

Foreword

This report is part of the *OECD Tax Policy Reviews* series. *OECD Tax Policy Reviews* are intended to provide independent, comprehensive and comparative assessments of OECD member and non-member countries' tax systems as well as concrete recommendations for tax reform. By benchmarking countries' tax systems and identifying tailored tax policy reform options, the objective of the Reviews is to enhance the design of existing tax policies and to support the adoption and implementation of tax reforms.

This project was led and written by Sean Kennedy with selective tax policy inputs from Bert Brys. The report was supervised by Bert Brys. Advice and comments related to the OECD Tax and Benefit Model TaxBen were provided by Olga Rastrigina from the OECD's directorate for Employment, Labour and Social Affairs.

The analysis in the report is primarily based on OECD statistics and OECD tax modelling tools. The microdata analysis is based upon a representative sample of the tax and benefit administrative data in 2019 provided by Lithuania for this project. Some of the results of Chapters 3 and 5 are based on simulations performed by the EUROMOD team of the European Commission's Joint Research Centre (JRC). EUROMOD is a tax-benefit microsimulation model for the European Union that is maintained, developed and managed by the Joint Research Centre (JRC) of the European Commission, in collaboration with Eurostat and national teams from the EU countries. This report makes use the beta-version of the model for Lithuania, based on version I3.0+, adapted to run on the input data derived from national administrative registers. This version is not available to the public. The authors are very grateful to Alberto Mazzon and Andrea Papini from the JRC and Louise Jensen from the Directorate-General for Structural Reform Support of the European Commission for their collaboration during the project.

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