

2018

EDUCATION CENTRE
National Economics Exam

6

INITIATIVES
Charter of Taxpayers' Rights

10

GOVERNMENT WATCH
Tax, competition and labour
policy

18

International partnerships

30



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asociacija

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Nemuno vaistinė
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Volfas Engelman

We would also like to express our gratitude to 59 individual donors for the allocation of two per cent of their personal income tax to LFMI.

We support initiatives that expand human freedom and oppose governmental actions that restrict it. It is important to realize that freedom is not just a word but an opportunity to create, improve one's personality, work without interference, plan and extend business.



Žilvinas Šilėnas
PRESIDENT OF LITHUANIAN FREE
MARKET INSTITUTE

Government did not give people their freedom and it does not have any right to take it away. The Lithuanian Free Market Institute has a valuable, pragmatic and strategic attitude towards daily tasks. We support initiatives that expand human freedom and oppose governmental actions that restrict it. It is important to realize that freedom is not just a word but an opportunity to create, improve one's personality, work without interference, plan and extend business. The Institute does not have ties to any political parties or business companies. Freedom and personal responsibility are the highest values and argumentation is the main weapon to defend them. We do not need the government's invitation to

negotiate. If freedom is in danger, we will invade the conversation without being invited.

The work of the Institute is aimed at reaching this goal. Our program, "Government watch" indicates threats to freedom that are presented as legislation. We identify harmful draft laws in early stages and take action to decontaminate them, drawing the public's attention and making the government forego its actions. We filtered about 500 legislation proposals in the year 2018, and presented arguments and prepositions how to solve problems efficiently and without any side effects.

Freedom and personal responsibility are the highest values and argumentation is the main weapon to defend them.

In addition to monitoring, the Institute creates intellectual products that help to convince public decision makers why freedom is the fairest and most

beneficial solution. In the year 2018, with our partners in Estonia, Poland, Bulgaria, the Czech Republic, and Slovakia, we established the Employment Flexibility Index for OECD and EU countries. We analyzed public companies' DNA and showed that, in many cases, there is no objective basis for the creation of public companies by the government.

Finally, Education Centre engages in investing in youth's mind and economic perception. After the book "Economics in 31 Hours" dominated the market, schools started testing integrated economics, ethics and citizenship with the education program "Citizen in 31 Hours". If "Economics in 31 Hours" reaches 20 000 students every year, the program will double its number of students.

The Lithuanian Free Market Institute is a team of professionals with a constant vision of freedom. The Institute defends freedom no matter who leads Lithuania.

1.1.

1. Education Centre National Economics Exam

6629

people participated in the exam, of whom:
2,903 were school pupils;
1,025 students;
2,701 citizens.



Even though they make economic decisions on a daily basis, many people think of economics as a purely theoretical subject. A proper understanding of economic phenomena is what allows us to make choices at both a personal and a state level. To help people to recognise this, and to open a new chapter in Lithuania's economic education, in 2018 we joined forces with leading universities, educational establishments and teachers to run the first ever National Economics Exam in Lithuania.

THE EXAM IS SUPPORTED BY THE MINISTRY OF EDUCATION, SCIENCE AND SPORTS.

THE TASKS ARE DESIGNED BY TEACHERS, SCHOLARS AND EXPERTS.

83

The initiative was publicised by 83 articles and broadcasts in the media, as well as adverts on TV and news portals.



PUBLIC LECTURES

12700 school pupils and students were reached via public lectures

INTERNSHIP AND VOLUNTEERING

32 volunteers and student interns in 2018.

ACKNOWLEDGEMENT

LFMI participated in the Coordinating Committee on Financial Education, under the Ministry of Education, Science and Sports.



"Financial literacy is one of the key competences of the 21st century that should be taught from a very early age. The National Economics Exam is an excellent educational initiative, both for students and adults."

Jurgita Petrauskienė
MINISTER OF EDUCATION AND SCIENCE



"The exam provides an opportunity not only to demonstrate your understanding of the fundamental principles of economics, but to broaden your knowledge as well. The more attention we pay to the exam and similar initiatives, the more likely we are to witness growth and positive changes in politics and other aspects of life."

Andrius Minelga
WINNER OF THE NATIONAL ECONOMICS EXAM,
STUDENT AT KAUNAS UNIVERSITY GYMNASIUM

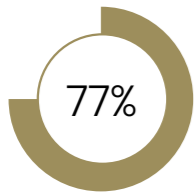


"My summer internship at LFMI, their publications, educational events and initiatives laid the very foundation for my understanding of economics. It was intuitive Austrian economic thought that aroused my interest in economics and encouraged to study the subject. This is why I believe that the chance to study at Columbia University in New York is partly thanks to the Institute."

Linas Nasvytis
STUDENT AT COLUMBIA UNIVERSITY & SCIENCES PO PARIS

1.2.

Textbook: "Economics in 31 Hours"



of 9th-10th grade students study from the textbook each year.

321

teachers use our online teacher's manual.



68000

pupils have studied from the textbook since 2015

19

articles on educational issues



Marija Vyšniauskaitė: Kokios mokyklos reikia ateities pasauliui?

Autorius: Marija Vyšniauskaitė

Šaltinis: 15min



Pavydžiui naujajai kartai, kurios individualizuotu, inovatyviu ugdymu dabar ypatingai susirūpinta.



210

teachers trained



ACROSS THE GLOBE

"Economics in 31 Hours" has been used in schools in Slovakia, Georgia and Ukraine.



1.3.

"Citizen in 31 Hours", an integrated programme for interdisciplinary social awareness education

Our international team has completed a pilot project in integrated economics, ethics and civics education and developed 18 interdisciplinary modules and guidelines for teachers.

COURSES THAT ARE CURRENTLY UNDERWAY

1,758 pupils and 35 teachers have been involved in pilot.

THE PROGRAM IS TAUGHT BY

72 teachers of economics, ethics and civics have been trained.



100 out of 245 interested teachers were selected to attend the conference on integrated social education. Conference recordings received 1,500 views online.



2.1.

2. INITIATIVES

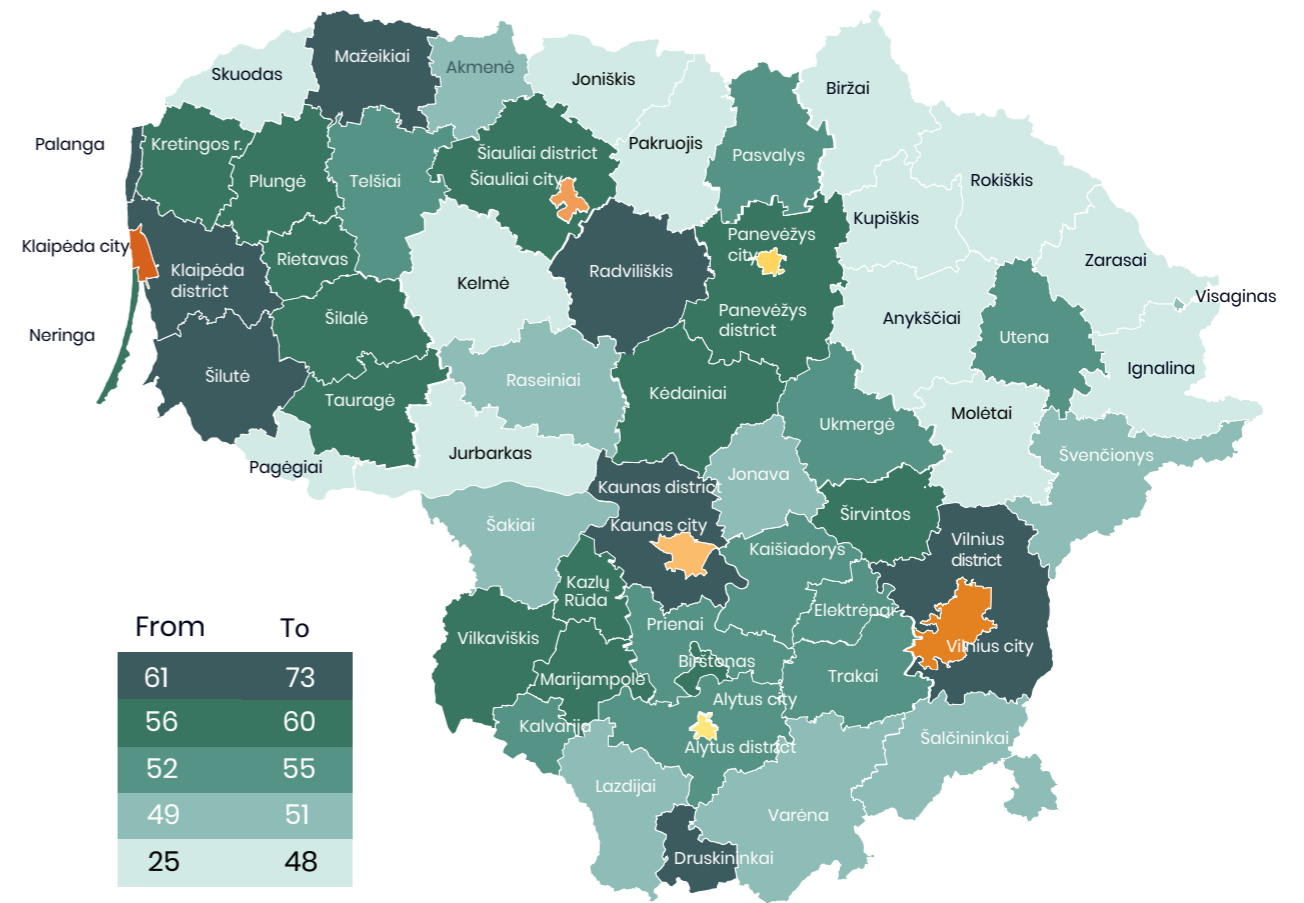
Municipal Performance Index

In 2018, we released the eighth edition of Lithuania's Municipal Performance Index. Our comprehensive annual research report on the performance of Lithuanian municipalities is not only an internationally recognised ranking, but an effective benchmark for policy reforms in local governance that allows municipalities to compare their performance and improve their services to citizens by adopting best practices. Likewise, this index serves as a means to provide residents, communities and local businesses with evidence-based data regarding the ongoing economic and social reforms in their municipalities, thus sparking debate and encouraging well-informed discussions.

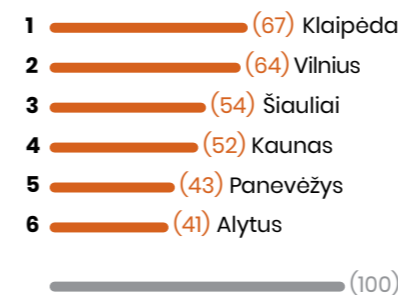
EXHAUSTIVE
Based on 65 indicators, the index provides insights into ways to improve service delivery to citizens, attract investment, and foster good and effective local governance.

DYNAMIC
The methodology is updated and improved annually, in line with feedback received from municipalities, their residents, businesses and investors.

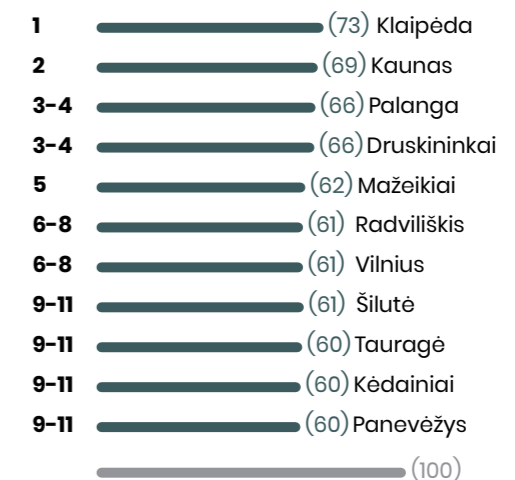
ACKNOWLEDGED
Each edition of the index has been very well received by the media and the public. In 2018, the index was mentioned in the media and quoted by experts, journalists, opinion leaders, and politicians over 150 times.



City municipality rankings



District municipality rankings



IMPACTFUL
The index is widely used by municipal administrations in designing and implementing policy reforms, as well as reporting to their residents.

INTERNATIONAL
The index has been replicated in Kenya and Georgia, and versions are underway in Bosnia and Herzegovina and Latvia.



Shadow economy research

In 2018, we continued our international research into the shadow economy, surveying over 6,000 people from Lithuania, Latvia, Estonia, Poland, the Czech Republic and Sweden on their engagement in undeclared labour relations and participation in the shadow goods market. We held a high-level conference in Vilnius to present the study, concluding that despite notable economic growth over recent years, the shadow economy has remained widespread in Lithuania in comparison to other countries.

The survey confirmed that the most common unofficial goods and services include food, clothing, beauty services, auto repair services, tobacco, alcohol, and fuel. These goods and services comprise a large share of the overall consumption, or are subject to high taxes. Therefore, low purchasing power and excessive taxation are identified as the main drivers of the shadow economy.

Data show that the most widespread form of undeclared work is working with a legal job contract, when part of the wage is received as an "envelope wage". The survey revealed that this is due to high labour-related costs for business as well as unfounded political decisions relating to the distribution of social benefits and minimum wage increases.



"The fight against the shadow economy can be considered effective not when it is completely eradicated, but when it is transferred from the informal to the formal sector by reducing the tax and regulatory burden on legitimate economic activity. It is crucial to help people legalize their activity."

Ieva Valeškaitė
POLICY ANALYST, LFMI



6 in 10 respondents have purchased goods or services at least once, knowing or suspecting that the sales revenues would not be officially accounted for.

35 %

have bought goods from illegal sources at least once.



Half of respondents would consider turning to illegal alternatives in the event of an economic decline.



The report attracted **>100 MEDIA** appearances and quotations on the shadow economy.



4 in 5 Lithuanians justify undeclared purchases and "envelope wages".

25 %

25% justify undeclared labour.



3 in 10 respondents admit to having friends who engaged in undeclared labour.



IN 2019, WE WILL DEDICATE THREE CONFERENCES TO THE ISSUE OF THE SHADOW ECONOMY; IN VILNIUS, WARSAW AND BRUSSELS.



70 LAW ENFORCEMENT OFFICERS, POLITICIANS AND BUSINESSMEN ATTENDED OUR CONFERENCE IN VILNIUS.



60 SHADOW ECONOMY EXPERTS ATTENDED OUR PANEL AT AN INTERNATIONAL CONFERENCE IN BULGARIA.



2.3.

Employment Flexibility Index

In 2018, we launched the second edition of the Employment Flexibility Index, an international ranking of the member states of the European Union and the Organization for Economic Cooperation and Development.

15TH The 2017 Labor Code reform lifted Lithuania from the 27th to 15th place.

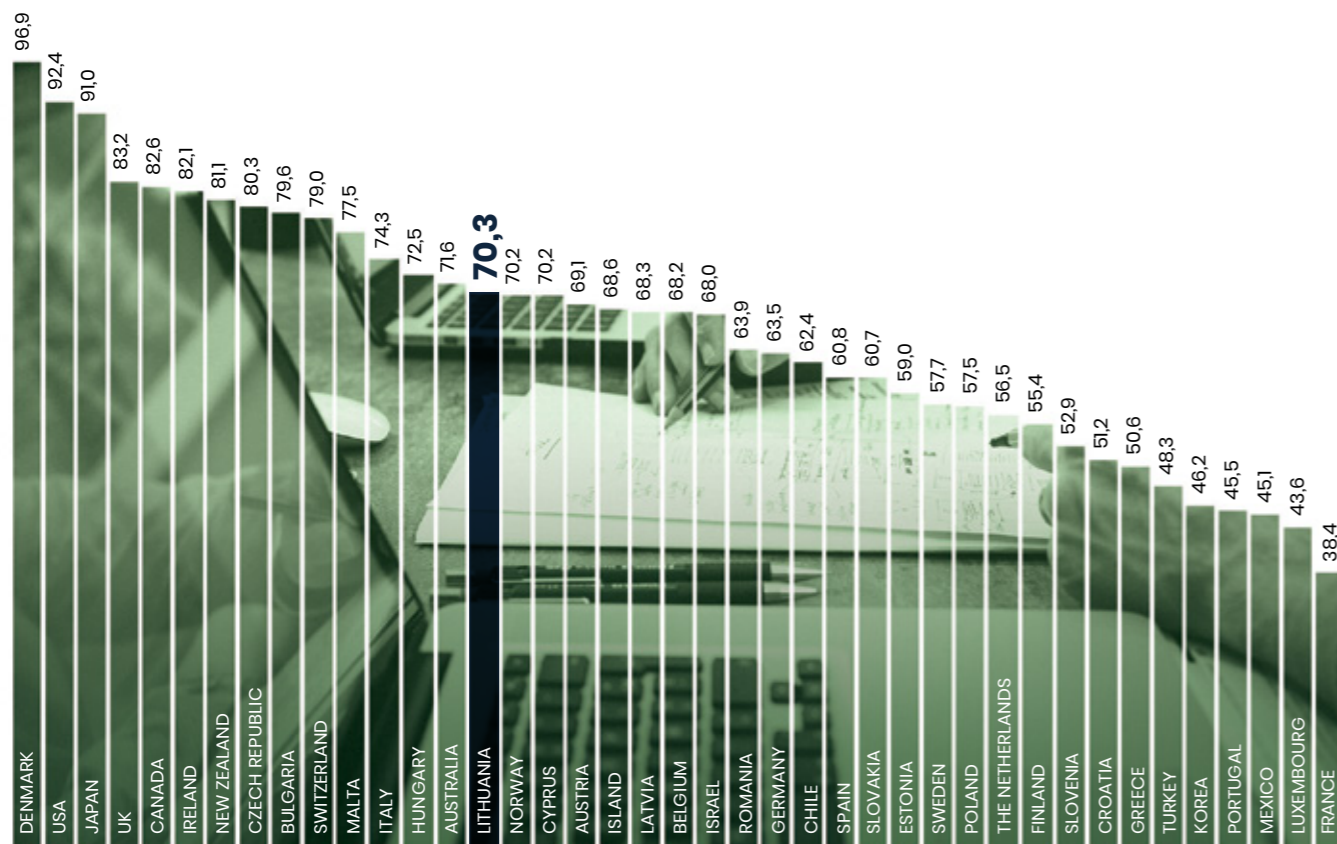
VISIBLE Over 40 media placements in Lithuania and beyond.

RELEVANT Numerous quotes by opinion leaders and policy makers in Lithuania and beyond.

OBJECTIVE Based on the World Bank's data on labour regulation.

INFORMATIVE Evaluates 41 EU and OECD member states against more than 30 indicators

INTERNATIONAL Designed and published in cooperation with think tanks in Poland, Bulgaria, Slovakia, the Czech Republic and Estonia. Used by 14 think tanks from across Europe.



2.4.

Bureaucracy Index

In 2018, we published an international Bureaucracy Index. In cooperation with Enterprise Lithuania and the Kaunas Chamber of Commerce, Industry and Crafts, we measured the bureaucratic burden on a relatively small metal processing company in Lithuania.

Our recommendations on the reduction of the excessive burden of reporting forms were taken up by the Better Regulation Commission. The Ministry of Social Security and Labour is also planning to simplify all mandatory requirements on occupational health and safety training.

We have advocated for a lesser bureaucratic burden **90 TIMES**



"By no means can Lithuania be considered the worst European country for business; however, being considered average is simply not good enough for a country that aspires to have the most competitive economy in the region. This being the case, the government must put more thought into the efficiency and effectiveness of its policies."

Gintarė Deržanauskienė
POLICY ANALYST, LFMI

	Ukraine	Czech Republic	Slovakia
Labour relations and related taxes	139	89	83
Business administration and compliance	323	117	102
Legal changes and statistics	7	27	37
TOTAL	469 hours	233 hours	222 hours

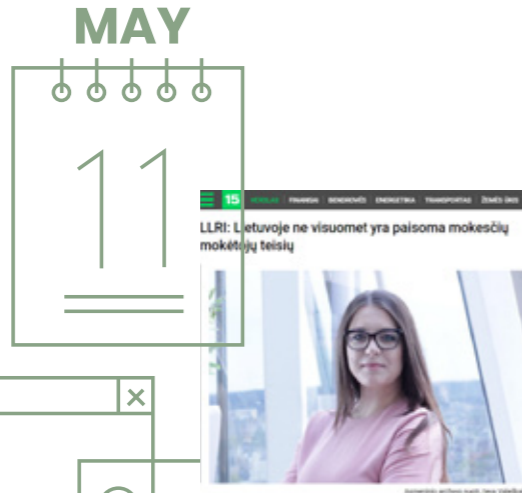
2.5.

Respect for Taxpayers Day

The Charter of Taxpayers' Rights

On 11 May 2018, Lithuania commemorated its first Respect for Taxpayers Day. The day was adopted as an official commemoration in Lithuania as a result of our petition to the government and parliament. To celebrate the occasion, on 11 May we launched the Charter of Taxpayer's Rights, seizing the opportunity to highlight the fact that taxpayers not only have duties to fulfil – but also rights to enjoy.

LFMI generated **MORE THAN 40 MEDIA** appearances on taxpayers' rights



"Taxpayers' rights are scattered across multiple laws, which makes it difficult for taxpayers to find them. I am very pleased with the initiative to provide citizens with a clear definition of each of these rights, their significance, and legal sources."

Tomas Davidonis
PARTNER, DELOITTE LEGAL



In Lithuania, it is more common for people to speak of taxpayers' obligations rather than their rights. It seems that tax authorities barely miss a chance to threaten citizens with penalties, but they are not as diligent when it comes to guaranteeing taxpayers' rights."

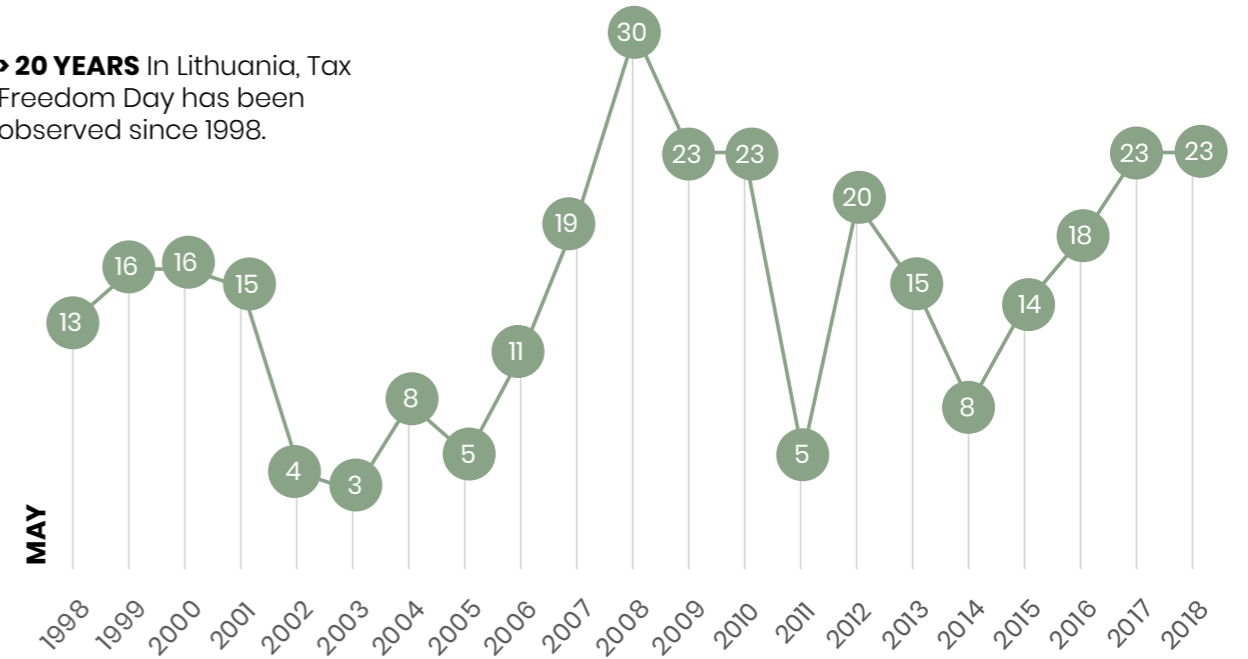
Edita Maslauskaitė
VICE-PRESIDENT, LFMI

2.6.

Tax Freedom Day

On 23 May 2018, we commemorated the symbolic Tax Freedom Day, marking the day in the year when an average taxpayer begins to work for him- or herself and family, rather than to earn money to pay their dues to the government.

> 20 YEARS In Lithuania, Tax Freedom Day has been observed since 1998.



"Tax Freedom Day is an important date, as it reveals how much we actually need to work just to pay all our taxes. This symbolic day is a way to express gratitude to taxpayers, draw the authorities' attention to their growing expenditure, and to encourage them to use taxpayers' money in a more responsible way."

Ieva Valeškaitė
POLICY EXPERT, LFMI

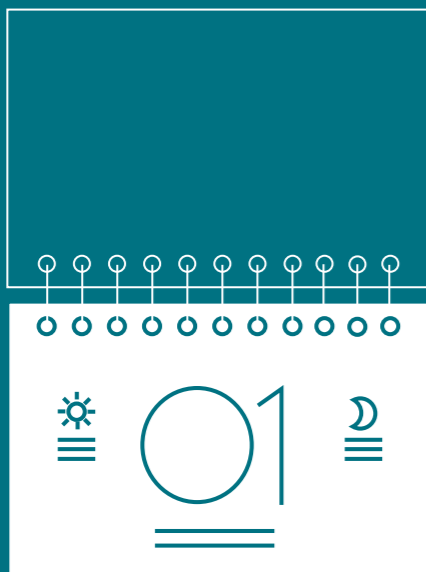
3.

Government Watch

01

DAILY GOVERNMENT WATCH

Policy experts monitor the political agenda and policy developments in the areas of tax policy, competition, labour regulation, social security and health care policy, energy policy, property rights, etc.



02

POLICY ANALYSIS

Experts identify the most important legislative initiatives, conduct in-depth analysis and provide extensive reviews and policy recommendations to decision-makers.

550 legal acts analysed.

68 position papers produced.



03

POLICY RESPONSES

>100 public responses to draft legislation.

73 submissions to policy-makers.

Multiple meetings and discussions with policy-makers and other stakeholders.



04

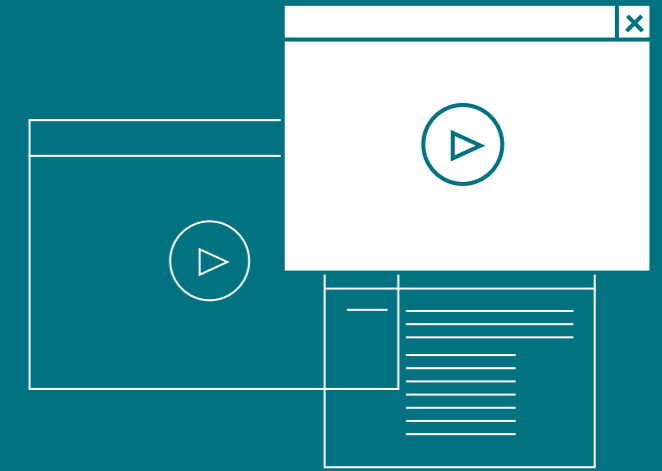
OPINION LEADERSHIP

>3,000 media appearances.

40 episodes of radio show "Ekonomika šiandien".

>22,000 social media followers.

100 meetings and discussions with experts, opinion leaders, and policy- and decision-makers.

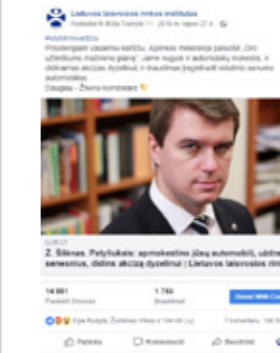


Reducing tax burden

IN 2018, WE:

> 1,350 media appearances

22 position papers and analyses on taxation



Prevented the removal of individual business licences.



OUR CORE TARGETS:

Lower taxation



The reduction of a "temporarily" increased VAT rate.
Zero tax rate on reinvested profits.

Sustainability of the tax system



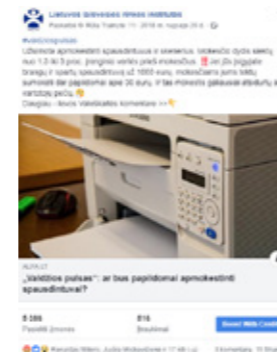
A comprehensive review of the 2018 tax reform and progressive personal income tax.
The stability of the tax system; tax laws should enter into force no sooner than six months after adoption.

Well-informed decisions



A general consensus that tax increases will not curb inequality

Stood against the adoption of the universal immovable property tax and car taxes.



Contributed to a gradual reduction in social security contributions.



Contributed to the consolidation of the tax base for social security contributions.

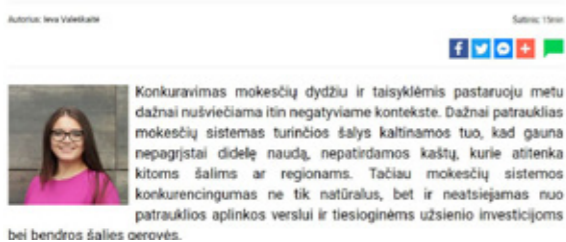
Supported the introduction of a cap on social security contributions.



Exposed a plan to impose taxes on fire boilers under the guise of environmental protection.



Ieva Valeškaitė: Broliška konkurencija mokesčiais



3.2.

Fostering competition

IN 2018, WE:

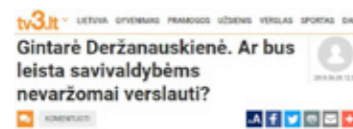
Stood in defence of legal provisions restricting the expansion and establishment of municipal enterprises. Municipalities must prove that private market players are unable to offer the required goods and services prior to the establishment of their own businesses.

Achieved the adoption of a legal amendment whereby municipal enterprises are required to make their articles of incorporation publicly available.

Defended consumer and taxpayer interests by providing rigorous arguments against ill-founded policies, including proposals to restrict working time in the retail trade, to introduce a voucher system, and to implement various "price reduction" measures.

15 POSITION NOTES AND 3 POLICY PAPERS ON THE ISSUE

– Stood against the ill-founded decision regarding the expansion of municipal and state businesses into competitive sectors.



– Criticised municipalities for maintaining advertising companies, beauty salons and other companies offering unnecessary services, in competition with private players.

– Advocated against the government's aspiration to allow hospital pharma-

cies to engage in the retail trade in pharmaceuticals.

– Revealed the scope of the commercial activities of municipal enterprises, and uncovered cases of cross-subsidisation in state enterprises.

>600 MEDIA APPEARANCES ON THE ISSUE

A POLICY CONFERENCE IN COOPERATION WITH THE COMPETITION COUNCIL

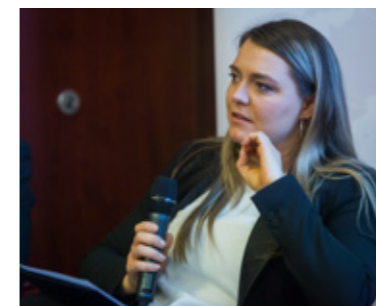
3.3.

Promoting flexible labour relations

In 2018, we conducted three international studies on the regulation of employment of third-country nationals; on the regulation of fixed-term employment contracts; and on minimum wage regulation, providing concrete policy proposals for facilitate employment processes and increase labour flexibility.

CORE TARGETS:

- Faster employment of non-EU nationals.
- Lower qualification requirements for non-EU nationals.



- Longer duration of fixed-term employment contracts.
- No quotas on fixed-term employment contracts.
- De-politicised minimum wage regulation.



Giedrius Stalenis. MMA didinimas: politikavimas ar realus sprendimas? (4)

Neseris viešumoje paskelbtos publikacijos apie tai, kad ekonomikai augant, skundo lygis nemažėja, verčia susimąstyti, ką skambias lozungais...

10 POLICY NOTES AND SUBMISSIONS TO LEGISLATIVE BODIES.

50 MEDIA APPEARANCES PRESENTATIONS TO THE TRIPARTITE COUNCIL, THE MINISTRY OF SOCIAL SECURITY AND LABOUR, AND OTHER STAKEHOLDERS.

3.4.

Supporting targeted social policies

SUPPORTING SOCIAL BENEFITS FOR THOSE IN NEED

We put forward arguments against ill-founded, expensive and inefficient social welfare policies, including universal child benefits, vouchers, support for housing in regional cities and other benefits that are provided without conducting a means test. Such policies do not address social issues, and do not necessarily reach the people who need them most.



Such policies do not address social issues, and do not necessarily reach the people who need them most



ADVOCATING FOR A REVIEW OF THE STATE SOCIAL INSURANCE SYSTEM

We shed light on the issues that plague maternity, sickness and unemployment insurance, advocated for a review of the current system. We pointed out the negative consequences of generous long-term unemployment benefits and other social welfare payments that provide disincentives to reintegration in the labour market.



PROMOTING PERSONAL PENSION SCHEMES

In light of yet another minor pension reform, we emphasised the importance of personal pensions and the need for sound policies that promote personal pension schemes in Lithuania, as well as create incentives for people to choose them.



3.5.

Patient-oriented health care

DEFENDING THE RIGHT TO CHOOSE MEDICAL TREATMENT AND HEALTH CARE INSTITUTION

We stood against the proposal to introduce the "first prescription" policy, whereby pharmacies are required to offer and sell only the cheapest pharmaceuticals, emphasising the aim to completely deprive patients of choice over their treatment, as well as entitlement to compensation for personalised medicines.

We fought against the proposal to punish pharmacies for not selling the cheapest medicines.

ADVOCATING HEALTHY COMPETITION IN THE HEALTH SECTOR

Eleven organisations signed



our petition to the President, the parliament, and the government on the obligation to support the private economic initiative, especially in the health sector.

We stood in defence of fair competition and successfully advocated against a discriminatory proposal, whereby state and municipal health care establishments would have priority in providing inpatient care services financed by the National Health Insurance Fund.

We advocated against a proposal to allow hospital pharmacies to engage in the retail trade in pharmaceuticals, emphasising a potential threat to fair market competition and the efficient and targeted use of public finances allocated for the provision of health care services.



4.

Proactive policy solutions

Diverse stakeholders – different products

MINIMUM WAGE – IT'S COMPLICATED

MINIMUM WAGE REGULATION. IT'S COMPLICATED



MATERNITY INSURANCE: BETWEEN INSURANCE AND BENEFITS

THE GROWTH OF MUNICIPAL ADMINISTRATIONS

THE ACTIVITIES OF MUNICIPAL ENTERPRISES

CURING THE ILLNESS OF HEALTH INSURANCE

Shadow Economy: Understanding Drivers, Reducing Incentives

PENSION REFORM IN LITHUANIA: ONE STEP FORWARD, TWO STEPS BACKWARDS

EMPLOYMENT FLEXIBILITY INDEX 2019 EU AND OECD COUNTRIES

Lietuvos savivaldybių indeksas 2018

SCHOOL INFRASTRUCTURE: SPACIOUS YET EMPTY

SHADOW ECONOMY: UNDERSTANDING DRIVERS, REDUCING INCENTIVES

LABOUR MIGRATION AND THE FLEXIBILITY OF EMPLOYING THIRD-COUNTRY NATIONALS

FIXED-TERM EMPLOYMENT FOR LONG-TERM COMPETITIVENESS

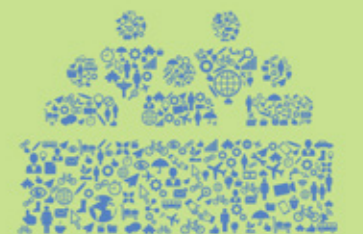


GROWING UNEMPLOYMENT RATES, RUNNING OUT BENEFITS

CROSS-SUBSIDISING IN STATE OWNED ENTERPRISES

CORPORATE TAX REGIMES IN THE BALTIC STATES

LABOUR MIGRATION AND FLEXIBILITY OF REGULATION FOR EMPLOYING NON-EU NATIONALS



Broad, targeted and effective communication

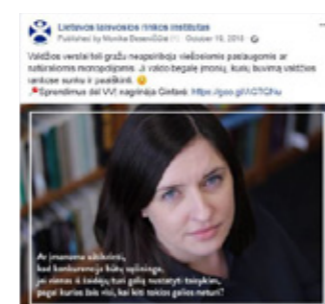
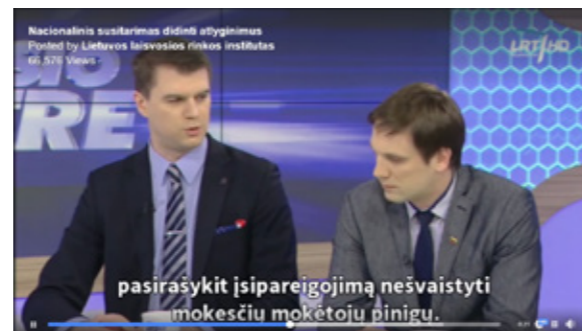


Top appearances

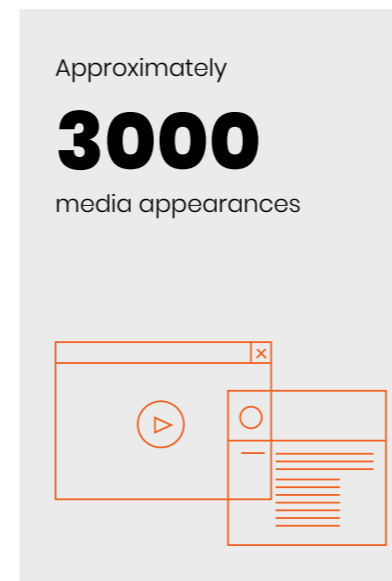
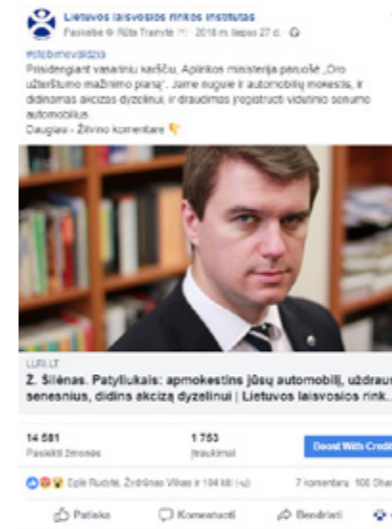
244	Delfi.lt
154	15min.lt
147	Lrytas.lt
133	Alfa.lt
105	Lrt.lt
104	Izinius.lt
96	Tv3.lt
96	Diena.lt
96	Kauno.diena.lt
93	Etaplius.lt
89	Kl.lt
83	Verslozinios.lt



220
TV appearances



200
discussions on the radio



JK išlajos iš ES atvers maždaug 10 mlrd. eurų skylių ES biudžete, tačiau ES mažinti jo mažinti nenusiteikusi – priešingai, 2021-2027 metų laikotarpiu metinės biudžeto pajamos, planuojama, sieks 170 mlrd. eurų. Biudžetą domėnu pildyti turės ir ES mokesčių mokesčiai, per papildomus mokesčius – papildomai apmokestinus nepedicitas plastikos pakutes, skiriant dalį tenlos leidimų pardavimo pajamų ES biudžetui, skiriant dalį pieno mokesčio.



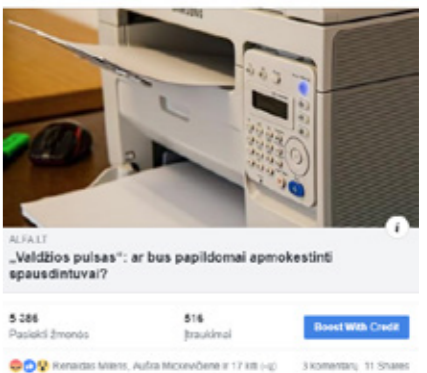
Lietuvos laisvosios rinkos institutas
Paskaba @ Rūta Trautė | 2018 m. gegužės 22 d.

#istorinėvaldžia
Šiuo metu Vynūkusybeje svarstoma pensijų kaupimo reforma nebėsis žmonėms suteikti savo mokamos „Dobros“ įmokos dalies į asmeninę kaupimo sąskaitą. Dabar galėtumėte kaupimo formule 2(3,5)+2+2 yra keičiama į 0+4+2. Ar tikrai reikia reformos imtis tokiu pabū mastu ir įa 10-ą kartą keisti įmokos tarifą?
Plačiau - LLRI ekspertizė:
<https://www.lri.lt/naujienas/ekonomine-politika/31505/teska>



Lietuvos laisvosios rinkos institutas
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#valdžiospulsas
Lūžimas apmokestinai spausdintuvus ir skenerius. Mokesčio dydis siektų nuo 1,3 iki 3 proc. įgrynino vertės prieš mokesčius. Jei jis įgyjeje brangiu ir aparti spausdintuvų už 1000 eurų, mokesčiama joms tokiu sumokėti dar papildomai apie 30 eurų ir tas mokeskis galėsimai išskirti ant vartotojų pečių. Daugiau - Ieva Valeškaitė komentare →



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