

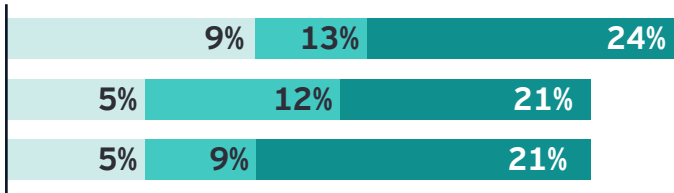
Baltic taxes at a glance

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*
25,5%¹ or 33%²

*PROGRESSIVE PERSONAL INCOME TAX
¹ Income under EUR 105 300 | Additional 3% rate applicable on income exceeding EUR 200 000
² Income from EUR 105 300

SOCIAL SECURITY (on income up to EUR 105 300)
23,59%** employer
10,5%** employee | Solidarity tax is applicable on income exceeding EUR 105 300

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.

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

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**Exceptions apply.



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