



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

### *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**

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## 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.*

### D) CONCEPT OF VOLUNTEERISM

Decree N°1511 of 13<sup>th</sup> December 2001 encloses in its general provisions a definition of voluntary work, volunteers, and volunteer and voluntary work organisers.

- **Voluntary work** is the action performed with the free will of the individual and with no remuneration for the purposes established by the Law on Charity and Sponsorship. Under the latter law, voluntary work purposes are protection of human rights, integration of minorities, fostering cultural, religious and traditional values, educational, scientific and vocational development, non-formal and civic education, sports, social security and work, health care, national safety and defence, law and order, crime prevention, adjustment of living environment and housing development, protection of copyright, environment protection and other fields. It also considers that only certain types of organisations (understood as non-profit organisations) can offer voluntary work. Political parties and Trade Unions are included.
- **Volunteers** are ‘individuals working for the society benefit with free will and no pressure, receiving no remuneration’. Lithuanian citizens and citizens from other States residing in Lithuania with no citizenship are lawfully allowed to perform voluntary work.

The law specifies that children between 14 and 16 must have written consent from at least one of parent or representative of the child, in accordance with the law, in order to carry out voluntary work. Volunteers under 18 years old must also fulfil the requirements established by the corresponding resolution regarding procedures for employment and health examinations affecting individuals under 18 years old.

## II) VOLUNTEERISM AND THE LAW

In 2000 the Government decided to legislate voluntary labour, beginning with the amendment of the Law on the employment contract in Lithuania. Article 17 of the law defines the concept of illegal work. After the amendment, Article 17.2 makes legal any '*voluntary work organised in the manner prescribed by the government*'. This article was incorporated into the labour code.

In 2001 the Ministry of Social Security and Labour enacted a resolution related to volunteerism. Resolution N° 1511 of 23<sup>rd</sup> December 2001 regulates the terms and procedures of voluntary work. In addition, Decree N° 732 was approved on 24th May 2002, which foresees the reimbursement of expenses to volunteers.

### Resolution N° 1511 Regarding Approval Of The Terms And Procedure For Performing Voluntary Work

The legal text regulates voluntary work in Paragraph II. It is established that if an individual volunteers longer than two consecutive days or participates in an event more than one week, the organisation must register the volunteer in the corresponding register for voluntary work.

The organisation must specify the name, surname, date of birth of the volunteer, as well as the type of work performed and the beginning and end of the project.

Furthermore, a written contract must be made with the volunteer if any of the partners request it. The contract may include the corresponding agreement regarding reimbursement of expenses such as travel, food and accommodation and the role of each partner. Work safety and health regulations as well as responsibility terms in case of conflict, may also be included.

A training for volunteers is obligatory before the beginning of the service. In this training the volunteer must be informed of his or her role at work and the volunteer also receives instructions regarding health and safety at work. All of this should be included in the register of voluntary work.

The decree also contains an example of the contract and the prescription that indemnifications for any damages caused within the voluntary work are solved according to the law of Lithuania.

### Resolution n° 732 regarding approval of the procedure for reimbursement of expenses for individuals performing voluntary work

The Decree classifies and enumerates in its paragraph II the entitlement of volunteers to receive reimbursement of expenses. The following expenses are covered.

- ▶ expenses of travel to and from the location where voluntary work is performed;
- ▶ catering expenses when voluntary work lasts at least 4 hours per 24 hours;
- ▶ accommodation expenses when voluntary work is performed longer than 24 hours and/or in a location other than the place of residence of the volunteer;
- ▶ mail and telephone expenses if the volunteer is performing voluntary work not on the premises of the organisation of the voluntary work organiser;
- ▶ expenses of voluntary work accident insurance and health insurance falling within the term of the voluntary work contract;

- ▶ expenses relating to advance purchase and ordering by phone of travel tickets, luggage transportation and storage;
- ▶ skills development expenses relating to the voluntary work performed by the volunteer.

The expenses are reimbursed by the voluntary work organizer. Travel cost, food and accommodation are reimbursed according to the Resolution 469 of 26<sup>th</sup> April 2000 which establishes the 'procedures of monetary compensations'. The rest of the expenses must have documents justifying the expenses in order to reimburse the volunteer.

The organisation reimbursing expenses to volunteers must complete a registration with a free form indicating date, placement of the voluntary service, names, surnames, personal numbers and addresses of volunteers who have their expenses reimbursed, as well as the correspondent documents justifying certain expenses if existing (requirements established by the Lithuanian law on Accounting must be followed) and amounts reimbursed.

The voluntary work contract may foresee the existence of an insurance against accident and health by insurance companies. If this is the case it is necessary to specify the purpose of the insurance and its relation to the voluntary work.

The current legal framework therefore has the following practical implications for volunteers and volunteer organisations.

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

Concerning tax, there is a lack of legislation concerning volunteers in this field. As a result of the Resolution 732 regarding reimbursement of expenses, food, lodging and travel expenses are not subject to taxation. As regards to pocket money, its taxation depends on its inclusion as part of the volunteer agreement. If it is foreseen, it won't be taxable. If this is not the case and it is done occasionally it is considered by the tax authorities as a remuneration and consequently taxable in a 15%.

2. Welfare protection of volunteers

- a) Volunteer insurance

There is a legal provision concerning volunteer insurances in the two governmental resolutions. Neither oblige the organisations to cover volunteers. However a volunteer may be provided with a health and accident insurance if it is agreed and specified in the agreement. In these cases the voluntary work contract must explain the necessity to have an insurance. The insurance cost is not subject to taxation. If the organisation does not offer insurance, the volunteer should provide it for his or her personal and others security.

Volunteers in Lithuanian in the framework of the European Voluntary Service programme of the European Commission are covered by a private insurance, organised by the sending organisation.

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

Concerning **public health**, the Lithuanian social security scheme does not provide health assistance to volunteers. The European form E 111 is not valid in Lithuania. Consequently volunteers coming from abroad having no private health insurance, need to pay for any medical treatment and medication. Volunteers with an insurance, must pay in advance and will be reimbursed by the insurance company afterwards.

Lithuanian volunteers going abroad will have all their benefits such as **unemployment benefits or family allowances** suspended as a prolonged period abroad is considered to imply a change of citizenship status.

### 3. Volunteers Mobility

There is no specific provision regarding volunteers in the immigration legislation. Owing to this absence they are subject to general legislation by default.

Volunteers coming from abroad have to follow the general Lithuanian legislation. EU volunteers do not need a visa to enter Lithuania. A residence permit is required for stays of over three months and volunteers must present themselves at the migration authorities within the first seven days of their arrival in order to get a residence permit.

Lithuanian citizens going abroad as volunteers do not need a visa for periods of less than three months, but they do need a residence permit for stays longer than this period. Nevertheless, there is no general rule, every country has their own regulations and it will depend on the corresponding authorities.

For further information visit [www.urm.lt](http://www.urm.lt)

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

At the moment, there is no action plan from the government regarding volunteerism.

## **IV) FINAL REMARKS**

Lithuania does not have a long tradition in volunteering. Firstly, many citizens still associate volunteering with obligatory community service used as a tool for social engagement by the earlier Communist regime. Secondly, until recently volunteering was essentially illegal, as labour laws did not acknowledge the existence of volunteers.

However, over the last decade citizenship engagement has increased dramatically and greater recognition has been given to the role of volunteers within the non-governmental sector. Although Lithuania did not officially recognise 2001 as the UN designated International Year of Volunteers, a number of legal changes have been made to give formal recognition to the importance of volunteers and volunteer organisations.

A change to the Labour code was already enacted in 2000 to legalise voluntary work. Later, the two Decrees enacted by the Ministry of Social Security and Labour in December 2001 and May 2002 provide a clear legal framework for volunteers and volunteer organisations.

Even if some obstacles to volunteering in Lithuania still exist, the current legal framework would seem to provide a positive long-term perspective for the sector.

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