-4%

## Minimum share capital

Estonia	OÜ	EUR 0,01	AS	EUR 25,000
Latvia	SIA	EUR 2,800	A/S	EUR 35,000
Lithuania	UAB	EUR 2,500	AB	EUR 25,000

The above is intended for general guidance only. Please contact us for professional advice.

\*Exceptions apply.

The Baltic countries - Estonia, Latvia and Lithuania - are members of the Eurozone.

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