

# Baltic taxes at a glance

Effective 1 January 2026

## Corporate income tax rate

Estonia	0% or 22%
Latvia	0% or 20% or 15% (CIT) / 6% (PIT)**
Lithuania	0% or 7%* or 17%

## VAT rate

Estonia	0%	9%	13%	24%
Latvia	0%	5%	12%	21%
Lithuania	0%	5%	12%	21%

## Withholding tax

	DIVIDENDS	MANAGEMENT FEES	INTEREST	ROYALTIES
Estonia	0%*			0% or 10%
Latvia	0%	0 or 20%	0%	0%
Lithuania	0% or 17%		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

### Latvia

**SALARIES/WAGES**  
25,5% or 33% or 36%

**SOCIAL SECURITY/SOLIDARITY TAX**  
23,59%\* employer  
10,5%\* employee

### Lithuania

**SALARIES/WAGES**  
20% or 25% 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*	0,1-5%	0,01-4%

## Minimum share capital

Estonia	<b>OÜ</b> EUR 0,01	<b>AS</b> EUR 25,000
Latvia	<b>SIA</b> EUR 2,800	<b>AS</b> EUR 25,000
Lithuania	<b>UAB</b> EUR 1,000	<b>AB</b> 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.

\*\*For companies whose shareholders are only individuals.



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