



## **LEGAL STATUS OF VOLUNTEERS: Country Report Latvia**

### *Background to the Project*

This is one of a series of 'country-reports' produced by the Association of Voluntary Service Organisations (AVSO) and the European Volunteer Centre (CEV). They aim to provide comprehensive and practical information on volunteers and the law in a number of current and future European Union Member States.

Each country report explores, in a standardised format, some of the key questions that face volunteers and volunteer-involving organisations in relation to their legal positions.

Important: the information contained in each country report is subject to resources and quality of information available. It is also subject to frequent change.

If you wish to comment on any of the country reports, or contribute to their annual updates, CEV and AVSO would be delighted to hear from you.

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### **ACKNOWLEDGEMENTS**

This country-report has been produced by Natalia del Cid hosted by AVSO within the framework of the European Voluntary Service programme of the European Commission. It was edited by AVSO Coordinator, Jana Hainsworth. We would like to thank them and also

the valuable contribution and comments of Indra Sakaline and Ginta Ratniece of the Volunteer Center in Latvia

## GENERAL DEFINITIONS OF VOLUNTEERISM

*. VOLUNTEERISM: refers to all forms of voluntary activity, whether formal or informal, full-time or part-time, at home or abroad. It is undertaken of a person's own free-will, choice and motivation, and is without concern for financial gain. It benefits the individual volunteer, communities and society as a whole. It is also a vehicle for individuals and associations to address human, social or environmental needs and concerns. Formal voluntary activities add value, but do not replace, professional, paid employees.*

*VOLUNTEERING (Fr.: bénévolat): can occur informally (for example neighbourly "helping-out"), or within the structures of a non-profit organisation. It is often (but not always) of a part-time nature. It may occur over one day or many years in a range of different fields. It is good practice to ensure that formal volunteers are covered by appropriate accident, health-care and third party liability insurance, that they receive appropriate training and management, as well as the reimbursement of all out-of-pocket expenses.*

*FULL-TIME VOLUNTARY SERVICE (Fr.: volontariat): refers to specific, full-time project-based voluntary activities that are carried out on a continuous basis for a limited period of time. Voluntary-service activities may occur at home and abroad. It is good practice to ensure voluntary service volunteers are afforded appropriate social protection, such as accident, health-care and third party liability insurance. Volunteers should also receive appropriate training and management, reimbursement of out-of-pocket expenses as well as appropriate accommodation and subsistence allowances as agreed between the volunteer and the non-profit organisation.*

### I) CONCEPT OF VOLUNTEERISM

The draft *Associations and Foundations Act* defines volunteering in Section 8 as a ‘*gratuity work or service performed by a physical person not employed by an association or foundation*’. The provisions of this Section 8 legitimise the volunteering and solve the legislation problem to some extent.

### II) VOLUNTEERISM AND THE LAW

There is currently no specific regulation of volunteerism or a legal status of volunteers in the national law of Latvia, which can produce a number of problems for volunteers and organizations offering volunteer placements.

A draft *Associations and Foundations Act* is in the process of being adopted. This legislation will give a legal definition to volunteerism and allow reimbursement of expenses incurred by volunteers in the course of performance of their volunteer activities. However, other aspects of volunteering will not be legislated.

At the time of publishing this country report the below legal framework applies to volunteers in Latvia.

## 1. Reimbursement of expenses and other necessary economic support provided to volunteers: their labour, tax and social security law implications

As the law currently stands there are no legal provisions concerning the reimbursement of expenses to volunteers in relation to their work. Labour law applies, which requires that any relationship of work between an organisation and individual is based on an employment contract. This contract should include a provision on the value of the work or service performed. Any income related to the work activities performed is subject to taxation. Nevertheless compensation of expenses incurred by the employee in the course of service, e.g. travel expenses etc, are not subject to taxation.

Under Latvian law, the non-taxable monthly income is 21,00Ls/ month (approximately € 35,00).

The European Voluntary Service (from hereon EVS) of the European Commission's YOUTH programme introduces an anomaly. It is accepted practice within this programme that host organisations are not considered employers, and do not pay any taxes or social contributions on the pocket money, accommodation, food, travel and training expenses received by the volunteer.

## 2. Welfare protection of volunteers

### a) Volunteer insurance

As volunteers do not legally exist under Latvian law, there is no obligation to provide them with insurance coverage while engaged in voluntary activity. Indeed if an organisation does privately insure a volunteer, it is considered as a benefit and therefore subject to taxation. It also requires that the 2 parties enter into an employment contract.

Again EVS is the exception to this rule, as volunteers are each provided with private insurance coverage organised by the sending organisation.

### b) Entitlement of volunteers to Public Health and Social protection

In the absence of any specific legislation, the general framework for health care, unemployment benefits and family allowance is applied. The **healthcare system** in Latvia is based on the principle of residence. Minimum healthcare services are afforded to Latvian citizens and permanent residents as well as to nationals of another country having a temporary residence permit. Volunteers performing a long-term service in Latvia must obtain a residency permit and are then entitled to the same level of healthcare.

Free emergency medical aid is provided to nationals of countries that have a bilateral agreement with Latvia, which include Sweden, Finland, Ukraine Estonia and Lithuania. Volunteers from these countries benefit from the same emergency public health and medical treatment as Latvian citizens. Note that not all medical assistance is free and, with a few exceptions (e.g. children), patients have to pay a contribution for healthcare. Medicines must also be paid for.

**Unemployment benefits** are paid to individuals that have paid social contributions for a minimum of 9 months, within 12 months prior to obtaining their status as a job seeker. Benefits are paid for a maximum of 9 months on the condition that a person is seeking a job and available to work. If a person chooses to volunteer abroad for any length of time they automatically lose their right to benefits.

Parents of children under 15 or under 20 if continuing their studies are entitled to **family allowances**. If a young person (under 20) participates in the EVS programme, their parents are still eligible to qualify for family allowance as it is treated as an educational experience.

### 3. Volunteers Mobility:

There is no specific provision regarding volunteers in the immigration legislation, and they are therefore subject to general legislation by default.

The new Immigration Act effective the 01 May 2003 provides that the EU nationals may enter and reside in Latvia in compliance with the laws of EU.

Latvia has bilateral non-visa agreements with all Member States of the EU and the majority of the other European and other countries. Furthermore, nationals of some other countries are afforded non-visa entry in a unilateral manner. Such countries include USA, Vatican, Commonwealth of Australia, New Zealand, Canada and Nicaragua.

Nationals of Andorra, Croatia, Cyprus, Liechtenstein, Malta, Poland, Slovenia, Finland, Sweden can stay in Latvia without residence permits for 90 days per year, whereas the nationals of Austria, Belgium, Bulgaria, Czech Republic, Denmark, France, Greece, holders of Hong Kong SAR passports, and citizens of Estonia, Ireland, Island, Italy, Israel, Japan, UK, Lithuania, Luxembourg, Monaco, Netherlands, Norway, Portugal, Slovakia, Spain, Switzerland, Hungary, Germany and Rumania can stay in Latvia for 90 days in ½ year.

Also the Latvian volunteers can benefit from and are subject to the foregoing bilateral and multilateral visa arrangements when doing service abroad.

### **III) POLITICAL ACTION PLANS FOR PROMOTION OF VOLUNTARY ACTIVITIES**

At the moment there are no government action plans related to volunteerism. Yet certain initiatives are being implemented by various NGO's, which are expected to give impetus to the movement and development of volunteerism in Latvia.

### **IV) FINAL REMARKS**

There remains a lot of legal uncertainty around volunteerism in Latvia. The absence of clear definition and regulation of volunteer activities provide grounds for varying and often conflicting interpretations of the legal framework among the parties concerned.

Although, certain improvement of the situation is expected with the oncoming adoption of the draft *Associations and Foundations Act*, many legal barriers to volunteerism are likely to still remain.

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