

UAB Raimda auditas

Company code 302509547 VAT code LT100005399614

Dobilų st.8, Neveronys, Kaunas dist.

Office address: Karaliaus Mindaugo pr.68-11, Kaunas, Lietuva LT-44351

Tel.: +370 37 206980; +370 61654450

raimda.audit@raudit.lt [www.raudit.lt](http://www.raudit.lt)

*✓ To the State Labour Inspectorate of the Republic of  
Lithuania*

*under the Ministry of Social Security and Labour*

*On the application of the revisions on the calculation of average wage*

REQUEST

7 December 2020

Government Resolution No. 496 of 21 June 2017 *On the Implementation of the Labor Code of the Republic of Lithuania* (current wording from 6 October 2020), a *Description of the Procedure for Calculating the Average Wage* is provided. Paragraph 5.13. of Chapter III of the Description details the cases when the employee did not work during the calculation period and did not receive income.

Paragraph 5.8. of the Description states that “For the purpose of calculating average wage, no account shall be taken of days or hours during which the employee did not actually work for the undertaking, nor of monetary amounts paid for those days or hours.”

1. **Question:** In cases where the idle time lasts for more than three months and the employee intends to terminate the employment contract immediately after the end of the idle time, should the average salary be calculated according to Paragraph 5.8. of the Description, that is to say, should the fixed salary be taken into account?
2. **Question:** Is the period an employee spends on idle time included in the length of service?
3. **Question:** If, say, an employee spends exactly three months in idle time and intends to terminate his employment immediately after returning from idle time, is it necessary to include **those three months of idle time** when calculating compensation for unused leave?

Director-Auditor of Raimda auditas UAB

Member of Association of Chartered Certified Accountants (ACCA) Daiva Žumbakienė