

Country Information: Lithuania

Country Information: Lithuania	1
I worked in Lithuania and paid taxes. Do I file a tax return?	2
What are the tax rates in Lithuania?	2
What does a “tax refund” mean?	2
What documents do you need for your tax refund?	2
What is a PAŽYMA form?	2
What if you do not have all the necessary documents?	3
How many years back can I file my tax refund?	3
Is there any penalty for a late filing?	3
How long does it take to get my tax refund?	3
When is the deadline for filing the tax return?	3
Why is your tax calculation different from the actual Tax Office calculation?	3

1. I worked in Lithuania and paid taxes. Do I file a tax return?

Everybody who works abroad and pays an income tax should file a tax return. Under certain conditions, you can refund some of the taxes you (your employer) paid. We can help you to file your tax return in Lithuania and obtain your tax refund.

2. What are the tax rates in Lithuania?

Lithuania imposes a flat rate of **20%** on wages. Non-residents are taxed at the same rate as residents (for income obtained in Lithuania).

3. What does a “tax refund” mean?

A **refund** means that your employer paid on your behalf more taxes than was necessary, and you can claim the excess money back.

By filing a tax return, you are actually reporting to the Lithuanian tax office how much you earned as gross income and how much you paid on taxes while you stayed in Lithuania.

4. What documents do you need for your tax refund?

In order to get your income tax refund as quickly as possible and to apply for the highest amount, you need to have:

- **A PAŽYMA form, which is a summary of your reported income** from each employer.

5. What is a PAŽYMA form?

The Pažyma is a form that each employer has to give to his employees at the end of the year. The form reports your annual wage and the taxes withheld from each paycheck. **The Lithuanian employers must send the Pažyma Form to employees before January 31 of each calendar year.**

6. What if you do not have all the necessary documents?

Even if you do not have all the documents mentioned above, you can still apply for your tax refund. We offer a “replacement” service - we will contact your former employer/s and will request copies of your earning documents as your agent.

7. How many years back can I file my tax refund?

You can go back as far as **5 years** from the year in which you apply.

8. Is there any penalty for a late filing?

If a tax overpayment is formed on your tax return, it will be sent back by the tax office without any late filing fee.

If you have a debt (you owe on taxes) and you have to pay after the deadline, the tax office will charge you a 0.03 % interest per each day on delay.

9. How long does it take to get my tax refund?

On average **it takes 3 to 4 months for the tax returns** to be processed by the tax offices. This is counted from the time your documents are received by the tax authorities. The actual time may vary on a case by case basis.

10. When is the deadline for filing the tax return?

Your **tax return should be filed at the Lithuanian office on May 1st at the latest.** This means that you have to send your tax return in such a way, that the Tax Offices will receive your tax return by this date.

11. Why is your tax calculation different from the actual Tax Office calculation?

In some cases, tax officials calculate the **tax on your Tax Return higher or lower than the Tax Office shows in the final calculation.**

What are the most frequent causes?

- The Tax Office had different data on your record (your employer reported different data than you have on your “Pažyma” form)
- Your employer wrongly paid more/less than was necessary
- You may have some **debt/overpayment from previous years**