



# Coordination of social security systems at a glance

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# **Coordination of social security systems at a glance**

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## Table of Contents

<b>Glossary .....</b>	<b>10</b>
<b>Executive summary .....</b>	<b>12</b>
<b>Introduction.....</b>	<b>15</b>
<b>1. Determination of the applicable legislation .....</b>	<b>16</b>
1.1. Overall picture of the number of PDs A1 issued .....	17
1.2. Intra-EU posting (Article 12) .....	18
1.3. Active in two or more Member States (Article 13).....	20
1.4. Article 16 Agreements .....	21
<b>2. Cross-border healthcare .....</b>	<b>22</b>
2.1. Unplanned cross-border healthcare .....	22
2.2. Planned cross-border healthcare .....	25
2.3. Residing in a Member State other than the competent one .....	27
2.4. General overview – Budgetary impact of cross-border healthcare.....	30
2.4.1. From the perspective of the competent Member State.....	32
2.4.2. From the perspective of the Member State of treatment .....	32
<b>3. Unemployment.....</b>	<b>34</b>
3.1. Export of unemployment benefits .....	34
3.2. Aggregation of periods for unemployment benefits.....	36
<b>4. Family benefits.....</b>	<b>39</b>
<b>5. Maternity and equivalent paternity benefits in cash .....</b>	<b>41</b>
<b>6. Old-age, survivors', and invalidity pensions .....</b>	<b>43</b>
<b>Annex I One-page summaries .....</b>	<b>46</b>
Social security coordination in Austria in 2023 .....	47

Social security coordination in Belgium in 2023.....	48
Social security coordination in Bulgaria in 2023 .....	49
Social security coordination in Croatia in 2023 .....	50
Social security coordination in Cyprus in 2023 .....	51
Social security coordination in Czechia in 2023.....	52
Social security coordination in Denmark in 2023 .....	53
Social security coordination in Estonia in 2023.....	54
Social security coordination in Finland in 2023.....	55
Social security coordination in France in 2023 .....	56
Social security coordination in Germany in 2023.....	57
Social security coordination in Greece in 2023.....	58
Social security coordination in Hungary in 2023.....	59
Social security coordination in Iceland in 2023 .....	60
Social security coordination in Ireland in 2023 .....	61
Social security coordination in Italy in 2023.....	62
Social security coordination in Latvia in 2023.....	63
Social security coordination in Liechtenstein in 2023 .....	64
Social security coordination in Lithuania in 2023 .....	65
Social security coordination in Luxembourg in 2023.....	66
Social security coordination in Malta in 2023.....	67
Social security coordination in the Netherlands in 2023 .....	68
Social security coordination in Norway in 2023 .....	69
Social security coordination in Poland in 2023 .....	70
Social security coordination in Portugal in 2023 .....	71
Social security coordination in Romania in 2023 .....	72
Social security coordination in Slovakia in 2023.....	73
Social security coordination in Slovenia in 2023.....	74

Social security coordination in Spain in 2023 .....	75
Social security coordination in Sweden in 2023.....	76
Social security coordination in Switzerland in 2023 .....	77
Social security coordination in the United Kingdom in 2023 .....	78
<b>Annex II Statistical annex on applicable legislation and branches of social security.....</b>	<b>79</b>
Applicable legislation.....	79
Unplanned cross-border healthcare .....	82
Planned cross-border healthcare .....	83
Persons residing in a Member State other than the competent Member State .....	85
Total cross-border healthcare .....	86
Export of unemployment benefits.....	88
Aggregation of periods for unemployment benefits .....	89
Export of family benefits.....	91
Maternity and equivalent paternity benefits in cash .....	95
Old-age, survivors', and invalidity pensions.....	99

## List of Figures

Figure 1 - Evolution of the number of PDs A1 issued, by type, 2007-2023.....	17
Figure 2 - Number of PDs A1 issued, by competent Member State, 2022-2023.....	18
Figure 3 - Evolution of the number of PDs A1 issued under Article 12 BR, main issuing Member States, 2010-2023 .....	19
Figure 4 - Evolution of the number of PDs A1 issued under Article 12 BR, main receiving Member States, 2010-2023 .....	20
Figure 5 - Evolution of the number of PDs A1 issued under Article 13 BR, main issuing Member States, 2010-2023 .....	21
Figure 6 - Reimbursement received by the Member State of treatment, amount claimed/received in €, main Member States of treatment, 2013-2023.....	24
Figure 7 - Reimbursement paid by the competent Member State, amount of claims claimed/paid in €, main competent Member States, 2013-2023.....	25
Figure 8 - Main issuing and receiving Member States of PDs S2, 2013-2023 .....	26
Figure 9 - Reimbursement by the main debtors, and reimbursement received by the main creditors, in €, 2016-2023 .....	27
Figure 10 - Main issuing and receiving Member States of PDs S1 in circulation, 2015-2023 .....	29
Figure 11 - Budgetary impact of cross-border healthcare, by type, 2023.....	30
Figure 12 - Total amount of introductions for the reimbursement of cross-border healthcare, 2017-2023, in €.....	31
Figure 13 - Evolution of amount of introductions for the reimbursement of cross-border healthcare, main debtors, 2017-2023, in € .....	32
Figure 14 - Evolution of amount of introductions for the reimbursement of cross-border healthcare, main creditors, 2017-2023, in €.....	33
Figure 15 - Number of authorisations to export the unemployment benefit issued, 2023 .....	35
Figure 16 - Number of authorisations to export the unemployment benefit received, 2023 .....	35
Figure 17 - Number of cases of aggregation of periods for unemployment, by Member State of last activity, 2023.....	38
Figure 18 - Transfer of family benefits to another EU/EFTA country or the UK, 2023....	40
Figure 19 - Evolution of the number of maternity and equivalent paternity benefits and amount paid (in €) to persons who reside in another EU/EFTA country and the UK, main exporting Member States, 2016-2023.....	41
Figure 20 - Number of maternity and equivalent paternity benefits and amount paid (in €) to persons who reside in another EU/EFTA country and the UK, 2023 .....	42
Figure 21 - Number of exported pensions and amount paid (in €) to pensioners who reside in another EU/EFTA country and the UK, 2023.....	44



Figure 22 - Number of imported pensions and amount received (in €) by pensioners  
who reside in another EU/EFTA country and the UK, 2023 ..... 45

## Glossary

**Basic Regulation:** Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems.

**Implementing Regulation:** Regulation (EC) No 987/2009 of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems.

**Competent Member State:** The Member State in which the institution with which the person concerned is insured or from which the person is entitled to benefits is situated.

**EU-28:** Belgium (BE), Bulgaria (BG), Czechia (CZ), Denmark (DK), Germany (DE), Estonia (EE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Croatia (HR), Italy (IT), Cyprus (CY), Latvia (LV), Lithuania (LT), Luxembourg (LU), Hungary (HU), Malta (MT), the Netherlands (NL), Austria (AT), Poland (PL), Portugal (PT), Romania (RO), Slovenia (SI), Slovakia (SK), Finland (FI), Sweden (SE), and the United Kingdom (UK).

**EU-27:** Belgium (BE), Bulgaria (BG), Czechia (CZ), Denmark (DK), Germany (DE), Estonia (EE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Croatia (HR), Italy (IT), Cyprus (CY), Latvia (LV), Lithuania (LT), Luxembourg (LU), Hungary (HU), Malta (MT), the Netherlands (NL), Austria (AT), Poland (PL), Portugal (PT), Romania (RO), Slovenia (SI), Slovakia (SK), Finland (FI), and Sweden (SE).

**EU-14:** Belgium (BE), Denmark (DK), Germany (DE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Italy (IT), Luxembourg (LU), the Netherlands (NL), Austria (AT), Portugal (PT), Finland (FI), and Sweden (SE).

**EU-13:** Bulgaria (BG), Czechia (CZ), Estonia (EE), Croatia (HR), Cyprus (CY), Latvia (LV), Lithuania (LT), Hungary (HU), Malta (MT), Poland (PL), Romania (RO), Slovenia (SI), and Slovakia (SK).

**EFTA countries:** Iceland (IS), Liechtenstein (LI), Norway (NO), and Switzerland (CH).

**Persons covered by Article 12 of the Basic Regulation:** Article 12 relates to persons who are employed by an employer which normally carries out its activities in a Member State and who are posted by that employer to another Member State to perform work on its behalf, and persons who normally pursue an activity as a self-employed person in a Member State who go to pursue a similar activity in another Member State.

**Persons covered by Article 13 of the Basic Regulation:** These persons pursue an activity as an employed/self-employed person in two or more Member States.

**Portable Document (PD) A1:** This certificate proves that the social security legislation of the issuing Member State applies and confirms that this person has no obligations to pay contributions in another Member State.

**Portable Document (PD) U1:** This document is a statement of insurance periods to be taken into account when calculating an unemployment benefit.

**Portable Document (PD) U2:** This document certifies the authorisation to export unemployment benefits if unemployed persons go to another Member State to look for work.

**Portable Document (PD) S1:** This document allows a person to register for healthcare if (s)he resides in an EU country, Iceland, Liechtenstein, Norway, or Switzerland but (s)he is insured in a different one of these countries.

**Portable Document (PD) S2:** This document certifies the entitlement of the insured person to planned health treatment in a Member State other than the competent Member State.

**The European Health Insurance Card (EHIC):** This document proves the entitlement to necessary healthcare in kind during a temporary stay in a Member State other than the competent Member State.

## Executive summary

One of the key pillars of the European single market is undoubtedly the free movement of persons. From the earliest days of the European Economic Community (EEC), it was recognised that genuinely free movement required addressing the social security rights of mobile citizens. In order to safeguard the social security rights of persons moving within the EU/EFTA and the UK, common EU-rules on the coordination of social security systems are established by [Regulation \(EC\) No 883/2004](#) ('Basic Regulation') and [Regulation \(EC\) No 987/2009](#) ('Implementing Regulation'). Since 2014, data on the application of the Coordination Regulations has been collected and reported by the [Network Statistics FMSSFE](#), on behalf of the European Commission - DG Employment.

### Applicable legislation

A total number of 5.5 million PDs A1 were issued at the request of the employer or the person concerned in 2023. The majority of these PDs A1 were applicable to persons covered by Article 12 (i.e. 'posting'), namely 3.6 million PDs A1. Another 1.7 million PDs A1 were issued to persons covered by Article 13 (i.e. 'active in two or more Member States'). The remaining 255 000 PDs A1 were issued for other categories, mainly to civil servants. Consequently, 65 % of all PDs A1 granted in 2023 were issued under Article 12 and around 31 % under Article 13. However, there are some strong differences between issuing Member States. For instance, the importance of Article 12 in total is especially high in Greece (92 %), France (92 %), and Germany (87 %).

An unprecedented number of PDs A1 were issued in the EU/EFTA and the UK in 2023. Over 900 000 more PDs A1 were issued compared to 2022, resulting in an increase of 19.4 %. This continues the strong increase that occurred in 2022 (+995 500 PDs A1 or +27 % compared to 2021) and just before the COVID-19 pandemic from 2018 to 2019 (+57 %). The increase of PDs A1 issued in 2019 compared to 2018 was considered exceptional at the time. However, figures for 2022 and 2023 show that this total number of PDs A1 has become the new standard. This is of course a totally different level compared to the number of PDs A1 issued annually before 2019. This is mainly due to the huge increase in the number of PDs A1 issued by Germany since 2019.

Finally, specific attention is paid to the use of the [Framework Agreement on the application of Article 16 \(1\) of Regulation \(EC\) No. 883/2004 in cases of habitual cross-border telework](#) that came into force on 1 July 2023. In 2023, most PDs A1 granted by application of the Framework Agreement were issued by Switzerland (2 769 PDs A1) and to a lesser extent by the Netherlands (889 PDs A1), Germany (674 PDs A1), Austria (656 PDs A1), and Luxembourg (628 PDs A1). However, it must be said that these numbers are lower than expected.

### Cross-border healthcare

Three cross-border healthcare situations are identified and regulated under the Coordination Regulations. Firstly, there is unplanned cross-border healthcare. The European Health Insurance Card (EHIC) comes into play when a person needs necessary healthcare while temporarily staying abroad. [2024 marked the 20<sup>th</sup> anniversary of the EHIC](#). In 2023, some 253 million EHICs were in circulation. Consequently, around 48 % of the EU/EFTA/UK citizens are currently in possession of an EHIC. Over the years, there is a clear trend of increasing the validity period of the EHIC. The main Member States of treatment were mostly Germany, Spain, France, and Austria. Furthermore, the most prominent competent Member States were the Germany, the United Kingdom, and France.

Secondly, planned cross-border healthcare may be received in a Member State other than the competent Member State when patients purposely seek out healthcare abroad. In 2023, more than 50 000 Portable Document S2 (PD S2) were issued. In general, the main issuing Member States of a PD S2 are Germany and Luxembourg, followed by Austria, France, Italy, and the Netherlands. The most prominent receiving Member States of planned cross-border healthcare under the Coordination Regulations are Belgium, Germany, France, and Luxembourg, as well as Switzerland, Austria, and the Netherlands.

Finally, persons who reside in a Member State other than the competent Member State are also entitled to receive healthcare. In 2023, almost 2.3 million persons resided in a Member State other than the competent Member State and were registered for healthcare in their Member State of residence by means of a PD S1. A difference is noted between the main issuing/receiving Member States of a PD S1 depending on the concerned group of persons, being either insured persons or pensioners. For insured persons, Luxembourg, Germany, and Switzerland are the main issuing Member States while France is the main receiving Member State. For pensioners and their family members however, the United Kingdom is clearly the main issuing Member State of PDs S1 whereas Spain is an important receiving Member State.

The budgetary impact of cross-border healthcare by applying the Coordination Regulations amounts to some 0.4 % of total healthcare spending related to benefits in kind. This percentage represents an amount in absolute terms of more than EUR 5 billion. From 2017 to 2023, there are clearly two main debtors, being the United Kingdom and Germany. The main creditors have remained the same over the years, notably Germany, France, and Spain.

### **Unemployment**

In 2023, around 29 000 PDs U2 were granted to unemployed persons wishing to export their unemployment benefit to another EU/EFTA country or the UK, representing only 0.2 % of the total number of unemployment benefits paid. The main issuing Member State is Germany, followed by Switzerland, Denmark, France, the Netherlands, and Austria. Together, these top six Member States issued eight out of ten of all PDs U2. The receiving perspective indicates that Poland is the main receiving Member State of PDs U2.

In 2023, roughly 36 200 PDs U1 were received by EU/EFTA countries and the UK. This is a drop of around 2 100 PDs U1 or - 5.5 % compared to 2022. In most of these cases, the Member State of last activity was Lithuania. Furthermore, more than 3 000 PDs U1 were received by France, Spain, Austria, and Italy. These Member States have been some of the main receiving Member States over the past years. For around 0.3 % of the unemployed persons in the EU, EFTA and the UK additional periods completed in a Member State other than the competent State were required.

### **Family benefits**

In 2023, the reporting EU/EFTA countries exported family benefits to more than 1.1 million family members residing in another EU/EFTA country or the UK. It can be expected that Member States with a high number of incoming cross-border workers pay a high number of family benefits to families living in another EU/EFTA country or the UK. This strong link is confirmed by the data collected. Switzerland, Germany, Luxembourg, and Austria are identified as the main exporters of family benefits in the EU/EFTA and the UK. Most family benefits are exported to Member States with a high number of outgoing cross-border workers such as France, Poland, Belgium, Romania, Germany, and Hungary. On average, 1.9 % of the family benefits are paid by Member States to persons residing in another EU/EFTA country or the UK. Especially in Luxembourg, the export of family benefits

accounts for a large share of the total family benefits paid. It exported about 56 % of the family benefits paid to another EU/EFTA country or the UK in 2023.

#### **Maternity and equivalent paternity benefits**

In 2023, 23 reporting countries exported around 34 000 maternity and equivalent paternity benefits to another EU/EFTA country or the UK, for an amount of EUR 261 million. Two Member States clearly stand out when it comes to the export of maternity and equivalent paternity benefits, and they have consistently been the top two exporters over time. Both Switzerland and Luxembourg exported EUR 84 million or more maternity and equivalent paternity benefits to another Member State in 2023.

#### **Pensions**

Around 6.3 million pensions were paid to persons residing in another EU/EFTA country or the UK, amounting to a total expenditure of some EUR 28.5 billion in 2023. On average 4.5 % of the total number of pensioners resided in another EU/EFTA country or the UK. Total spending for this group of pensioners amounted to only 1.5 % of the total amount of paid pensions. The top three exporting Member States of pensions are Germany, France, and Switzerland. From a receiving side, the main importing Member States are Germany, Spain, Italy, France, and Portugal.

## Introduction

Free movement of persons would not be possible without the guarantee that citizens do not lose their social security rights when moving to another Member State. To safeguard the social security rights of persons moving within the EU/EFTA and the UK common rules are established at EU level.<sup>1</sup> The outcome of the EU rules on social security coordination is a high-quality level of coordination techniques based on some key principles: *a)* prohibition of discrimination, reinforced by the equal treatment of cross-border facts and events (i.e. principle of assimilation); *b)* the aggregation of insurance periods; *c)* the exportability of benefits; and *d)* the determination of a single applicable legislation.

The Coordination Regulations only 'coordinate' the various social security systems, they do not intend to 'harmonise' the systems. Consequently, Member States are still free to decide which benefits to grant, to whom, under which circumstances, and for how long. Moreover, coordination can be applied only in respect of legislation concerning social benefits which are within the material scope of the Coordination Regulations. It covers the following branches of social security: sickness benefits, maternity and equivalent paternity benefits, invalidity benefits, old-age benefits, survivors' benefits, benefits in respect of accidents at work and occupational diseases, death grants, unemployment benefits, pre-retirement benefits, and family benefits. The Coordination Regulations also apply to special non-contributory cash benefits but not to social and medical assistance and certain benefits which are a compensation for damages. The Coordination Regulations protect, in the field of social security, all persons moving to another Member State within the EU/EFTA and the UK, be it for reasons linked to work (e.g., active movers, frontier workers, seasonal, posted workers, business travellers, etc.) or for other reasons (e.g., holiday, planned healthcare, moving abroad as a retired person, etc.).<sup>2</sup>

This Statistical Report provides an overview of the impact of the Coordination Regulations, both in terms of persons involved and related public social spending.<sup>3</sup> It draws conclusions and identifies trends by area of social security. The separate thematic reports can be consulted for a more detailed analysis and reporting of the data. Furthermore, *Annex II* provides more detailed information per thematic report. Finally, the Statistical Report also provides one-page summaries for all 27 EU Member States, the four EFTA-countries and the UK in *Annex I*. These one-page summaries provide detailed information on the applicable legislation, cross-border healthcare, pensions, unemployment, family benefits, and maternity and equivalent paternity benefits for reference year 2023. This allows for a concise overview of all branches of cross-border social security per Member State, instead of only focussing on one branch at a time (which is how the Statistical Report is structured).

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<sup>1</sup> Detailed rules are laid down in Regulation (EC) No 883/2004 ('Basic Regulation') and Regulation (EC) No 987/2009 ('Implementing Regulation'). The rules do not only apply to EU nationals but also to nationals of Norway, Iceland, and Liechtenstein, thanks to the Agreement on the European Economic Area (EEA), as well as to Swiss nationals by virtue of a bilateral agreement on the free movement of persons.

<sup>2</sup> In that regard, the importance of these EU-rules can be demonstrated by referring to the group of persons benefitting from the application of it. For instance, more than 18 million EU/EFTA/UK citizens live in another EU/EFTA country or the UK (2023 figures; 2019 figures for the UK) (Eurostat [migr\_pop1ctz]). Furthermore, more than 200 million tourist trips (excluding trips for professional reasons) took place within the EU-27 in 2023 (Eurostat [tour\_dem\_ttot]).

<sup>3</sup> Article 91 of the Implementing Regulation requires the competent authorities to compile statistics on the application of the Coordination Regulations and to forward them to the Administrative Commission for the Coordination of Social Security Systems. Such data are currently collected and analysed by the *Network Statistics FMSSFE*. The Network would like to thank all delegations of the Administrative Commission for providing these data. Moreover, we would like to thank the European Commission and the Administrative Commission for the review of the statistical reports.



## 1. Determination of the applicable legislation

The main principle of the EU rules on social security coordination<sup>4</sup> is that persons are subject to the legislation of a single Member State only. If the person works, the legislation of the Member State where the economic activity is carried out applies (*lex loci laboris*). In some very specific situations, other criteria apply. Such situations include, *inter alia*, 1) employed persons who are employed by an employer which normally carries out its activities in a Member State and who are posted by that employer to another Member State to perform work on its behalf (Article 12(1) of the Basic Regulation), 2) persons who normally pursue an activity as a self-employed person in a Member State who go to pursue a similar activity in another Member State (Article 12(2) of the Basic Regulation); and 3) persons who pursue an activity as an employed/self-employed person in two or more Member States (Article 13 of the Basic Regulation).<sup>5</sup> Under Article 12 of the Basic Regulation, the social security legislation of the Member State where the employer normally carries out its activities / where the self-employed activity is normally pursued continues to apply for up to 24 months. Under Article 13 of the Basic Regulation, special rules for persons who are normally employed, self-employed, or both employed and self-employed in two or more Member States are laid down to ensure that the social security legislation of only one Member State is applicable.

In the situations discussed above, a 'Portable Document A1 (PD A1)' is issued.<sup>6</sup> This certificate declares that the social security legislation of the issuing Member State applies and confirms that the person concerned has no obligations to pay social security contributions in another Member State. The current legal framework provides that the employer or the person concerned must inform the competent institution about their planned transnational activities, whenever possible before these activities take place. Subsequently, after verification of several conditions, a PD A1 is provided by the competent institution.<sup>7</sup> <sup>8</sup>In practice, authorities are not always informed about these transnational activities. Consequently, there might be a discrepancy between the number of PDs A1 issued and the actual number of persons being sent abroad. However, it is likely that this difference has narrowed in recent years. Indeed, some Member States have laid down sanctions in their national legislation for not having a PD A1 and/or carry out far more inspections on having a PD A1. In addition, the communication of competent authorities concerning the application for a PD A1 when making a 'business trip'<sup>9</sup> to another EU/EFTA country may also have a direct impact.

<sup>4</sup> Regulation (EC) No 883/2004 of 29 April 2004 on the coordination of social security systems (also referred to as Basic Regulation) and Regulation (EC) No 987/2009 of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems (also referred to as Implementing Regulation).

<sup>5</sup> See EC (2013), *Practical guide on the applicable legislation in the European Union (EU), the European Economic Area (EEA) and in Switzerland*.

<sup>6</sup> For instance, in cases subject to Article 13 of the Basic Regulation, the person concerned must inform the relevant institution in the Member State of residence, which will launch the procedure for determining the applicable legislation. Once the competent Member State has been identified, it will issue a PD A1.

<sup>7</sup> Under the CJEU case-law (see e.g., Case C-202/97, FTS, paragraph 51 EU:C:2000:75) the competent authority needs to carry out a proper assessment of the facts relevant to the application of the rules for determining the applicable social security legislation and, consequently, to guarantee the correctness of the information contained in the PD A1.

<sup>8</sup> Regarding the granting of a PD A1, the Administrative Commission lays down the structure, content, format, and detailed arrangements for the exchange of documents, and the Implementing Regulation sets out the information policy affecting the granting of a PD A1. Nonetheless, Member States still have an important margin of discretion for designing their internal PD A1 granting procedure.

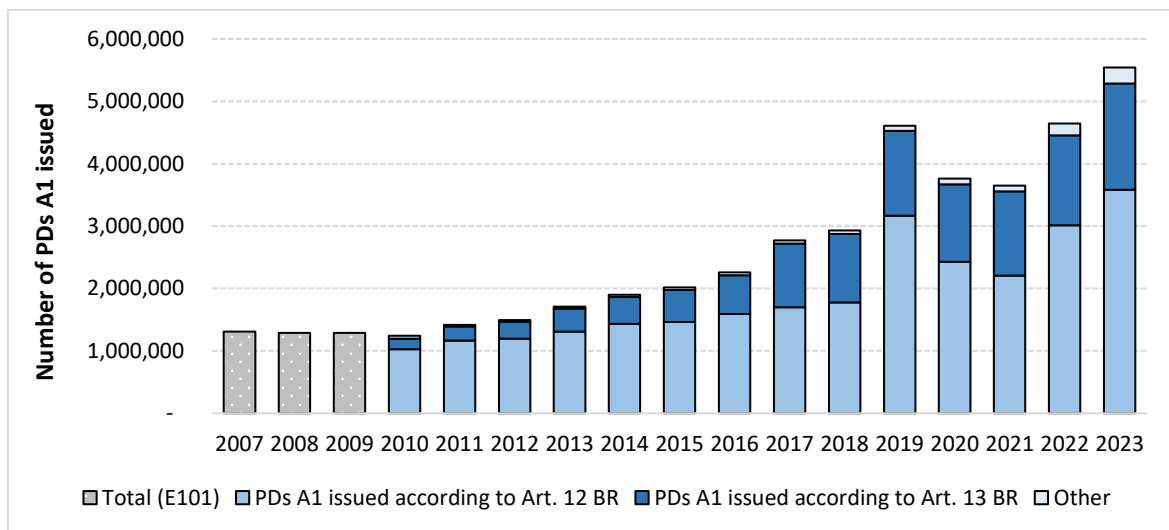
<sup>9</sup> "As far as the coordination of social security is concerned, Regulations (EC) No 883/2004 and 987/2009 provide that, for every cross-border work-related activity (including 'business trips') the employer, or any self-employed person concerned, is under the obligation to notify the competent (home) Member State, whenever possible in advance, and obtain a Portable Document A1. That obligation covers any economic activity, even if only of short duration. These Regulations do not provide for any exceptions for business trips either." (See the [Practical Guide on Posting](#) (EC, 2019)).



## 1.1. Overall picture of the number of PDs A1 issued

A total number of 5.5 million PDs A1 were issued at the request of the employer or the person concerned in 2023. The majority of these PDs A1 were applicable to persons covered by Article 12, namely 3.6 million PDs A1. Another 1.7 million PDs A1 were issued to persons covered by Article 13. The remaining 255 000 PDs A1 were issued for other categories, mainly to civil servants. Consequently, 65 % of all PDs A1 granted in 2023 were issued under Article 12 and around 31 % under Article 13. However, there are some strong differences between issuing Member States. For instance, the importance of Article 12 in total is especially high in Greece (92 %), France (92 %), and Germany (87 %).

**Figure 1 - Evolution of the number of PDs A1 issued, by type, 2007-2023**



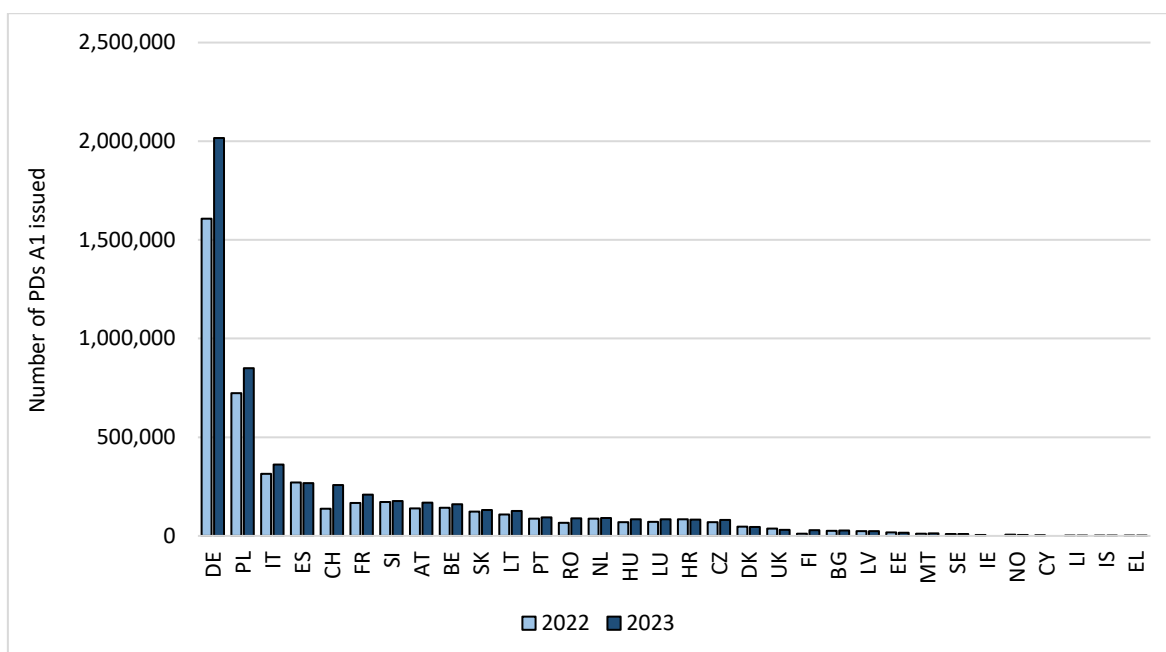
Source: Administrative data PD A1 Questionnaire 2024 and previous years

As *Figure 1* depicts above, an unprecedented number of PDs A1 were issued in the EU/EFTA and the UK in 2023. Over 900 000 more PDs A1 were issued compared to 2022, resulting in an increase of 19.4 %. This continues the strong increase that occurred in 2022 (+995 500 PDs A1 or +27 % compared to 2021) and just before the COVID-19 pandemic from 2018 to 2019 (+57 %). The increase of PDs A1 issued in 2019 compared to 2018 was considered exceptional at the time. However, figures for 2022 and 2023 show that this total number of PDs A1 has become the new standard. This is of course a totally different level compared to the number of PDs A1 issued annually before 2019. This is mainly due to the huge increase in the number of PDs A1 issued by Germany since 2019.

In 2023, by far the highest number of PDs A1 was issued by Germany, more than 2 million PDs A1 (*Figure 2*). The second most important issuing Member State was Poland with almost 850 000 PDs A1 issued. Together, these two Member States issued more than 50 % of all PDs A1 in 2023. However, the importance of both Member States differs strongly according to the legal ground on which the PD A1 is granted. Germany is the main issuing Member State for PDs A1 issued according to Article 12 while Poland is the main issuing Member State for PDs A1 issued under Article 13. Italy is ranked third with some 361 000 PDs A1 issued in total. Furthermore, Spain, Switzerland, and France issued more than 200 000 PDs A1 each. Slovenia, Austria, Belgium, Slovakia, and Lithuania are also important issuing Member States, as each issued more than 100 000 PDs A1. There are also some Member States that granted only a limited number of PDs A1. For instance, Greece, Iceland, Liechtenstein, and Cyprus issued less than 5 000 PDs A1 in 2023.

Twenty-two Member States recorded an increase in the number of PDs A1 issued in 2023 compared to 2022 (*Figure 2*). In absolute terms, it is mainly the main sending Member States Germany and Poland that again recorded a strong increase in the number of PDs A1 issued in 2023 compared to 2022. Indeed, Germany crossed the 2 million PDs A1 mark for the first time, representing an increase of 408 000 PDs A1 compared to 2022. For Poland, there was an increase of almost 127 000 PDs A1 in 2023 compared to 2022. The most striking percentage increase can be noted in Finland (+143 %). Finally, Denmark, Estonia, Spain, Croatia, Liechtenstein, Norway, and the UK showed a (small) decrease in the number of PDs A1 compared to 2022.

**Figure 2 - Number of PDs A1 issued, by competent Member State, 2022-2023**



Source: Administrative data PD A1 Questionnaire 2023 and 2024

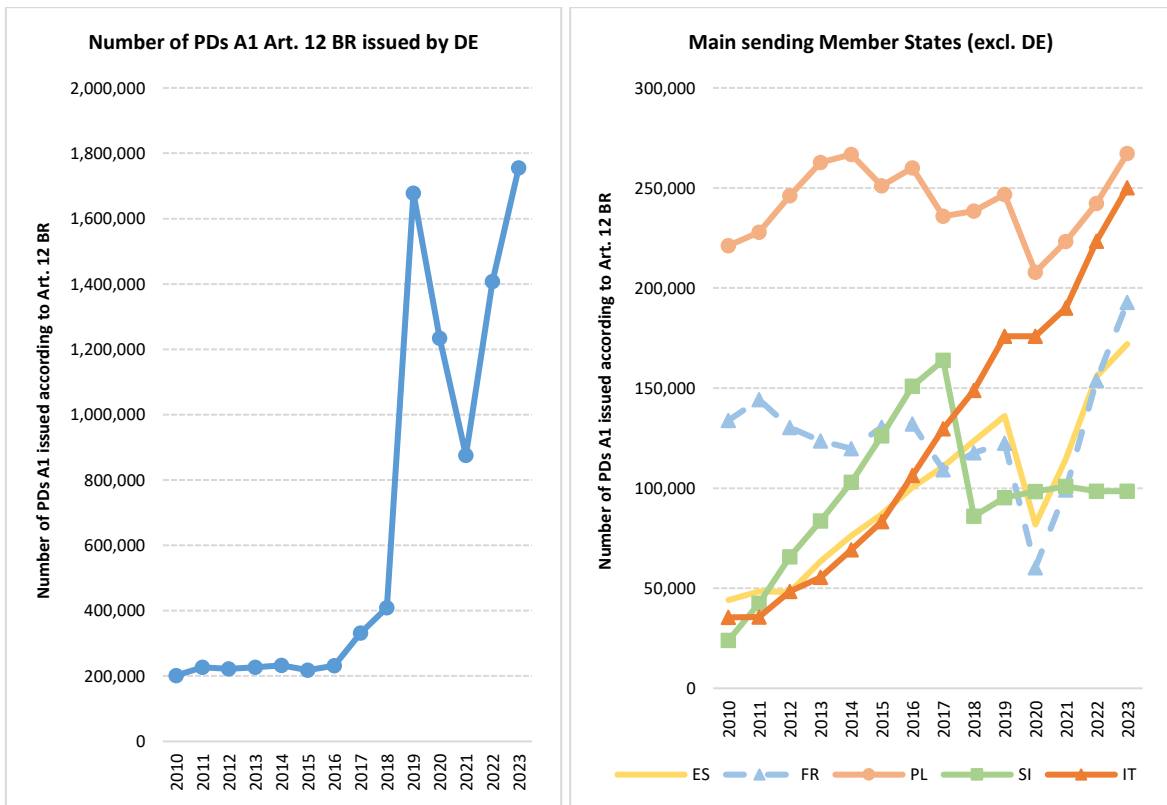
## 1.2. Intra-EU posting (Article 12)

In 2023, approximately 3.6 million PDs A1 were granted under Article 12, covering around 2 million persons. From 2022 to 2023, the total number of PDs A1 issued under Article 12 grew by 569 000 forms or 19 %. On average 5 % of the PDs A1 granted under Article 12 were issued to self-employed persons. Especially Slovakia granted a high percentage of PDs A1 under Article 12 to self-employed persons (51 %). On average, approximately 16 % of the PDs A1 under Article 12 were issued to workers and self-employed who provide cross-border activities in the construction sector. However, this average share increases to 34 % when Germany is not taken into account. This is because Germany mainly granted PDs A1 under Article 12 for activities in manufacturing and the service sector and much less for activities in the construction sector. Especially EU-13 Member States issued a high share of PDs A1 in the construction sector (44.6 %) as opposed to EU-14 Member States (8.4 %). The average duration per posting was 65 days in 2023 and even less than 40 days in Belgium, Germany, France, and Luxembourg.

The main sending Member State of posted workers is clearly Germany with around 1.76 million PDs A1, or almost 50 % of all PDs A1 issued under Article 12 in 2023 (*Figure 3*). Additionally, Poland issued 267 000 PDs A1 and Italy 250 000 PDs A1 under Article 12.

Consequently, the evolution of the number of PDs A1 issued under Article 12 (and therefore the evolution of the total number of PDs A1 issued) over the past 5 years has been very much impacted by the huge number of PDs A1 issued under Article 12 by Germany. The huge peak that occurred in 2019 for Germany was even surpassed in 2023, even though we considered the number of PDs A1 issued under Article 12 in 2019 by Germany as something exceptional, even an outlier. Finally, it is certainly worth noting the strong increase in the number of PDs A1 issued under Article 12 that occurred in Italy (from only 35 400 PDs A1 in 2010 to 250 000 PDs A1 in 2023).

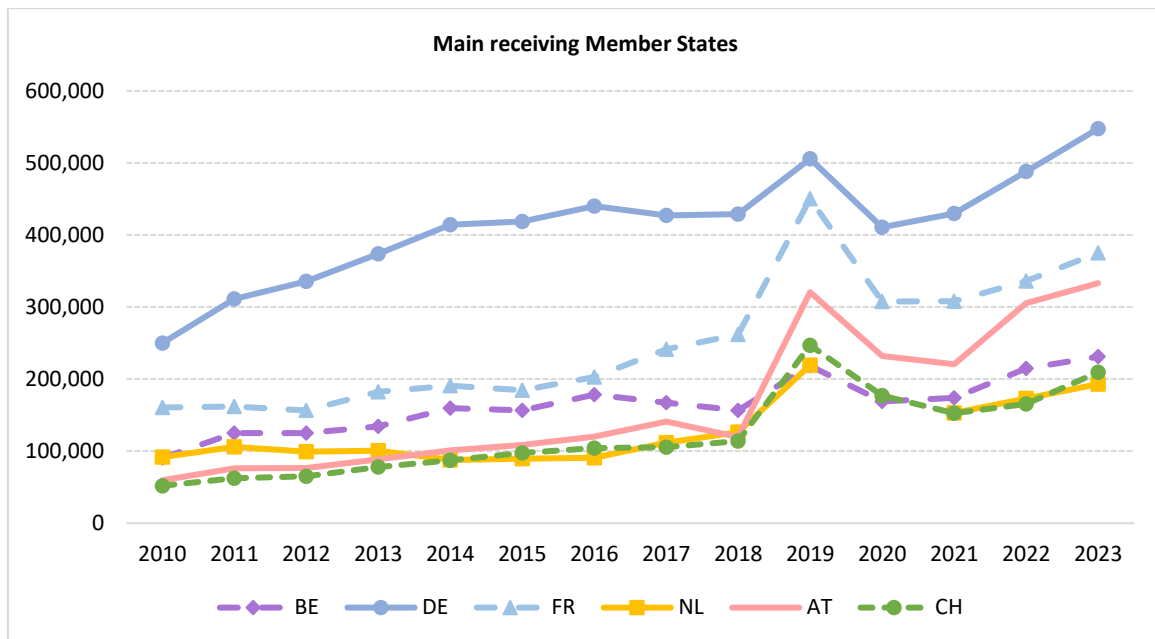
**Figure 3 - Evolution of the number of PDs A1 issued under Article 12 BR, main issuing Member States, 2010-2023**



Source: Administrative data PD A1 Questionnaire 2024 and previous years

The most prominent receiving Member States in which workers and self-employed persons with a PD A1 issued under Article 12 are temporarily active have remained largely the same over the past decade. It mainly concerns Germany, France, Austria, Belgium, the Netherlands, and Switzerland (*Figure 4*). In absolute terms, the top 3 flows in 2023 went from Germany to Austria (265 079 PDs A1 under Article 12), from Poland to Germany (146 073 PDs A1), and from Germany to France (133 081 PDs A1). Hence, Germany is both the main sending and receiving Member State of posted workers with a PD A1 under Article 12. Nonetheless, Germany together with seven other Member States (Poland, Italy, Slovenia, Slovakia, Lithuania, Luxembourg, and Hungary) are 'net senders' (i.e., more PDs A1 issued than received under Article 12)). The other Member States, and particularly Austria, France, the Netherlands, and Belgium, are 'net recipients' (i.e., more PDs A1 received than issued under Article 12).

**Figure 4 - Evolution of the number of PDs A1 issued under Article 12 BR, main receiving Member States, 2010-2023**

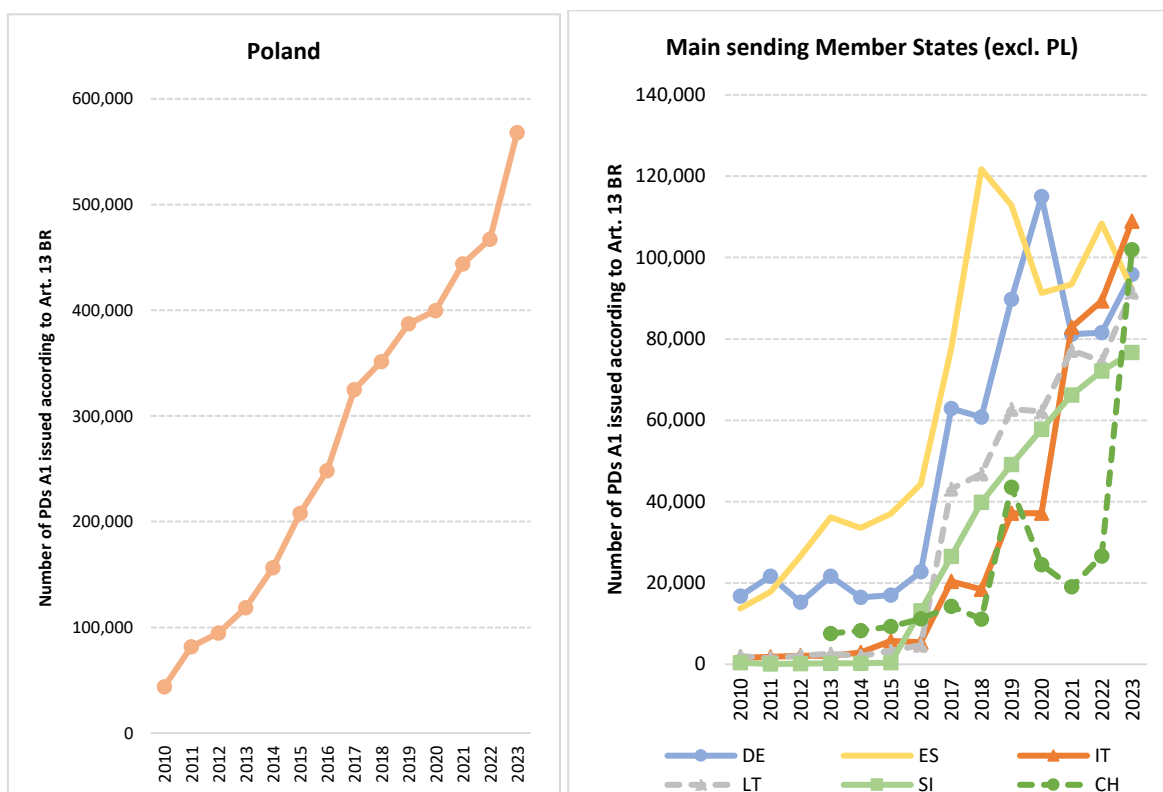


Source: Administrative data PD A1 Questionnaire 2024 and previous years

### 1.3. Active in two or more Member States (Article 13)

In 2023, approximately 1.7 million PDs A1 were granted under Article 13, covering roughly 1.5 million persons. One third of these PDs A1 were issued by Poland (568 068 PDs A1) (*Figure 5*). Furthermore, Italy, Switzerland, Germany, Spain, and Lithuania issued more than 90 000 PDs A1 under Article 13 each. Nearly 265 000 more PDs A1 under Article 13 were issued compared to 2022, resulting in an increase of 18.4 %. The main issuing Member State, Poland, shows another strong growth of more than 100 000 PDs A1 compared to 2022. This means that the number of PDs A1 issued under Article 13 by Poland has continuously been on the rise from 2010 to 2023, even during the COVID-19 pandemic. Another remarkable grower in 2023 is Switzerland, with an increase of more than 75 000 PDs A1 compared to 2022 (+284 %). This contrasts with Spain where the number of PDs A1 issued under Article 13 fell by almost 15 % compared to 2022. Approximately 40 % of the PDs A1 issued under Article 13 were granted to persons active in road freight transport. Especially in Belgium, Latvia, Lithuania, Poland, Slovakia, and Liechtenstein, more than one third of the PDs A1 under Article 13 were issued for activities in road freight transport. In Lithuania, this share even amounted to 50 %. Poland issued the highest number of PDs A1 under Article 13 for activities in road freight transport (229 215 PDs A1), in line with the importance of international road freight transport in the country's economy. Poland is also by far the main 'sending' Member State of health workers (55 767 PDs A1 issued under Article 13).

**Figure 5 - Evolution of the number of PDs A1 issued under Article 13 BR, main issuing Member States, 2010-2023**



Source: Administrative data PD A1 Questionnaire 2024 and previous years

## 1.4. Article 16 Agreements

Both the number of PDs A1 issued under Article 16 in 2023 and the evolution compared to previous years are influenced by the 'Framework Agreement on habitual cross-border telework'.<sup>10</sup> This agreement entered into force on 1 July 2023 and has been signed by 22 Member States.<sup>11</sup> Since then, a request can be made to apply the social security legislation of the Member State of the registered office or place of business of the employer on condition that the frontier worker teleworks less than 50 % of the working time in the country of residence. In order to monitor the use of this Framework Agreement, a question was added to the PD A1 questionnaire regarding the number of PDs A1 granted by application of this agreement. In 2023, most PDs A1 granted by application of the Framework Agreement were issued by Switzerland (2 769 PDs A1) and to a lesser extent by the Netherlands (889 PDs A1), Germany (674 PDs A1), Austria (656 PDs A1), and Luxembourg (628 PDs A1). These are also the countries with the highest number of incoming frontier workers in the EU/EFTA. During the first year (1 July 2023 to 30 June 2024), the agreement could also be applied retroactively (maximum until 1 July 2023). Consequently, there was no need to already apply for the application of the Framework Agreement during the second half of 2023. After all, one had one year to do so. This might explain the relatively low number of PDs A1 granted by application of the agreement in 2023.

<sup>10</sup> [Link](#) to the Framework Agreement on the application of Article 16 (1) of Regulation (EC) No. 883/2004 in cases of habitual cross-border telework. [Link](#) to the Explanatory Memorandum.

<sup>11</sup> [List](#) of Member States that have signed the Framework Agreement.

## 2. Cross-border healthcare

Insured persons have different routes at their disposal to receive cross-border healthcare in the EU and to be reimbursed. They can seek treatment according to the rules and principles set by the Coordination Regulations; Directive 2011/24/EU<sup>12</sup>; bilateral/multilateral agreements or their own national legislation. The figures reported in this chapter relate to cross-border healthcare provided under the Coordination Regulations.

Three cross-border healthcare situations are identified and regulated under the Coordination Regulations. (1) There is **unplanned cross-border healthcare** when necessary and unforeseen healthcare is received during a temporary stay outside of the competent Member State. (2) **Planned cross-border healthcare** may be received in a Member State other than the competent Member State when patients purposely seek out healthcare abroad. Finally, (3) **persons who reside in a Member State other than the competent Member State** are also entitled to receive healthcare.

In this chapter, all three types of cross-border healthcare are discussed consecutively, as well as a section comparing the three types.

### 2.1. Unplanned cross-border healthcare

When a person needs necessary unplanned healthcare while temporarily staying abroad, the European Health Insurance Card (EHIC) comes into play. It acts as a proof of entitlement for insured persons and their family members who are staying in a Member State (i.e., ‘the Member State of stay’) other than the one in which they are insured (i.e., ‘the competent Member State’) and who need healthcare. When unplanned healthcare is necessary while temporarily staying abroad for reasons of work, holiday, study etc., the patient should present the EHIC to the public healthcare provider. Consequently, this card guarantees that the patient is treated on equal grounds with insured patients in the Member State of treatment. 2024 marked the 20<sup>th</sup> anniversary of the EHIC.<sup>13</sup>

As there were some 253 million EHICs in circulation in 2023, around 48 % of the EU/EFTA/UK citizens<sup>14</sup> are currently in possession of an EHIC. Consequently, the Coordination Regulations are of high importance for EU/EFTA/UK citizens when they move between Member States, be it for work or for private reasons. However, the share of insured persons with an EHIC differs greatly between Member States as a result of the different application and issuing procedures and the validity period of the card, applied by the competent Member State. For instance, in some Member States the EHIC is issued automatically causing the coverage rate to reach (almost) 100 %, whilst other Member States issue it on request. Moreover, the validity period, which ranges from a few months to 20 years, and the mobility of insured persons and their awareness of their cross-border healthcare rights influence the coverage rate as well.

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<sup>12</sup> Directive 2011/24/EU of the European Parliament and of the Council of 9 March 2011 on the application of patients' rights in cross-border healthcare (OJ L 88, 4.4.2011, p. 45).

<sup>13</sup> <https://op.europa.eu/en/publication-detail/-/publication/025f9127-b38e-11ef-acb1-01aa75ed71a1/language-en>

<sup>14</sup> There are around 530.5 million citizens in the EU-27, EFTA, and UK in 2023 (Eurostat [DEMO\_PJANI]). By dividing the total number of EHICs in circulation by the total population, the share of 48 % is obtained (= 253 million/530.5 million).

The issuing procedure and the validity period, as well as the ways in which Member States raise awareness concerning the EHIC have remained rather rigid over the years. The only change which took place in 2023 concerns Hungary, which increased the validity period from 3 years to 10 years. In most Member States, the EHIC can be requested electronically via the internet or at the desk of the competent institution. In recent years, several Member States also introduced a mobile application for requesting the EHIC. Moreover, the Single Digital Gateway Regulation requires Member States to ensure that citizens and businesses can access and complete several administrative procedures fully online and receive the output electronically by 12 December 2023. One of these procedures relate to the application for the EHIC.<sup>15</sup>

The ways in which Member States try to raise awareness of the EHIC, both concerning insured persons and healthcare providers, does not change significantly from year to year. Traditional approaches are used, such as press release, TV, radio, leaflets, lectures, etc., as well as more modern approaches such as social media. Most often, Member States refer to information which can be found on a website.

Healthcare provided in the Member State of stay is reimbursed by the competent Member State in accordance with the rates of the Member State of stay. This can happen in two different ways: either the reimbursement claims are settled between the Member State of stay and the competent Member State, or the claims are settled between the competent Member State and the insured person. The reported data show that nine out of ten of the reimbursement claims for unplanned necessary treatment are settled through the first manner. This indicates a widespread and routinized payment and reimbursement procedure following the use of the EHIC.

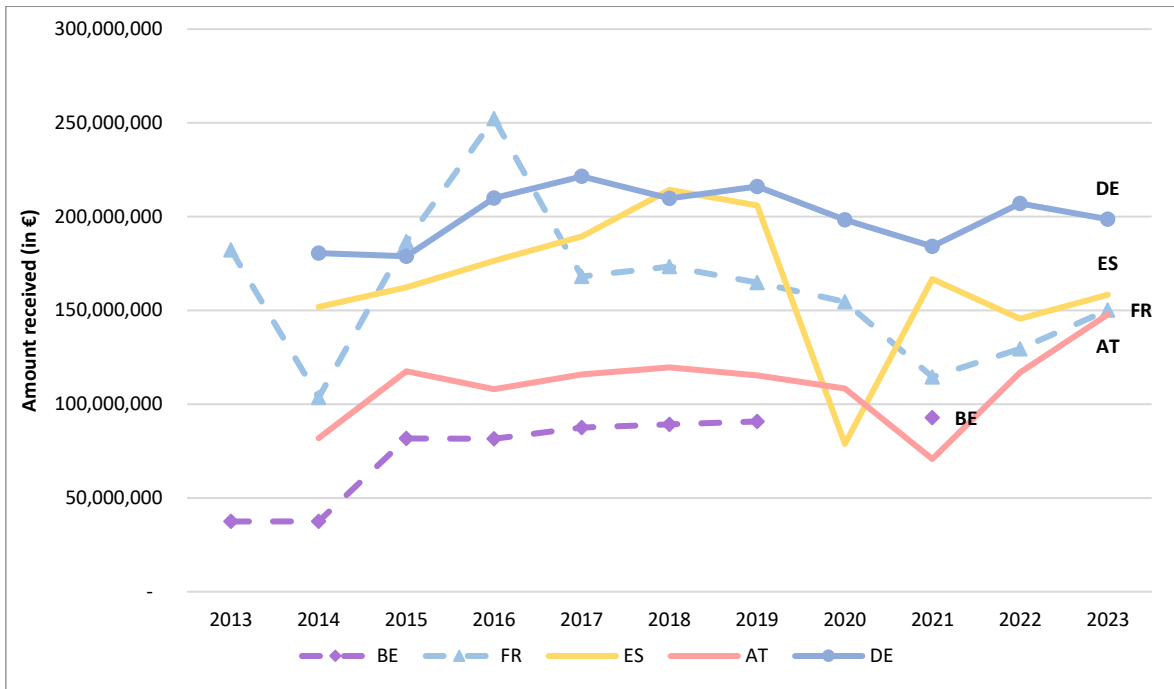
From the perspective of the Member State of treatment, Germany, Spain, France, and Austria received the highest amounts in 2023, as they all claimed/received an amount of over EUR 140 million (*Figure 6*). In almost all Member States, a growth in the number of claims for reimbursement of necessary unplanned care issued by the Member State of treatment can be noted from 2022 to 2023. In total in 2023, from this perspective, the number of claims amounted to around 2.2 million and the amount to approximately EUR 1.1 billion. The main flows from the perspective of the Member State of treatment in 2023 were received by Austria from Germany (EUR 76 million) and received by Belgium from France (EUR 50 million, data 2021).

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<sup>15</sup> See also [the Communication of the Commission on digitalisation in social security coordination: facilitating free movement in the Single Market \(COM\(2023\) 501 final\)](#).



**Figure 6 - Reimbursement received by the Member State of treatment, amount claimed/received in €, main Member States of treatment, 2013-2023**



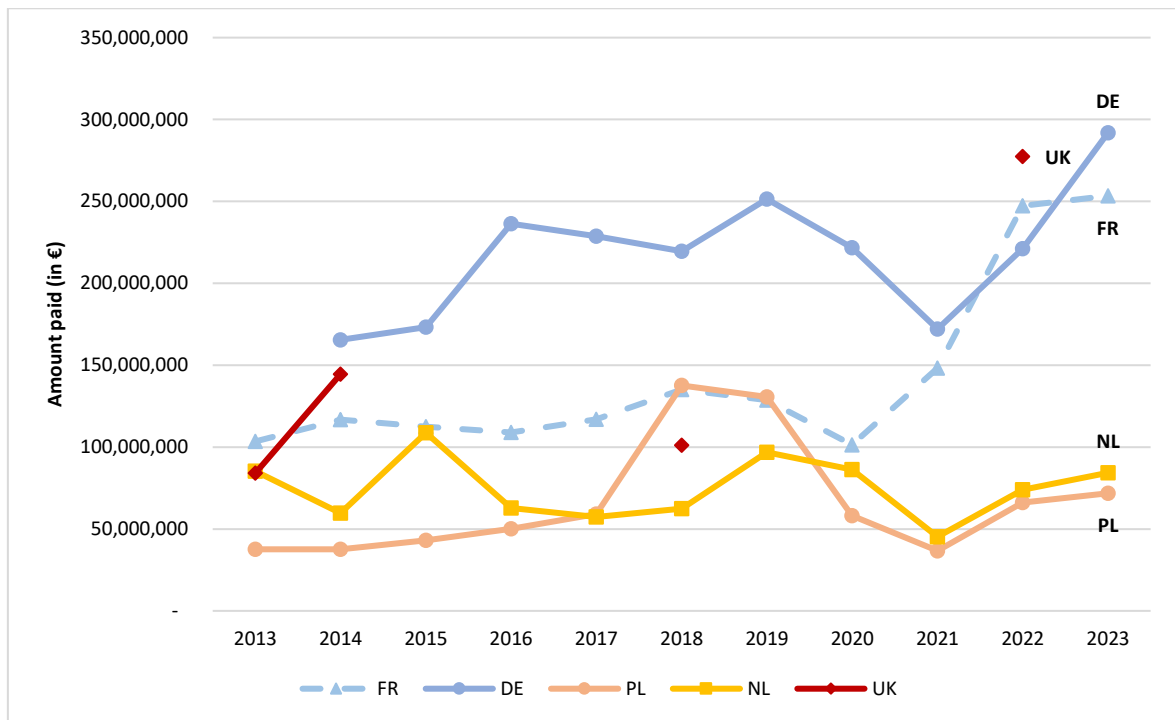
\* For BE, DE, and FR it concerns the amount claimed and not received.

Source: Administrative data EHC Questionnaire 2024 and previous years

It also possible to consider the perspective of the competent Member State (*Figure 7*). The top three Member States in terms of the amount of claims received/paid in 2023 are Germany, the United Kingdom (data 2022), and France, all over EUR 250 million. They are followed by the Netherlands and Poland, both above EUR 50 million. For most Member States, the number of claims received as well as the amount to be reimbursed increased in 2023 compared to 2022. In total in 2023, from the perspective of the competent Member State, the number of claims amounted to around 2.3 million and the amount to approximately EUR 1.3 billion. The main flows from the perspective of the competent Member State in 2023 went from the United Kingdom to France (EUR 181 million, data 2022), from Germany to Austria (EUR 76 million), and from France to Belgium (EUR 60 million).



**Figure 7 - Reimbursement paid by the competent Member State, amount of claims claimed/paid in €, main competent Member States, 2013-2023**



\* For DE, FR, PL, and UK it concerns the amount claimed and not paid.

Source: Administrative data EHC Questionnaire 2024 and previous years

Seeing that the EHC is a widespread instrument to receive unplanned necessary healthcare, there are also certain difficulties that come along with it. In some cases, the EHC is refused by healthcare providers, mostly due to insufficient knowledge about its functioning. Furthermore, there is still confusion about the meaning of the terms “unplanned” and “necessary” healthcare. Finally, figures for 2023 show that a significant share of the invoices are rejected by the competent institutions mostly because of an invalid EHC, missing or incorrect data, or a date of treatment before the EHC was issued. These refusals could have some serious consequences. For instance, it could result in a delay of payment or even in a budgetary cost for the Member State of stay if claims are not accepted by the competent Member State.

## 2.2. Planned cross-border healthcare

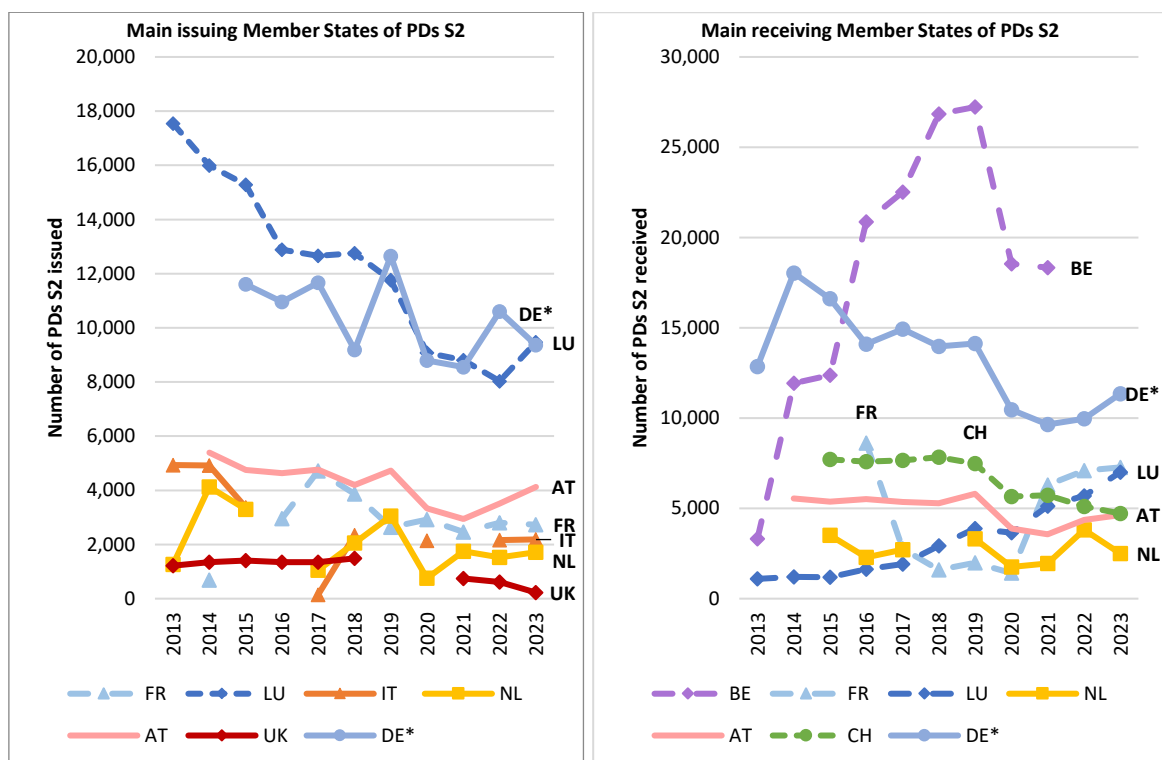
There are different ways in which planned cross-border healthcare in the EU can be obtained and reimbursed. Either under EU rules (the Coordination Regulations or the Directive 2011/24/EU on the application of patients' rights in cross-border healthcare) or other parallel procedures, which are provided in national legislation or in (bilateral) agreements. Although this chapter mainly concerns the first option, namely planned cross-border healthcare provided by EU rules, more specifically by the Coordination Regulations, it also pays attention to other parallel procedures.

In 2023, more than 50 000 ‘Portable Document S2’ (PD S2) were issued. This form certifies the entitlement to planned healthcare treatment in an EU/EFTA country other than the competent Member State of the insured person, based on the procedures provided by the Coordination Regulations. The main issuing Member States of a PD S2 are Germany

(estimate) and Luxembourg, followed by Austria, France, Italy, and the Netherlands (Figure 8, left). The main receivers of PDs S2 are Belgium, Germany (estimate), France, and Luxembourg (Figure 8, right). However, in 2023, less than 10 out of 100 000 insured persons received a PD S2. Only Luxembourg shows a rather high volume of patient mobility to receive planned healthcare in another Member State (almost 10 out of 1 000 insured persons received a PD S2).

In general, both the number of PDs S2 issued (+12.7 %) and received (+2.2 %) are continuing to grow again from 2022 to 2023, after the serious drop from 2019 to 2020 due to the COVID-19 pandemic.

**Figure 8 - Main issuing and receiving Member States of PDs S2, 2013-2023**



\* DE cannot provide data on the number of PDs S2 issued and received. Therefore, the number of PDs S2 issued and received is estimated based on the total number of PDs S2 received and issued by reporting Member States respectively. As a result, the numbers shown for DE are more sensitive to fluctuations as they depend highly on the reporting Member States.

Source: PD S2 Questionnaire 2024 and earlier years

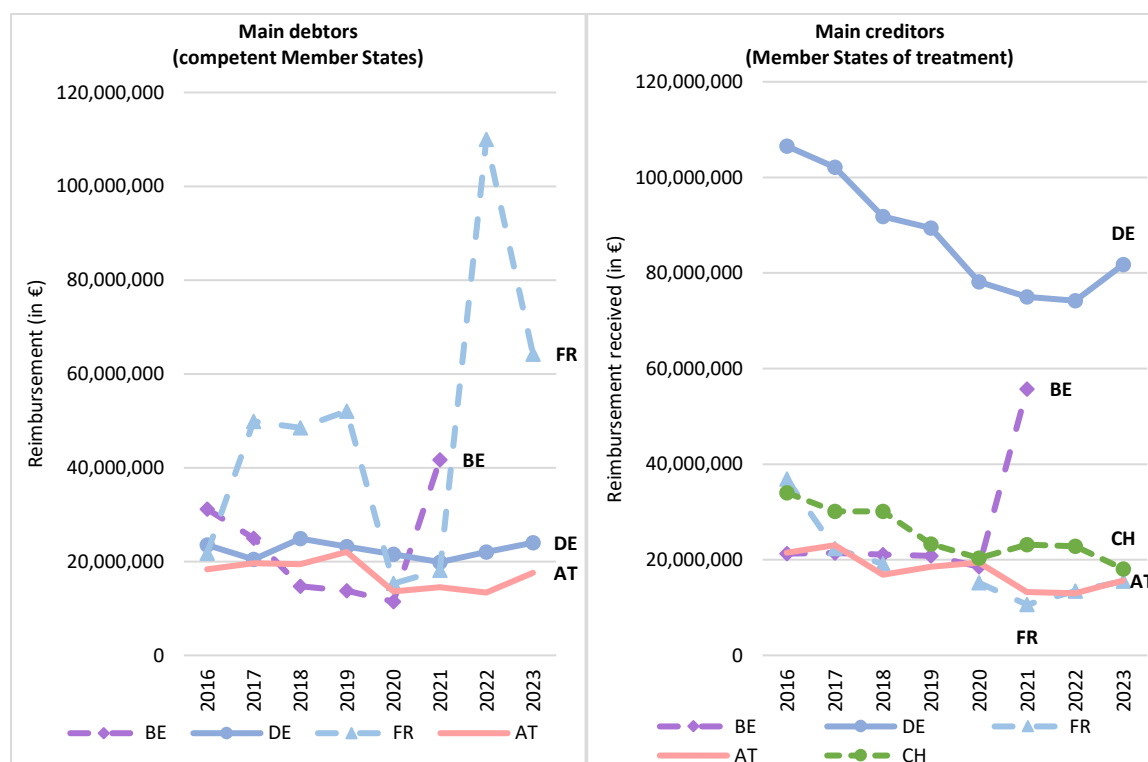
More than three out of four prior authorisations in 2023 have been authorised to receive planned cross-border healthcare in an EU-14 Member State. The most prominent flows go from France to Belgium, from Belgium to Luxembourg, from Switzerland to France (data 2022), from Luxembourg to Germany, from Luxembourg to Belgium (data 2021), from Austria to Germany, and from Germany to Austria. Hence, it is clear that planned cross-border healthcare is concentrated within a limited number of Member States, mostly based on bilateral agreements on cross-border collaboration. Furthermore, more than seven in ten PDs S2 are issued to a neighbouring country, which indicates that proximity plays an important role. This is especially the case in the EU-14 (80.0 % in a neighbouring Member State) compared to the EU-13 (33.2 %).

In addition to the number of PDs S2 issued and received, it is essential to look at the budgetary impact of cross-border planned healthcare, which overall remains limited. In

absolute figures, France, Belgium, Germany, and Austria are the main debtors (*Figure 9, left*), while Germany, Belgium, Switzerland, Austria, and France are the main creditors (*Figure 9, right*). Again, the concentrated use of planned cross-border healthcare becomes obvious through this enumeration.

Nonetheless, to comprehend the true impact of planned cross-border healthcare, it should be compared to the total healthcare spending related to benefits in kind. Overall, this share amounts to less than 0.02 %. However, it should be kept in mind that this share does not necessarily include all planned cross-border healthcare. Alongside the procedures provided by EU rules (the Coordination Regulations and Directive 2011/24/EU), several Member States reported the existence of parallel procedures for planned healthcare abroad. In some Member States, patient flows abroad are larger under such parallel schemes. Moreover, bilateral agreements in border areas seem to influence the number of persons travelling abroad to receive planned cross-border healthcare to a high extent.

**Figure 9 - Reimbursement by the main debtors, and reimbursement received by the main creditors, in €, 2016-2023**



Source: PD S2 Questionnaire 2024 and earlier years

### 2.3. Residing in a Member State other than the competent one

Insured persons and their family members residing in a Member State other than the Member State in which they are insured (i.e., the competent Member State) are entitled to sickness benefits in kind provided for under the legislation of the Member State of residence. The healthcare provided in the Member State of residence is reimbursed by the competent Member State in accordance with the rates of the Member State of residence. This group of persons is also entitled to cash benefits provided by the competent Member State (i.e.,

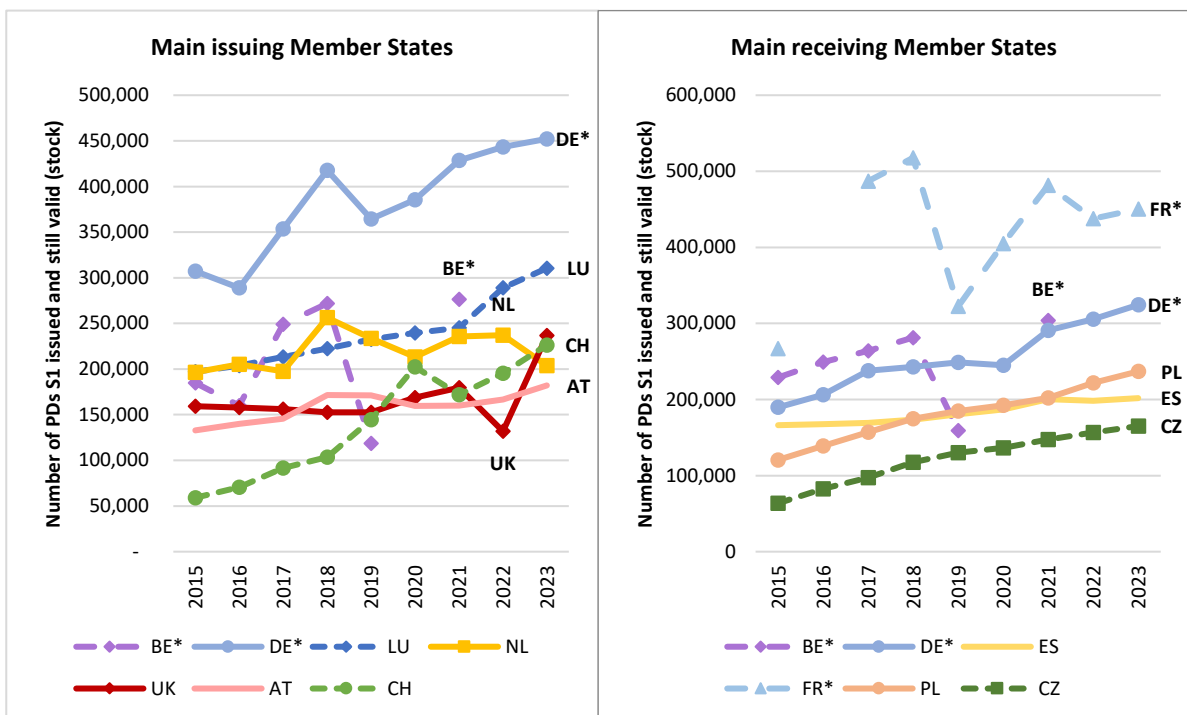
export of sickness benefits in cash). Their right to sickness benefits in kind in the Member State of residence is certified by Portable Document S1 (PD S1). This form is issued by the competent Member State and allows the person to register for healthcare in the Member State of residence. The form is issued mainly to cross-border workers (and their family members) and mobile pensioners (and their family members).

In 2023, almost 2.3 million persons resided in a Member State other than the competent Member State and are registered for healthcare in their Member State of residence by means of a PD S1. This implies that on average 0.5 % of the insured persons reside in a Member State other than the competent Member State. In Luxembourg, however, this share lies considerably higher, as more than three in ten persons insured in Luxembourg reside in another Member State (32.0 %). For the other Member States, the share is much lower, as it only exceeds 1.0 % in Switzerland (2.6 %), Malta (2.5 %), Belgium (2.4 %, data 2021), Austria (1.9 %), Liechtenstein (1.3 %), the Netherlands (1.2 %), and Czechia (1.1%). Regarding Germany, the main issuing Member State in absolute terms, 0.6 % of the insured persons reside in another Member State.

From the perspective of receiving Member States, only in Belgium (2.6 %, data 2021), Hungary (2.2 %), Cyprus (1.8 %, data 2019), Czechia (1.5 %), and Slovakia (1.5 %), the number of persons with a valid PD S1 represents 1.5 % or more of the total number of insured persons in these receiving Member States. In France, the main receiving Member State in absolute terms, the number of persons with a valid PD S1 represent 0.6 % of the total number of persons insured by France.

The main issuing Member State is Germany with over 450 000 PDs S1 in 2023 (*Figure 10, left*). Furthermore, more than 180 000 PDs S1 were issued by Luxembourg, Belgium (data 2021), the United Kingdom, Switzerland, the Netherlands, and Austria. Together, these seven issuing Member States account for 82.2 % of all issued PDs S1.

The main receiving Member State is France with over 450 000 PDs S1 received in 2023, which means that 21.5 % of all persons with a valid PD S1 reside in this Member State (*Figure 10, right*). France is followed by Germany, Belgium (data 2021), Poland, Spain, and Czechia, each receiving more than 150 000 PDs S2. Approximately eight in ten persons with a PD S1 reside in one of these top six receiving Member States (80.3 %).

**Figure 10 - Main issuing and receiving Member States of PDs S1 in circulation, 2015-2023**


\* DE cannot provide data on the number of PDs S1 issued and received. Therefore, the number of PDs S1 issued and received is estimated based on the total number of PDs S1 received and issued by the other reporting Member States respectively. As a result, the numbers shown for DE are more sensitive to fluctuations as they depend highly on the reporting Member States. In BE as well, the number of issued and received PDs S1 in 2018 is estimated. In FR, the number of received PDs S1 in 2019 is estimated.

Source: PD S1 Questionnaire 2024 and earlier years

The profile of the persons with a PD S1 can be very different. More than 70 % of the PDs S1 were issued to persons of working age and their family members residing in a Member State other than the competent Member State. Furthermore, almost 30 % of the PDs S1 were issued to pensioners (including pension claimants) and their family members (27.9 %). This distribution varies strongly among Member States. Especially Czechia, Denmark, Luxembourg, Malta, Austria, Slovenia, Liechtenstein, Norway, and Switzerland issued a high share of PDs S1 to persons of working age and their family members, namely more than nine out of ten PDs S1. On the contrary, the United Kingdom issued almost 93 % of PDs S1 to pensioners and their family members.

From a receiving perspective, Lithuania, Poland, Romania, and Slovakia, received more than nine out of ten PDs S1 issued for persons of working age and their family members insured in another Member State. This contrasts with Spain, Cyprus (data 2019), and Malta, which received more than nine out of ten PDs S1 for pensioners and their family members insured in another Member State.

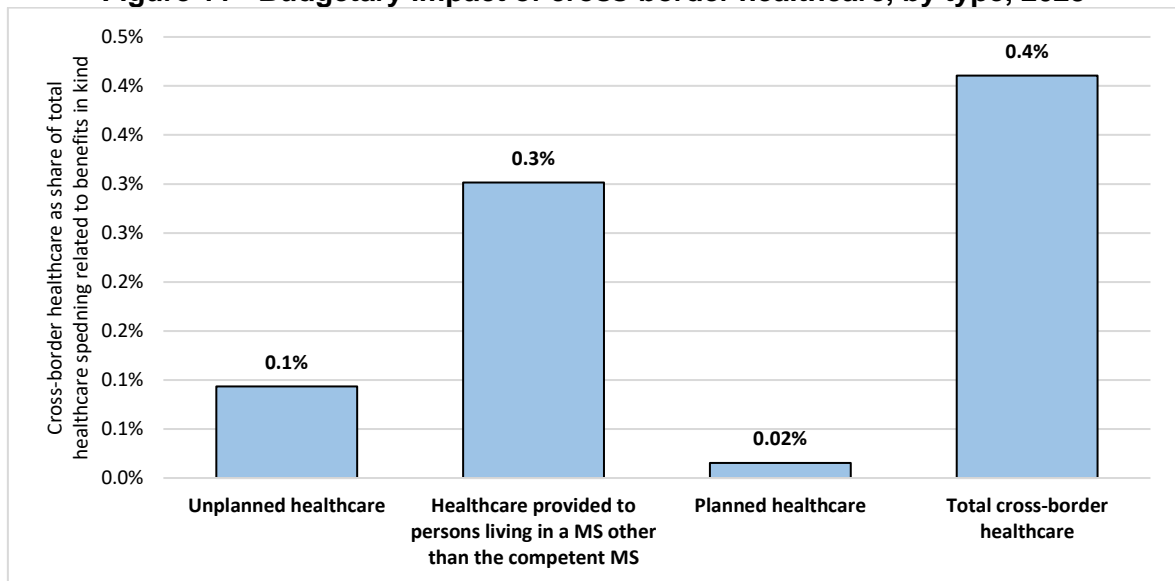
Considering both the issuing and receiving perspective, the main flows of PDs S1 in circulation for insured persons of working age and their family members went from Luxembourg to France, and from Germany to Poland. For pensioners and their family members most PDs S1 were issued by the United Kingdom and received by Spain and France.

Finally, average healthcare spending related to the reimbursement of sickness benefits in kind for persons residing in a Member State other than the competent Member State is limited to some 0.3 % of total healthcare spending related to benefits in kind. The main competent Member States in 2023 are Germany, the Netherlands, and Austria, as they paid/claimed the highest amount, while France, Spain, Germany, and Belgium (data 2021) are the main Member States of treatment with the highest amount received/claimed.

## 2.4. General overview – Budgetary impact of cross-border healthcare

The budgetary impact of cross-border healthcare by applying the Coordination Regulations amounts to some 0.4 % of total healthcare spending related to benefits in kind. This rather low percentage represents an amount in absolute terms of more than EUR 5 billion.<sup>16</sup> The budgetary impact varies strongly, not only between Member States, but also between the different types of cross-border healthcare (*Figure 11*). The largest impact can be seen for healthcare provided to persons residing in a Member State other than the competent Member State (i.e., cross-border workers or pensioners) (0.3 % of total healthcare spending related to benefits in kind). For unplanned necessary healthcare the share amounts to 0.1 %, and finally, the budgetary impact of planned healthcare is only 0.02 % of total healthcare spending related to benefits in kind.<sup>17</sup>

**Figure 11 - Budgetary impact of cross-border healthcare, by type, 2023**



Source: Administrative data 2024 EHC Questionnaire, PD S2 Questionnaire, PD S1 Questionnaire, Eurostat [\[spr\\_exp\\_fsi\]](#) (data 2022; UK data 2018)

Outside the framework of the Administrative Commission, interesting data on cross-border healthcare under the Coordination Regulations are collected by the Audit Board.<sup>18</sup> Consequently, the evolution of the financial impact on competent Member States

<sup>16</sup> Based on data collected within the framework of the Audit Board (see Olsson, J. (2024), Statement of annual accounts. Situation as at 31 December 2023, rapporteur of the Audit Board, on behalf of DG EMPL).

<sup>17</sup> Please note that the question on the reimbursement of cross-border healthcare is not similar in all questionnaires related to cross-border healthcare. Now, both the EHC Questionnaire and the PD S1 Questionnaire ask for the amount paid/received, while PD S2 Questionnaire asks for the amount claimed via the E125 forms received (issued).

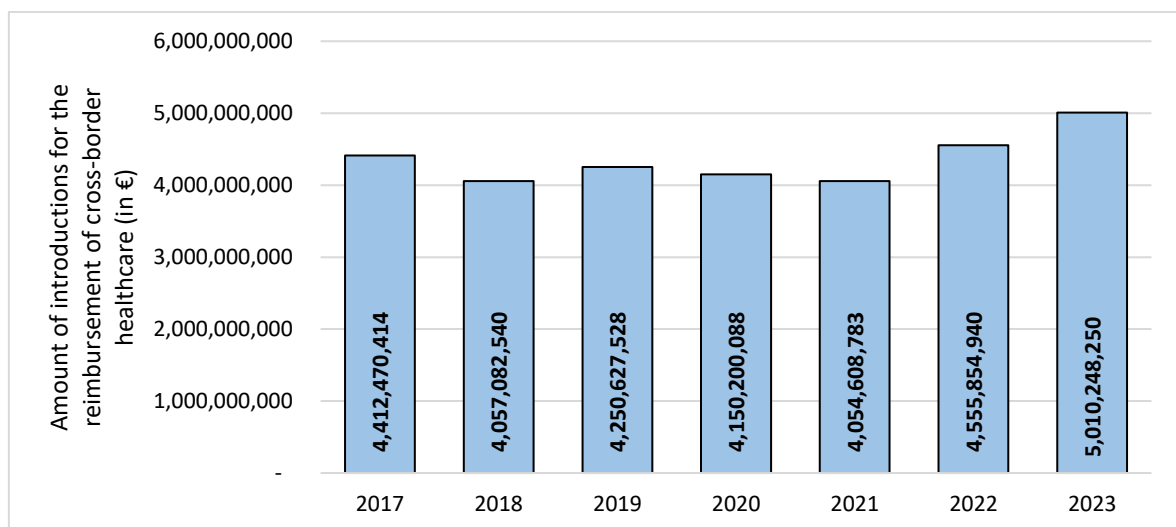
<sup>18</sup> See Article 74 of the Basic Regulation for an overview of the tasks taken up by the Audit Board.

(section 2.4.1) and Member States of treatment (section 2.4.2) is based on these figures.<sup>19</sup> The figures concern the amount of introductions for the reimbursement of cross-border healthcare under the Coordination Regulations in 2023, including all claims based on actual expenditure and on fixed amounts.

On average, the total amount of introductions for the reimbursement of cross-border healthcare amounted to EUR 4.4 billion over the last seven years (2017-2023) (Figure 12). However, in recent years, from 2021 to 2023 a clear increase can be noted, going from ERU 4.1 billion in 2021 to EUR 4.6 billion in 2022 and EUR 5.0 billion in 2023. These are increases of more than 10 % the last two years. Moreover, from 2017 to 2023, the amount has increased by over EUR 597 million or 13.5 %. The amount of introductions in 2023 is the highest level since 2017, for the first time reaching over EUR 5 billion.

It should be kept in mind that the period between treatment and the claim for reimbursement may differ significantly, seeing for instance that claims based on actual expenditure should be introduced within 12 months following the end of the calendar half-year during which those claims were recorded by the Member State of stay<sup>20</sup>. This means there is a certain time lag between the care provided and the introduction of the claim. Moreover, Decision H11 of the Administrative Commission<sup>21</sup> prolonged all deadlines for the introduction, contestation, and settlement of reimbursement claims between 1 February 2020 and 30 June 2021 by a period of six months.

**Figure 12 - Total amount of introductions for the reimbursement of cross-border healthcare, 2017-2023, in €**



Source: Administrative data of the Audit Board

<sup>19</sup> Olsson, J. (2024), Statement of annual accounts. Situation as at 31 December 2023, rapporteur of the Audit Board, on behalf of DG EMPL.

<sup>20</sup> In case the claim is recorded in October 2022 by the Member State of stay it should be introduced to the competent Member State up to 31 December 2023. Claims of fixed amounts for a calendar year should be introduced to the debtor Member State within the 12-month period following the month during which the average costs for the year concerned were published. (See Article 67 of the Implementing Regulation)

<sup>21</sup> AC Decision H9 extended all deadlines for the introduction and settlement of claims, mentioned in Articles 67 and 70 of the Implementing Regulation and in AC Decision S9 (later replaced by AC Decision S11), ending between 1 February 2020 and 31 December 2020 with 6 months. AC Decision H11, which replaced AC Decision H9 on 9 December 2020, extended the period covered with six months from 31 December 2020 to 30 June 2021.



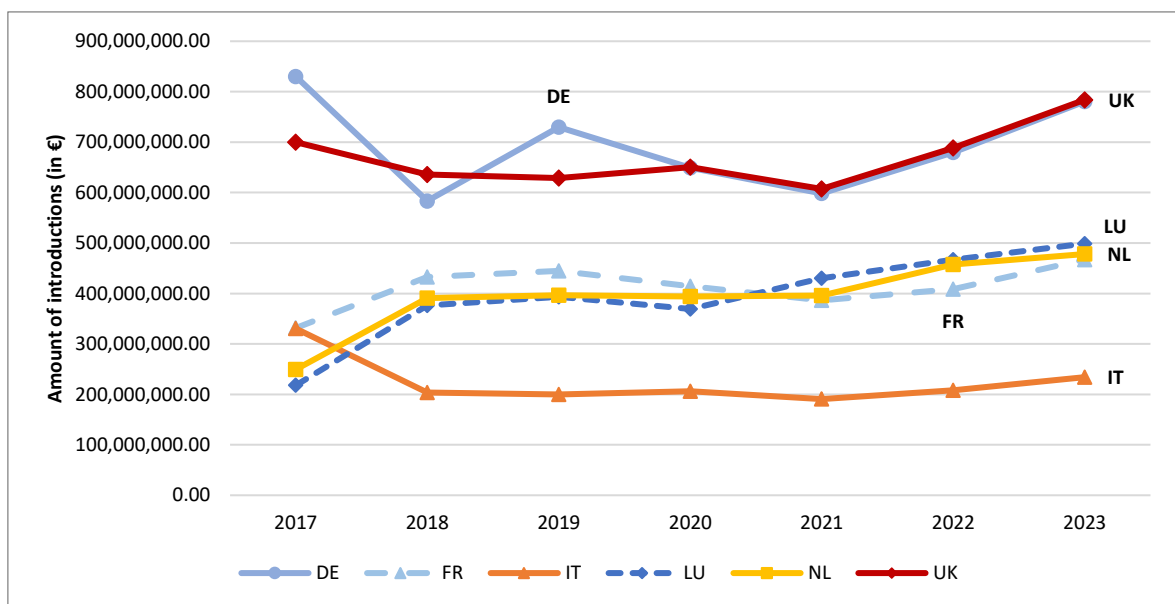
### 2.4.1. From the perspective of the competent Member State

Two debtors stand out from 2017 to 2023, namely the United Kingdom and Germany (Figure 13). Both Member States introduced over EUR 780 million in 2023. These frontrunners are followed by Luxembourg, the Netherlands, and France, all with an amount of over EUR 467 million in 2023. Finally, the top six is concluded by Italy, which introduced EUR 234 million in 2023.

From 2018 until 2023, the evolution for most Member States has been steady. However, the growth from 2017 until 2023 is especially large in Luxembourg (+129 %) and the Netherlands (+92 %). Furthermore, Germany knew a serious decrease from 2017 to 2018, and after a recovery in 2019, a further decrease until 2021. In most Member States, the impact of the COVID-19 pandemic can be seen from 2019 to 2020 (DE -11.1 %; FR -6.7 %; LU -6.0 %; NL -0.6 %), although this was not particularly the case in Italy (+2.9 %) and the United Kingdom (+3.5 %). Nevertheless, all main debtors seem to have recovered since, as a growth can be noted from 2020 to 2023, particularly in Germany (+20.3 %), the United Kingdom (+20.6 %), the Netherlands (+21.4 %), and Luxembourg (+35.0 %).

In total, these six main competent Member States account for over 60 % of the amount of introductions from 2017 to 2023 and even around 65 % of the amount of introductions by all 32 Member States in 2023.

**Figure 13 - Evolution of amount of introductions for the reimbursement of cross-border healthcare, main debtors, 2017-2023, in €**



Source: Administrative data of the Audit Board

### 2.4.2. From the perspective of the Member State of treatment

The main creditors have remained the same over the years. The top three are Germany, France, and Spain, all above EUR 950 million in 2023 (Figure 14). They are followed by Belgium with EUR 480 million in 2023 and Austria with EUR 315 million in 2023.

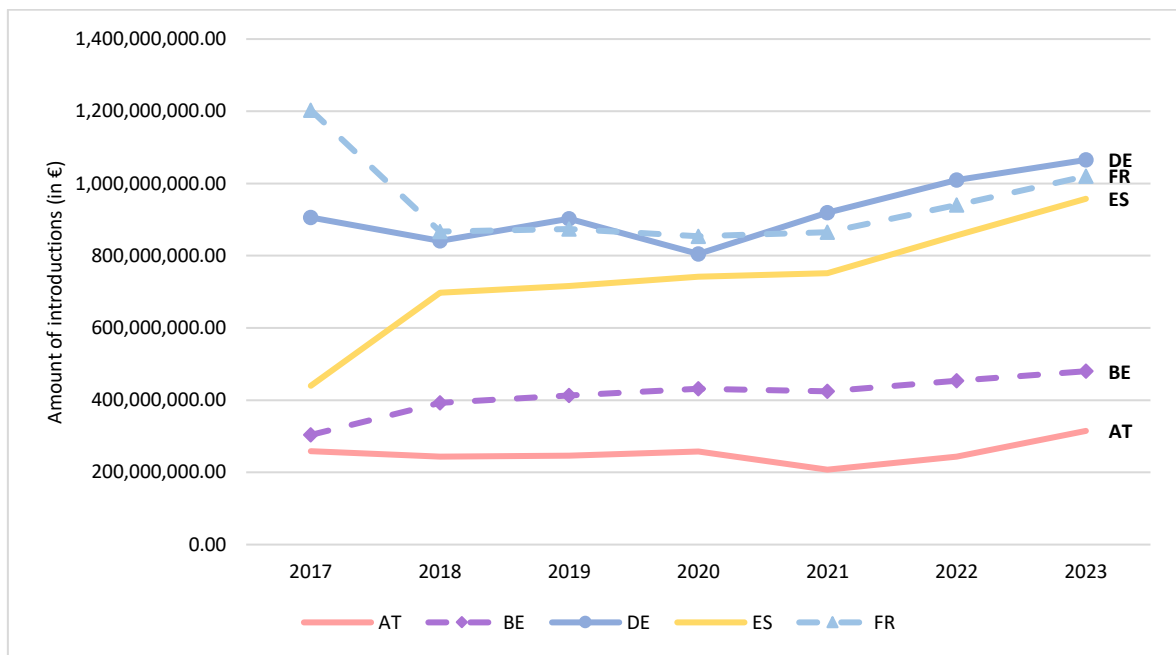
In general, the evolution of these five Member States is relatively stable, especially from 2018 onwards. France has known a decrease of 15 % from 2017 to 2023 but shows a



continuous increase from 2020 onwards. Spain has known a continuous increase from 2017 onwards, with a growth of 118 % from 2017 to 2023. The impact of the COVID-19 pandemic can only be noted in Germany (-10.8 % from 2019 to 2020) and in France to a lesser extent (-2.3%), while in Austria (+4.69 %), Belgium (+4.6 %), and Spain (+3.6 %) a growth can be seen from 2019 to 2020. From 2020 onwards, the main creditors have all known an increase towards 2023, with particularly Spain (+29.1 % from 2020 to 2023) and Germany (+32.3 %) standing out, as they both have known a continuous strong increase from 2020 to 2023.

Together, these five main Member States of treatment account for around 75 % of introductions from 2017 to 2023 of all 32 Member States, with even accounting for approximately 77 % in 2021, 2022, and 2023.

**Figure 14 - Evolution of amount of introductions for the reimbursement of cross-border healthcare, main creditors, 2017-2023, in €**



Source: Administrative data of the Audit Board

### 3. Unemployment

Concerning unemployment, the Coordination Regulations take care of two different procedures. The first concerns the export of unemployment benefits (*section 3.1*), and the second is the aggregation of periods for unemployment benefits (*section 3.2*).

#### 3.1. Export of unemployment benefits

An unemployed person has the right, under certain conditions and for a limited period, to search for a job in another Member State while retaining the unemployment benefit from the competent Member State.<sup>22</sup> The Portable Document U2 (PD U2) certifies this right.

In 2023, around 29 000 PDs U2 were granted to unemployed persons wishing to export their unemployment benefit to another EU/EFTA country or the UK. Most PDs U2 were issued by EU-14 Member States (81 %) and EFTA countries (16 %), while only 3 % were issued by EU-13 Member States. The main issuing Member State is Germany with over 11 800 PDs U2 or 41 % of all PDs U2 issued. Furthermore, more than 2 000 PDs U2 were issued by Switzerland, Denmark, France, the Netherlands, and Austria. Together, these top six Member States issued eight out of ten of all PDs U2. On the contrary, Liechtenstein, Malta, Romania, Estonia, and Cyprus (data 2021) issued only ten or less authorisations to export the unemployment benefit. The receiving perspective indicates that 62 % of PDs U2 are received by EU-13 Member States, of which Poland makes up 27 %. In 2023, over 6 800 persons were registered in this Member State as a jobseeker on the basis of a PD U2. The main flows of unemployed persons with a PD U2 go from Germany and the Netherlands to Poland. It is not unlikely that a high number of jobseekers with a PD U2 are unemployed persons, other than frontier workers, who reside in a Member State other than the Member State of last activity. After becoming unemployed and receiving an unemployment benefit from the Member State of last activity this group exports their unemployment benefit to their Member State of residence.

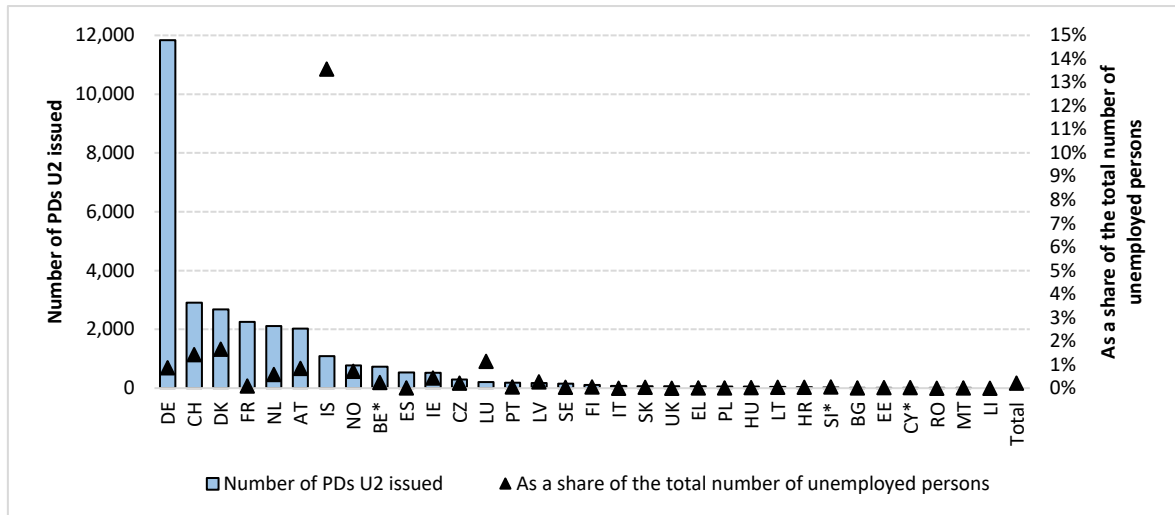
In general, the number of issued authorisations grew by 5 % from 2022 to 2023, indicating that the number is slowly growing again, after a downward trend was noted from 2019 to 2022. This increase is highly influenced by the growth in PDs U2 issued by Germany (+ 1 201 PDs U2 or + 11.3 %) and France (+ 659 PDs U2 or + 41.3 %). From the receiving perspective, the main receiving Member State Poland received almost the same number of PDs U2 in 2023 as in 2022 (+ 25 PDs U2 or + 0.4 %). Hence, the continuous growth of incoming jobseekers in Poland, which could be noticed from 2016 to 2019, is not visible anymore. On the contrary, Romania knew an increase of 1 101 PDs U2 received or + 33 % from 2022 to 2023, highlighting its almost uninterrupted growth from 2016 onwards.

The figures on the export of unemployment benefits can be put in perspective, by comparing them to the total number of unemployed persons. Only 0.2 % of the jobseekers made use of this right (*Figure 15*). This share varies between jobseekers in EU-14 Member States (0.21 %), in EU-13 Member States (0.04 %), and in EFTA countries (1.50 %). The highest percentage is noted in Iceland, where a PD U2 was issued to 13.6 % of jobseekers. In addition, this share amounts to more than 1 % in Denmark, Switzerland, and Luxembourg. Germany, the main issuing Member State in 2023, shows an 'export rate' of 0.9 %. In addition, from the receiving Member State's point of view, the share of PDs U2 received in

<sup>22</sup> Regulation (EC) No 883/2004 of 29 April 2004 on the coordination of social security systems (hereafter referred to as 'Basic Regulation') and Regulation (EC) No 987/2009 of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems (hereafter referred to as 'Implementing Regulation').

the total number of unemployed persons amounts to 1.3 % for the main receiving Member State Poland (*Figure 16*).

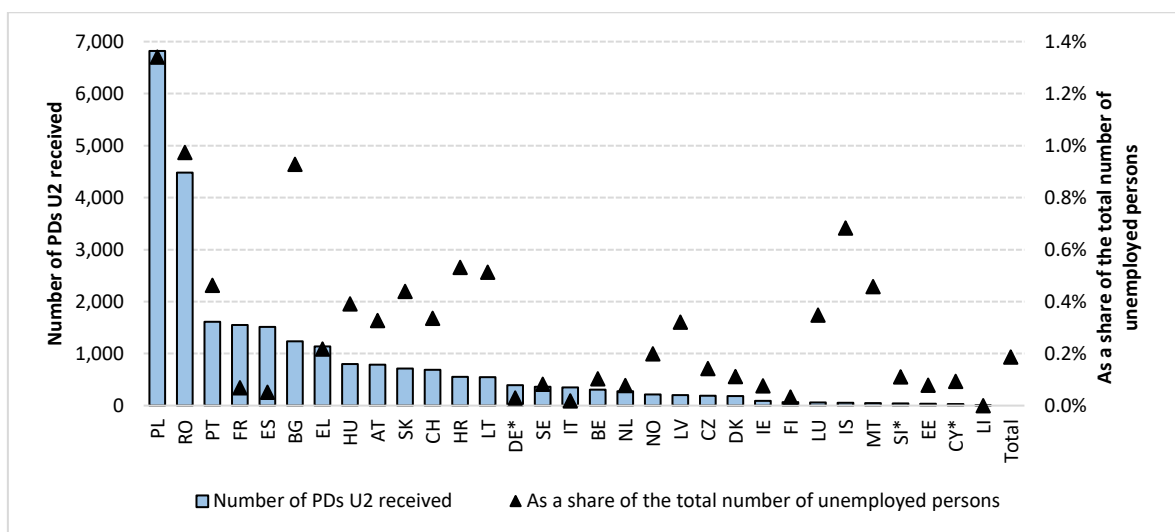
**Figure 15 - Number of authorisations to export the unemployment benefit issued, 2023**



\* BE and SI: data 2022. CY: data 2021.

Source: Administrative data PD U2 Questionnaire 2024

**Figure 16 - Number of authorisations to export the unemployment benefit received, 2023**



\* DE and SI: data 2022. CY: data 2021.

Source: Administrative data PD U2 Questionnaire 2024

Under the current rules, the period of export is limited to three months. The competent institutions may, however, extend this period of three months up to a maximum of six months. Consequently, export rules are not applied uniformly across the EU. It appears that more than half of the Member States do not provide an extension.

- **Three months, no extension:** Denmark, Ireland, Greece, France, Croatia, Italy, Cyprus, Hungary, Finland, Sweden, Iceland, Liechtenstein, Norway, Switzerland, and the United Kingdom

- **Three months, possibility to extend:** Belgium, Bulgaria, Germany, Estonia, Spain, Latvia, Lithuania, Luxembourg, Austria, Poland, Portugal, the Netherlands, Romania, Slovenia, and Slovakia
- **Six months by default:** Czechia and Malta

Less than one out of ten unemployed persons with a PD U2 found work abroad during their period of export. However, the success rate during the export period strongly varies among Member States. For instance, there are rather low success rates (i.e., the percentage of unemployed persons exporting their unemployment benefit who found work abroad) in the Netherlands (7.1 %) <sup>23</sup> and Switzerland (4.0 %), two of the main sending Member States. For the main receiving Member States, as well, the success rate from a receiving perspective is quite low, with 2.9 % in Poland and 1.3 % in Romania. The prolongation of the export period results in a higher percentage of unemployed persons finding employment abroad. However, in most Member States, the success rate during the prolonged export period is lower than the success rate during the first three months. Lastly, only 7.9 % of the persons return to the competent Member State after the period of export.

Furthermore, Member States were asked about the practical implementation of the rules and awareness-raising policies. While overall the practical implementation runs smoothly, there are some concerns which are mostly related to a delay or not receiving certain documents. Other issues often have to do with informing the stakeholders involved, not only the unemployed person but also the competent institutions. Hence, efforts to increase awareness and knowledge about the export rules are (still) needed, also to reduce the risk of non-take up of the right to export the unemployment benefit.

Finally, Member States were asked to quantify the number of cases of fraud and error related to PDs U2. Most reporting Member States stated that no cases of fraud or error were detected. However, as mentioned above, there might be a certain lack of knowledge about the rules on the export of unemployment benefits. Consequently, a (significant) share of unemployed persons moving abroad might not request a PD U2.

## 3.2. Aggregation of periods for unemployment benefits

The EU rules on the coordination of social security systems <sup>24</sup> are based on some key principles protecting the social security rights of persons moving within the EU: a) the determination of a single applicable legislation; b) the prohibition of discrimination, reinforced by the equal treatment of cross-border facts and events (i.e., principle of assimilation); c) the exportability of benefits; and d) the aggregation of insurance periods. <sup>25</sup> The latter, the principle of aggregation, <sup>26</sup> intends to eliminate disadvantages for persons

<sup>23</sup> In the questionnaire filled out by the Netherlands it was reported that the practical implementation of the rules on export of unemployment benefits does not contribute to more persons finding a job, seeing the reported work resumption rate of 7.1 %. This share of 7.1 % includes the persons for whom it is certain they have found work. However, there are also people who no longer complete their income form. Some of those people may also have found work. This is not included in the figures because it is not registered (it is only registered if people fill in the income form that they have found work or if we receive this from the sister body).

If the work resumptions of persons who indeed found work in another Member State are looked at, there are 127 cases out of 2 117 export cases. This would lead to a work resumption rate (of reported work resumptions) of 1.2%.

<sup>24</sup> Regulation (EC) No 883/2004 of 29 April 2004 on the coordination of social security systems (hereafter referred to as 'Basic Regulation') and Regulation (EC) No 987/2009 of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems (hereafter referred to as 'Implementing Regulation').

<sup>25</sup> 'Sincere transnational cooperation' between the competent public authorities is generally considered as the fifth principle.

<sup>26</sup> Article 6 of the Basic Regulation.

who have been affiliated under different social security systems and are confronted with the fact that national social security systems often require a minimum period of affiliation in order to access social benefits.

Indeed, in most Member States entitlement to an unemployment benefit is dependent on the condition that the unemployed person has worked/been insured during a certain period preceding the application for an unemployment benefit (i.e., the qualifying period). In some cases, the period of insurance, employment, or self-employment of an EU/EFTA mover<sup>27</sup> might be insufficient to be entitled to an unemployment benefit of the Member State of last activity (i.e., the competent Member State). In such cases, additional periods completed by the person in another Member State and proven by a Portable Document U1 (PD U1) are required. These periods should be taken into account by the Member State of last activity when determining access to an unemployment benefit.

The scope of the data collection and thus of this report is limited to the number of PDs U1 received from EU/EFTA movers who became unemployed in their Member State of last activity and needed additional periods completed in a Member State other than the competent Member State to be entitled to an unemployment benefit. However, a PD U1 might also be asked for other situations.<sup>28</sup> Consequently, Member States may have provided data on the total group of persons for which a PD U1 was received without only selecting those issued under Article 61 of the Basic Regulation.<sup>29</sup> As a result, there are several reservations concerning the scope of the reported data, which affect the analysis and conclusions.

In 2023, approximately 36 200 PDs U1 were received by EU/EFTA countries and the UK.<sup>30</sup> This is a drop of around 2 100 PDs U1 or - 5.5 % compared to 2022. In these 36 200 cases in 2023, the period of insurance, employment, or self-employment in the Member State of last activity was not long enough to become immediately entitled to an unemployment benefit from that Member State. In most of these cases, the Member State of last activity was Lithuania (6 352) (*Figure 17*).<sup>31</sup> Furthermore, more than 3 000 PDs U1 were received by France (3 782), Spain (3 197), Austria (3 181), and Italy (3 031). These Member States have been some of the main receiving Member States over the past years.

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<sup>27</sup> Including the UK.

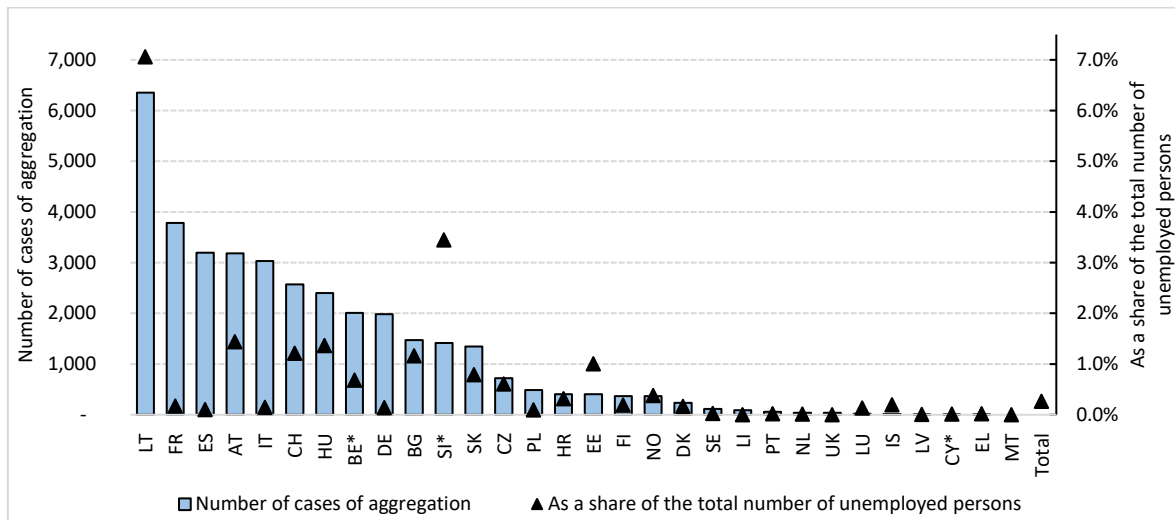
<sup>28</sup> For instance, for outgoing frontier workers and other cross-border workers who became unemployed in their Member State of last activity. Frontier workers will receive their unemployment benefit from the competent institution in their Member State of residence. Other cross-border workers have the right to choose: either they remain in the Member State of last activity and are entitled to an unemployment benefit from that Member State, or they return to the Member State of residence and are entitled to an unemployment benefit from that Member State.

<sup>29</sup> *“The competent institution of a Member State whose legislation makes the acquisition, retention, recovery or duration of the right to benefits conditional upon the completion of either periods of insurance, employment or self-employment shall, to the extent necessary, take into account periods of insurance, employment or self-employment completed under the legislation of any other Member State as though they were completed under the legislation it applies.”*

<sup>30</sup> No data are available for IE. For BE and SI data from reference year 2022 are used. For CY data from reference year 2021 are used.

<sup>31</sup> These figures may include cases other than just EU/EFTA/UK movers who became unemployed in Lithuania (e.g., outgoing ‘other cross-border workers’ who became unemployed).

**Figure 17 - Number of cases of aggregation of periods for unemployment, by Member State of last activity, 2023**



\* Data for IE are missing. BE and SI: data concern reference year 2022. CY: data concern reference year 2021.

Source: Questionnaire on aggregation of periods for unemployment benefits 2024; Eurostat [\[une\\_rt\\_al\]](#) (2022 figures)

To understand the importance of the principle of aggregation, the above figures could be compared to the number of unemployed persons. For around 0.3 % of the unemployed persons in the EU, EFTA and the UK additional periods completed in a Member State other than the competent State were required (*Figure 17*). Only in Estonia (1.0 %), Bulgaria (1.2 %), Switzerland (1.2 %), Hungary (1.4 %), Austria (1.4 %), Slovenia (3.4 %, data 2022), and Lithuania (7.1 %), more than 1 % of the unemployed persons made use of the principle of aggregation.

In most cases, the period of insurance, employment, or self-employment of the Member State of last activity was aggregated with an additional period completed in the United Kingdom and Germany, and to a lesser extent in Austria and Switzerland.

Finally, concerning the identification of fraud and errors in the aggregation of periods for receiving an unemployment benefit, France reported 100 cases of falsification of a PD U1 covering an amount of unemployment benefits of about EUR 4.7 million.



## 4. Family benefits

In a cross-border context, it is possible that the entitlement to family benefits arises in more than one Member State. Therefore, the Regulations on the coordination of social security systems lay down priority rules to define the ‘primarily competent Member State’ which is obliged to provide the family benefit for the person concerned. Another Member State might have to pay a supplement (corresponding to the difference between the amount of the two family benefits) as the ‘secondarily competent Member State’ if the family benefit paid by the primarily competent Member State is lower than the family benefit the person would have received from the secondarily competent Member State.

**In 2023, the reporting EU/EFTA countries exported family benefits to more than 1.1 million family members residing in another EU/EFTA country or the UK.**<sup>32</sup> There are several variables which influence the number of exported family benefits in the EU/EFTA and the UK. One of the main variables is the size of the reference group, namely the number of mobile persons working/residing in a Member State other than their family members. Consequently, it can be expected that Member States with a high number of incoming cross-border workers such as Germany, Switzerland, Luxembourg, and Austria pay a lot of family benefits to families living in another EU/EFTA country or the UK. Moreover, the impact on secondarily competent Member States will be greater if the eligibility criteria for receiving a family benefit from the primarily competent Member State are selective and even more so if the average amount of the family benefit is relatively low compared to the secondarily Member State.

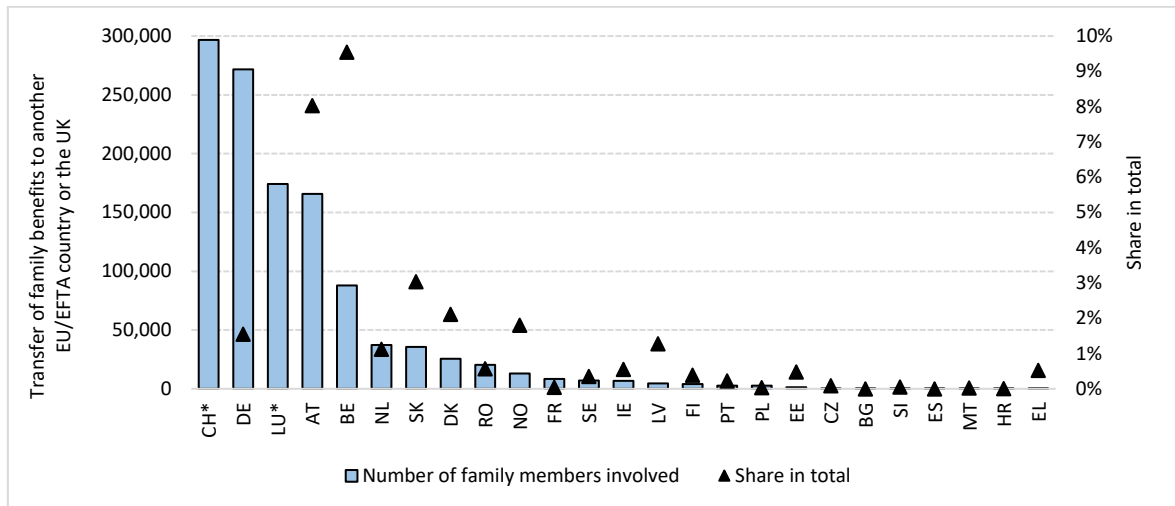
**Switzerland, Germany, Luxembourg, and Austria are identified as the main exporters of family benefits in the EU/EFTA and the UK.** Child allowances were transferred in 297 000 cases from Switzerland to another country (including extra-EU/EFTA countries) (data 2022). Germany paid a child benefit (*i.e.*, *Kindergeld*) to some 272 000 children residing in another EU/EFTA country or the UK. A family benefit (*i.e.*, *allocation familiale + allocation de rentrée scolaire*) was paid by Luxembourg to some 100 000 households or some 174 000 children residing in another EU/EFTA country or the UK. Finally, family benefits (*i.e.*, *Familienbeihilfe + Kinderabsetzbetrag*) were transferred from Austria to some 166 000 children residing in another EU/EFTA country or the UK.

**On average, 1.9 % of the family benefits are paid by Member States to persons residing in another EU/EFTA country or the UK.** For most of the reporting countries, the impact is rather limited. The undisputable frontrunner in the export of family benefits is Luxembourg. This Member State exported 56 % of its family benefits (*i.e.*, *allocations familiale + allocation de rentrée scolaire*) to another EU/EFTA country or the UK (*Figure 18*), which accounts for 48 % of its total spending on family benefits. Furthermore, Switzerland transfers about 16 % of its child allowances abroad (data 2022). In Belgium, a family benefit is exported to 9.5 % of family members. Finally, about 8 % of the families receiving a family benefit from Austria (*i.e.*, *Familienbeihilfe + Kinderabsetzbetrag*) reside in another EU/EFTA country or the UK. These families receive about 6.9 % of total expenditure on family benefits. Austria recorded a huge increase in the amount of family benefits exported abroad in 2022 due to back payments following the European Union Court of Justice ruling on 16 June 2022 that ruled that Austria’s indexation of family benefits was not compatible with

<sup>32</sup> End of July 2024, the European Commission decided to refer Italy to the Court of Justice of the European Union for failing to uphold the rights of mobile workers from other EU Member States as regards family benefits granted to them. Indeed, Italy introduced in March 2022 a new scheme of family allowances for dependent children (*“Assegno unico e universale per i figli a carico”*). Under this scheme, workers who do not reside for at least two years in Italy, or whose children do not reside in Italy, are not eligible to receive the benefit (see [press release](#)). Unfortunately, no data are reported by Italy on the export of family benefits.

EU law.<sup>33</sup> Indeed, an amount of EUR 1.1 billion was paid out in 2022 to family residing in another EU/EFTA country and the UK. In 2023, an amount of EUR 365 million was transferred by Austria (*i.e.*, *Familienbeihilfe* + *Kinderabsetzbetrag*) which therefore also reduced the share in the total amount of family benefits paid by Austria from 19.8 % in 2022 to 6.9 % in 2023. The percentage share of 2023 is in line with the percentages before Austria applied an indexation (and thus before 2019). For instance, in 2021, 6.8 % of the child tax credit (*Kinderabsetzbetrag*) was exported abroad.

**Figure 18 - Transfer of family benefits to another EU/EFTA country or the UK, 2023**



\* The share for CH equals 15.7 %. The share for LU equals 56.2 %. SE and CH: data 2022. PL: export data 2020.

Source: Questionnaire on the export of family benefits 2024

**Most family benefits are exported to France, Poland, Belgium, Romania, Germany, and Hungary.** The two main flows go from Germany to Poland, and from Luxembourg to France. Some 127 000 children residing in Poland received a child benefit (*i.e.*, *Kindergeld*) from Germany. A family benefit (*i.e.*, *allocation familiale* + *allocation de rentrée scolaire*) was transferred by Luxembourg to roughly 50 000 households or some 88 000 children residing in France. This flow amounted to EUR 384.5 million. Furthermore, based on the flow of cross-border workers,<sup>34</sup> a high number of family benefits will most likely be exported from Switzerland to France.

<sup>33</sup> [Judgment of the Court in Case C-328/20 Commission v Austria \(Indexation of family benefits\)](#). See also [press release No 102/22](#).

<sup>34</sup> Hassan et al. (2024), Annual report on intra-EU labour mobility 2023, Network Statistics FMSSFE, European Commission).



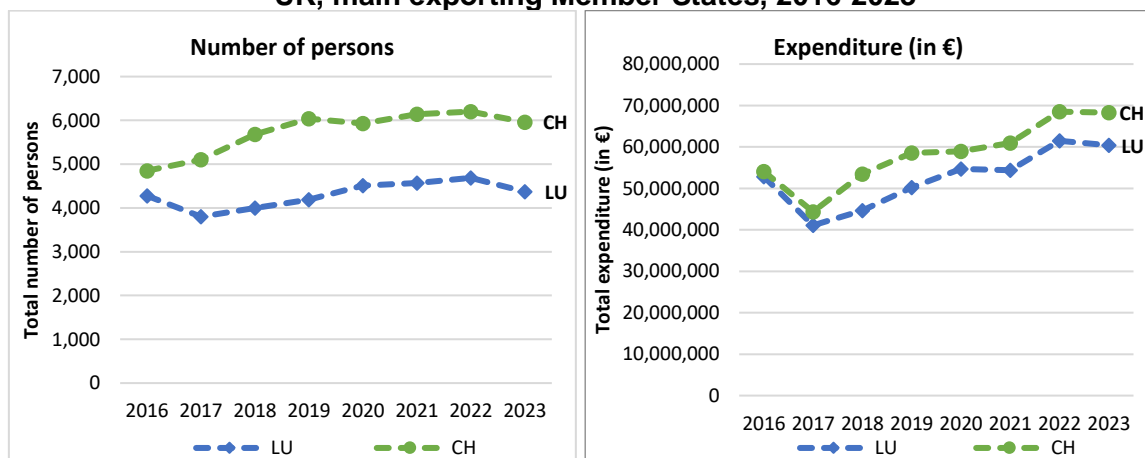
## 5. Maternity and equivalent paternity benefits in cash

Following the Social Security Coordination Regulations, parents residing in a Member State other than the Member State where they are insured (i.e., competent Member State), are entitled to maternity and equivalent paternity benefits in cash provided by the competent Member State (i.e., export of maternity and equivalent paternity allowances). As a rule, these benefits are paid according to the legislation of the competent Member State, regardless of the Member State of residence.<sup>35</sup> Data collected on reference year 2023 show that the 23 reporting Member States exported around 34 000 maternity and equivalent paternity benefits to another Member State, for an amount of EUR 261 million. However, figures for Germany, the main receiving country of cross-border workers, are missing.

Two Member States clearly stand out when it comes to the export of maternity and equivalent paternity benefits, and they have consistently been the top two exporters over time. Both Switzerland and Luxembourg exported EUR 84 million or more maternity and equivalent paternity benefits to another Member State in 2023. This is not a surprising observation since both Member States are characterised by a substantial number of incoming cross-border workers. Most of these benefits for both Luxembourg and Switzerland are exported to their neighbouring countries, especially to France. Furthermore, Denmark, the Netherlands, Austria, and Norway each exported more than EUR 10 million of maternity and equivalent paternity benefits in 2023.

The evolution of the export of maternity and equivalent paternity benefits in the two main exporting Member States is almost continuously growing, with a small drop in 2017 (*Figure 19*). However, for both Member States, a slight drop is also visible from 2022 to 2023, both in terms of number of persons and expenditure. Nevertheless, from 2016 to 2023 the number of persons who received maternity or equivalent paternity benefits in cash residing in a Member State other than the competent Member State increased by 2 % in Luxembourg and even by 23 % in Switzerland. In terms of total expenditure as well, there is a growth from 2016 to 2023 in both Luxembourg (14 %) and Switzerland (26 %).

**Figure 19 - Evolution of the number of maternity and equivalent paternity benefits and amount paid (in €) to persons who reside in another EU/EFTA country and the UK, main exporting Member States, 2016-2023**



\* For both Member States, the benefit is chosen for which the greatest number of cases were exported. This is maternity leave for Luxembourg and maternity allowance (Allocation en cas de maternité dans le cadre des allocations pour pertes de gains (APG)) for Switzerland.

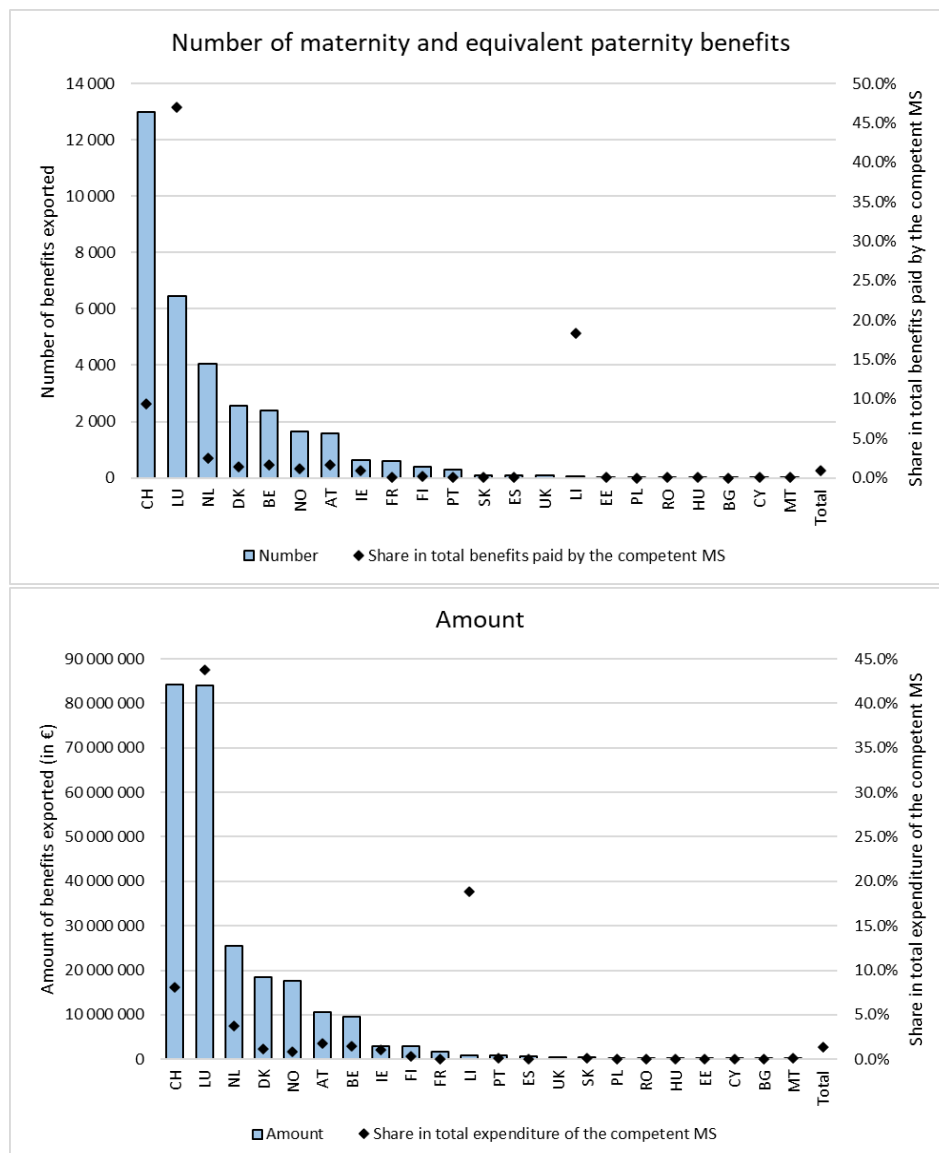
Source: Questionnaire on maternity and equivalent paternity benefits in cash 2017- 2024

<sup>35</sup> Article 21 (1) of the Basic Regulation.

The budgetary impact of the export of maternity and equivalent paternity benefits can be analysed by comparing it to the total spending by Member States on these benefits. For most of the reporting Member States, this impact is rather small (less than 0.5 % of their total spending), namely for Bulgaria, Estonia, Greece, Spain, France, Cyprus, Hungary, Malta, Poland, Portugal, Romania, Slovakia, and Finland (*Figure 20*). In some other Member States, the share lies between 0.5 % and 2.0 %, namely in Belgium, Denmark, Ireland, Austria, and Norway, while in the Netherlands 2.5 % of benefits were exported and 3.8 % of expenditure.

Finally, the share of the expenditure paid to persons residing in a Member State other than the competent one is highest in Luxembourg (43.8 %), Liechtenstein (18.8 %), and Switzerland (8.1 %). These high shares are mainly due to these Member States' large number of incoming cross-border workers. For all reporting Member States, the weighted average share is 0.9 % for the total number of benefits and 1.3 % for total expenditure.

**Figure 20 - Number of maternity and equivalent paternity benefits and amount paid (in €) to persons who reside in another EU/EFTA country and the UK, 2023**



\* CY: data concern 2017. RO: total data concern 2022.

Source: Questionnaire on maternity and equivalent paternity benefits in cash 2024

## 6. Old-age, survivors', and invalidity pensions

To facilitate transnational mobility of persons of all ages, well-designed transnational social security rights are a prerequisite. For instance, EU citizens would be reluctant to move from one Member State to another if they were to lose their pension rights already acquired or if the pension was subject to any reduction or amendment. Thanks to the rules set out at EU level by Regulations (EC) Nos 883/2004 and 987/2009 (i.e., the 'Coordination Regulations') this is not the case.<sup>36,37</sup> It can be expected that the evolution of the export of pensions is highly dependent on 1) the evolution of intra-EU labour mobility, mainly of employed EU-movers (who return to their country of origin) and frontier workers and 2) the evolution of pensioners moving to a EU/EFTA country other than their country of origin.

In 2023, roughly 6.3 million pensions were paid to persons residing in another EU/EFTA Member State or the UK, amounting to a total expenditure of some EUR 28.5 billion. In terms of exported amounts, this concerns an increase of about 7 % compared to 2022. About 70 % of the exported pensions concern old-age pensions ( $\pm$  4 500 000), and to a lesser extent survivors' pensions ( $\pm$  1 100 000) and invalidity pensions ( $\pm$  207 000).<sup>38</sup> An average annual amount of EUR 4 515 was exported, which is much lower than the average pension amount in the EU ( $\pm$  EUR 15 400 for old-age pensions). However, the pensioner concerned will often receive a pension from several Member States.

Switzerland, Germany, and France are the Member States that pay by far the most pensions to people residing in another EU/EFTA country or the UK. In 2023, Switzerland paid a total amount of EUR 6.9 billion to some 900 000 pensioners residing in another EU/EFTA country or the UK. Germany paid EUR 6.0 billion to approximately 1.3 million pensioners residing in another EU/EFTA country or the UK. France paid an amount of EUR 3.5 billion to roughly 1.0 million pensioners residing abroad. Poland also paid pensions to a high number of persons living abroad (736 000 pensioners), albeit at a lower amount compared to the other main exporting Member States (around EUR 326 million).

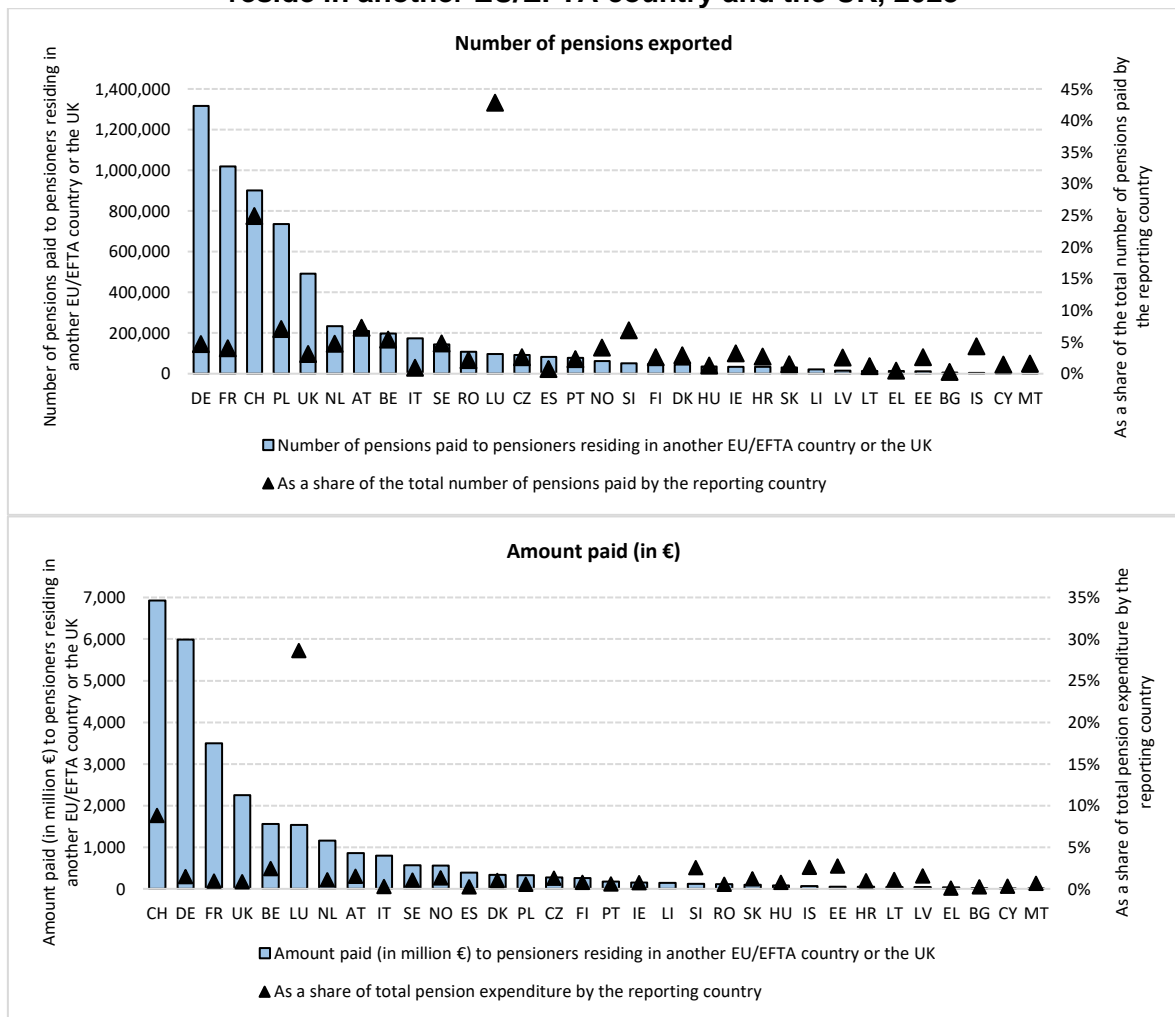
On average 4.5 % of the total number of EU/EFTA/UK pensioners reside in another EU/EFTA country or the UK. However, total spending for this group of pensioners amounts to only 1.5 % of the total amount of paid pensions. Luxembourg is certainly an outlier regarding the export of pensions, which is mainly the result of the high number of incoming frontier workers (*Figure 21*). Some 42.8 % of the pensions paid by Luxembourg are exported abroad, accounting for 28.6 % of total expenditure on pensions. In addition to Luxembourg, Switzerland exports a high share of pensions abroad, namely 24.9 %. However, these pensions only represent 8.8 % of the total amount of pensions paid. Furthermore, Austria (7.3 %), Poland (7.1 %), Slovenia (6.9 %), Belgium (5.4 %), Sweden (4.8 %), Germany (4.7 %), and the Netherlands (4.7 %) export a relatively high share of their pensions to persons who reside abroad.

<sup>36</sup> For more information, see the recent publication of the European Commission: ["Retirement abroad. How the European Union protects your pensions and healthcare rights"](#).

<sup>37</sup> The material scope of the Coordination Regulations in principle only concerns statutory pension schemes.

<sup>38</sup> No breakdown available for SK and the UK.

**Figure 21 - Number of exported pensions and amount paid (in €) to pensioners who reside in another EU/EFTA country and the UK, 2023**

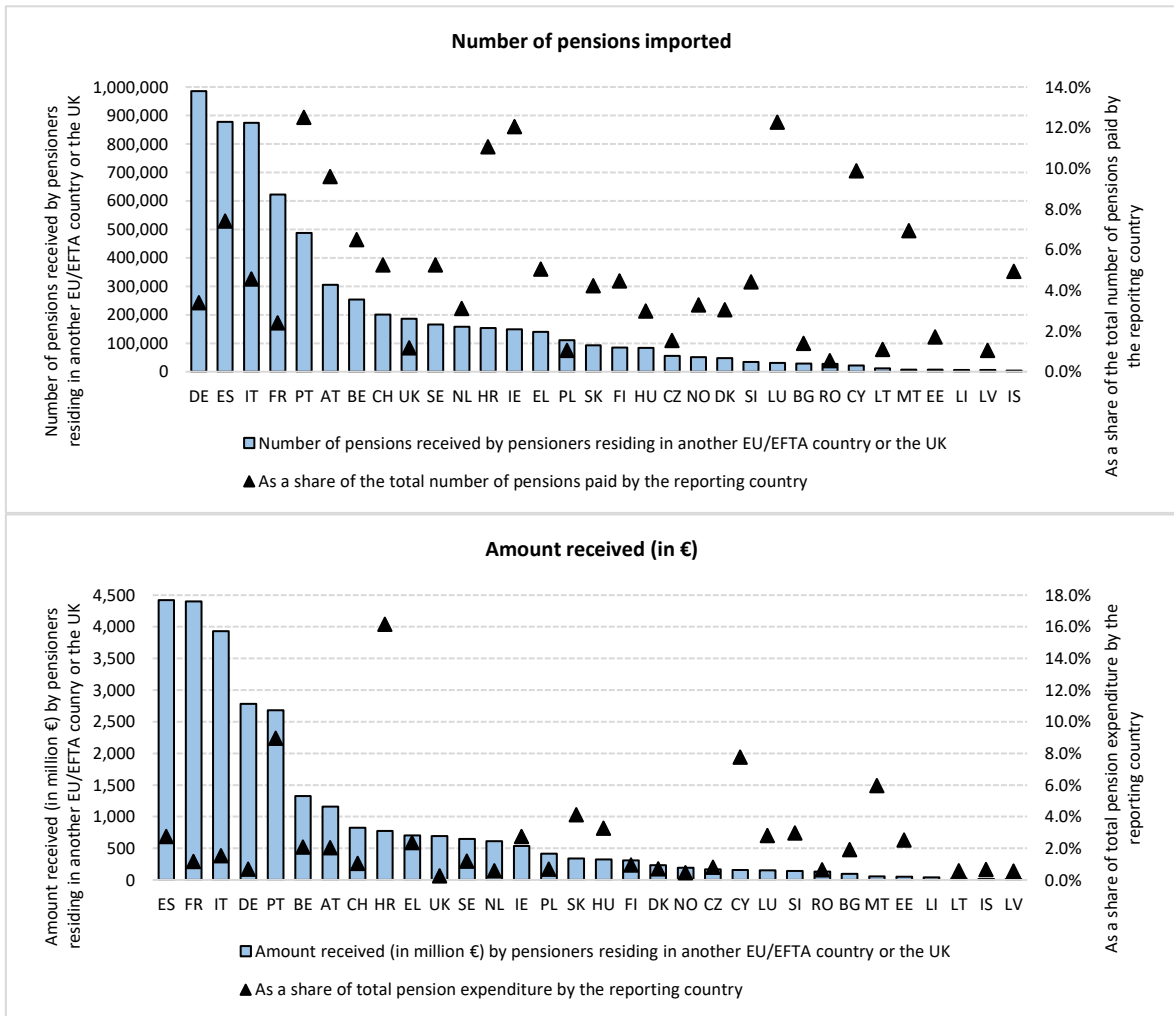


Source: Questionnaire on cross-border old-age, survivors', and invalidity pensions 2024

Most EU/EFTA/UK pensions are exported to pensioners residing in Germany, Spain, Italy, France, and Portugal (*Figure 22*). For instance, some 877 000 pensioners residing in Spain received a total amount of EUR 4.4 billion from another Member State. Furthermore, some 623 000 pensioners residing in France received a total amount of EUR 4.4 billion. Most pensions are exported to Germany ( $\pm$  986 000). However, the imported amount ( $\pm$  EUR 2.8 billion) is remarkably lower compared to France, Spain, and Italy. The explanatory reason is that these are mainly pensions exported from Poland to persons living in Germany. Especially in Portugal (12.5 %), Luxembourg (12.3 %), Ireland (12.1 %), Croatia (11.1 %), Cyprus (9.9 %) and Austria (9.6 %) a high share of pensioners receive a pension from another EU/EFTA country or the UK.

The export of pensions from Switzerland to Italy and France are the two main flows in terms of amount exported. In 2023, Switzerland paid an amount of EUR 2.1 billion to almost 292 000 pensioners residing in Italy and an amount of EUR 1.7 billion to some 139 000 pensioners residing in France. The large volume of pensions exported by Switzerland to Italy and France can be linked to the large number of frontier workers working in Switzerland and residing in one of these two Member States. Another important flow goes from France to Portugal (EUR 1.4 billion to 348 000 pensioners), and from Germany to Italy (EUR 1.1 billion to 356 000 pensioners).

**Figure 22 - Number of imported pensions and amount received (in €) by pensioners who reside in another EU/EFTA country and the UK, 2023**



Source: Questionnaire on cross-border old-age, survivors', and invalidity pensions 2024

## Annex I One-page summaries

In this Annex, 32 one-page summaries are provided for each of the 27 EU Member States, the four EFTA countries and the United Kingdom. Data provided in these summaries concern reference year 2023, unless otherwise specified. Six different topics are analysed: applicable legislation, cross-border healthcare (including unplanned necessary healthcare, planned healthcare, and persons residing in a Member State other than the competent Member State), pensions, unemployment, family benefits, and maternity and equivalent paternity benefits. Whenever a topic is not included in a one-page summary, this means that this type of information was not available for that specific Member State.



## Social security coordination in Austria in 2023

### Applicable legislation

In 2023, Austria issued 169 350 PDs A1 of which more than 60 % under Art. 12 BR (i.e., posted workers) (60.7 %), 32.3 % under Art. 13 BR (i.e., active in two or more Member States), and 7.0 % under other categories. Over half of the PDs A1 issued under Art. 12 BR were received by Germany (53.0 %). The most common sector of activity for which PDs A1 under Art. 12 BR were issued by Austria is the industry sector (69.4 %) consisting of 40.7 % of the construction sector. For PDs A1 under Art. 13 BR, the majority was issued in the industry sector (61.9 %). The total number of PDs A1 issued in national employment amounted to 3.6 % for Austria as a sending Member State, which is above the EU/EFTA average of 2.1 %.

Austria is one of the main receiving Member States of posted workers. It received 333 096 PDs A1 under Art. 12 in 2023, which was 9.3 % of all PDs A1 issued by all EU/EFTA countries and the United Kingdom under Art. 12 BR. The great majority of these PDs A1 were issued by Germany (79.6 %), followed to a lesser extent by Slovenia (5.0 %).

### Cross-border healthcare

Austria received as debtor an amount of EUR 197.8 million (or 0.6 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 314.8 million (or 1.0 % of total healthcare spending related to benefits in kind).

There were 8 715 971 EHICs in circulation in Austria for unplanned necessary cross-border healthcare, which indicates that 93.3 % of the Austrian population had an EHIC. Regarding the provision of unplanned necessary cross-border healthcare, Austria paid EUR 25.8 million as a competent Member State and received EUR 147.9 million as a Member State of stay, the fourth highest amount of all reporting Member States.

In Austria, 4 125 insured persons received planned healthcare in another Member State on the basis of a PD S2. Almost all these persons, 93.7 %, received planned healthcare in Germany, and 5.2 % received care in Switzerland. Consequently, roughly 44 in 100 000 insured persons in Austria were entitled to receive planned cross-border healthcare based on a prior authorisation, compared to 7 in 100 000 on average for all Member States. As a Member State of treatment, Austria received 4 623 PDs S2 of which three quarters is issued by Germany (76.8 %) and 13 % by Switzerland. Austria paid EUR 17.6 million as a competent Member State for planned cross-border healthcare and received EUR 15.6 million as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 182 095 persons were insured in Austria and resided in another Member State, whilst 44 461 persons resided in Austria and were insured in another Member State. For this group of persons, Austria paid EUR 160.6 million as a competent Member State and received EUR 58.5 million as a Member State of treatment.

### Pensions

Austria exported 209 698 pensions to beneficiaries who resided in another Member State in 2023. This corresponded to 7.3 % of all pensions paid by Austria, a rather high share compared to the EU/EFTA average of 4.5 %. Almost half of these pensions were exported to persons residing in Germany (48.3 %). An amount of EUR 858.1 million was paid to these beneficiaries, which amounted to 1.5 % of the total expenditure on pensions.

### Unemployment

Austria issued 2 027 authorisations to export the unemployment benefit to another Member State (PD U2). This means that 0.8 % of unemployed persons exported their unemployment benefit to another Member State in 2023.

For the acquisition of an unemployment benefit Austria received 3 181 certificates (PDs U1) to prove periods of insurance or (self-)employment completed in other Member States. This is one of the highest numbers of all Member States. It corresponded to 1.4 % of unemployed persons needing aggregated periods. Most PDs U1 were issued by Germany (41.4 %), Romania (6.4 %), and Hungary (6.2 %).

### Family benefits

A family benefit was transferred from Austria to 165 803 family members who resided in another Member State, which corresponded to 8 % of all family benefits paid by Austria. The amount exported in 2023 was EUR 384.6 million. Most family benefits were exported to Hungary (40 %), Germany (16.9 %), Slovenia (10.7 %), and Slovakia (10 %).

### Maternity and equivalent paternity benefits

Austria exported 1 565 maternity and equivalent benefit for an amount of EUR 10.7 million. Most benefits were exported to Hungary (34.9 %), Germany (26.2 %), Slovenia (10.5 %), Slovakia (9.3 %), and Czechia (8.8 %). The number of benefits exported corresponded to 1.6 % of total benefits, and the amount exported to 1.7 % of total expenditure on maternity and equivalent paternity benefits. This is both above the average of 0.9 % and 1.3 % respectively.





# Social security coordination in Belgium in 2023

## Applicable legislation

Belgium issued 159 821 PDs A1 in 2023. Most are issued under Art. 12 (i.e., posted workers) (56.2 %), followed by those issued under Art. 13 BR (i.e., active in two or more Member States) (42.4 %). In addition, 1.5 % of PDs A1 were issued under other categories. The main flows of PDs A1 under Art. 12 BR went from Belgium to France (40.9 %), to the Netherlands (25.4 %), to Luxembourg (10.0 %), and Germany (7.9 %), its four neighbouring countries. The average duration per individual posted worker under Art. 12 amounted to 52 days, the third shortest period compared to other Member States. The most common sector of activity for these PDs A1 was the services sector (68.9 %) of which about one fifth (20.4 %) for temporary employment agencies. Concerning PDs A1 under Art. 13 BR, 66.7 % were issued for the services sector, of which the road freight transport sector was the most important sector (33.3 % of all PDs A1 issued under Art. 13 BR by Belgium). The total number of PDs A1 issued by Belgium represented 3.1 % of national employment in 2023.

Belgium is one of the main receiving Member States of posted workers. It received 231 076 PDs A1 under Art. 12 BR, or 6.5 % of all PDs A1 issued under Art. 12 BR. About three in ten of these PDs A1 was issued by Germany (32.4 %). Other important issuing Member States for Belgium as a receiving Member State were France (21.0 %), Luxembourg (10.1 %), Poland (8.6 %), and Portugal (6.7 %). Around one in three PDs A1 received under Art. 12 BR were received in the construction sector (30.2 %).

## Cross-border healthcare

Belgium received as debtor an amount of EUR 319.9 million (or 0.9 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 480.1 million (or 1.3 % of total healthcare spending related to benefits in kind).

In Belgium, 3 493 313 EHICs were in circulation in 2021 for unplanned necessary cross-border healthcare, implying that around 30.4 % of the population was in possession of an EHIC. As a debtor, Belgium reimbursed EUR 37.7 million for the provision of unplanned necessary cross-border healthcare, and as a creditor it received EUR 92.9 million in 2021, although in both instances it concerns the amount claimed for E125 forms received/issued respectively.

About 119 persons insured in Belgium received planned healthcare in another Member State based on a PD S2 in 2021. The most common Member States of treatment for these persons were France (39.5 %), Germany (28.6 %), and the Netherlands (14.3 %). In addition, Belgium reported 8 804 PDs S2 issued under parallel procedures, of which many in border regions with France, Germany, and Luxembourg. As a Member State of treatment, Belgium received 18 337 PDs S2 in 2021, the highest number, of which 71.9 % were issued by France (including the PDs S2 issued under the ZOAST-agreement), and 23.3 % by Luxembourg. In 2021, Belgium paid EUR 41.7 million as a competent Member State for planned cross-border healthcare and received EUR 55.7 million as a Member State of treatment.

In 2021, 267 551 PDs S1 issued by Belgium were still valid, while there were 303 791 received PDs S1 still valid. These were used for healthcare provided to persons residing in a Member State other than the competent one. For this group of persons, Belgium received EUR 304 million as a Member State of treatment in 2021.

## Pensions

In 2023, Belgium exported 197 580 pensions to persons residing in another Member State. This implies that 5.4 % of the pensions paid by Belgium were transferred to another Member State, a share higher than the average of 4.5 %. Most of the beneficiaries resided in France (35.8 %), Spain (15.4 %), Italy (14.1 %), and the Netherlands (13.2 %). A total of EUR 1.6 billion was paid to these beneficiaries residing abroad, which amounted to 2.4 % of total expenditure on pensions.

## Unemployment

In 2022, Belgium issued 729 PDs U2 to export the unemployment benefit to another Member State, which corresponds to 0.3 % of unemployed persons. Most PDs U2 were received by France (47.1 %), Spain (13.7 %), and Poland (9.1 %).

In 2022, Belgium received 2 010 certificates proving periods of insurance or (self-)employment completed in other Member States to be considered for the acquisition of an unemployment benefit. These PDs U1 are mainly issued by the Netherlands (24.4 %), Luxembourg (22.2 %), France (19.7 %), and Spain (9.4 %). In general, 0.7 % of unemployed persons needed aggregated periods.

## Family benefits

Around 2.9 % of family benefits paid by Belgium were exported abroad, amounting to 46 573 family benefits. These households primarily resided in France (61.2 %), the Netherlands (17 %), and Romania (8.3 %). The amount exported in 2023 is EUR 124.6 million which accounted for 2.1 % of the total family benefit expenditure.

## Maternity and equivalent paternity benefits

In 2023, Belgium paid 2 404 maternity and equivalent paternity benefits to persons residing abroad. This equalled 1.6 % of all benefits being exported, above the average of 0.9 %. The most common Member States of residence were France (78.3 %) and the Netherlands (15.9 %). An amount of EUR 9.5 million was exported, equalling 1.4 % of total expenditure on maternity benefits, also slightly above the average of 1.3 %.





## Social security coordination in Bulgaria in 2023

### Applicable legislation

Bulgaria issued 26 674 PDs A1 in 2023, of which 44.3 % under Art. 12 BR (i.e., posted workers), 53.3 % under Art. 13 BR (i.e., active in two or more Member States), and 2.3 % under other categories. Concerning the PDs A1 issued under Art. 12 BR, most were received by Germany (35.7 %), followed to a lesser extent by France (12.2 %) and Belgium (10.0 %). The impact of the total number of PDs A1 issued by Bulgaria in its national employment amounted to 0.8 %, less than half of the average of 2.1 %.

Under Art. 12 BR Bulgaria received 14 675 PDs A1 in 2023. These PDs A1 were primarily issued by Germany (76.1 %), Italy (5.7 %), and France (4.7 %).

### Cross-border healthcare

Bulgaria received as debtor an amount of EUR 61.9 million (or 1.8 % of total healthcare spending related to benefits in kind, the second highest of all Member States) and issued as creditor an amount of EUR 7.5 million (or 0.2 % of total healthcare spending related to benefits in kind).

For unplanned necessary cross-border healthcare, 352 501 EHICs were in circulation in Bulgaria. Therefore, only 5.7 % of the Bulgarian population had an EHIC. Bulgaria paid EUR 23.1 million as a competent Member State, which corresponded to 0.7 % of its total healthcare spending related to benefits in kind, the highest share of all Member States. As a Member State of stay, it received EUR 8.5 million.

For planned healthcare, Bulgaria issued 553 PDs S2 of which over half for treatment in Germany (54.4 %). In addition, Austria (13 %), France (12.8 %), and Switzerland (11.8 %) were important Member States of treatment. As a Member State of treatment, Bulgaria received less than five PDs S2. Bulgaria paid EUR 6.8 million as a competent Member State for planned cross-border healthcare and received EUR 9 100 as a Member State of treatment.

Regarding healthcare provided to persons residing in a Member State other than the competent one, 14 346 persons were insured in Bulgaria and resided in another Member State, whilst 8 454 persons resided in Bulgaria and were insured in another Member State. For this group of persons, Bulgaria paid EUR 31 million as a competent Member State and received EUR 2 million as a Member State of treatment.

### Pensions

Approximately 0.3 % of the beneficiaries of a Bulgarian pension resided in another Member State, seeing that 5 920 pensions were paid to beneficiaries residing in another Member State. The most popular Member State of stay was clearly Germany (42.7 %), followed to a lesser extent by Spain (15.6 %), Greece (7.5 %), and Austria (7.1 %). Bulgaria paid 0.2 % of total expenditure on pensions to these beneficiaries residing abroad, an amount of EUR 12 million.

### Unemployment

To export the unemployment benefit to another Member State, Bulgaria issued 13 PDs U2, of which six to France and five to Germany. This corresponds to 0.01 % of unemployed persons exporting their unemployment benefit to another Member State in 2023.

Bulgaria received 1 474 PDs U1. These certificates prove periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit and 1.2 % of unemployed persons needed them. The prominent issuing Member States for PDs U1 received by Bulgaria were France (31.3 %), the United Kingdom (16.8 %), and Switzerland (10.2 %).

### Family benefits

There were 143 family benefits exported from Bulgaria to households residing in another Member State for an amount of EUR 86 796.

### Maternity and equivalent paternity benefits

In 2023, Bulgaria exported eight maternity and equivalent paternity benefits to persons residing abroad. The amount exported equals EUR 8 669. Therefore, the average amount per benefit equals EUR 1 084, the lowest of all Member States. In relative terms, 0.005 % of benefits and 0.002 % of expenditure was exported abroad.



## Social security coordination in Croatia in 2023

### Applicable legislation

In total, Croatia issued 82 959 PDs A1 in 2023 of which the majority under Art. 12 BR (i.e., posted workers) (51.4 %), 43.0 % under Art. 13 BR (i.e., active in two or more Member States), and 5.6 % under other categories. More than six in ten of the PDs A1 issued under Art. 12 BR were received by Germany (65.2 %). The average duration per individual person active under Art. 12 amounted to 502 days for Croatia as a sending Member State, the longest duration of all reporting Member States. The PDs A1 under Art. 12 BR were issued almost exclusively for activities in the industry sector (89.2 %), of which the construction sector made up 39.2 %. The PDs A1 issued under Art. 13 BR on the other hand, were mainly issued for activities in the services sector (55.1 %), of which 22.9 % for the road freight transport sector. The share of PDs A1 issued in total employment amounted to 0.3 %.

Croatia received 68 671 PDs A1 under Art. 12 BR in 2023, with most coming from Germany (81.7 %), Slovenia (5.3 %), and Italy (4.1 %).

### Cross-border healthcare

Croatia received as debtor an amount of EUR 23.5 million (or 0.6 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 72.6 million (or 1.9 % of total healthcare spending related to benefits in kind).

In Croatia, about 12.7 % of the population had an EHIC for unplanned necessary cross-border healthcare. This corresponds to an absolute number of 507 418 EHICs in circulation in 2023. For unplanned necessary cross-border healthcare, Croatia reimbursed EUR 11.5 million. As a Member State of stay it received EUR 25.8 million which corresponded to 0.7 % of its total healthcare spending related to benefits in kind, the highest of all reporting Member States and the only one to surpass 0.5 %.

As a competent Member State, Croatia issued 499 PDs S2 for planned healthcare, mostly in Germany (33.5 %), Austria (18.2 %), and Switzerland (12.4 %). On the receiving end, Croatia received only 80 PDs S2, mainly coming from Slovenia (50 %) and Germany (37.5 %). Croatia paid EUR 4.5 million as a competent Member State for planned cross-border healthcare and received EUR 2.3 million as a Member State of treatment.

In 2023, for healthcare provided to persons residing in a Member State other than the competent one, 3 593 PDs S1 issued by Croatia were still valid, while 39 350 PDs S1 received were still valid. For this group of persons, Croatia paid EUR 6 million as a competent Member State and received EUR 53.3 million as a Member State of treatment.

### Pensions

Croatia paid 33 262 pensions to beneficiaries residing abroad, equalling 2.7 % of total pensions. These persons mostly resided in Germany (46.3 %), Slovenia (27.1 %), and Austria (13.3 %). Approximately EUR 47.5 million was exported, corresponding to 1 % of total pension expenditure. From a receiving perspective, 11.1 % of pensioners residing in Croatia received a pension from another EU/EFTA country or the United Kingdom.

### Unemployment

Only 0.03 % of unemployed persons in Croatia exported their unemployment benefit in 2023, corresponding to 36 PDs U2. Out of these 27 PDs U2 issued, 47.2 % were received by Germany and 30.6 % by Austria.

Croatia received 404 PDs U1 which prove periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. Consequently, 0.3 % of unemployed persons needed aggregated periods. The number one most common Member State of last activity was Germany (46.8 %), followed by Austria (23 %), Slovenia (7.9 %), and Ireland (7.7 %).

### Family benefits

Less than five family benefits were paid to households residing abroad, equalling 0.002 % of total family benefits. These households were residing in Germany and Slovenia. The amount equalled EUR 3 043 and corresponds to 0.002 % of total family benefits paid by Croatia.



## Social security coordination in Cyprus in 2023

### Applicable legislation

In 2021, Cyprus issued 3 294 PDs A1. Most of them were issued under Art. 13 BR (i.e., active in two or more Member States) (70.5 %), and only a small share under Art. 12 BR (i.e., posted workers) (2.4 %), and under other categories (27.1 %). More than half of the PDs A1 issued under Art. 12 BR were received by Greece (57 %). These PDs A1 under Art. 12 BR concerned mainly the services sector (78.5 %). Concerning PDs A1 under Art. 13 BR, 53.9 % were issued for the services sector, and 46.1 % were issued for activities in the industry sector. As a sending Member State, the impact of the total number of PDs A1 in national employment amounted to 0.7 % in Cyprus.

In 2023, Cyprus received 51 575 PDs A1 under Art. 12 BR of which almost all were issued by Germany (97.5 %).

### Cross-border healthcare

In 2023, Cyprus received as debtor an amount of EUR 19.6 million (or 1.5 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 35.4 million (or 2.6 % of total healthcare spending related to benefits in kind, the highest share of all Member States).

In 2019, Cyprus issued 55 926 EHCs for unplanned necessary cross-border healthcare.

In 2019, Cyprus issued 486 PDs S2 for planned cross-border healthcare mainly for treatment in Germany (69.1 %) and the United Kingdom (24.3 %).

For healthcare provided to persons residing in a Member State other than the competent one, in 2019, 1 710 PDs S1 issued by Cyprus were still valid, whereas 14 423 PDs S1 received were still valid.

### Pensions

There were 2 858 pensions exported by Cyprus in 2021 to persons residing abroad. This amounted to 1.5 % of all pensions paid by Cyprus. The beneficiaries primarily stayed in the Greece (47.6 %) and Bulgaria (28.1 %). The amount exported to these beneficiaries was EUR 6.8 million in 2021, equalling 0.3 % of total expenditure on pensions. From an importing perspective, 9.9 % of pensioners residing in Cyprus received a pension from another EU/EFTA country or the United Kingdom in 2023.

### Unemployment

Cyprus issued 10 PDs U2 to export the unemployment benefit to another Member State in 2021. In total, 0.03 % of unemployed persons exported their unemployment benefit in 2021.

Less than five PDs U1 were received by Cyprus in 2021. This means that 0.01 % of unemployed persons needed certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit.

### Maternity and equivalent paternity benefits

In 2017, Cyprus exported six maternity and equivalent paternity benefits for an amount of EUR 18 162.



## Social security coordination in Czechia in 2023

### Applicable legislation

Out of the 80 519 PDs A1 issued by Czechia in 2023, 9.9 % were issued under Art. 12 BR (i.e., posted workers), 89.1 % under Art. 13 BR (i.e., active in two or more Member States), and 1.0 % under other categories. The main receiving Member State of PDs A1 issued under Art. 12 BR by Czechia were Germany (35.4 %) and Slovakia (9.5 %). A high share of the PDs A1 issued under Art. 12 BR were issued to self-employed persons (15.7 %). Most of the PDs A1 under Art. 12 BR were issued for activities in the industry sector (62.9 %), more specifically the construction sector (39.4 %). The share of the total number of PDs A1 issued by Czechia on national employment amounted to 1.5 %.

According to Art. 12 BR, Czechia received 78 977 PDs A1 in 2023. More than seven out of ten PDs A1 under Art. 12 BR were issued by Germany (71.0 %), 8.8 % were issued by Slovakia, and 5.9 % by Poland.

### Cross-border healthcare

Czechia received as debtor an amount of EUR 50.5 million (or 0.3 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 117.8 million (or 0.8 % of total healthcare spending related to benefits in kind).

Approximately 10 300 000 EHICs were in circulation in Czechia in 2023. Around 95.1 % of the Czech population had an EHIC for unplanned necessary cross-border healthcare. As a debtor, EUR 24.1 million was paid, and as a creditor, EUR 26 million was received by Czechia.

There were 156 persons insured in Czechia who received planned healthcare in another Member State based on a PD S2. Most of them were treated in Poland (54.5 %), followed by Slovakia (21.2 %) and Germany (10.9 %). As a receiving Member State, Czechia received 1 553 PDs S2 of which more than eight in ten were issued by Slovakia (80.9 %) and 5.9 % by the United Kingdom. Czechia paid EUR 744 468 as a competent Member State for planned cross-border healthcare and received EUR 11.6 million as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 117 959 persons were insured in Czechia and resided in another Member State, whilst 165 072 persons resided in Czechia and were insured in another Member State. For this group of persons, Czechia paid EUR 24.7 million as a competent Member State and received EUR 83.1 million as a Member State of treatment.

### Pensions

Out of all pensions paid by Czechia, 2.6 % or 92 695 pensions were exported to another Member State in 2023. About 41.7 % of the beneficiaries stayed in Slovakia, 21.1 % in Germany, and 19.5 % in Poland. An amount of EUR 271.5 million was exported to these beneficiaries, which equalled 1.3 % of total spending on pensions.

### Unemployment

To export the unemployment benefit to another Member State, Czechia issued 290 authorisations (PDs U2), of which more than 80 % were issued for a period of over three months (83.4 %). Overall, 0.2 % of unemployed persons exported their unemployment benefit in 2023.

Furthermore, 720 certificates proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit. This means that 0.6 % of unemployed persons needed aggregated periods.

### Family benefits

Family benefits were exported to 322 households residing abroad in 2023, which accounted for 0.09 % of all family benefits. The amount exported equalled EUR 777 586 and corresponded to 0.1 % of the total amount of family benefits paid. These households were primarily located in Slovakia (93.8 %) and Poland (5 %).



## Social security coordination in Denmark in 2023

### Applicable legislation

A total of 44 606 PDs A1 were issued by Denmark in 2023. The majority concerned PDs A1 under Art. 13 BR (i.e., active in two or more Member States) (67.8 %), 25.8 % concerned PDs A1 under Art. 12 BR (i.e., posted workers), and 6.4 % under other categories. A high share of PDs 1 issued under Art. 12 BR were received by Norway (21.0 %) and Germany (12.3 %). The impact of the total number of PDs A1 issued in national employment amounted to 1.4 %.

Denmark received 62 578 PDs A1 under Art. 12 BR in 2023. Most of these PDs A1 were issued by Germany (74.2 %), and Poland (5.0 %) and Italy (4.0 %) to a lesser extent.

### Cross-border healthcare

Denmark received as debtor an amount of EUR 48.8 million (or 0.2 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 12.8 million (or 0.1 % of total healthcare spending related to benefits in kind).

More than six out of ten persons in Denmark had an EHIC (63.2 %) for unplanned necessary cross-border healthcare, seeing that in 2023 there were 3 664 228 EHICs in circulation. For this type of care, Denmark reimbursed EUR 11.2 million and received EUR 7.2 million.

About 79 persons insured in Denmark received planned healthcare in another Member State based on a PD S2. Most of them received care in Germany (32.9 %), Sweden (26.6 %), or the United Kingdom (21.5 %). As a Member State of treatment, Denmark received 16 PDs S2 of which 37.5 % were issued by Germany. Denmark paid EUR 816 605 as competent Member State for planned cross-border healthcare and received EUR 221 801 as Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 49 201 persons were insured in Denmark and resided in another Member State. Concerning healthcare provided to persons residing in a Member State other than the competent one, Denmark paid EUR 46.5 million as a competent Member State and received EUR 1.4 million as a Member State of treatment.

### Pensions

In 2023, Denmark exported 44 097 pensions to beneficiaries residing in another Member State, amounting to 2.9 % of all pensions paid by Denmark. Most of the pensions were exported to Sweden (29.4 %), Germany (17.4 %), and Norway (17.1 %). In terms of expenditure, an amount of EUR 335.2 million was exported, which was 1 % of total spending on pensions.

### Unemployment

To export the unemployment benefit to another Member State, 2 681 PDs U2 were issued by Denmark. This means that 1.7 % of unemployed persons exported their unemployment benefit, considerably higher than the average of 0.2 %. Most unemployment benefits were exported to Poland (20.8 %) and Romania (19.1 %).

As a receiving Member State, Denmark received 232 certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit, equalling 0.2 % of total unemployed persons. The most common Member States of last activity were Norway (22.4 %), Germany (19.8 %), and Sweden (16.4 %).

### Family benefits

A total of 15 655 family benefits were exported to households residing in another Member State. This accounted for 2.2 % of family benefits being exported, mainly towards Poland (29.4 %) and Sweden (27.6 %). An amount of EUR 34.5 million family benefits was paid equalling 1.6 % of the total amount of family benefits paid by Denmark.

### Maternity and equivalent paternity benefits

Denmark exported 2 567 maternity and equivalent paternity benefits for an amount of around EUR 18.5 million. The number of benefits corresponded to 1.4 % of total maternity and equivalent paternity benefits and the amount paid to 1.1 % of total expenditure. Denmark did not provide data on the main Member States of residence, but on the nationality of the beneficiaries. It appears that 38.4 % was Danish, 22.2 % Swedish, 16.1 % Polish, and 10.9 % German.





## Social security coordination in Estonia in 2023

### Applicable legislation

A total of 15 648 PDs A1 were issued by Estonia in 2023. These were issued under Art. 12 BR (i.e., posted workers) (23.0 %), under Art. 13 BR (i.e., active in two or more Member States) (76.0 %), and under other categories (1.0 %). Almost half of the PDs A1 issued under Art. 12 BR were received by Finland (49.8 %), and a high share was received by Sweden (12.2 %) and Germany (11.8 %) as well. The average duration per individual person involved under Art. 12 BR was one of the longest with 268 days. The most important sector for which PDs A1 under Art. 12 BR were issued was the industry sector (78.8 %), in particular the construction sector (44.7 %), although the agriculture, hunting, and fishing sector (2.7 %) was of relative importance as well, seeing that Estonia showed the fourth highest percentage of PDs A1 issued under Art. 12 of all reporting Member States in this sector. The impact of the total number of PDs A1 issued was 2.3 % of national employment, which lies close to the average of 2.1 %.

According to Art. 12 BR, Estonia received 9 042 PDs A1 in 2023. The majority of these PDs A1 were issued by Germany (68.6 %). Moreover, 7.6 % were issued by Poland, 6.1 % by Finland, and 5.7 % by Latvia.

### Cross-border healthcare

Estonia received as debtor an amount of EUR 6.6 million (or 0.5 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 4.2 million (or 0.3 % of total healthcare spending related to benefits in kind).

For unplanned necessary cross-border healthcare, Estonia issued 124 827 EHCs in 2023. In 2023, as a competent Member State, Estonia paid back EUR 4.2 million for unplanned necessary cross-border healthcare whereas it received EUR 1.5 million as a Member State of treatment, although for the latter it concerns the amount claimed instead of received for E125 forms issued.

As a competent Member State, Estonia issued 10 PDs S2 for planned healthcare. As a Member State of treatment, Estonia received 51 PDs S2, primarily issued by Latvia (52.9 %), Finland (27.5 %), and Croatia (13.7 %). Estonia paid EUR 269 749 as a competent Member State for planned cross-border healthcare and received EUR 135 869 as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 1 708 persons were insured in Estonia and resided in another Member State, whilst 6 673 persons resided in Estonia and were insured in another Member State. For this group of persons, Estonia paid EUR 2.6 million as a competent Member State and received EUR 2.8 million as a Member State of treatment.

### Pensions

Estonia exported 11 251 pensions to beneficiaries residing abroad, mainly in Finland (48.2 %), Germany (17.6 %), and Latvia (15.9 %). Consequently, 2.6 % of all pensions were exported to another Member State in 2023. As a share of total pension expenditure, the amount exported (EUR 52.6 million) amounted to 2.8 %.

### Unemployment

Only ten authorisations to export the unemployment benefit were issued by Estonia in 2023 (PDs U2). This corresponded to 0.02 % of unemployed persons exporting their unemployment benefit.

Estonia received 403 certificates proving periods of insurance or (self-)employment completed in other Member States to be considered for the acquisition of an unemployment benefit. The majority of these PDs U1 were issued by Finland (62.8 %) and a smaller share by Norway (8.7 %), the United Kingdom (4.7 %), and Germany (4.5 %). Overall, 1 % of unemployed persons needed aggregated periods.

### Family benefits

Estonia paid EUR 2.2 million of family benefits to households residing abroad, corresponding to 0.5 % of total expenditure on family benefits. There were 619 households receiving an exported family benefit, which was 0.4 % of all family benefits. These households mainly resided in Finland (43.9 %) and Latvia (35.7 %).

### Maternity and equivalent paternity benefits

In 2023, Estonia paid 16 maternity and equivalent paternity benefits to persons residing abroad, which equalled 0.1 % of all benefits. The amount paid was EUR 20 707 and corresponded to 0.04 % of total expenditure. The majority of the benefits (64.3 %) were exported to Latvia.



# Social security coordination in Finland in 2023

## Applicable legislation

In 2023, Finland issued 28 917 PDs A1 of which 32.2 % under Art. 12 BR (i.e., posted workers), 53.9 % under Art. 13 BR (i.e., active in two or more Member States), and 13.9 % under other categories. Out of all PDs A1 issued under Art. 12 BR, most were received by Spain (18.6 %) and Sweden (17.8 %). Most PDs A1 issued under Art. 12 BR were for activities in the services sector (61.8 % of which 33.6 % in education, health and social work, arts and other services), and 37.3 % for activities in the industry sector. For PDs A1 issued under Art. 13 BR, the majority was issued for the industry sector (52.8 % of which 7.9 % in the construction sector) and 46.6 % for the services sector. The average duration per individual worker active with a PD A1 under Art. 13 BR was quite long in Finland with 495 days. The impact of all PDs A1 issued by Finland in national employment amounted to 1.0 %.

Out of the 38 912 PDs A1 received by Finland under Art. 12 BR, 62.3 % was issued by Germany, 8.9 % by Poland, 4.6 % by Estonia, and 4.5 % by Italy.

## Cross-border healthcare

Finland received as debtor an amount of EUR 19.7 million (or 0.1 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 8.8 million (or 0.1 % of total healthcare spending related to benefits in kind).

A total of 2 254 622 EHICs were in circulation in Finland in 2023 for unplanned necessary cross-border healthcare. Consequently, 40.5 % of the Finnish population had an EHIC. Finland paid EUR 10.5 million in reimbursement as a competent Member State, while it received EUR 7.2 million as the Member State of stay (for E125 forms issued it concerns the amount claimed).

There were 170 persons insured in Finland who received planned healthcare in another Member State based on a PD S2. They mostly received planned healthcare in Estonia (40 %), Germany (16.5 %), Spain (10 %), and Sweden (9.4 %). As receiving Member State, Finland received 16 PDs S2. Finland paid EUR 556 306 as a competent Member State for planned cross-border healthcare and received EUR 322 198 as a Member State of treatment.

Regarding healthcare provided to persons residing in a Member State other than the competent one, 14 761 persons were insured in Finland and resided in another Member State, whilst 863 persons resided in Finland and were insured in another Member State. For this group of persons, Finland claimed EUR 14 million as a competent Member State and claimed EUR 1.2 million as a Member State of treatment.

## Pensions

Approximately 2.6 % of the pensions paid Finland were exported to another Member State, seeing that 47 291 pensions were paid to beneficiaries residing in another Member State. More than six out of ten of these beneficiaries resided in Sweden (61.7 %), and a smaller share in Estonia (10 %), Germany (6.7 %), and Spain (4.5 %). In value terms, 0.8 % of total expenditure on pensions was exported in 2023, which amounted to EUR 258.8 million.

## Unemployment

About 0.1 % of the Finnish unemployed persons exported their unemployment benefit in 2023, seeing that 113 PDs U2 were issued. The receiving Member States of these PDs U2 are mostly Spain (20.4 %) and France (11.5 %).

There were 295 PDs U1 received by Finland, which prove periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. Consequently, 0.2 % of unemployed persons needed aggregated periods. For 295 PDs U1 for which a breakdown by issuing Member State was available, the main sending Member States were Norway (25.2 %) and Sweden (18.4 %).

## Family benefits

An amount of EUR 2.2 million was exported to households residing abroad, which accounted for 0.1 % of family benefits paid. This corresponded to 2 560 family benefits being exported or 0.5 % of all family benefits. Almost three quarters of households resided in Estonia (74.6 %) and another 6.6 % resided in Latvia.

## Maternity and equivalent paternity benefits

In 2023, Finland paid 399 maternity and equivalent paternity benefits to persons residing abroad. This equalled 0.2 % of all maternity and equivalent paternity benefits paid. The most common Member States of residence were Estonia (26.6 %), Sweden (19.5 %), and Germany (11 %). The amount exported was EUR 2.9 million which was 0.3 % of total expenditure on maternity benefits.





## Social security coordination in France in 2023

### Applicable legislation

France issued 208 897 PDs A1 in 2023. Almost all these PDs A1 were issued under Art. 12 BR (i.e., posted workers), namely 92.3 % of all PDs A1 issued. Only a small share was issued under Art. 13 BR (i.e., active in two or more Member States) (7.3 %), and under other categories (0.4 %). The PDs A1 issued under Art. 12 BR were mostly received by Belgium (25.2 %), Germany (14.7 %), and Spain (10.3 %). In addition, Italy (9.4 %), and Switzerland (8.7 %) received a relatively large share of PDs A1 issued by France under Art. 12 BR. The average duration per individual person involved under a PD A1 Art. 12 BR was the shortest of all reporting Member States at only 34 days. Around 45.2 % of the PDs A1 issued under Art. 12 BR were for activities in the industry sector and 54.8 % for activities in the services sector. The share of issued PDs A1 in national employment in France was minimal at 0.7 %.

France was the second most important receiving Member State of PDs A1 issued under Art. 12 BR, as it received 375 241 PDs A1 under Art. 12 BR in 2023, equalling 10.5 % of all PDs A1 issued by all Member States under Art. 12 BR. These PDs A1 were mainly issued by Germany (35.5 %), Italy (17.1 %), Spain (11.9 %), and Belgium (9.8 %).

### Cross-border healthcare

France received as debtor an amount of EUR 467.2 million (or 0.2 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 1 020.7 million, the second highest absolute amount of all Member States (or 0.4 % of total healthcare spending related to benefits in kind).

In France, 17 441 066 EHICs were in circulation for unplanned necessary cross-border healthcare. This means that 24 % of the French population had an EHIC. As competent Member State, France paid the third highest amount of all Member States (EUR 253.4 million). As Member State of treatment, it also received the third highest amount of all Member States (EUR 150.1 million). However, for both, it concerned the amount claimed for E125 forms received and issued respectively.

France issued 2 773 PDs S2 for planned healthcare in another Member State in 2023. Most treatment took place in Spain (53.4 %), Czechia (11.1 %), Belgium (10.3 %), and Germany (9.5 %). As a Member State of treatment, France received 7 267 PDs S2 of which 75 % were issued by Switzerland (imputed data 2022), 11.1 % by Belgium, and 7 % by Luxembourg. France paid EUR 64.2 million as a competent Member State for planned cross-border healthcare (mainly to Belgium) and received EUR 15.6 million as a Member State of treatment (mainly from Luxembourg, Italy, Belgium, and Romania).

Concerning healthcare provided to persons residing in a Member State other than the competent one, 6 569 persons were insured in France and resided in another Member State. On the other hand, 450 174 persons resided in France and were insured in another Member State, the highest number of all Member States. For this group of persons, France claimed EUR 216 million as a competent Member State and claimed EUR 850.9 million as a Member State of treatment.

### Pensions

In 2023, France exported 1 019 704 pensions to beneficiaries residing abroad which corresponded to 4 % of all pensions paid by France. Many of the beneficiaries resided in Portugal (34.1 %) and Spain (28.9 %), and to a lesser extent in Italy (11.2 %), Belgium (9.1 %), and Germany (6.7 %). An amount of EUR 3.5 billion was exported, which equalled 0.9 % of total pension expenditure.

### Unemployment

France issued 2 254 authorisations to export the unemployment benefit (PDs U2). Most of these authorisations were received by Belgium (25.3 %), Germany (18.6 %), and Switzerland (16.8 %). In total, 0.1 % of unemployed persons exported their unemployment benefit.

As a receiving Member State, France received 3 782 PDs U1 in 2023, the second highest number of all Member States. This means that 0.2 % of unemployed persons needed to prove periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. These PDs U1 were mainly issued by Switzerland (40.2 %), Belgium (14 %), and Luxembourg (11.9 %).

### Family benefits

France exported 4 365 family benefits to households residing abroad. Most of these households were residing in Belgium (59 %), followed by Portugal (9.7 %), Spain (9.5 %), Germany (5.6 %), and Poland (4.5 %). The amount exported in 2023 was EUR 8.8 million. France was one of the most important receiving Member States.

### Maternity and equivalent paternity benefits

A total of 586 maternity and equivalent paternity benefits were exported by France, for EUR 1.7 million. This equalled 0.1 % of the benefits and 0.05 % of the expenditure on maternity benefits paid. More than half of beneficiaries resided in Belgium (53.7 %), while 10 % resided in Spain, 9 % in Switzerland, 9 % in Italy, and 6.9 % in Germany. France was one of the main receiving Member States.



## Social security coordination in Germany in 2023

### Applicable legislation

Germany was the main issuing Member State of PDs A1 in 2023, with 2 016 066 PDs A1 which equalled 36.4 % of all PDs A1 issued in 2023. The bulk of these PDs A1 were issued under Art. 12 BR (i.e., posted workers) (87.1 %). Only 4.8 % was issued under Art. 13 BR (i.e., active in two or more Member States) and 8.2 % under other categories. Most PDs A1 issued under Art. 12 BR were received by Austria (15.1 %), France (7.6 %), Switzerland (7.3 %), and Spain (6.5 %). The average duration per person involved concerning PDs A1 under Art. 12 BR is 69 days, one of the lowest durations. Most PDs A1 under Art. 12 BR were issued for activities in the services sector (51.4 %) and the industry sector (48.3 %). The share of PDs A1 issued in national employment amounted to 4.4 %. Finally, only 674 PDs A1 were granted by application of the Framework Agreement on cross-border telework.

In addition, Germany was the main receiving Member State as well, seeing that in 2023 it received an estimated number of 547 581 PDs A1 under Art. 12 BR, or 15.3 % of all PDs A1 received under Art. 12 BR. These PDs A1 were mostly issued by Poland (26.7 %), Slovenia (10.7 %), Austria (9.9%), and Slovakia (9.8 %).

### Cross-border healthcare

Germany received as debtor an amount of EUR 780.6 million, the second highest amount of all Member States (or 0.3 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 1 065.3 million, the highest amount of all Member States (or 0.4 % of total healthcare spending related to benefits in kind).

The EHC for unplanned necessary cross-border healthcare was mostly issued automatically on the back of the national health insurance card. Around EUR 291.9 million was paid by Germany as competent Member State for the provision of unplanned necessary cross-border healthcare. Furthermore, around EUR 198.7 million was received as Member State of stay. In both instances it concerns the amount claimed for E125 forms received/issued respectively.

For planned cross-border healthcare, the number of issued and received PDs S2 can be estimated for Germany based on data from all reporting Member States. It was estimated that Germany issued around 9 366 PDs S2, mainly to Austria, Switzerland, and the Netherlands. Furthermore, Germany received an estimated 11 338 PDs S2, primarily issued by Luxembourg and Austria. Germany paid EUR 24 million as a competent Member State for planned cross-border healthcare (mainly to Switzerland) and received EUR 81.7 million as a Member State of treatment (mainly from Austria, Cyprus, and Luxembourg).

For healthcare provided to persons residing in a Member State other than the competent Member State, Germany claimed EUR 424 million as a competent Member State (mainly to Austria, France, Czechia, and Poland) and claimed EUR 676.3 million as a Member State of treatment (mainly from the Netherlands, Luxembourg, and Switzerland).

### Pensions

In 2023, Germany exported 1 316 432 pensions to beneficiaries, which corresponded to 4.7 % of all pensions paid by Germany. The preferred Member States of stay were Italy (27.1 %), Spain (15.1 %), and Austria (9.6 %). In monetary value terms, Germany exported the highest amount in 2023 of EUR 6 billion, although this only corresponded to 1.5 % of its total pension spending. Germany received the highest number of pensions as a Member State of residence of the pensioner (985 516 pensions).

### Unemployment

Germany issued the highest number of PDs U2 to export the unemployment benefit, namely 11 838 or 40.7 % of all PDs U2 issued by the reporting Member States. Nevertheless, it only corresponded to 0.9 % of unemployed persons who exported their unemployment benefit. Around 2 835 PDs U2 received by Poland were issued by Germany.

The number of certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit received by Germany in 2023 amounted to 1 983. This implies that 0.1 % of unemployed persons needed aggregated periods. The most common issuing Member States of these PDs U1 were Austria (19.4 %), Switzerland (14.4 %), and Poland (8.2 %).

### Family benefits

In 2023, Germany paid family benefits to 271 769 family members involved, which was a relative share of 1.5 % of family members entitled to a family benefit who resided in another Member State. Most of these family benefits resided in Poland (46.8 %), Romania (12 %), and Czechia (11.9 %).



## Social security coordination in Greece in 2023

### Applicable legislation

In 2023, 26 PDs A1 were issued by Greece, the lowest number of all reporting Member States. Almost all these PDs A1 were issued under Art. 12 BR (i.e., posted workers) (92.3 %), none under Art. 13 BR (active in two or more Member States), and a minority for other categories (7.7 %). The main receiving Member States of PDs A1 issued by Greece under Art. 12 BR were Italy (26.9 %), Belgium (23.1 %), Germany (15.4 %). The share of PDs A1 in national employment in 2023 was the lowest of the reporting Member States with 0.001 %.

In 2023, Greece received 28 646 PDs A1 under Art. 12 BR. Most of these were issued by Germany (60.1 %), Italy (11.2 %), France (7.8 %), and Spain (6.1 %).

### Cross-border healthcare

In 2023, Greece received as debtor an amount of EUR 28.9 million (or 0.3 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 40.7 million (or 0.4 % of total healthcare spending related to benefits in kind).

In Greece, only 1.8 % of the population had an EHIC for unplanned necessary cross-border healthcare, the lowest share of all reporting Member States. This corresponded to an absolute number of 271 860 EHICs in circulation in 2023. Greece paid EUR 6.5 million in reimbursement as a competent Member State, while it received EUR 31.8 million as a Member State of stay (amount claimed for E125 forms issued).

As a competent Member State, Greece issued 575 PDs S2 for planned cross-border healthcare. These persons were mainly treated in Italy (55 %), France (12.3 %), Germany (12.2 %), and Switzerland (11.7 %). Greece paid EUR 6 million as a competent Member State for planned cross-border healthcare (mainly to Italy) and received EUR 72 524 as a Member State of treatment (mainly from Germany).

Concerning healthcare provided to persons residing in a Member State other than the competent one, 3 388 persons were insured in Greece and resided in another Member State, whilst 11 470 persons resided in Greece and were insured in another Member State. For this group of persons, Greece paid EUR 8.1 million as a competent Member State and received EUR 6.1 million as a Member State of treatment.

### Pensions

In 2023, Greece exported 13 045 pensions to beneficiaries residing abroad which corresponded to 0.5 % of all pensions paid by Greece. Many of the beneficiaries resided in Germany (38.4 %), Bulgaria (30.9 %), and Cyprus (11.6 %). An amount of EUR 32.7 million was exported, which equalled 0.1 % of total pension expenditure.

### Unemployment

Greece issued 60 authorisations to export the unemployment benefit (PDs U2) in 2023. More than half of these authorisations were received by Germany (55 %) and 8.3 % by Bulgaria. In total, 0.01 % of unemployed persons exported their unemployment benefit.

Greece received 130 certificates proving periods of insurance or (self-)employment completed in other Member States to be considered for the acquisition of an unemployment benefit. The majority of these PDs U1 were issued by Germany (36.2 %), Cyprus (32.3 %), and the Netherlands (8.5 %). Overall, 0.02 % of unemployed persons needed aggregated periods.

### Family benefits

An amount of EUR 175 was exported to households residing abroad in 2023, which accounted for 0.03 % of family benefits paid. This corresponded to five family benefits being exported or 0.5 % of all family benefits.

### Maternity and equivalent paternity benefits

In 2023, Greece did not export any maternity and equivalent paternity benefits to another Member State.



## Social security coordination in Hungary in 2023

### Applicable legislation

Hungary issued 85 003 PDs A1 in 2023 of which 74.8 % under Art. 12 BR (i.e., posted workers), 24.6 % under Art. 13 BR (i.e., active in two or more Member States), and 0.5 % under other categories. The main receiving Member States of the PDs A1 issued under Art. 12 BR were Germany (58.0 %) and Austria (12.5 %). The impact of all PDs A1 issued by Hungary in national employment reached 1.8 %.

The number of PDs A1 under Art. 12 BR received by Hungary in 2023 amounted to 53 800 of which 69.1 % were issued by Germany and 5.0 % by Slovakia.

### Cross-border healthcare

Hungary received as debtor an amount of EUR 34.3 million (or 0.4 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 33.6 million (or 0.4 % of total healthcare spending related to benefits in kind).

There were 1 464 092 EHICs for unplanned necessary cross-border healthcare in circulation in 2023. As a result, 37.6 % of the Hungarian population had an EHIC. Approximately EUR 2.9 million was reimbursed by Hungary for unplanned necessary healthcare, whereas it received EUR 3.5 million as Member State of stay.

In Hungary, 100 insured persons received planned healthcare abroad based on a PD S2. This healthcare was mainly sought in Austria (49 %) and Germany (33 %). As receiving Member State, 200 PDs S2 were issued to Hungary, mainly by Romania (32.5 %), Germany (16.5 %), and Austria (11 %). Hungary paid EUR 3.2 million as a competent Member State and received EUR 1.7 million as a Member State of treatment.

Regarding healthcare provided to persons residing in a Member State other than the competent one, 15 117 persons were insured in Hungary and resided in another Member State, while 85 603 persons resided in Hungary and were insured in another Member State. Hungary paid EUR 13.6 million as a competent Member State and received EUR 29.3 million as a Member State of treatment.

### Pensions

In 2023, 34 875 pensions were exported to pensioners residing abroad which corresponded to 1.3 % of all pensions paid by Hungary. Around half of these pensioners were residing in Germany (48.6 %), while 13.5 % of them resided in Austria and 10 % in Slovakia. The amount exported reached EUR 79 million or 0.8 % of total pension expenditure.

### Unemployment

To export the unemployment benefit to another Member State, Hungary issued 52 authorisations of which 53.8 % to Germany and 23.1 % to Austria. This corresponded to 0.03 % of unemployed persons exporting their unemployment benefit to another Member State in 2023.

Around 1.4 % of unemployed persons in Hungary needed certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit, which was higher than the average of 0.3 %. This corresponded to Hungary receiving 2 402 PDs U1 in 2023, of which most were issued by Austria (45.6 %), Germany (22.9 %), and the United Kingdom (14.7 %).

### Maternity and equivalent paternity benefits

Hungary exported 14 maternity and equivalent paternity benefits in 2023, almost all towards Slovakia (92.9 %). The amount paid is EUR 47 225. The number of benefits amounted to 0.02 % of total benefits and the amount exported was 0.01 % of total expenditure in relative terms.



## Social security coordination in Iceland in 2023

### Applicable legislation

Iceland issued the second lowest number of PDs A1 in 2023 of all Member States, namely 382. Most were issued under Art. 12 BR (i.e., posted workers) (61.5 %). Additionally, 16.8 % of PDs A1 were issued under Art. 13 BR (i.e., active in two or more Member States), and a rather high share under other categories (21.7%). The PDs A1 issued under Art. 12 BR were mainly received by Norway (27.2 %), France (19.1 %), Denmark (11.5 %), and Spain (10.2 %). Almost three in ten PDs A1 issued under Art. 12 BR were issued to self-employed persons (28.5 %). Most PDs A1 under Art. 12 BR were issued in the services sector (80.4 %), specifically education, health and social work, arts, and other services (50.6 %). Of all reporting Member States, Iceland issued the highest share of PDs A1 under Art. 12 BR for agriculture, hunting and fishing, namely 11.9 %. For PDs A1 issued under Art. 13 BR, Iceland granted a high percentage of forms to persons who were both employed and self-employed in different Member States (8.4 %). In general, the impact of PDs A1 issued in national employment was minimal with 0.2 %.

Iceland received 81 068 PDs A1 under Art. 12 BR in 2023. These PDs A1 were for the most part issued by Germany (98.9 %).

### Cross-border healthcare

In 2023, Iceland received as debtor an amount of EUR 4 million (or 0.2 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 2.4 million (or 0.1 % of total healthcare spending related to benefits in kind).

In 2019 there were 162 618 EHICs in circulation for unplanned necessary cross-border healthcare. Consequently, 45.7 % of the Icelandic population had an EHIC. In 2018, EUR 533 908 was reimbursed by Iceland for unplanned necessary healthcare, whereas it received EUR 2.6 million as Member State of stay.

Based on data from reporting receiving Member States, it can be estimated that as a competent Member State, Iceland issued 18 PDs S2 for planned cross-border healthcare in 2023, mainly for treatment in Switzerland and the Netherlands. Furthermore, based on data from reporting issuing Member States, it can be estimated that as a Member State of treatment, Iceland received less than five PDs S2 for planned cross-border healthcare in 2023.

Concerning healthcare provided to persons residing in a Member State other than the competent one, in 2018, 683 persons were insured in Iceland and resided in another Member State, whilst 69 persons resided in Iceland and were insured in another Member State.

### Pensions

Approximately 4.3 % of the beneficiaries of an Icelandic pension resided in another Member State, seeing that 3 567 pensions were paid to beneficiaries residing in another Member State in 2023. The top four Member States of stay for these beneficiaries were Denmark (24.3 %), Norway (21.7 %), Sweden (19.2 %), and Poland (12.8 %). Approximately EUR 64.5 million was paid to these beneficiaries in 2023, which equalled 2.6 % of total expenditure on pensions. When dividing the total amount paid by the number of beneficiaries, it can be seen that an average amount of EUR 18 079 was paid per pensioner, the highest of all Member States, and considerably above the average of EUR 4 515.

### Unemployment

In 2023, Iceland issued 1 086 authorisations to export the unemployment benefit to another Member State (PDs U2). This equalled 13.6 % of all unemployed persons exporting their unemployment benefit, the highest share of all Member States and remarkably higher than the average of 0.2 %. The largest share of these PDs U2 were received by Poland (58.8 %), followed to a lesser extent by Lithuania (6.2 %) and Spain (6 %).

As a receiving Member State in 2023, Iceland received 16 PDs U1. This implied that 0.2 % of unemployed persons needed certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit.





## Social security coordination in Ireland in 2023

### Applicable legislation

Ireland issued 5 427 PDs A1 in 2022. They consisted of 55.5 % PDs A1 under Art. 12 BR (i.e., posted workers), 37.8 % under Art. 13 BR (i.e., active in two or more Member States), and 6.7 % under other categories. Most of the PDs A1 under Art. 12 BR were issued to Germany (16.2 %), Belgium (15 %), Denmark (12.6 %), and Sweden (10.2 %). The impact of all issued PDs A1 was limited for Ireland, equalling 0.2 % of national employment.

In 2023, Ireland received 62 288 PDs A1 under Art. 12 BR. They were issued for the largest part by Germany (88.4 %), Spain (2.9 %), and Italy (2.2 %).

### Cross-border healthcare

Ireland received as debtor an amount of EUR 34.4 million (or 0.2 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 12.6 million (or 0.1 % of total healthcare spending related to benefits in kind).

Around three in ten Irish persons was in possession of an EHIC for unplanned necessary cross-border healthcare (34 %). In absolute numbers, 1 754 915 EHICs were in circulation in 2023. As debtor, Ireland paid EUR 7.5 million, and as creditor, it received EUR 1.4 million.

In 2022, Ireland issued 886 PDs S2 for planned healthcare abroad. More than three quarters of PDs S2 were issued for treatment in the United Kingdom (75.6 %). Furthermore, 10.7 % were issued for treatment in Sweden and 9.5 % for treatment in Germany. As a Member State of treatment, Ireland did not receive any PD S2 in 2022. Ireland paid EUR 13.8 million as a competent Member State and received EUR 1.5 million as a Member State of stay in 2022.

With regard to healthcare provided to persons residing in a Member State other than the competent one 2 242 persons resided in Ireland and were insured in another Member State. For this group of persons, Ireland paid EUR 7.6 million as a competent Member State and received EUR 9.9 million as a Member State of treatment.

### Pensions

In 2022, Ireland exported 34 607 pensions to beneficiaries residing abroad which corresponded to 3.2 % of all pensions paid by Ireland. Many of the beneficiaries resided in the United Kingdom (79 %), followed by Poland (4.2 %) and Spain (3.1 %). An amount of EUR 148.2 million was exported in 2022, which equalled 0.8 % of total pension expenditure.

### Unemployment

There were 518 PDs U2 issued by Ireland in 2023 to export the unemployment benefit to another Member State. This corresponded to 0.4 % of unemployed persons exporting their unemployment benefit, primarily to Poland (47.3 %), followed by Spain (12.7 %), Slovakia (7.9%), Germany (4.8 %), and Lithuania (4.4 %).

### Family benefits

Family benefits were exported to 3 739 households residing abroad in 2023. Most of these households concerned cross-border workers, and the majority resided in the United Kingdom (34.2 %), Poland (27 %), and Romania (18.6 %). The amount paid to these households equalled EUR 15.1 million.

### Maternity and equivalent paternity benefits

In 2023, Ireland exported 617 maternity and equivalent paternity benefits, which equalled 0.9 % of all maternity benefits paid. More than nine in ten benefits went to the United Kingdom (92.8 %), and 3.5 % went towards Poland. An amount of EUR 3 million was exported, corresponding to 1.1 % of total expenditure on maternity benefits.



## Social security coordination in Italy in 2023

### Applicable legislation

In 2023, Italy issued 361 315 PDs A1. Italy issued 69.2 % of PDs A1 under Art. 12 BR (i.e., posted workers), 30.1 % under Art. 13 BR (i.e., active in two or more Member States), and 0.6 % under other categories. The three main receiving Member States for PDs A1 issued under Art. 12 BR by Italy were France (25.7 %), Switzerland (18.8 %), and Germany (15.8 %). The impact of PDs A1 issued in Italian employment amounted to 1.4 %.

In 2023, Italy received 168 880 PDs A1 under Art. 12 BR of which 59.1 % were issued by Germany, 10.7 % by France, and 9.5 % by Spain.

### Cross-border healthcare

In 2023, Italy received as debtor an amount of EUR 234.3 million (or 0.2 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 112 million (or 0.1 % of total healthcare spending related to benefits in kind).

In Italy in 2020, approximately 60 million persons were insured. As the EHIC for unplanned necessary cross-border healthcare is mostly issued automatically, it can be estimated that around 60 million EHICs were in circulation.

As competent Member State, Italy issued a high number of 2 181 PDs S2 for planned cross-border healthcare in 2023. They were mostly issued to receive treatment in Switzerland (45.3 %), Germany (27.5 %), and France (11.8 %). Furthermore, as Member State of treatment, Italy received 424 PDs S2 in 2023, which were mainly issued by Greece (19.8 %), Portugal (19.6 %), and Romania (18.9 %).

In 2023, 17 320 PDs S1 were issued by Italy and still valid, and 1 985 PDs S1 were received and still valid. These forms are used for healthcare provided to persons residing in a Member State other than the competent one.

### Pensions

Italy exported 173 710 pensions to beneficiaries residing in another Member State in 2022, of which 28.5 % resided in Germany, 20.3 % in France, and 16.5 % in Switzerland. As a result, 0.9 % of the pensions paid by Italy were exported to another Member State. The amount exported to these beneficiaries was EUR 796.8 million, which is 0.3 % of Italy's total pension expenditure in 2022. In 2023, Italy was the third most important receiving Member State, in terms of number of pensions received as it received 874 438 pensions. In monetary values, an amount of EUR 3.9 billion was exported to Italy in 2023, of which EUR 2.1 billion from Switzerland, making Italy the third most important Member State of residence of the pensioner.

### Unemployment

Italy issued 72 authorisations to export the unemployment benefit to another Member State in 2023. This corresponded to 0.004 % of unemployed persons exporting their unemployment benefit.

In reference year 2023, Italy received 3 031 PDs U1 proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. This means that 0.1 % of unemployed persons needed aggregated periods.





## Social security coordination in Latvia in 2023

### Applicable legislation

In 2023, Latvia issued 24 758 PDs A1, consisting of 12.4 % under Art. 12 BR (i.e., posted workers), 74.2 % under Art. 13 BR (i.e., active in two or more Member States), and 13.4 % under other categories. The most prominent receiving Member States for PDs A1 issued by Latvia under Art. 12 BR were Germany (32.1 %), Sweden (17.3 %), and Estonia (17.0 %). More than half of the PDs A1 issued under Art. 12 BR were for activities in the services sector (51.7 %) of which 28 % in wholesale and retail trade. For PDs A1 issued under Art. 13, the majority concerned the services sector (57.1 %), with the freight transport by road in particular (34.6 %). As one of the only Member States, Latvia issued more PDs A1 for activities in the construction sector under Art. 13 BR than under Art. 12 BR (74.3 % versus 25.7 % respectively). When comparing the total number of PDs A1 issued by Latvia to the total number of employed persons in Latvia, the share amounted to 2.8 % which is above the average of 2.1 %.

As a receiving Member State, Latvia received 5 295 PDs A1 under Art. 12 BR in 2023, one of the lowest numbers. These were primarily issued by Germany (53.7 %). Furthermore, a high share was issued by Poland (16.2 %), Lithuania (9.0 %), and Italy (5.3 %).

### Cross-border healthcare

Latvia received as debtor an amount of EUR 19.6 million (or 1.1 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 1.1 million (or 0.1 % of total healthcare spending related to benefits in kind).

There were 369 644 EHICs for unplanned necessary cross-border healthcare in circulation in Latvia in 2023. This means that 16.1 % of the Latvian population had an EHIC. Latvia paid EUR 10.4 million in reimbursement as a competent Member State, corresponding to 0.6 % of its total healthcare spending related to benefits in kind, the second highest share of all Member States. Latvia received EUR 514 963 as the Member State of stay.

In 2023, 105 persons insured in Latvia received planned healthcare in another Member State based on a PD S2. They mostly sought treatment in Lithuania (42.9 %), followed by Germany (27.6 %). As a competent Member States Latvia paid EUR 4.6 million, while as a Member State of stay it received EUR 8 478.

In 2023, Latvia had 1 926 PDs S1 issued which were still valid, while it received 1 406 PDs S1 which were still valid. These forms are used for healthcare provided to persons residing in a Member State other than the competent one. For this group of persons, Latvia paid EUR 8.1 million as a competent Member State and received EUR 232 144 as a Member State of treatment.

### Pensions

The number of exported pensions in 2023 amounted to 14 660 for Latvia, which indicates that 2.6 % of beneficiaries resided in another Member State. Many of them resided in Lithuania (33.4 %), and a smaller part in Germany (21.4 %), and the United Kingdom (17.5 %). Around EUR 40.4 million was exported to these beneficiaries, equalling 1.6 % of total pension expenditure.

### Unemployment

A total of 170 PDs U2 were issued by Latvia in 2023. This indicates that 0.3 % of unemployed persons received an authorisation to export their unemployment benefit to another Member State.

In addition, six certificates proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit. This means that 0.01 % of unemployed persons needed aggregated periods.

### Family benefits

Latvia exported 2 996 family benefits to households who were residing abroad which was 1.4 % of all benefits. They were paid EUR 5 million which equalled 1.1 % of the total expenditure on family benefits. These households were mostly residing in Norway (25.5 %), the United Kingdom (22.6 %), and Germany (12.9 %).



## Social security coordination in Liechtenstein in 2023

### Applicable legislation

Liechtenstein issued 908 PDs A1 in 2023 consisting of 60.9 % under Art. 12 BR (i.e., posted workers), 35.2 % under Art. 13 BR (i.e., active in two or more Member States), and 3.9 % under other categories. A high share of PDs A1 under Art. 13 BR was issued to persons working as a civil servant in one Member State and as an (self-)employed in one or more other Member States (4.7 %). Liechtenstein also granted a rather high percentage of PDs A1 under Art. 13 BR to persons who were both employed and self-employed in different Member States (4.5 %). Germany was the most important receiving Member State of PDs A1 issued under Art. 12 BR by Liechtenstein (37.6 %), followed Switzerland (18.8 %), Austria (13.7 %), and France (9.2 %). Most of PDs A1 under Art. 12 BR were issued for activities in the services sector (64.9 %), with a particularly high share in temporary employment agencies (40.5 %). For PDs A1 issued under Art. 13 BR on the other hand, the most important sector was the road freight transport sector with 45.3 % of all PDs A1 issued.

Liechtenstein received the lowest number of PDs A1 under Art. 12 BR, namely 3 796 PDs A1. Out of these PDs A1 received by Liechtenstein under Art. 12 BR, 77.4 % was issued by Germany and 16.4 % by Austria.

### Cross-border healthcare

Latvia received as debtor an amount of EUR 3.9 million and issued as creditor an amount of EUR 0.9 million.

Concerning unplanned necessary cross-border healthcare, there were 42 038 EHICs in circulation in 2023. Therefore, the entire Liechtenstein population was in possession of an EHIC (100 %). As a competent Member States, Liechtenstein paid EUR 1.2 million and as a Member State of treatment, Liechtenstein was reimbursed EUR 29 011 in 2023.

Less than five persons insured in Liechtenstein received planned healthcare in another Member State based on a PD S2. Based on an estimate from data of the issuing Member States, it can be seen that Liechtenstein received less than five PDs S2 as Member State of treatment. Liechtenstein paid EUR 6 467 as competent Member State in 2023 and received EUR 38 222 as a Member State of treatment in 2022.

As regards to healthcare provided to persons residing in a Member State other than the competent one, 531 persons were insured in Liechtenstein and resided in another Member State, whilst 42 persons resided in Liechtenstein and were insured in another Member State. For this group of persons, Liechtenstein paid EUR 1.2 million as a competent Member State and received EUR 546 117 as a Member State of treatment.

### Pensions

In 2023, Liechtenstein exported 20 749 pensions to beneficiaries who resided abroad. The most preferred Member States of stay for these beneficiaries were Austria (43 %) and Switzerland (36.4 %). In total, an amount of EUR 143.9 million was paid to these beneficiaries.

### Unemployment

No authorisations were issued by Liechtenstein to unemployed persons to export their unemployment benefit in 2023.

Liechtenstein received 88 PDs U1 in 2023, proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. Almost all these PDs U1 were issued by Switzerland (85 certificates or 96.6 %).

### Maternity and equivalent paternity benefits

In 2023, Liechtenstein exported 66 maternity and equivalent paternity benefits for an amount of EUR 873 345. Consequently, the average annual amount per benefit is EUR 13 232, the highest amount of all Member States. The exported benefits and amount correspond to 18.4 % of total benefits and 18.8 % of total expenditure, the second highest shares of all Member States. The top two Member States of residence of the beneficiaries were Switzerland (74.2 %) and Austria (25.8 %).



## Social security coordination in Lithuania in 2023

### Applicable legislation

Lithuania issued 126 797 PDs A1 in 2023. More than one quarter under Art. 12 BR (i.e., posted workers) (27.4 %), 72.1 % under Art. 13 BR (i.e., active in two or more Member States), and a small share under other categories (0.5 %). Most of the PDs A1 under Art. 12 BR issued by Lithuania were received by Germany (37.7 %), Sweden (14.0 %), the Netherlands (12.0 %), and Norway (11.7 %). Most of the PDs A1 under Art. 12 BR were issued in the services sector (61.5 %) of which the majority in financial and insurance, real estate, professional, scientific and technical activities, administrative and support service activities (44.7 %). Of the PDs A1 issued under Art. 13 BR, eight in ten were issued in the services sector (80 %) of which the large majority in the road freight transport sector (69.9 %). The share of PDs A1 in national employment of Lithuania as the sending Member State was the third highest of all Member States, namely 8.6 %.

According to Art. 12 BR, Lithuania received 8 987 PDs A1 in 2023. Most of these PDs A1 were issued by Germany (61.6 %) and Poland (15.4 %).

### Cross-border healthcare

Lithuania received as debtor an amount of EUR 21.3 million (or 0.8 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 10.4 million (or 0.4 % of total healthcare spending related to benefits in kind).

About 22.3 % of the Lithuanian population had an EHIC for unplanned necessary cross-border healthcare. This corresponded to an absolute number of 667 290 EHICs. Lithuania paid EUR 14.5 million in reimbursement as a competent Member State, corresponding to 0.6 % of its total healthcare spending related to benefits in kind, the third highest share of all Member States. It received EUR 1.4 million as the Member State of stay.

Only 41 persons insured in Lithuania received planned healthcare in another Member State based on a PD S2. Most of these persons (53.7 %) received planned healthcare in Switzerland. As a Member State of treatment, Lithuania received 51 PDs S2 of which 76.5 % were issued by Latvia and 23.5 % by the United Kingdom. Lithuania paid EUR 413 427 as a competent Member State and received EUR 3.2 million as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 1 703 persons were insured in Lithuania and resided in another Member State, whilst 12 964 persons resided in Lithuania and were insured in another Member State. For this group of persons, Lithuania paid EUR 7.3 million as a competent Member State and received EUR 6.2 million as a Member State of treatment.

### Pensions

Approximately 1.2 % of the beneficiaries of a Lithuanian pension resided in another Member State, seeing that 13 195 pensions were paid to beneficiaries residing in another Member State. The three most common Member States of stay were the United Kingdom (30.3 %), Germany (20.9 %), and Latvia (14.5 %). Around EUR 43.6 million was paid to these beneficiaries, which implied that 1.1 % of the total expenditure on pensions was paid to beneficiaries who reside in another Member State.

### Unemployment

To export the unemployment benefit to another Member State, Lithuania issued 39 authorisations (PDs U2), of which 20.5 % went to Norway. This corresponded to 0.04 % of unemployed persons exporting their unemployment benefit to another Member State in 2023.

In addition, 6 352 certificates proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit, the highest number of all reporting Member States. This means that 7.1 % of unemployed persons needed aggregated periods, the highest share and markedly higher than the average of 0.3 %. Most of the PDs U1 received by Lithuania were issued by the United Kingdom (34.5 %), Norway (26.1 %), and Germany (11.8 %).

### Family benefits

Lithuania did not report data on the export of family benefits in 2023. However, the export is expected to be on the low side, as in 2017 no family benefits were exported, and in 2016, 71 family benefits were exported for a total amount of EUR 14 609.



# Social security coordination in Luxembourg in 2023

## Applicable legislation

In 2023, Luxembourg issued 83 733 PDs A1 of which 83.0 % under Art. 12 BR (i.e., posted workers), 12.4 % under Art. 13 BR (i.e., active in two or more Member States), and 4.6 % under other categories. The PDs A1 issued under Art. 12 BR were mainly received by its neighbouring Member States Belgium (33.6 %), France (31.6 %), and Germany (19.8 %). The average duration per individual person involved under Art. 12 BR was the second shortest with 36 days. Most were issued in the services sector (55.1 %) of which 39.2 % in the financial and insurance, real estate, professional, scientific and technical activities, administrative and support service activities. For PDs A1 issued under Art. 13 BR, the most common sector was the services sector (80.8 %), more specifically transportation and storage, information and communication (38.1 %). The share of PDs A1 issued in total employment amounted to 16.3 %, the highest share of all Member States. Especially in the construction sector, the impact of individual persons falling under Art. 12 BR in total employment was high with an estimated share of 41.7 %. Finally, only 628 PDs A1 were granted by application of the Framework Agreement on cross-border telework.

On the receiving side, Luxembourg received 52 259 PDs A1 under Art. 12 BR. The majority came from Germany as a sending Member State (55.0 %), followed by France (17.3 %) and Belgium (17.2 %).

## Cross-border healthcare

Luxembourg received as debtor an amount of EUR 498.8 million, the third highest amount of all Member States (or 15.3 % of total healthcare spending related to benefits in kind, the highest share of all Member States) and issued as creditor an amount of EUR 38.7 million (or 1.2 % of total healthcare spending related to benefits in kind).

For unplanned necessary cross-border healthcare, Luxembourg had 757 416 EHICs in circulation in 2023, which corresponded to 78 % of the Luxembourg population having an EHIC.

Based on a PD S2 9 462 persons received planned healthcare in another Member State, by far the highest number of PDs S2 issued, namely 34.8 % of all issued PDs S2 in 2023. The most common Member States of treatment for Luxembourg as competent Member State were Germany (48.5 %), Belgium (33.9 %), and France (13.2 %). In Luxembourg, as an issuing Member State, 975 in 100 000 insured persons were entitled to receive planned cross-border healthcare based on a prior authorization, the highest of all Member States, compared to 7 in 100 000 on average for all Member States. As a Member State of treatment, Luxembourg received 7 007 PDs S2 of which almost all were issued by Belgium (97.4 %). Furthermore, from the receiving perspective, 722 in 100 000 insured persons were entitled to receive planned cross-border healthcare on the basis of a prior authorisation, considerably higher than the average of 17 in 100 000.

There were 310 427 persons insured in Luxembourg who resided in another Member State, the highest number of all Member States. This corresponded to 32 % of all insured persons in Luxembourg, compared to the average of all Member States of 0.5 %. On the other hand, 5 928 persons resided in Luxembourg and were insured in another Member State. Luxembourg issued 13.5 % of all PDs S1 issued in 2023 by the 32 Member States, whereas it received 0.3 % of all PDs S1 received in 2023.

## Pensions

In 2023, 96 172 pensions were paid to beneficiaries who resided in another Member State. This implies that 42.8 % of the beneficiaries resided in another Member State, the highest share for all Member States. About one third of these pensions was exported to France (33.7 %), followed by Germany (22.4 %), and Belgium (18.8 %). A total of EUR 1.5 billion was paid to beneficiaries who resided in another Member State, equalling 28.6 % of total expenditure. The average amount per pensioner who resided in another Member State amounted to EUR 15 948, the second highest of all Member States, compared to an average of EUR 4 515 for all Member States.

## Unemployment

Luxembourg issued 206 authorisations to export the unemployment benefit to another Member State, indicating that 1.1 % of unemployed persons exported their unemployment benefit to another Member State. Most of these authorisations were received by Portugal (36.4%), France (24.3 %), and Italy (10.2 %).

Furthermore, 20 certificates proving periods of insurance or (self-)employment completed in other Member States were taken into account for the acquisition of an unemployment benefit. This means that 0.1 % of unemployed persons needed aggregated periods in 2023. Out of these 20 PDs U1, five originated from France.

## Family benefits

Luxembourg paid 100 032 family benefits to households who resided in another Member State, which corresponded to 55.8 % of households who are entitled to a family benefit. Most of these households resided in France (49.9 %), as well as Belgium (22.8 %), and Germany (21.3 %). The amount of family benefits paid to these households added up to EUR 684.1 million, which equalled 47.9 % of total family benefits paid.

## Maternity and equivalent paternity benefits

A total of 6 462 maternity and equivalent paternity benefits were exported by Luxembourg, good for EUR 84 million, which resulted in an average amount of EUR 13 001 per benefit, the second highest average of all Member States. More than half of these benefits were exported to France (56 %), a quarter to Belgium (24.2 %), and one fifth to Germany (19.4 %). The number of benefits and expenditure exported equalled around 47 % and 43.8 % respectively of the total benefits and expenditure of maternity and paternity benefits in cash, the highest shares of all Member States.





# Social security coordination in Malta in 2023

## Applicable legislation

In 2023, Malta issued 12 691 PDs A1. As the only Member State, the majority of these PDs A1 were issued under other categories (84.9 %), mostly mariners (82.8 %). The remaining PDs A1 were issued under Art. 12 BR (i.e., posted workers) (8.3 %) and under Art. 13 BR (i.e., active in two or more Member States) (6.8 %). The majority of the PDs A1 issued under Art. 12 BR were received by France (27.7 %), Italy (21.2 %), and the Netherlands (10.3 %). The large majority of PDs A1 under Art. 12 BR were issued for the services sector (98.3 %), more specifically in the field of financial and insurance, real estate, professional, scientific and technical activities, and administrative and support service activities (56.3 %). Furthermore, almost all PDs A1 issued under Art. 13 BR were issued in transportation and storage, information and communication (69.5 %). The share of total PDs A1 issued in national employment amounted to 4.2 % for Malta, above the average of 2.1 %.

On the receiving end, Malta received 19 566 PDs A1 under Art. 12 BR. Most of these PDs A1 were issued by Germany (85.9 %), followed by Italy (7.6 %).

## Cross-border healthcare

Malta received as debtor an amount of EUR 1.9 million (or 0.2 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 3.1 million (or 0.4 % of total healthcare spending related to benefits in kind).

Almost half of the Maltese population (46.5 %) was in possession of an EHIC for unplanned necessary cross-border healthcare, as 248 671 EHICs were in circulation in 2023. Malta reimbursed EUR 590 254 as competent Member State, whereas it received EUR 2.3 million as Member State of stay.

Malta issued 137 PDs S2 as competent Member State. Most of these forms to receive planned healthcare abroad were for treatment in the United Kingdom (64.2 %), Germany (10.9 %), and Italy (10.2 %). On the receiving side, Malta did not receive a single PD S2. Malta paid EUR 1.2 million as a competent Member State.

For healthcare provided to persons residing in a Member State other than the competent one, 13 217 persons were insured in Malta who resided in another Member State, while 5 108 persons resided in Malta and were insured in another Member State. For this group of persons, Malta paid EUR 817 749 as a competent Member State and received EUR 845 298 as a Member State of treatment.

## Pensions

Approximately 1.6 % of the beneficiaries of a Maltese pension resided in another Member State, seeing that 1 637 pensions were paid to beneficiaries residing in another Member State. The majority of beneficiaries resided in the United Kingdom (61 %) and Italy (9%). Around EUR 6.8 million was exported, which indicates that 0.7 % of total pension expenditure went to beneficiaries residing abroad.

## Unemployment

Malta issued less than five PDs U2 to unemployed persons to export their unemployment benefit in 2023, which corresponds to 0.02 % of unemployed persons exporting their unemployment benefit to another Member State.

No certificates proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit.

## Family benefits

Eight households residing abroad were entitled to a family benefit from Malta, which was 0.02 % of all family benefits paid. They received EUR 6 999 or 0.03 % of total expenditure on family benefits. Most of these households were residing in the Netherlands (five households or 62.5 %).

## Maternity and equivalent paternity benefits

Less than five maternity and equivalent paternity benefits were exported by Malta for an amount of EUR 2 289. In relative terms, 0.1 % of benefits were exported and 0.1 % of the expenditure on maternity and equivalent paternity benefits went towards the export of benefits.



# Social security coordination in the Netherlands in 2023

## Applicable legislation

The Netherlands issued 90 594 PDs A1 in 2023. Most of them were issued under Art. 13 BR (i.e., active in two or more Member States) (73.5 %), almost one fourth under Art. 12 BR (i.e., posted workers) (22.9 %), and a small share under other categories (3.6 %). Most of the PDs A1 issued under Art. 12 BR were received by Belgium (31.9 %), while Germany (21.0 %) and France (11.5 %) received a high share as well. A rather high share of PDs A1 issued under Art. 12 BR were issued for self-employed persons (14.7 %). The most common sector for PDs A1 issued under Art. 12 BR is the industry sector (95.7 %). Furthermore, 4.3 % of PDs A1 under Art. 12 BR were issued in the sector of agriculture, hunting, and fishing, one of the highest shares. Compared to the national employment, the issued PDs A1 amounted to only 1.0 %.

There were 192 941 PDs A1 received by the Netherlands under Art. 12 BR. The majority of these PDs A1 were issued by Germany (49.3 %), Poland (12.8 %), and Belgium (11.8 %).

## Cross-border healthcare

The Netherlands received as debtor an amount of EUR 478.2 million (or 0.7 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 0.1 million (or 0.0001 % of total healthcare spending related to benefits in kind).

In 2023, 10 457 074 EHCs for unplanned necessary cross-border healthcare were in circulation. This corresponded to 59.8 % of the Dutch population having an EHC. As competent Member State, the Netherlands reimbursed EUR 84.3 million for unplanned necessary healthcare. As Member State of stay, it received EUR 72 million in 2023.

The Netherlands issued at least 1 712 PDs S2 for planned healthcare in another Member State in 2023. Although for 77 % of PDs S2 the Member State of treatment was unknown, a high share was received by Belgium (15.6 %) and Germany (4.6 %). As a Member State of treatment, the Netherlands received 2 502 PDs S2 of which 80.3 % were issued by Germany and 12.9 % by Luxembourg. The Netherlands paid EUR 6.6 million as a competent Member State.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 203 689 persons were insured in the Netherlands and resided in another Member State, one of the highest numbers of all Member States. On the contrary, 37 350 persons resided in the Netherlands and were insured in another Member State. For this group of persons, the Netherlands paid EUR 368.2 million as a competent Member State and received EUR 27.7 million as a Member State of treatment.

## Pensions

Approximately 4.7 % of the beneficiaries of a Dutch pension resided in another Member State, seeing that 233 262 pensions were paid to beneficiaries residing in another Member State. These beneficiaries mainly resided in Belgium (29.1 %), Germany (23.2 %), and Spain (17.1 %). An amount of EUR 1.2 billion was exported to these beneficiaries, which implies that 1.1 % of the total expenditure on pensions was paid to beneficiaries who resided in another Member State.

## Unemployment

The Netherlands issued 2 117 PDs U2 for unemployed persons to export their unemployment benefit. The large majority of these authorisations were received by Poland (78.6 %). In general, 0.6 % of unemployed persons exported their unemployment benefit to another Member State.

As a receiving Member State, the Netherlands received 41 certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit (PDs U1). Therefore, 0.01 % of unemployed persons needed aggregated periods. The most common Member States of last activity were Belgium (31.7 %), Germany (24.4 %), and Austria (12.2 %).

## Family benefits

In relative terms, the Netherlands exported 1 % of its family benefits abroad, which corresponded to 1 % of its total expenditure on family benefits. In absolute terms, this concerned family benefits to 19 673 households for an amount of EUR 99.9 million. The top three Member States of residence of these households were Poland (28.7 %), Belgium (26.3 %), and Germany (25.1 %).

## Maternity and equivalent paternity benefits

Around 2.5 % of maternity and equivalent paternity benefits were exported to another Member State, which equalled 4 057 benefits. The amount exported was EUR 25.4 million, corresponding to 3.8 % of total expenditure on maternity benefits. The most common Member States of residence were Belgium (46.7 %), Germany (35.9 %), and Poland (11.4 %).



## Social security coordination in Norway in 2023

### Applicable legislation

Norway issued 5 226 PDs A1 in 2023 of which 30.8 % under Art. 12 BR (i.e., posted workers). The remaining PDs A1 were issued under Art. 13 BR (i.e., active in two or more Member States) (51.1 %) and under other categories (18.2 %). A high share of PDs A1 issued under Art. 13 BR were issued to persons working as both an employed and self-employed person in different Member States (11.0 %). The main receiving Member State for PDs A1 issued by Norway under Art. 12 BR was Sweden (36.1 %), followed by France (11.0 %), Italy (10.1 %) and Spain (9.9 %). The impact of the total number of PDs A1 issued by Norway on national employment was one of the lowest of all Member States with 0.2 %, compared to the average of 2.1 %.

Out of the 68 664 PDs A1 under Art. 12 BR received by Norway, 78.8 % originated from Germany and 5.9 % from Lithuania.

### Cross-border healthcare

Norway received as debtor an amount of EUR 41.9 million (or 0.2 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 9 million (or 0.04 % of total healthcare spending related to benefits in kind).

Around 2 193 755 EHICs were in circulation in 2023. As a result, 39.6 % of the Norwegian population had an EHIC for unplanned necessary cross-border healthcare. Norway reimbursed EUR 243 815 as competent Member State.

Less than five persons insured in Norway received planned healthcare in another Member State based on a PD S2. Nevertheless, as Member State of treatment, it can be estimated that Norway received 43 PDs S2, issued primarily by Switzerland (34 PDs S2). Norway received EUR 29 837 as a Member State of treatment.

For healthcare provided to persons residing in a Member State other than the competent Member State, Norway paid EUR 6.9 million as a competent Member State and received EUR 436 187 as a Member State of treatment.

### Pensions

Norway exported 62 108 pensions to persons residing in another Member State, which suggests that 4.1 % of beneficiaries of a Norwegian pension resided abroad. They primarily resided in Sweden (43.8 %) and Denmark (14.1 %). In value terms, EUR 559.8 million was exported, indicating that 1.4 % of pension expenditure went to beneficiaries residing abroad.

### Unemployment

Around 0.7 % of unemployed persons received an authorisation to export the unemployment benefit issued by Norway, as Norway issued 775 PDs U2. The majority of these PDs U2 were received by Poland (38.6 %) and Lithuania (21.3 %).

Norway received 365 PDs U1, indicating that 0.4 % of unemployed persons needed certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. Most of the certificates had Sweden as issuing Member State (16.4 %), 15.3 % originated from Denmark, 9.6 % from Poland, and 9.3 % from Spain.

### Family benefits

A total of 12 918 family benefits were exported to households residing abroad in 2023. This corresponded to 1.8 % of all family benefits. The expenditure amounted to EUR 24.8 million or 1 % of total expenditure on family benefits which was being exported. The greatest part of these households resided in Poland (45.1 %), Lithuania (18.2 %), and Sweden (8.8 %).

### Maternity and equivalent paternity benefits

Norway exported 1 653 maternity and equivalent paternity benefits in 2023. The amount exported was EUR 17.5 million which brings the average annual amount per benefit to EUR 10 605, one of the highest amounts. The exported benefits accounted for 1.1 % of all benefits, and the amount exported equalled 0.8 % of total expenditure on maternity and equivalent paternity benefits. Most of the beneficiaries resided in Sweden (30.4 %), Poland (25.7 %), Lithuania (15.2 %), and Denmark (6.7 %).





# Social security coordination in Poland in 2023

## Applicable legislation

Poland was the second most important issuing Member State of PDs A1 in 2023 with 849 523 PDs A1 or 15.3 % of all PDs A1 issued. Around one in three was issued under Art. 12 BR (i.e., posted workers) (31.5 %), two third under Art. 13 BR (i.e., active in two or more Member States) (66.9 %), and a small share under other categories (1.7 %). More than half of the PDs A1 issued under Art. 12 BR were received by Germany (54.7 %). In addition, the Netherlands (9.3 %), France (8.3 %), and Belgium (7.5 %) were important receiving Member States for Polish PDs A1 under Art. 12 BR. About six out of ten PDs A1 under Art. 12 BR were issued in the industry sector (58.3 %), with 40.8 % in the construction sector specifically. Furthermore, 38.5 % was issued to provide services, and 3.2 % for agriculture, hunting, and fishing, one of the highest shares of the reporting Member States. For PDs A1 issued under Art. 13 BR, 65 % was issued for services, of which 40.3 % for road freight transport. When comparing the total number of PDs A1 issued by Poland to the national employment, the share amounted to 4.9 %, a relatively high impact compared to the average of 2.1 %.

In 2023, Poland received 105 134 PDs A1 under Art. 12 BR. Almost eight in ten of these PDs A1 were issued by Germany (77.9 %), while 6.2 % were issued by Italy, 4.2 % by Spain, and 4.0 % by France.

## Cross-border healthcare

Poland received as debtor an amount of EUR 178.8 million (or 0.7 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 136.8 million (or 0.5 % of total healthcare spending related to benefits in kind).

There were 6 199 108 EHICs in circulation in Poland in 2023 for unplanned necessary cross-border healthcare, corresponding to 18.1 % of the population. For this type of healthcare, Poland reimbursed EUR 71.9 million while it received EUR 46.5 million. For both, it concerned the amount claimed for the E125 forms received/issued respectively.

Only 73 persons insured in Poland received planned healthcare in another Member State based on a PD S2. Most of these persons, 39.7 %, received planned healthcare in Germany and 30.1 % received care in the United Kingdom. As a Member State of treatment, based on data from issuing Member States, it is estimated that Poland received 195 PDs S2, the majority which were issued by Czechia (43.6 %) and the United Kingdom (31.3 %). Poland paid EUR 243 493 as a competent Member State and received EUR 454 010 as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 20 154 persons were insured in Poland and resided in another Member State, whilst 236 911 persons resided in Poland and were insured in another Member State. For this group of persons, Poland paid EUR 28.6 million as a competent Member State and received EUR 41 million as a Member State of treatment.

## Pensions

The number of pensions exported amounted to 735 873 which equalled 7.1 % of all Polish pension beneficiaries, a rather high share. Around 44.5 % of the beneficiaries resided in Germany, 8.8 % in Austria, 8.6 % in France, and 7.2 % in Sweden. The amount exported equalled EUR 325.7 million which corresponded to 0.5 % of total pension expenditure.

## Unemployment

Poland issued 53 PDs U2 for unemployed persons to export their unemployment benefit to another Member State, most noticeably to Germany (47.2 %). This amounted to only 0.01 % of unemployed persons exporting their unemployment benefit. However, Poland was the main 'net receiving Member State' for jobseekers with a PD U2 (mainly from Germany and the Netherlands). The number of incoming jobseekers (6 821) in this Member State was almost 129 times higher than the number of outgoing jobseekers (53), based on the number of PDs U2 issued and received.

Furthermore, 487 certificates proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit. This means that 0.1 % of unemployed persons needed aggregated periods. The most common Member States of last activity were Germany (32 %), the United Kingdom (19.7 %), and the Netherlands (19.7 %).

## Family benefits

In 2020, Poland exported family benefits to 2 628 households residing abroad or 0.04 % of all family benefits and paid an amount of EUR 199.4 million, which equalled 2.1 % of total expenditure on family benefits. These households were primarily residing in Bulgaria (33 %) and Romania (22 %). Poland was an important receiving Member State of family benefits, primarily issued by Germany.

## Maternity and equivalent paternity benefits

Only 16 maternity and equivalent paternity benefits were exported by Poland in 2023. The amount exported was EUR 101 494. Therefore, the share of exported benefits only reached 0.003 %, and the share in total expenditure was 0.005 %. Ten of the benefits or 62.5 % were exported to Lithuania.



## Social security coordination in Portugal in 2023

### Applicable legislation

There were 93 972 PDs A1 issued by Portugal in 2023. They were primarily issued under Art. 12 BR (i.e., posted workers) (68.3 %), and less so under Art. 13 BR (i.e., active in two or more Member States) (31.6 %), and under other categories (0.1 %). France received most of the PDs A1 issued by Portugal under Art. 12 BR (32.2 %), followed by Spain (26 %) and Belgium (24 %). The majority of PDs A1 under Art. 12 BR were issued for activities in the industry sector (79.9 %) consisting of 49.1 % in the construction sector. The impact of the PDs A1 issued in national employment lay around the average of 2.1 %, namely 1.9 %.

The 73 354 PDs A1 under Art. 12 BR received by Portugal were mainly issued by Germany (46.1 %) and Spain (37.4 %), and to a lesser extent by France (6.9 %) and Italy (4.2 %).

### Cross-border healthcare

Portugal received as debtor an amount of EUR 54.7 million (or 0.4 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 79.9 million (or 0.6 % of total healthcare spending related to benefits in kind).

In 2023, 2 078 197 EHICs were in circulation in Portugal for unplanned necessary cross-border healthcare. Around EUR 12.5 million in reimbursement was paid by Portugal as competent Member State, and EUR 7.3 million was received as Member State of treatment.

For planned cross-border healthcare, Portugal issued 14 PDs S2, of which eight for treatment in France. As Member State of treatment, Portugal received 15 PDs S2. Portugal received EUR 30 435 as a Member State of treatment.

Regarding healthcare provided to persons residing in a Member State other than the competent one, 5 201 persons were insured in Portugal and resided in another Member State, whereas 192 persons resided in Portugal and were insured in another Member State. For this group of persons, Portugal paid EUR 504 407 as a competent Member State and received EUR 6.9 million as a Member State of treatment.

### Pensions

Portugal exported 77 935 pensions to beneficiaries residing abroad in 2023. The most common Member States of stay were France (57.2 %), Germany (10 %), and Luxembourg (9.8 %). Around EUR 176 million was paid to these beneficiaries, which implies that 0.6 % of the total expenditure on pensions was paid to beneficiaries who reside in another Member State. As a receiving Member States, Portugal received the fourth highest number of pensions (487 818 of which 347 821 from France), and the fifth highest amount (EUR 2.7 billion of which EUR 1.4 billion from France).

### Unemployment

To export the unemployment benefit to another Member State, Portugal issued 180 authorisations (PDs U2). This equalled 0.1 % of unemployed persons exporting their unemployment benefit to another Member State in 2023.

Around 0.02 % of unemployed persons needed certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit, seeing that 61 PDs U1 were received by Portugal in 2023. Most PDs U1 were issued by Switzerland (39.3 %), France (16.4 %), and Spain (13.1 %).

### Family benefits

Portugal paid EUR 2.2 million family benefits to 2 277 households residing abroad in 2023. This corresponded to 0.2 % of the total expenditure on family benefits and 0.3 % of the total number of family benefits. Most of the households resided in France (33.6 %), the United Kingdom (25.9 %), and Spain (8.2 %).

### Maternity and equivalent paternity benefits

In 2023, a total of 277 maternity and equivalent paternity benefits were exported by Portugal, good for EUR 822 837. The share of benefits exported in total number of benefits amounted to 0.1 % and the share of the exported amount in the total expenditure amounted to 0.1 %. The most common Member States of residence were Spain (56.9 %), Germany (8.4 %), France (7.9 %), and Switzerland (7.4 %).



## Social security coordination in Romania in 2023

### Applicable legislation

As an issuing Member State, Romania issued 89 858 PDs A1 in 2023. Under Art. 12 BR (i.e., posted workers) Romania issued 47.5 % PDs A1, under Art. 13 BR (i.e., active in two or more Member States) 52 %, and under other categories 0.5 %. A high share of the PDs A1 issued under Art. 12 BR were received by Germany (39.2 %), as well as by Italy (14.2 %), France (14.1 %), and Belgium (11.9 %). Almost six out of ten of the PDs A1 issued under Art. 12 BR were issued in the construction sector (59.6 %). The impact of all PDs A1 issued in national employment remained limited at 1.1 %.

As a receiving Member State, Romania received 46 791 PDs A1 under Art. 12 BR in 2023. More than two thirds of these PDs A1 were issued by Germany (68.2 %). Additionally, 8.3 % was issued by Italy, 6.3 % by France, and 4.4 % by Spain.

### Cross-border healthcare

Romania received as debtor an amount of EUR 157 million (or 1.6 % of total healthcare spending related to benefits in kind, the third highest share of all Member States) and issued as creditor an amount of EUR 4.9 million (or 0.05 % of total healthcare spending related to benefits in kind).

Only about 2.8 % of the Romanian population had an EHC for unplanned necessary cross-border healthcare, the second lowest share of all Member States. This corresponded to an absolute number of 474 624 EHCs in circulation. For unplanned necessary healthcare, Romania paid EUR 23.8 million as debtor, while it received EUR 2.2 million as creditor.

Romania issued 720 PDs S2 for planned healthcare in 2023. They were mainly for treatment in Germany (37.8 %), Italy (29.7 %), and France (15.7 %). On the other hand, Romania received 11 PDs S2 as Member State of treatment, of which seven were issued by Germany. Romania paid EUR 8.1 million as a competent Member State in 2023 and received EUR 1 258 as a Member State of treatment in 2022.

Concerning healthcare provided to persons residing in a Member State other than the competent one, on the one hand 35 142 persons were insured in Romania and resided in another Member State. On the other hand, 27 942 persons resided in Romania and were insured in another Member State. For this group of persons, Romania paid EUR 40.5 million as a competent Member State and received EUR 1.7 million as a Member State of treatment.

### Pensions

Approximately 2.1 % of the beneficiaries of a Romanian pension resided in another Member State, seeing that 107 531 pensions were paid to beneficiaries residing in another Member State. The top three Member States of stay were Hungary (34.7 %), Austria (24.2 %), and Germany (17.9 %). A total of EUR 116 million was exported to these beneficiaries, corresponding to 0.6 % of total expenditure on pensions.

### Unemployment

Only five PDs U2 were issued by Romania in 2023, equally 0.001 % of unemployed persons exporting their unemployment benefit to another Member State. As receiving Member State Romania received the second highest number of PDs U2, namely 4 482.

Romania received 19 PDs U1 in 2023. Therefore, 0.004 % of unemployed persons needed certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. Twelve of the PDs U1 were issued by Germany.

### Family benefits

There were 20 515 family benefits exported by Romania to households residing abroad in 2023. This corresponded to 0.6 % of all family benefits paid. The most common Member States of residence were Spain (22.1 %), Germany (19.4 %), the United Kingdom (17.7 %), and Italy (13.3 %).

### Maternity and equivalent paternity benefits

In 2023, 16 maternity and equivalent paternity benefits were exported by Romania, for an amount of EUR 47 885. Ten of these benefits or 62.5 % were exported to beneficiaries residing in Hungary. The export accounted for 0.01 % of total benefits and 0.02 % of total expenditure.



## Social security coordination in Slovakia in 2023

### Applicable legislation

Slovakia issued 131 879 PDs A1 in 2023 of which the majority under Art. 12 BR (i.e., posted workers) (71.1 %). More than one quarter was issued under Art. 13 BR (i.e., active in two or more Member States) (28.7 %), and a small share under other categories (0.2 %). More than half of the PDs A1 under Art. 12 BR were received by Germany (57 %). Furthermore, 11.1 % of PDs A1 under Art. 12 BR were received by Austria (11.1 %). As the only Member State, more than half of the PDs A1 under Art. 12 were issued to self-employed persons (51.0 %). Most of the PDs A1 under Art. 12 BR were issued in the industry sector (82.2%), more exactly the construction sector (49.9 %). PDs A1 under Art. 13 BR were mainly issued for services (61.1 %), particularly freight transport by road (38.3 %). When comparing the total number of PDs A1 issued to the total number of employed persons in Slovakia, the share resulted in 5.4 %, the fourth highest of all Member States.

Slovakia received 34 098 PDs A1 under Art. 12 BR. The large majority of these PDs A1 were issued by Germany (74.0 %). Furthermore, Poland (4.4 %), Italy (3.5 %), France (3.5 %), and Hungary (3.3 %) are important sending Member States.

### Cross-border healthcare

Slovakia received as debtor an amount of EUR 65.6 million (or 1.3 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 57.3 million (or 1.1 % of total healthcare spending related to benefits in kind).

More than 80 % of the Slovakian population (82.1 %) had an EHIC for unplanned necessary cross-border healthcare. In 2023, 4 259 802 EHICs were in circulation. As a competent Member State, Slovakia paid EUR 19.3 million, and as a Member State of stay it received EUR 6.9 million.

Slovakia issued 1 134 PDs S2 in 2023. Most of this planned healthcare took place in Czechia (81.1 %), followed by Germany (9.3 %) and Austria (5.4 %). As a Member State of treatment, Slovakia received 89 PDs S2 of which 38.2 % was issued by Czechia, 29.2 % by the United Kingdom, and 13.5 % by Switzerland. Slovakia paid EUR 12.9 million as a competent Member State and received EUR 149 705 as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 15 767 persons were insured in Slovakia and resided in another Member State, while 75 677 persons resided in Slovakia and were insured in another Member State. For this group of persons, Slovakia paid EUR 18.7 million as a competent Member State and received EUR 44.5 million as a Member State of treatment.

### Pensions

Slovakia exported 30 863 pensions to other Member States. This implies that 1.5 % of all Slovakian pensions were transferred to another Member State. The amount exported of EUR 100.6 million corresponds to 1.2 % of Slovakia's total expenditure on pensions.

### Unemployment

To export the unemployment benefit to another Member State, Slovakia issued 69 authorisations (PDs U2), of which 24.6 % to Spain, 15.9 % to Czechia, and 14.5 % to Germany. This corresponded to 0.04 % of unemployed persons exporting their unemployment benefit to another Member State in 2023.

Slovakia received 1 349 PDs U1 proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. Therefore, 0.8 % of unemployed persons was in need of aggregated periods. The top issuing Member States were Czechia (27.2 %), Austria (19.5 %), the United Kingdom (15 %), and Germany (10.5%).

### Family benefits

In 2023, Slovakia exported family benefits to 21 913 households residing abroad or 3.2 % of all family benefits and paid an amount of EUR 31.6 million, which equalled 2.2 % of total expenditure on family benefits.

### Maternity and equivalent paternity benefits

Slovakia exported 99 maternity and equivalent paternity benefits to beneficiaries residing abroad. Most resided in Czechia (30.2 %), Hungary (15.9 %), Lithuania (15.9 %), and Austria (11.1 %). The number of benefits exported amounted to 0.1 % of all benefits. In value terms, EUR 404 961 was exported, equalling 0.1 % of total expenditure on maternity and equivalent paternity benefits.





## Social security coordination in Slovenia in 2023

### Applicable legislation

Slovenia issued 176 365 PDs A1 in 2023. The majority was issued under Art. 12 BR (i.e., posted workers) (55.8 %), followed by Art. 13 BR (i.e., active in two or more Member States) (43.5 %), and other categories (0.7 %). The most important receiving Member State of PDs A1 under Art. 12 BR issued by Slovenia was Germany (59.4 %), followed by Austria (17.0 %) and Belgium (7.1 %) to a lesser extent. Concerning PDs A1 under Art. 12 BR, Slovenia issued 99.3 % for activities in the industry of which the majority concerned the construction sector (55.9 %). As a share in national employment, the total number of PDs A1 issued amounted to 16.1 %, the second highest impact of all Member States. Especially in the construction sector, the impact of individual persons falling under Art. 12 BR in total employment was high with an estimated share of 24.9 %.

According to Art. 12 BR, Slovenia received 34 979 PDs A1 in 2023. Around seven in ten of these PDs A1 were issued by Germany (72.6 %), 8.0 % was issued by Croatia, 5.8 % by Italy, and 5.3 % by Austria.

### Cross-border healthcare

Slovenia received as debtor an amount of EUR 25.9 million (or 0.7 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 35.7 million (or 1 % of total healthcare spending related to benefits in kind).

For unplanned necessary cross-border healthcare, there were 874 488 EHICs in circulation in 2023. As a result, 41.3 % of the Slovenian population was in possession of an EHIC. Slovenia paid EUR 6.5 million in reimbursement as competent Member State, while it received EUR 5 million as Member State of stay.

Slovenia issued 533 PDs S2 as a competent Member State, primarily for care in Germany (49.9 %), Austria (18.2 %), Italy (8.8 %), and Croatia (8.4 %). As a Member State of treatment, Slovenia received 25 PDs S2 for planned cross-border healthcare. They were issued mainly by Croatia (72 %). Slovenia paid EUR 3.8 million as a competent Member State and received EUR 312 220 as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, there were 500 persons insured in Slovenia who resided in another Member State, whereas 3 332 persons resided in Slovenia but were insured in another Member State. For this group of persons, Slovenia paid EUR 9.6 million as a competent Member State and received EUR 19.9 million as a Member State of treatment.

### Pensions

Around 6.9 % of beneficiaries of Slovenian pensions resided in another Member State, a rather high share compared to the average of 4.5 %. This means that 50 656 pensions were exported abroad, mainly to Croatia (64.4 %), Germany (19.6 %), and Austria (8.4 %). The amount exported (EUR 121.9 million) corresponds to 2.6 % of total expenditure on pensions.

### Unemployment

In 2022, Slovenia issued 23 authorisations to export the unemployment benefit to another Member State, mostly to Austria (30.4 %). In general, 0.1 % of unemployed persons exported their unemployment benefit abroad in 2022.

As a receiving Member State, Slovenia received 1 414 certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit in 2022. This indicates that 3.4 % of unemployed persons needed aggregated periods. This was the second highest share of all Member States, and considerably higher than the average of 0.2 %. Almost all these PDs U1 were issued by Austria (1 313 PDs U1 or 92.9 %).

### Family benefits

A total of 100 family benefits were exported to households residing abroad which corresponded to 0.1 % of all family benefits paid. Almost three quarters of these households resided in Croatia (74 %) and another 15 % in Austria. The amount exported was EUR 166 153, which corresponds to 0.04 % of total expenditure on family benefits.



## Social security coordination in Spain in 2023

### Applicable legislation

Spain issued 267 707 PDs A1 in 2023. These were issued under Art. 12 BR (i.e., posted workers) (64.3 %), under Art. 13 BR (i.e., active in two or more Member States) (34.5 %), and under other categories (1.3 %). France (26.0 %), Germany (17.1 %), and Portugal (15.9 %) were the most important receiving Member States for the PDs A1 issued by Spain under Art. 12 BR. The share of PDs A1 issued in Spanish employment equalled 1.3 % which is below the 2.1 % average.

As a receiving Member State, Spain accepted 189 887 PDs A1 under Art. 12 BR. The most important issuing Member States of these PDs A1 under Art. 12 BR were Germany (59.9 %), France (10.5 %), Italy (10.1 %), and Portugal (8.8 %).

### Cross-border healthcare

Spain received as debtor an amount of EUR 59.5 million (or 0.1 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 957.6 million, the third highest amount of all Member States (or 0.4 % of total healthcare spending related to benefits in kind).

About 11.7 % of the Spanish population had an EHIC for unplanned necessary cross-border healthcare. This corresponded to an absolute number of 5 945 196 EHICs. Approximately EUR 41.2 million was reimbursed by Spain as competent Member State, and EUR 158.5 million was received as Member State of treatment, the second highest amount of all reporting Member States.

As competent Member State, Spain issued 185 PDs S2 for planned healthcare in another Member State. Most of these PDs S2 were received by Germany (34.6 %), France (27 %), and the United Kingdom (10.3 %). As Member State of treatment, an estimated 1 564 PDs S2 were received by Spain in 2023. The majority of these PDs S2 were issued by France (93.3 %). Spain paid EUR 1.6 million as a competent Member State and received EUR 967 160 as a Member State of treatment.

On the topic of healthcare provided to persons residing in a Member State other than the competent one, 9 874 persons were insured in Spain while residing in another Member State, whereas 201 819 persons resided in Spain while being insured in another Member State. For this group of persons, Spain received EUR 692.9 million as a Member State of treatment.

### Pensions

In 2023, Spain exported 82 830 pensions to beneficiaries residing abroad, which corresponded to 0.8 % of the total beneficiaries of a Spanish pension. Almost one third of these beneficiaries resided in France (31.9 %), whereas another 18.1 % resided in Germany and 10.3 % in Portugal. Spain exported EUR 388.5 million to these beneficiaries, equalling 0.2 % of its total expenditure on pensions. Spain received the second highest number of pensions being exported (876 993) and the highest amount (EUR 4.4 billion of which the majority from Switzerland, France, and Germany).

### Unemployment

Only 0.02 % of unemployed persons exported their unemployment benefit from Spain. This indicates that 536 PDs U2 were issued by Spain in 2023, of which 20 % was received by Germany and 18.5 % by France.

Furthermore, 3 197 PDs U1 proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit. This means that 0.1 % of unemployed persons needed aggregated periods. The United Kingdom (23.9 %), France (14.3 %), and Germany (13.9 %) were the most prevailing Member States of previous employment/insurance.

### Family benefits

There were 46 households residing abroad who were entitled to a Spanish family benefit in 2023, which was 0.004 % of total family benefits. An amount of EUR 64 666 was exported to these households, corresponding to 0.004 % of total expenditure on family benefits. More than half of these households resided in France (52.2 %) and 13 % in Romania.

### Maternity and equivalent paternity benefits

Spain exported 81 maternity and equivalent paternity benefits, which was 0.02 % of all maternity and equivalent paternity benefits. The majority of these benefits were exported to Portugal (51.9 %) and Germany (12.3 %). The amount exported was EUR 585 229 or 0.02 % of total expenditure on maternity benefits.



## Social security coordination in Sweden in 2023

### Applicable legislation

In 2023, Sweden issued 9 677 PDs A1 of which the majority (48.5 %) under Art. 13 BR (i.e., active in two or more Member States). The remaining PDs A1 were issued under Art. 12 BR (i.e., posted workers) (25.5 %), and under other categories (26.0 %). Of the other categories, the share of persons working as an (self-)employed persons in only one Member State was particularly high (10.8 %). More than one fifth of the PDs A1 issued under Art. 12 BR were received by Norway (21.6 %), while Finland (13.5 %), Italy (10.8 %), Denmark (10.5 %), France (9.6 %), and Germany (9.0 %) received a remarkable share as well. The main sectors of activity for PDs A1 issued under Art. 12 BR were the industry (51.9 %) and services (47.9 %) sectors, with the latter consisting for 17.5 % of financial and insurance, real estate, professional, scientific and technical activities, and administrative and support service activities. For PDs A1 issued under Art. 13 BR, the industry (45.7 %) and services (53.8 %) were again the most important sectors. Under services, the most important subsector was education, health and social work, arts and other services (21.3 %) of which 13.0 % in human health and social work activities. The impact of PDs A1 issued in national employment remained limited with 0.2 % compared to the average of 2.1 %.

As a receiving Member State, Sweden received 77 831 PDs A1 under Art. 12 BR in 2023. The main issuing Member States of these PDs A1 were Germany (48.8 %), Poland (15.4 %), Lithuania (6.3 %), Italy (4.9 %), and Spain (4.2 %).

### Cross-border healthcare

Sweden received as debtor an amount of EUR 54.3 million (or 0.2 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 39.2 million (or 0.1 % of total healthcare spending related to benefits in kind).

In Sweden, 3 639 920 EHCs for unplanned necessary cross-border healthcare were in circulation. In 2023, EUR 13.7 million was reimbursed by Sweden as competent Member State, and EUR 26 million was received as Member State of treatment.

Only 19 persons insured in Sweden received planned healthcare in another Member State based on a PD S2. Most were treated in Finland (36.8 %). On the receiving end, Sweden received 128 PDs S2, of which 64.1 % were issued by Ireland, 7 % by the United Kingdom, and 6.3 % by Denmark. In 2023, Sweden paid EUR 187 562 as a competent Member State, and received EUR 3.4 million as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 9 851 were insured in Sweden while residing in another Member State, whereas 3 109 persons resided in Sweden while being insured in another Member State. For this group of persons, Sweden paid EUR 24.1 million as a competent Member State and received EUR 7.2 million as a Member State of treatment.

### Pensions

There 143 592 beneficiaries of a Swedish pension who resided abroad in 2023. They mostly resided in Finland (44.3 %), Norway (11.6 %), and Germany (8.5 %). In total, 4.8 % of beneficiaries resided in another Member State. Approximately EUR 569.9 million was exported to these beneficiaries, which corresponded to 1.1 % of total pension expenditure.

### Unemployment

Sweden issued 153 PDs U2 in 2023. Consequently, 0.03 % of unemployed persons exported their unemployment benefit to another Member State. The most common receiving Member States were Spain (18.3 %), Germany (15 %), France (9.2 %), and Norway (9.2 %).

About 0.03 % of the unemployed persons needed periods of aggregation proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. In absolute numbers, Sweden received 114 PDs U1, of which many issued by Denmark (46.5 %) and Norway (21.9 %).

### Family benefits

In 2022, Sweden exported 4 662 family benefits to households residing abroad, which was 0.3 % of total family benefits. Most of these family benefits were exported to other mobile persons, and not cross-border workers. Almost half of the households resided in Poland (46.2 %), 9.6 % in Finland and 7 % in Romania. The amount exported was EUR 12.6 million and equalled 0.3 % of total expenditure on family benefits.





## Social security coordination in Switzerland in 2023

### Applicable legislation

The number of PDs A1 issued by Switzerland in 2023 amounted to 257 742. These were issued under Art. 12 BR (i.e., posted workers) (56.6 %), under Art. 13 BR (i.e., active in two or more Member States) (39.5 %), and under other categories (3.9 %). The total number of PDs A1 issued by Switzerland divided by the total number of employed persons amounted to 4.9 %, which is considerably higher than the average of 2.1 %. 2,769 PDs A1 were granted by application of the Framework Agreement on cross-border telework.

Switzerland is one of the main receiving Member States of posted workers. According to the application of Art. 12 BR, it received 209 694 PDs A1. Over half of these PDs A1 were issued by Germany (61.1 %). Additionally, 22.4 % was issued by Italy and 8.0 % by France.

### Cross-border healthcare

Switzerland received as debtor an amount of EUR 233.1 million (or 0.5 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 216.4 million (or 0.4 % of total healthcare spending related to benefits in kind).

In Switzerland, it is estimated that 100 % of the population was in possession of an EHC for unplanned necessary cross-border healthcare. Therefore, around 8.8 million EHCs were in circulation in 2023.

There were 136 persons insured in Switzerland who received planned healthcare in another Member State based on a PD S2. Treatment was primarily sought in Germany (25 %), Norway (25 %), and Spain (14.7 %). As Member State of treatment, Switzerland received one of the highest number of PDs S2, namely 4 717. They were mostly issued by Germany (68.6 %) and Italy (12.9 %). Switzerland paid EUR 5.7 million as a competent Member State and received EUR 18.1 million as a Member State of treatment.

Regarding healthcare provided to persons residing in a Member State other than the competent one, 226 398 persons were insured in Switzerland and resided in another Member State. On the other hand, 10 764 persons resided in Switzerland and were insured in another Member State.

### Pensions

Switzerland exported the second highest number of pensions abroad, namely 900 778. This implicates that 24.9 % of the beneficiaries of a Swiss pension resided in another Member State, an impressive share compared to the average of 4.5 %. One third of these beneficiaries resided in Italy (32.4 %), 17.6 % in Germany, 16.5 % in Spain, and 15.4 % in France. In value terms, Switzerland exported EUR 6.9 billion, the highest amount of all Member States. This corresponded to 8.8 % of total pension expenditure, the second highest share, and considerably higher than the average of 1.5 %.

### Unemployment

To export the unemployment benefit to another Member State, Switzerland issued 2 909 PDs U2. Therefore, 1.4 % of unemployed persons exported their unemployment benefit, which lies above the average of 0.2 %.

Switzerland received 2 570 PDs U1 in 2023. This means that for 1.2 % of unemployed persons, periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit, above the average of 0.3 %.

### Family benefits

In 2022, Switzerland exported 296 714 family benefits to family member involved. This was one of the highest numbers of all Member States. This corresponded to 15.7 % of all family members, one of the highest shares.

### Maternity and equivalent paternity benefits

Switzerland exported 12 990 maternity and equivalent paternity benefits, the highest number of all Member States. This equalled 9.4 % of all maternity and equivalent paternity benefits, a considerably higher share than the average of 0.9 %. The amount exported is EUR 84.2 million, the highest amount, which corresponded to 8.1 % of total expenditure on maternity benefits. This share was remarkably higher than the average of 1.3 % as well. There were three main Member States of residence, namely France (60.2 %), Italy (17.9 %), and Germany (16.1 %).



## Social security coordination in the United Kingdom in 2023

### Applicable legislation

As an issuing Member State, the United Kingdom granted 31 437 PDs A1 in 2023 (of which 24 825 under the Trade and Cooperation Agreement (TCA) and 6 612 under the Withdrawal Agreement). Of these PDs A1 65.2 % were issued under Art. 12 BR or SSC.11 TCA (i.e., posted workers), 26.8 % under Art. 13 BR or SSC.12 TCA (i.e., active in two or more Member States), and 8 % under other categories. The issued PDs A1 under Art. 12 BR/SSC.11 TCA were primarily received by France (18.7 %), Germany (15.8 %), Italy (12.0 %), and Spain (9.2 %). More than one in three PDs A1 under Art. 12 BR/SSC.11 TCA were issued for self-employed persons (33.8 %). For PDs A1 issued under Art. 13 BR/SSC.12 TCA, the average duration per individual was one of the highest in the United Kingdom among the EU/EFTA Member States, namely 575 days, or one year and a half. The United Kingdom experienced one of the lowest impacts of the number of PDs A1 issued in national employment of 0.1 %.

The United Kingdom received 99 586 PDs A1 under Art. 12 BR or SSC.11 TCA in 2023. These were issued mainly by Germany (58 %), France (12.4 %), Spain (10.0 %), and Italy (8.3 %).

### Cross-border healthcare

The United Kingdom is expected to pay as debtor an amount of EUR 783.9 million, the highest amount of all Member States (or 0.4 % of total healthcare spending related to benefits in kind) and is expecting to receive as creditor an amount of EUR 77.9 million (or 0.04 % of total healthcare spending related to benefits in kind).

In the United Kingdom, 20 724 701 EHCs for unplanned necessary cross-border healthcare were in circulation in 2022. As competent Member State, it paid EUR 277.4 million (the second highest amount of all Member States) while as Member State of treatment, it received EUR 22.5 million in 2022. For both however, it concerned the amount claimed for E125 forms received/issued.

There were 224 persons insured in the United Kingdom who received planned healthcare in another Member State based on a PD S2. The most common Member State of treatment was Poland (27.2 %), followed by Italy (11.2 %) and Germany (7.6 %). As a Member State of treatment, the United Kingdom received 921 PDs S2 of which many originated from Ireland (90.8 %). The United Kingdom is expecting to pay EUR 1.6 million as a competent Member State, and to receive EUR 9.7 million as a Member State of treatment.

As regards healthcare provided to persons residing in a Member State other than the competent one, 236 872 persons were insured in the United Kingdom and resided in another Member State with a registered PD S1, while 10 087 persons resided in the United Kingdom and were insured in another Member State.

### Pensions

In 2022, the United Kingdom exported pensions to 492 008 beneficiaries to persons who resided in the EU/EFTA, mainly in Ireland (26.1 %), Spain (21.3 %), and France (14.1 %). This means that 3.1 % of the total beneficiaries resided in another Member State. The total expenditure for these beneficiaries amounted to roughly EUR 2.3 billion in 2017. As a result, 0.9 % of total expenditure on pensions was for beneficiaries residing in the EU/EFTA.

### Unemployment

The United Kingdom issued 65 PDs U2 to unemployed persons in order for them to export their unemployment benefit in 2023. Most of these authorisations were received by Poland (33.8 %), Slovakia (15.4 %), Latvia (7.7 %), and Lithuania (7.7 %).

In addition, 38 PDs U1 proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit. Nine of these PDs U1 or 23.7 % had Ireland as a sending Member State and eight or 21.1 % had Germany or Switzerland as a sending Member State.

### Maternity and equivalent paternity benefits

In 2023, the United Kingdom exported 77 maternity and equivalent paternity benefits to beneficiaries residing abroad, mainly residing in Ireland (13 %), Poland (11.7 %), Romania (7.8 %), and Cyprus (7.8 %). The amount exported was EUR 471 550.

## Annex II Statistical annex on applicable legislation and branches of social security

### Applicable legislation

**Table a1 - Evolution of the number of PDs A1 issued by sending Member State, 2013-2023**

Sending MS	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Change 2023 vs 2022	
												Numbers	%
EU-27	1 680 543	1 862 102	1 978 146	2 212 363	2 717 078	2 884 994	4 512 401	3 675 687	3 533 226	4 460 099	5 246 458	786 359	17.6 %
EU-28	1 721 592	1 895 194	2 022 478	2 261 573	2 766 574	2 934 219	4 570 675						
EU-14	935 821	998 841	1 035 468	1 132 760	1 392 689	1 600 478	3 108 956	2 372 793	2 101 161	2 964 466	3 550 308	575 842	19.4 %
EU-13	744 722	863 261	942 678	1 079 603	1 324 389	1 324 389	1 403 445	1 302 894	1 432 062	1 495 633	1 706 150	210 517	14.1 %
EFTA	19 902	24 792	26 714	29 603	36 705	36 705	79 067	49 777	84 830	144 629	264 258	119 629	82.7 %
<b>Total</b>	<b>1 741 494</b>	<b>1 919 986</b>	<b>2 049 192</b>	<b>2 291 176</b>	<b>2 803 279</b>	<b>2 968 487</b>	<b>4 649 742</b>	<b>3 762 860</b>	<b>3 646 509</b>	<b>4 642 024</b>	<b>5 542 153</b>	<b>900 129</b>	<b>19.4 %</b>
BE	83 582	79 771	86 218	104 307	134 398	137 022	150 677	123 839	128 293	143 137	159 821	16 684	11.7 %
BG	14 185	14 203	15 839	19 595	36 220	26 315	30 153	25 773	26 370	26 612	26 674	62	0.2 %
CZ	30 912	31 675	37 174	47 578	67 933	63 693	80 973	61 206	68 277	69 505	80 519	11 014	15.8 %
DK	25 220	20 409	30 031	29 595	37 848	47 453	53 269	43 589	38 056	47 455	44 606	-2 849	-6.0 %
DE	254 469	255 724	240 862	260 068	399 745	475 704	1 798 596	1 397 383	997 031	1 607 884	2 016 266	408 382	25.4 %
EE	15 927	15 054	15 363	17 953	18 977	19 862	23 060	22 206	21 006	17 114	15 648	-1 466	-8.6 %
IE	7 396	7 654	7 899	7 339	7 745	7 464	6 820	6 094	1 711	5 427			
EL	2 131	3 608	4 789	6 924	7 204	9 251	9 251	9 251	9 251	26	26	0	0.0 %
ES	101 705	111 557	125 711	147 424	191 148	248 532	252 270	176 353	211 529	270 906	267 707	-3 199	-1.2 %
FR	130 435	125 203	139 040	135 974	111 659	119 516	126 485	61 677	102 088	166 408	208 897	42 489	25.5 %
HR	10 227	27 556	38 998	42 602	60 026	65 949	67 359	71 331	83 740	83 514	82 959	-555	-0.7 %
IT	59 114	74 431	91 740	114 515	152 528	169 774	215 628	215 628	274 789	315 052	361 315	46 263	14.7 %
CY	2 192	1 955	3 091	3 552	4 040	4 040	4 040	4 040	3 294	3 294			
LV	7 425	6 656	7 738	10 830	20 689	20 199	23 271	23 758	23 855	23 723	24 758	1 035	4.4 %
LT	17 342	19 208	25 254	30 723	70 180	78 384	95 074	93 726	110 641	109 316	126 979	17 663	16.2 %
LU	32 472	62 141	62 947	68 725	73 875	79 831	92 350	67 818	65 737	71 147	83 733	12 586	17.7 %
HU	68 489	68 234	63 663	65 185	82 881	64 217	71 095	44 310	68 849	68 849	85 003	16 154	23.5 %
MT	322	324	228	504	1 388	2 655	4 082	6 998	6 965	10 523	12 691	2 168	20.6 %
NL	95 719	116 060	95 017	98 687	103 738	100 660	104 652	86 809	81 889	87 596	90 549	2 998	3.4 %
AT	42 171	48 815	64 373	75 132	68 956	110 687	197 627	104 796	106 766	139 994	169 350	29 356	21.0 %
PL	385 422	428 405	463 174	513 972	573 358	605 785	648 032	617 772	676 839	722 614	849 523	126 909	17.6 %
PT	82 851	75 577	64 970	64 459	85 074	74 109	77 389	60 832	67 173	88 274	93 972	5 698	6.5 %
RO	51 939	57 194	46 871	50 855	84 743	71 207	82 443	66 659	67 891	66 210	89 858	23 648	35.7 %
SI	83 898	103 303	126 902	164 226	190 976	127 059	146 157	156 871	168 126	171 865	176 365	4 500	2.6 %
SK	56 442	89 494	98 383	112 028	112 978	135 151	127 706	108 244	106 212	122 494	131 879	9 385	7.7 %
FI	6 892	6 940	9 369	8 155	8 061	9 882	10 328	8 628	9 232	11 916	28 917	17 001	142.7 %
SE	11 664	10 951	12 502	11 456	10 710	10 593	13 614	10 096	7 616	9 244	9 677	433	4.7 %
IS	277	245	283	239	293	245	288	214	216	295	382	87	29.5 %
LI	548	646	1 239	1 343	1 024	1 024	1 928	1 936	3 104	1 053	908	-145	-13.8 %
NO	n.a.	3 252	3 887	4 134	4 097	4 357	4 614	2 553	3 347	5 792	5 226	-566	-9.8 %
CH	19 077	20 649	21 305	23 887	31 291	28 642	72 237	45 074	78 163	137 489	257 742	120 253	87.5 %
UK	41 049	33 092	44 332	49 210	49 496	49 225	58 274	37 402	28 453	37 296	31 437	-5 859	-15.7 %

\* See Table 4 in the 2023 PD A1 report.

Source: Administrative data PD A1 Questionnaires

**Table a2 - Total number of PDs A1 issued by sending Member State, breakdown by type, 2023**

Sending MS	Employed, active under Article 12(1)	Self-employed, active under Article 12(2)	Sum persons active under Article 12	Employed, working in two or more States	Self-employed, working in two or more States	Working as an employed person and as a self-employed person in different States	Working as a civil servant in one State and as an employed/self-employed person in one or more other States	Sum active in two or more States	Civil servant	Contract staff	Mariner	Flight or cabin crew member	Exception (Art. 16)	Working as an employed / self-employed person in only one Member State	Sum others	Total
<b>EU-27</b>	<b>3 243 061</b>	<b>171 315</b>	<b>3 414 376</b>	<b>1 416 031</b>	<b>153 543</b>	<b>17 113</b>	<b>4 033</b>	<b>1 590 720</b>	<b>191 891</b>	<b>279</b>	<b>20 858</b>	<b>4 598</b>	<b>21 053</b>	<b>2 683</b>	<b>241 362</b>	<b>5 246 458</b>
<b>EU-14</b>	<b>2 639 249</b>	<b>104 266</b>	<b>2 743 515</b>	<b>551 789</b>	<b>30 805</b>	<b>7 602</b>	<b>3 770</b>	<b>593 966</b>	<b>176 646</b>	<b>277</b>	<b>4 554</b>	<b>3 595</b>	<b>16 164</b>	<b>1 591</b>	<b>202 827</b>	<b>3 550 308</b>
<b>EU-13</b>	<b>603 812</b>	<b>67 049</b>	<b>670 861</b>	<b>864 242</b>	<b>122 738</b>	<b>9 511</b>	<b>263</b>	<b>996 754</b>	<b>15 245</b>	<b>&lt;5</b>	<b>16 304</b>	<b>1 003</b>	<b>4 889</b>	<b>1 092</b>	<b>38 535</b>	<b>1 706 150</b>
<b>EFTA</b>	<b>139 112</b>	<b>9 065</b>	<b>148 177</b>	<b>95 054</b>	<b>4 934</b>	<b>4 189</b>	<b>799</b>	<b>104 976</b>	<b>5 615</b>	<b>0</b>	<b>58</b>	<b>209</b>	<b>4 402</b>	<b>821</b>	<b>11 105</b>	<b>264 258</b>
<b>Total</b>	<b>3 395 740</b>	<b>187 316</b>	<b>3 583 056</b>	<b>1 516 500</b>	<b>160 901</b>	<b>21 883</b>	<b>4 834</b>	<b>1 704 118</b>	<b>197 977</b>	<b>279</b>	<b>21 143</b>	<b>4 905</b>	<b>25 965</b>	<b>4 710</b>	<b>254 979</b>	<b>5 542 153</b>
<b>BE</b>	83 256	6 505	<b>89 761</b>	57 973	7 916	910	901	<b>67 700</b>	937	0	335	73	767	248	<b>2 360</b>	<b>159 821</b>
<b>BG</b>	11 711	117	<b>11 828</b>	13 820	134	274	0	<b>14 228</b>	250	<5	232	<5	61	73	<b>618</b>	<b>26 674</b>
<b>CZ</b>	6 718	1 254	<b>7 972</b>	51 098	15 877	4 678	85	<b>71 738</b>	479	0	0	26	188	116	<b>809</b>	<b>80 519</b>
<b>DK</b>	11 231	281	<b>11 512</b>	29 841	353	19	24	<b>30 237</b>	296	0	622	1 034	889	16	<b>2 857</b>	<b>44 606</b>
<b>DE</b>	1 694 037	61 320	<b>1 755 357</b>	90 021	2 713	2 031	1 125	<b>95 890</b>	158 658	0	396	1 893	3 911	161	<b>165 019</b>	<b>2 016 266</b>
<b>EE</b>	3 568	29	<b>3 597</b>	11 817	34	33	8	<b>11 892</b>	140	0	14	0	5	0	<b>159</b>	<b>15 648</b>
<b>IE*</b>	2 790	222	<b>3 012</b>	1 786	208	48	9	<b>2 051</b>	68	0	<5	47	248	0	<b>364</b>	<b>5 427</b>
<b>EL</b>	24	0	<b>24</b>	0	0	0	0	<b>0</b>	0	0	<5	0	0	0	<b>&lt;5</b>	<b>26</b>
<b>ES</b>	163 978	8 028	<b>172 006</b>	87 104	5 117	86	<5	<b>92 310</b>	1 042	0	783	108	1 458	0	<b>3 391</b>	<b>267 707</b>
<b>FR</b>	190 201	2 588	<b>192 789</b>	13 830	1 127	213	12	<b>15 182</b>	20	<5	463	72	365	<5	<b>926</b>	<b>208 897</b>
<b>HR</b>	42 398	236	<b>42 634</b>	34 782	568	331	<5	<b>35 684</b>	216	0	2 149	322	1 954	0	<b>4 641</b>	<b>82 959</b>
<b>IT</b>	236 255	13 811	<b>250 066</b>	102 878	4 824	757	451	<b>108 910</b>	683	0	116	32	1 501	7	<b>2 339</b>	<b>361 315</b>
<b>CY*</b>	71	8	<b>79</b>	2 288	20	15	0	<b>2 323</b>	19	0	368	0	255	250	<b>892</b>	<b>3 294</b>
<b>LV</b>	3 076	5	<b>3 081</b>	18 146	162	59	0	<b>18 367</b>	66	0	2 181	66	989	8	<b>3 310</b>	<b>24 758</b>
<b>LT</b>	34 539	246	<b>34 785</b>	91 326	116	54	0	<b>91 496</b>	6	0	622	0	11	59	<b>698</b>	<b>126 979</b>
<b>LU</b>	69 044	486	<b>69 530</b>	8 886	311	1 150	6	<b>10 353</b>	0	0	20	101	3 729	0	<b>3 850</b>	<b>83 733</b>
<b>HU</b>	63 038	580	<b>63 618</b>	19 801	303	818	<5	<b>20 925</b>	336	0	0	0	114	10	<b>460</b>	<b>85 003</b>
<b>MT</b>	977	78	<b>1 055</b>	815	31	13	<5	<b>861</b>	16	0	10 503	170	<5	83	<b>10 775</b>	<b>12 691</b>
<b>NL</b>	17 677	3 054	<b>20 731</b>	59 316	6 514	751	42	<b>66 623</b>	535	273	998	73	1 361	0	<b>3 240</b>	<b>90 594</b>
<b>AT</b>	95 587	7 190	<b>102 777</b>	52 089	801	1 321	520	<b>54 731</b>	10 663	0	0	85	1 094	0	<b>11 842</b>	<b>169 350</b>
<b>PL</b>	252 594	14 631	<b>267 225</b>	477 653	89 901	429	85	<b>568 068</b>	12 409	<5	117	406	1 061	236	<b>14 230</b>	<b>849 523</b>
<b>PT</b>	63 946	224	<b>64 170</b>	29 479	218	0	0	<b>29 697</b>	0	0	0	0	105	0	<b>105</b>	<b>93 972</b>
<b>RO</b>	42 621	70	<b>42 691</b>	46 655	32	0	0	<b>46 687</b>	334	0	116	0	30	0	<b>480</b>	<b>89 858</b>
<b>SI</b>	96 526	1 943	<b>98 469</b>	72 260	3 046	1 307	68	<b>76 681</b>	946	0	<5	7	35	225	<b>1 215</b>	<b>176 365</b>
<b>SK</b>	45 975	47 852	<b>93 827</b>	23 781	12 514	1 500	9	<b>37 804</b>	28	0	0	5	183	32	<b>248</b>	<b>131 879</b>
<b>FI</b>	8 874	440	<b>9 314</b>	14 775	560	142	109	<b>15 586</b>	3 174	0	337	37	363	106	<b>4 017</b>	<b>28 917</b>
<b>SE</b>	2 349	117	<b>2 466</b>	3 811	143	174	568	<b>4 696</b>	570	0	481	40	373	1 051	<b>2 515</b>	<b>9 677</b>
<b>IS</b>	168	67	<b>235</b>	8	24	32	0	<b>64</b>	52	0	25	<5	<5	0	<b>83</b>	<b>382</b>
<b>LI</b>	553	0	<b>553</b>	222	14	41	43	<b>320</b>	11	0	0	0	24	0	<b>35</b>	<b>908</b>
<b>NO</b>	1 433	175	<b>1 608</b>	1 795	198	574	101	<b>2 668</b>	408	0	23	30	371	118	<b>950</b>	<b>5 226</b>
<b>CH</b>	136 958	8 823	<b>145 781</b>	93 029	4 698	3 542	655	<b>101 924</b>	5 144	0	10	175	4 005	703	<b>10 037</b>	<b>257 742</b>
<b>UK TCA</b>	11 757	5 868	<b>17 625</b>	3 812	1 598	145	<5	<b>5 557</b>	411	0	174	52	<5	1 004	<b>1 643</b>	<b>24 825</b>
<b>UK WA</b>	1 810	1 068	<b>2 878</b>	1 603	826	436	0	<b>2 865</b>	60	0	53	46	508	202	<b>869</b>	<b>6 612</b>
<b>UK</b>	13 567	6 936	<b>20 503</b>	5 415	2 424	581	<5	<b>8 422</b>	471	0	227	98	510	1 206	<b>2 512</b>	<b>31 437</b>

\* CY: data 2021. IE: data 2022.

\*\* See Table 1 in the 2023 PD A1 report.

Source: Administrative data PD A1 Questionnaire 2024

**Table a3 - PDs A1 issued by Competent Member States according to Article 12 of the Basic Regulation, breakdown by receiving Member State, 2023**

Receiving Member State	Issuing Member State																											Total											
	BE	BG	CZ	DK	DE	EE	IE*	EL	ES	FR	HR	IT	CY*	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE		IS	LI	NO	CH**	UK TCA	UK WA	UK				
EU-27	86 440	12 298	7 471	8 241	1 432 039	3 539	2 747	26	157 395	162 443	42 079	193 296	75	2 752	30 436	67 300	60 910	1 009	19 701	87 173	261 115	62 950	42 172	97 309	92 520	8 474	1 847	164	437	1 566	0	17 612	2 624	20 236					
EU-14	84 322	10 491	5 838	6 824	1 025 334	3 410	2 605	22	145 024	147 532	38 659	168 239	68	1 992	29 550	65 678	54 652	885	18 523	74 062	246 872	62 231	40 077	91 656	79 995	7 214	1 775	158	399	1 497	0	16 578	2 408	18 986					
EU-13	2 118	1 807	1 633	1 417	406 705	129	142	<5	12 371	14 911	3 420	25 057	7	760	886	1 622	6 258	124	1 178	13 111	14 243	719	2 095	5 653	12 525	1 260	72	6	38	69	0	1 034	216	1 250					
EFTA	1 698	193	301	2 639	265 371	51	97	0	4 696	17 949	429	48 135	3	247	4 263	1 104	970	32	1 001	6 495	3 401	601	378	800	847	477	618	66	111	24	0	0	225	225					
<b>Total</b>	<b>89 761</b>	<b>12 582</b>	<b>7 972</b>	<b>11 512</b>	<b>1 755 146</b>	<b>3 597</b>	<b>3 012</b>	<b>26</b>	<b>172 006</b>	<b>192 740</b>	<b>42 634</b>	<b>249 666</b>	<b>79</b>	<b>3 021</b>	<b>34 785</b>	<b>69 530</b>	<b>62 514</b>	<b>1 055</b>	<b>20 731</b>	<b>102 777</b>	<b>267 225</b>	<b>64 170</b>	<b>42 691</b>	<b>98 469</b>	<b>93 827</b>	<b>9 314</b>	<b>2 466</b>	<b>235</b>	<b>553</b>	<b>1 601</b>	<b>145 781</b>	<b>17 625</b>	<b>2 878</b>	<b>20 503</b>	<b>3 581 981</b>				
BE		1 260	351	199	74 877	30	453	6	6 116	48 479	2 702	8 691	<5	24	2 051	23 355	2 109	6	6 618	1 455	19 946	15 408	5 100	7 032	3 549	186	58	5	20	30		813	146	959	231 076				
BG	93		26	41	11 169	8	<5	0	485	694	6	830	0	0	<5	46	198	<5	44	365	211	141	149	20	73	29	<5	0	0	<5		13	24	37	14 675				
CZ	241	46		144	56 072	<5	48	0	1 505	2 226	68	2 601	0	6	18	166	967	7	169	2 039	4 653	95	199	478	6 975	89	19	0	5	0		121	17	138	78 977				
DK	688	322	52		46 434	62	380	0	1 891	1 846	67	2 502	0	27	1 615	179	350	6	360	659	3 117	88	403	93	320	325	258	27	0	133		309	65	374	62 578				
DE	7 069	4 492	2 819	1 417		424	488	<5	29 469	28 351	27 784	39 330	11	969	13 107	13 737	36 230	89	4 347	54 426	146 073	3 636	16 731	58 450	53 467	911	222	16	208	76		2 774	454	3 228	547 581				
EE	51	6	7	28	6 201		<5	<5	102	148	<5	232	0	513	191	40	5	<5	<5	131	689	0	109	<5	6	553	<5	<5	0	<5		8	0	8	9 042				
IE	234	246	16	59	55 067	0		0	1 822	1 298	110	1 393	0	8	139	223	103	8	441	244	448	73	39	19	129	45	<5	0	0	<5		56	61	117	62 288				
EL	261	247	170	253	17 228	<5	38	<5	1 735	2 225	26	3 218	45	7	46	350	184	69	137	429	346	311	123	45	120	330	52	0	<5	23		551	70	621	28 646				
ES	2 933	926	341	844	113 818	65	153	0		19 922	299	19 174	<5	28	49	1 289	747	59	1 305	2 089	3 159	16 669	503	149	462	1 728	194	24	7	158		2 526	266	2 792	189 887				
FR	36 688	1 538	509	970	133 081	203	293	<5	44 645		947	64 046	<5	43	2 172	21 966	1 549	292	2 378	3 905	22 085	20 638	6 021	1 917	3 046	527	237	45	51	176		4 732	539	5 271	375 241				
HR	85	900	58	37	56 130	0	12	0	478	603		2 805	6	<5	11	71	1 133	42	46	1 363	773	<5	96	3 638	276	43	<5	0	0	<5		52	5	57	68 671				
IT	2 555	324	367	579	99 863	171	195	7	16 082	18 064	2 002		<5	42	199	1 703	1 458	224	1 177	5 723	3 360	822	6 078	3 097	1 217	568	266	21	12	161		2 196	344	2 540	168 880				
CY	73	16	15	37	50 274	<5	<5	<5	160	145	51	292		0	14	44	<5	<5	17	84	123	9	14	<5	19	41	5	0	0	7		108	12	120	51 575				
LV	30	21	17	77	2 842	16	0	0	130	176	16	283	0		475	27	53	<5	64	55	858	<5	18	15	68	32	<5	0	<5	<5		8	0	8	5 295				
LT	50	8	20	115	5 532	66	6	0	281	265	10	323	0	181	20	60	35	5	46	167	1 388	22	78	32	52	181	<5	<5	<5	9		23	6	29	8 987				
LU	8 974	32	105	22	28 735	<5	12	0	363	9 035	219	959	<5	<5	25		343	0	175	255	969	857	117	457	421	72	7	0	7	0		89	5	94	52 259				
HU	272	92	180	214	37 178	<5	8	0	1 224	1 649	220	2 528	0	6	29	201		36	129	2 591	2 331	70	808	873	2 701	46	12	0	6	7		326	60	386	53 800				
MT	173	<5	11	25	16 812	<5	<5	0	272	327	59	1 486	<5	0	<5	19	<5		35	75	137	0	31	28	45	16	0	0	0	<5		5	0	5	19 566				
NL	22 777	493	257	545	95 109	198	155	0	8 682	6 882	1 308	7 217	<5	94	4 189	1 343	2 951	109		1 912	24 746	2 611	2 659	2 542	4 087	440	78	0	<5	49		1 297	204	1 501	192 941				
AT	743	332	449	459	265 079	24	80	0	2 147	2 840	2 176	13 040	0	15	192	418	7 797	7	1 025		6 499	616	1 085	16 773	10 378	195	38	12	76	14		510	77	587	333 096				
PL	542	159	465	616	81 934	23	34	0	4 415	4 157	71	6 559	0	31	119	599	647	19	302	1 898		160	184	359	1 404	164	18	<5	11	15		169	59	228	105 134				
PT	533	38	126	195	33 780	0	30	<5	27 422	5 052	18	3 106	<5	10	10	477	107	9	235	604	690		191	67	108	232	13	<5	8	13		226	47	273	73 354				
RO	280	471	52	49	31 913	<5	18	<5	2 070	2 926	84	3 883	0	14	<5	152	1 302	<5	226	1 320	1 033	147		85	554	28	<5	0	7	18		127	23	150	46 791				
SI	121	52	21	17	25 402	<5	<5	0	284	389	2 815	2 045	0	<5	0	66	780	0	37	1 863	563	59	105	<5	306	27	<5	<5	<5	0		16	0	16	34 979				
SK	107	35	761	17	25 246	<5	<5	0	965	1 206	19	1 190	0	<5	6	131	1 136	<5	62	1 160	1 484	12	304	118	46	11	<5	0	<5	0		58	10	68	34 098				
FI	183	137	117	190	24 257	1 790	20	0	1 383	1 211	319	1 750	0	202	873	180	157	<5	98	646	3 474	36	85	406	716		332	<5	0	83		201	63	264	38 912				
SE	684	104	159	1 092	38 006	438	308	0	3 267	2 327	682	3 813	<5	522	4 883	458	567	6	227	1 715	11 960	466	942	609	1 975	1 655	16	<5	<5	578		298	67	365	77 831				
IS	50	<5	<5	35	80 156	5	<5	0	73	121	0	62	0	12	115	13	32	<5	23	89	154	52	20	0	19	16	10	0	0	<5		0	0	0	81 068				
LI	7	0	5	0	2 937	0	0	0	11	7	<5	94	0	0	<5	20	0	0	<5	623	65	0	0	0	15	0	0	0	6	0		0	0	0	3 796				
NO	198	131	104	2 423	54 085	36	21	0	1 192	1 045	229	1 046	0	91	4 057	158	164	<5	181	480	1 345	321	153	103	55	335	533	64	<5		0	111	111	68 664					
CH	1 443	59	190	181	128 193	10	75	0	3 420	16 776	198	46 933	<5	144	89	913	774	29	795	5 303	1 837	228	205	697	758	126	75	<5	104	20		0	114	114	209 694				
UK	1 623	91	200	632	57 736	7	168	0	9 915	12 348	126	8 235	<5	22	86	1 126	634	14	29	1 919	2 709	619	141	360	460	363	<5	5	5	11		0	0	0	99 586				
unkn.																																					145 781	0	152 971

\* CY: data 2021. IE: data 2022.

\*\* CH: no breakdown provided.

\*\*\* Total numbers in this table might differ from those reported in *Table 1* because Member States report different totals, anonymised data (<5), or the sum of the breakdown does not match the total reported.

\*\*\*\*See *Table 5* in the 2023 PD A1 report.

Source: Administrative data PD A1 Questionnaire 2024

## Unplanned cross-border healthcare

**Table a4 - The number of EHICs issued/in circulation/as a percentage of the insured population and the number of PRCs issued, 2023**

MS	Number of EHICs issued	Number of PRCs issued (A)	Total number of EHICs in circulation (B)	Number of insured persons (C)	% Insured persons with an EHIC (B/C)	Ratio EHIC in circulation compared to PRC issued (A/B)
BE*	3 076 160	32 658	3 493 313	11 499 246	30.4 %	0.9 %
BG	163 102	17 259	352 501	6 122 312	5.8 %	4.9 %
CZ	app. 1 150 000	27 543	app. 10 300 000	10 835 289	95.1 %	0.3 %
DK*****	727 707	728 502	3 664 228	5 800 000	63.2 %	19.9 %
DE****	n.a.	n.a.	74 567 684	74 567 684	100.0 %	
EE	124 827	93 522	n.a.	1 295 609		
IE***	626 067	77 590	1 754 915	5 161 515	34.0 %	4.4 %
EL	271 116	219 376	271 860	14 770 748	1.8 %	80.7 %
ES	3 157 317	911 168	5 945 196	50 937 993	11.7 %	15.3 %
FR	6 032 454	1 787 877	17 441 066	72 558 885	24.0 %	10.3 %
HR	135 787	14 572	507 418	4 007 390	12.7 %	2.9 %
IT*	10 500		60 000 000	60 000 000	100.0 %	
CY*	55 926	31	n.a.	820 000		
LV	114 612	1 194	369 644	2 302 221	16.1 %	0.3 %
LT	319 923	50 148	667 290	2 995 834	22.3 %	7.5 %
LU	219 219	8 875	757 416	970 747	78.0 %	1.2 %
HU*****	606 203	13 836	1 464 092	3 897 988	37.6 %	0.9 %
MT	97 979	78	248 671	535 064	46.5 %	0.0 %
NL	2 140 963	13 292	10 457 074	17 498 000	59.8 %	0.1 %
AT	2 237 130	19 852	8 715 971	9 341 504	93.3 %	0.2 %
PL	2 714 916	18 165	6 199 108	34 172 864	18.1 %	0.3 %
PT	730 428	5 452	2 078 197	n.a.		0.3 %
RO	307 929	13 982	474 624	16 950 000	2.8 %	2.9 %
SI	642 738	661 155	874 488	2 117 608	41.3 %	75.6 %
SK	546 683	42 246	4 259 802	5 189 179	82.1 %	1.0 %
FI	1 117 292	5 447	2 254 622	5 566 812	40.5 %	0.2 %
SE*	1 264 401	7 820	3 639 920	5 818 550	62.6 %	0.2 %
IS*	62 753	12 926	162 618	355 766	45.7 %	7.9 %
LI	9 765	32	42 038	41 986	100.1 %	0.1 %
NO*	793 348	3 588	2 193 755	5 533 582	39.6 %	0.2 %
CH	3 700 000	n.a.	8 800 000	8 800 000	100.0 %	
UK	6 204 473	15 633	20 724 701			0.1 %
<b>Total**</b>			<b>±253 000 000</b>			

\* BE: data 2021. CY and IS: data 2019. For IT data on the number of insured persons from 2020 are imputed as it is assumed that every insured person in Italy has an EHIC. DK: data number of insured persons 2020. SE: The number of insured persons reported is an estimation of people between 19-64 years old that are insured in Sweden. Note that it is not comparable with the population that could receive EHIC which includes people in all ages. NO: number of insured persons is an estimation.

\*\* Assuming that every insured person in DE and IT has an EHIC.

\*\*\* Number of insured persons in IE is an estimation as it is known that approximately 34 % of insured persons has an EHIC and the number of EHICs in circulation was known.

\*\*\*\* DE: since the EHIC is usually shown on the back of the national health insurance card, it can be assumed that it is available almost nationwide in Germany. The number of insured persons refers to the situation on 1 December 2023, the cut-off date for the statistics.

\*\*\*\*\* HU: The number of insured persons applies to insured persons with full social security coverage. However, in total, some 9 030 386 persons are entitled to an EHIC and therefore the coverage ratio of EHIC is 16.2 %.

\*\*\*\*\* DK: The figure of 5.8 million is the number of Danish inhabitants in 2020, and not the actual number of Danish insured persons. Denmark has a residence-based healthcare system, which means that all persons registered as residents in Denmark, will be covered by the Danish health insurance scheme. However, some persons are entitled to be insured in Denmark pursuant to EU legislation (Regulation (EC) No. 883/2004 on the coordination of social security systems) or the Withdrawal Agreement between EU and the UK, even though they are not residing in Denmark, for instance: • frontier workers, who work in Denmark but reside in another Member State or the UK; • Danish officials and workers posted by a Danish company to another EU/EEA-country, Switzerland or the UK; • Students travelling to another EU/EEA-country, Switzerland or the UK as a part of their study for a temporary period of time.

\*\*\*\*\* See Table 1 in the 2023 cross-border healthcare report.

Source: Administrative data EHIC Questionnaire 2024



# Planned cross-border healthcare

## Table a5 - Number of PDs S2 issued, breakdown by Member State of treatment, 2023

Member State of treatment	Competent Member State																											Total					
	BE*	BG	CZ	DK**	DE	EE***	IE*	EL	ES	FR	HR	IT	CY*	LV	LT	LU****	HU*****	MT	NL*****	AT	PL	PT	RO	SI	SK	FI	SE		IS*	LI	NO	CH	UK
BE		7	<5	<5		<5	12	6	5	282	24	31	<5	5	0	3 205	0	9	267	<5	<5	0	18	8	0	0	0	0	0	0	<5	13	<b>3 905</b>
BG	0		0	0	0	0	0	0	<5	0	0	0	0	0	<5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<5	<b>&lt;5</b>	
CZ	0	6		0	0	0	0	<5	302	33	<5	0	<5	0	6	<5	0	<5	<5	0	0	5	9	920	0	0	0	0	0	<5	<5	<b>1 300</b>	
DK	0	0	0		<5	0	0	<5	48	0	0	<5	0	0	0	0	0	<5	<5	0	0	0	0	0	<5	<5	0	0	0	12	<5	<b>77</b>	
DE	34	301	17	26		<5	84	70	64	261	167	600	336	29	<5	4 592	33	15	78	3 867	29	<5	272	266	105	28	<5	0	<5	<5	34	17	<b>11 338</b>
EE	0	0	0	0			0	0	<5	12	<5	0	7	<5	<5	0	0	0	0	0	0	0	0	0	0	68	0	10	0	0	<5	<b>101</b>	
IE	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<5	<b>&lt;5</b>	
EL	0	0	0	0		0	0	0	50	<5	0	0	0	0	8	0	0	0	<5	0	0	<5	0	0	0	0	0	0	0	0	10	<b>72</b>	
ES	<5	<5	0	0		0	0	0	1 460	0	17	0	0	0	<5	0	<5	8	11	0	<5	<5	0	0	17	0	8	0	0	20	13	<b>1 564</b>	
FR	47	71	<5	<5		0	10	71	50		16	258	10	<5	1 248	8	<5	10	<5	6	8	113	32	<5	7	<5	0	0	0	6	11	<b>1 998</b>	
HR	0	<5	0	0		0	0	0	0	0		0	0	0	<5	0	0	0	<5	0	0	0	45	<5	0	<5	0	0	0	<5	0	<b>53</b>	
IT	<5	19	<5	<5		<5	<5	316	14	15	40		8	0	84	0	14	6	6	<5	0	214	47	8	5	<5	0	0	0	8	25	<b>842</b>	
CY	0	0	0	0		0	0	0	<5	<5	0	0	0	0	<5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<5	<b>6</b>	
LV	0	0	0	0		0	0	0	0	0	0	0	0	<5	<5	0	0	0	0	0	0	0	0	0	0	<5	0	0	0	0	<5	<b>&lt;5</b>	
LT	0	0	0	0		0	0	0	0	0	0	0	45		<5	0	0	0	0	0	0	0	0	0	0	<5	0	<5	0	0	13	<b>60</b>	
LU	6	0	0	0		0	0	0	56	<5	0	0	<5	0		0	0	0	0	0	0	<5	0	0	0	<5	0	0	0	<5	<5	<b>73</b>	
HU	0	0	0	0		0	0	0	<5	13	0	<5	0	0	0	0	<5	0	<5	0	0	18	0	6	0	0	0	0	0	0	<5	<b>51</b>	
MT	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<5	0	<b>&lt;5</b>	
NL	17	0	<5	<5		<5	8	<5	11	8	6	31	0	0	136	0	<5		<5	<5	0	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<b>243</b>	
AT	<5	72	<5	0		0	<5	8	<5	0	91	195	7	<5	<5	17	49	0	<5	7	0	45	97	61	<5	0	<5	0	0	8	<5	<b>683</b>	
PL	0	0	85	0		0	0	<5	<5	<5	0	<5	0	8	7	0	0	0	<5	<5	0	0	0	5	<5	0	12	0	0	0	61	<b>195</b>	
PT	0	0	0	0		0	0	0	<5	103	0	0	0	0	17	0	0	0	0	0	0	0	0	0	<5	0	0	0	0	<5	<5	<b>128</b>	
RO	0	0	0	0		0	0	0	0	0	0	0	0	0	<5	0	0	0	<5	0	0	0	0	0	0	0	0	0	0	0	<5	<b>6</b>	
SI	0	<5	0	0		0	0	0	0	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<b>23</b>	
SK	0	0	33	0		0	0	<5	0	0	<5	0	0	0	0	0	0	0	<5	0	0	0	0	0	0	0	0	<5	0	0	<5	<b>47</b>	
FI	0	0	0	0		<5	0	0	<5	<5	<5	<5	<5	0	0	0	0	<5	<5	0	0	<5	0	0	0	7	0	0	0	0	<5	<b>22</b>	
SE	0	<5	0	21		<5	95	0	<5	0	<5	5	<5	5	<5	<5	0	<5	<5	0	0	0	6	0	16	<5	0	0	0	<5	11	<b>179</b>	
IS	0	0	0	0		0	0	0	<5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<5	<b>&lt;5</b>	
LI	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<5	0	<b>&lt;5</b>	
NO	0	0	0	<5		0	0	0	0	0	0	<5	0	0	0	0	0	0	<5	0	0	0	0	0	<5	<5	0	0	34	0	<b>43</b>		
CH	10	65	6	<5		<5	<5	67	6	132	62	989	<5	<5	22	124	8	0	10	213	<5	0	27	20	22	6	<5	<5	<5	0	9	<b>1 815</b>	
UK	<5	<5	<5	17		0	670	33	19	<5	8	44	118	0	5	0	88	<5	<5	22	0	0	<5	<5	<5	0	<5	0	0	0	<b>1 047</b>		
Unkn.																															<b>1 319</b>		
EU-27	108	486	149	56		9	213	475	159	2 597	429	1 146	367	101	19	9 320	92	49	379	3 909	49	14	693	512	1 108	161	17	39	<5	<5	100	214	<b>22 974</b>
EU-14	108	474	31	56		9	213	473	153	2 284	350	1 139	366	47	9	9 307	91	45	375	3 896	49	14	670	458	176	87	16	14	<5	<5	95	117	<b>21 126</b>
EU-13	0	12	118	0		0	0	<5	6	313	79	7	<5	54	10	13	<5	<5	13	0	0	23	54	932	74	<5	25	0	0	5	97	<b>1 848</b>	
EFTA	10	65	6	6		<5	<5	67	7	132	62	991	<5	<5	22	124	8	0	11	213	<5	0	27	20	22	7	<5	<5	<5	0	36	10	<b>1 862</b>
<b>Total</b>	<b>119</b>	<b>553</b>	<b>156</b>	<b>79</b>		<b>10</b>	<b>886</b>	<b>575</b>	<b>185</b>	<b>2 733</b>	<b>499</b>	<b>2 181</b>	<b>486</b>	<b>105</b>	<b>41</b>	<b>9 462</b>	<b>100</b>	<b>137</b>	<b>1 712</b>	<b>4 125</b>	<b>73</b>	<b>14</b>	<b>720</b>	<b>533</b>	<b>1 134</b>	<b>170</b>	<b>19</b>	<b>43</b>	<5	<5	<b>136</b>	<b>224</b>	<b>27 215</b>

\* BE: data 2021. IE: data 2022. CY: data 2019. IS: data 2018.

\*\* DK: The number of PDs S2 includes prior authorisations issued for scheduled treatment abroad according to both the Regulation (EC) No. 883/2004 and Danish Legislation. More than 97 % of the total number of authorisations issued in 2023 were issued according to Danish legislation.

\*\*\* EE: This number represents PDs S2 issued Under Article 271(1) of the Health Insurance Act, there are letters of guarantee (22).

\*\*\*\* LU: reported "<5" itself. Therefore, the total reported by LU is correct, but these numbers could not be included in the column Total, or the row Totals for EU-14, EU-13, and EFTA for Luxembourg. As a result, the reported total (9 462) differs from the sum (9 449).

\*\*\*\*\* HU: The data appearing in this questionnaire given by HU on the PDs S2 issued by Hungary are based on authorisations which we granted mostly for treatments not available in Hungary and only in a limited number for treatments included in the Hungarian list of services. In this sense, these cases do not strictly fall within the ambit of Reg. 883/2004, authorisation is the discretionary power of the state, but usually, if patients go abroad within the EEA and Switzerland, we issue the S2 to enable them to receive care easier.

\*\*\*\*\*NL: Numbers are recorded broken down by country, but not all competent institutions delivered by country. NL also reported 513 PDs S2 for which NL was both the competent Member State and the Member States of treatment; they are included under Unknown. Therefore, the total number (at least 1 712) is available and larger than the sum of the countries (393).

\*\*\*\*\* See Table 10 in the 2023 cross-border healthcare report.

Source: PD S2 Questionnaire 2024



**Table a6 - Number of PDs S2 received, breakdown by competent Member State, 2023**

		Member State of treatment																											Total				
		BE**	BG	CZ	DK	DE	EE	IE***	EL	ES	FR****	HR	IT	CY*	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE		IS*	LI	NO	CH
Competent Member State	BE		0	0	0	0	0	13		810	0	<5	0		0	6 822	<5	0	43	<5	<5	<5	0	<5	0	0	0	0	0	0	18	0	7 716
	BG	15		<5	0	0	0	0		31	<5	12	0		0	0	0	0	0	62	0	0	<5	0	0	<5	0	0	0	55	<5	189	
	CZ	<5	0		0	0	0	0		<5	0	0	0		0	0	<5	0	0	<5	0	0	0	0	34	0	0	0	0	<5	0	46	
	DK	6	0	0		0	0	<5		<5	0	0	0		0	0	<5	0	0	<5	<5	0	0	0	0	0	0	8	0	<5	<5	34	
	DE	64	<5	76	6		0	0	149		33	30	31	0		0	123	33	0	2 010	3 551	<5	7	<5	7	<5	<5	0	0	3 236	<5	9 366	
	EE	0	0	0	<5		0	0			<5	0	0	0		0	0	0	0	<5	0	<5	0	0	0	<5	<5	0	<5	0	8		
	IE	11	0	0	0	0		0	0		<5	0	6	0		0	0	0	0	31	<5	0	0	0	0	0	0	82	0	0	836	972	
	EL	7	0	0	0	0	0		0		27	0	84	0		0	0	<5	0	0	<5	0	0	0	0	0	0	0	0	81	13	216	
	ES	7	0	6	0	<5	0	0			18	0	6	0		0	0	7	0	22	<5	<5	0	0	<5	0	<5	<5	9	<5	87		
	FR	13 182	0	0	0	0	0	0			0	14	0			0	53	<5	0	22	0	<5	0	0	0	0	0	0	0	190	<5	13 467	
	HR	52	0	37	0	7	0	0			6		27	0		0	0	13	0	<5	110	0	0	18	<5	0	0	0	0	77	7	358	
	IT	33	0	<5	<5	0	0	<5			205	0		0		0	<5	<5	0	15	61	0	<5	<5	6	<5	<5	0	610	6	949		
	CY	6	0	0	0	0	0	0			20	0	<5			0	0	0	0	0	<5	0	0	0	0	0	0	0	0	0	35	64	
	LV	<5	0	0	0	27	0	0			0	0	<5	0		39	<5	0	0	0	<5	0	0	0	0	0	<5	<5	0	5	0	87	
	LT	0	0	<5	0	<5	0	0			<5	0	0	0		0	0	<5	0	<5	<5	0	0	0	0	0	0	<5	7	0	20	0	35
	LU	4 249	<5	5	0	0	0	0			510	<5	5	0		0	<5	0	0	322	11	0	0	0	0	0	0	0	0	113	0	5 218	
	HU	<5	0	<5	0	0	0	0			<5	0	<5	0		0	0	0	0	0	30	0	0	0	0	0	0	<5	0	5	0	47	
	MT	0	0	0	0	0	0	0			<5	0	0	0		0	0	<5	0	<5	0	0	0	0	0	0	0	0	0	0	<5	11	
	NL	626	0	5	<5	0	0	5			18	0	0	0		0	<5	8	0		14	<5	0	0	<5	<5	0	0	23	0	708		
	AT	<5	0	<5	0	0	0	0			<5	0	<5	0		0	0	22	0	0		0	<5	0	0	0	0	0	<5	168	<5	205	
	PL	<5	0	0	0	0	0	0			7	0	<5	0		0	0	<5	0	<5	8	0	0	0	0	0	0	<5	<5	0	27		
	PT	<5	0	0	0	0	0	0			6	0	83	0		0	<5	0	0	0	0	0	0	0	0	0	0	0	0	0	6	96	
	RO	32	0	6	0	0	0	0			58	0	80	0		0	<5	65	0	<5	40	0	0	0	0	0	0	0	0	40	0	323	
	SI	0	0	51	0	0	0	0			11	40	33	0		0	0	0	0	<5	76	0	0	0	0	0	0	<5	19	<5	236		
	SK	0	0	1 257	0	0	0	0			0	<5	<5	0		0	0	6	0	0	27	0	0	0	0	0	0	0	0	17	<5	1 312	
	FI	<5	0	0	<5	14	0	0			5	0	0	0		0	0	<5	0	<5	<5	0	0	0	0	0	0	<5	0	<5	0	30	
	SE	<5	0	0	<5	0	0	6			<5	0	<5	0		0	0	<5	0	0	<5	0	0	0	0	0	0	<5	0	<5	0	23	
IS	0	0	<5	<5	0	0	0			0	<5	0	0		0	0	0	0	6	0	0	0	0	0	0	0	<5	7	0	18			
LI	0	0	0	0	0	0	0			0	0	0	0		0	0	0	0	0	<5	0	0	0	0	0	0	0	0	0	0	<5		
NO	0	0	0	0	0	0	0			0	0	0	0		0	0	<5	0	0	0	0	0	0	0	0	0	0	0	0	0	<5		
CH	6	0	7	<5	0	0	0			5 451	<5	<5	0		0	0	<5	0	<5	603	<5	0	<5	12	0	0	0	0	0	6 095			
UK	22	<5	91	0	0	0	<5			30	<5	22	0		12	0	14	0	10	6	0	0	<5	26	<5	9	<5	12	0	267			
EU-27	18 309	<5	1 454	14	51	0	179			1 786	76	399	0		39	6 998	179	0	2 483	4 012	13	11	22	51	13	117	<5	4 698	921	41 830			
EU-14	18 191	<5	98	12	16	0	179			1 642	31	238	0		0	6 998	86	0	2 471	3 650	12	11	<5	16	8	97	<5	4 453	872	39 087			
EU-13	118	0	1 356	<5	35	0	0			144	45	161	0		39	0	93	0	12	362	<5	0	20	35	5	20	<5	245	49	2 743			
EFTA	6	0	8	<5	0	0	0			5 451	<5	<5	0		0	0	7	0	9	605	<5	0	<5	12	0	<5	0	7	0	6 118			
<b>Total</b>	<b>18 337</b>	<b>&lt;5</b>	<b>1 553</b>	<b>16</b>	<b>51</b>	<b>0</b>	<b>182</b>			<b>7 267</b>	<b>80</b>	<b>424</b>	<b>0</b>		<b>51</b>	<b>7 007</b>	<b>200</b>	<b>0</b>	<b>2 502</b>	<b>4 623</b>	<b>15</b>	<b>11</b>	<b>25</b>	<b>89</b>	<b>16</b>	<b>128</b>	<b>6</b>	<b>4 717</b>	<b>921</b>	<b>48 224</b>			

\* BE: data 2021. IE: data 2022. CY: data 2019. IS: data 2018.

\*\* BE: the number of PDs S2 received from France include the number of PDS S2 as well as the PDs S2 issued under the ZOAST-Agreement.

\*\*\* IE: This information is based on data up to 31 December 2022. Less than 5 claims have been raised against other Member States in 2022 (with 12 individual E125s). However, there may have been patients treated for which claims will be raised in 2023 or later.

\*\*\*\* FR: due to new tools, the data are not exhaustive, more specifically data from CH as the competent Member State were missing. However, seeing that this is one of the most important flows and leaving this number of PDs S2 out would hugely impact the total, the number of PDs S2 received by FR from CH was imputed from 2022 (5 451).

\*\*\*\*\* LU: reported "<5" itself. Therefore, the total reported by LU is correct, but these numbers could not be included in the column Total, or the row Totals for EU-14, EU-13, and EFTA for Luxembourg. As a result, the reported total (7 007) differs from the sum (6 998).

\*\*\*\*\* See Table 11 in the 2023 cross-border healthcare report

Source: PD S2 Questionnaire 2024

## Persons residing in a Member State other than the competent Member State

**Table a7 - Number of PDs S1 issued and received, flow and stock, 2023**

	Issued				Received			
	Flow: In 2023		Stock: Total and still valid		Flow: In 2023		Stock: Total and still valid	
	Number	% of column total	Number	% of column total	Number	% of column total	Number	% of column total
<b>EU-27</b>	744 740	77.8 %	1 787 802	77.8 %	532 498	97.1 %	2 071 797	99.0 %
<b>EU-14</b>	687 792	71.8 %	1 544 960	67.2 %	289 667	52.8 %	1 388 882	66.3 %
<b>EU-13</b>	56 948	5.9 %	242 842	10.6 %	242 831	44.3 %	682 915	32.6 %
<b>EFTA</b>	194 742	20.3 %	273 357	11.9 %	14 056	2.6 %	11 740	0.6 %
<b>Total</b>	<b>957 785</b>	<b>100 %</b>	<b>2 298 031</b>	<b>100 %</b>	<b>548 183</b>	<b>100 %</b>	<b>2 093 624</b>	<b>100 %</b>
<b>BE*</b>	23 180	2.4 %	276 551	12.0 %	49 143	9.0 %	303 791	14.5 %
<b>BG</b>	3 471	0.4 %	14 346	0.6 %	2 041	0.4 %	8 454	0.4 %
<b>CZ</b>	15 767	1.6 %	117 959	5.1 %	32 712	6.0 %	165 072	7.9 %
<b>DK</b>	17 267 <sup>(e)</sup>	1.8 %	49 201	2.1 %	2 597 <sup>(e)</sup>	0.5 %	1 089 <sup>(e)</sup>	0.1 %
<b>DE</b>	190 207	19.9 %	452 175 <sup>(e)</sup>	19.7 %	84 536	15.4 %	324 436 <sup>(e)</sup>	15.5 %
<b>EE</b>	683	0.1 %	1 708	0.1 %	2 043	0.4 %	6 673	0.3 %
<b>IE</b>	1 614 <sup>(e)</sup>	0.2 %	3 813 <sup>(e)</sup>	0.2 %	475	0.1 %	2 242	0.1 %
<b>EL</b>	4 430	0.5 %	3 388	0.1 %	2 752	0.5 %	11 470	0.5 %
<b>ES</b>	3 247	0.3 %	9 874	0.4 %	26 158	4.8 %	201 819	9.6 %
<b>FR</b>	5 514	0.6 %	6 569	0.3 %	97 616	17.8 %	450 174	21.5 %
<b>HR</b>	1 181	0.1 %	3 593	0.2 %	13 853	2.5 %	39 350	1.9 %
<b>IT</b>	11 986	1.3 %	17 320	0.8 %	3 885	0.7 %	1 958	0.1 %
<b>CY*</b>	883	0.1 %	1 710	0.1 %	1 373	0.3 %	14 423	0.7 %
<b>LV</b>	690	0.1 %	1 926	0.1 %	1 097	0.2 %	1 406	0.1 %
<b>LT</b>	1 150	0.1 %	1 703	0.1 %	9 660	1.8 %	12 964	0.6 %
<b>LU</b>	278 177	29.0 %	310 472	13.5 %	2 475	0.5 %	5 928	0.3 %
<b>HU</b>	2 922	0.3 %	15 117	0.7 %	35 828	6.5 %	85 603	4.1 %
<b>MT</b>	7 417	0.8 %	13 217	0.6 %	318	0.1 %	5 108	0.2 %
<b>NL</b>	72 960	7.6 %	203 689	8.9 %	7 810	1.4 %	37 350	1.8 %
<b>AT</b>	69 965	7.3 %	182 095	7.9 %	11 073	2.0 %	44 461	2.1 %
<b>PL</b>	4 878	0.5 %	20 154	0.9 %	91 120	16.6 %	236 911	11.3 %
<b>PT</b>	3 013	0.3 %	5 201	0.2 %	501	0.1 %	192	0.0 %
<b>RO</b>	7 049	0.7 %	35 142	1.5 %	24 357	4.4 %	27 942	1.3 %
<b>SI</b>	3 086	0.3 %	500	0.0 %	2 387	0.4 %	3 332	0.2 %
<b>SK</b>	7 771	0.8 %	15 767	0.7 %	26 042	4.8 %	75 677	3.6 %
<b>FI</b>	3 652	0.4 %	14 761	0.6 %	191	0.0 %	863	0.0 %
<b>SE</b>	2 580 <sup>(e)</sup>	0.3 %	9 851	0.4 %	455	0.1 %	3 109	0.1 %
<b>IS*</b>	516	0.1 %	683	0.0 %	38	0.0 %	69	0.0 %
<b>LI</b>	512	0.1 %	531	0.0 %	47	0.0 %	42	0.0 %
<b>NO</b>	24 892	2.6 %	45 745 <sup>(e)</sup>	2.0 %	253	0.0 %	865 <sup>(e)</sup>	0.0 %
<b>CH</b>	168 822	17.6 %	226 398	9.9 %	13 718	2.5 %	10 764	0.5 %
<b>UK</b>	18 303	1.9 %	236 872	10.3 %	1 629	0.3 %	10 087	0.5 %

\* BE: data 2021. CY: data 2019. IS: data 2018.

\*\* Issued – flow: imputed data for DK, IE, and SE; issued – stock: imputed data for DE, IE, and NO; received – flow: imputed data for DK; received – stock: imputed data for DK, DE, and NO (only insured persons and family members).

\*\*\* See *Table 20* in the 2023 cross-border healthcare report.

Source: PD S1 Questionnaire 2024

## Total cross-border healthcare

**Table a8 - Budgetary impact of cross-border healthcare under the Coordination Regulations, by type, by competent Member State, 2023**

	Unplanned cross-border healthcare (A)		Planned cross-border healthcare (B)		Residing in a Member State other than the competent Member State (C)		Total (A+B+C)		Total audit board	
	Amount (in €)	%*	Amount (in €)	%*	Amount (in €)	%*	Amount (in €)	%*	Amount (in €)	%*
BE	37 674 206	0.10 %	41 707 836	0.11 %			79 382 041	0.21 %	319 920 493	0.86 %
BG	23 079 982	0.61 %	6 760 119	0.18 %	30 999 924	0.82 %	60 840 025	1.61 %	61 893 466	1.63 %
CZ	24 107 063	0.14 %	744 468	0.00 %	24 675 296	0.14 %	49 526 827	0.29 %	50 520 365	0.30 %
DK	11 215 253	0.05 %	816 605	0.00 %	46 475 976	0.23 %	58 507 833	0.29 %	48 806 030	0.24 %
DE	291 863 021	0.10 %	23 983 988	0.01 %	424 048 708	0.14 %	739 895 717	0.24 %	780 634 463	0.26 %
EE	4 214 133	0.28 %	269 749	0.02 %	2 552 631	0.17 %	7 036 513	0.46 %	6 572 823	0.43 %
IE	7 456 559	0.03 %	13 840 403	0.06 %	7 550 219	0.03 %	28 847 180	0.13 %	34 361 156	0.15 %
EL	6 515 481	0.06 %	6 029 010	0.06 %	8 096 545	0.08 %	20 641 036	0.19 %	28 943 101	0.27 %
ES	41 184 618	0.05 %	1 624 183	0.00 %	799 537	0.00 %	43 608 338	0.05 %	59 512 437	0.07 %
FR	253 376 360	0.11 %	64 222 222	0.03 %	215 962 247	0.09 %	533 560 829	0.22 %	467 203 246	0.20 %
HR	11 451 419	0.27 %	4 513 156	0.10 %	6 015 540	0.14 %	21 980 115	0.51 %	23 501 467	0.55 %
IT									234 283 651	0.19 %
CY			10 875 283						19 631 639	1.10 %
LV	10 405 307	0.62 %	4 584 034	0.27 %	8 114 852	0.48 %	23 104 193	1.38 %	19 569 789	1.17 %
LT	14 523 918	0.50 %	413 427	0.01 %	7 348 441	0.25 %	22 285 786	0.76 %	21 324 455	0.73 %
LU									498 807 575	14.24 %
HU	2 875 160	0.04 %	3 205 427	0.04 %	13 554 775	0.18 %	19 635 362	0.26 %	34 324 363	0.45 %
MT	590 254	0.08 %	1 172 819	0.16 %	817 749	0.11 %	2 580 821	0.35 %	1 879 772	0.25 %
NL	84 334 752	0.12 %	6 605 671	0.01 %	368 186 078	0.52 %	459 126 502	0.65 %	478 162 170	0.67 %
AT	25 810 499	0.08 %	17 622 222	0.06 %	160 563 572	0.50 %	203 996 293	0.64 %	197 762 377	0.62 %
PL	71 876 521	0.25 %	243 493	0.00 %	28 579 802	0.10 %	100 699 816	0.35 %	178 762 682	0.62 %
PT	12 466 058	0.08 %			504 407	0.00 %	12 970 465	0.09 %	54 650 032	0.36 %
RO	23 776 730	0.20 %	8 140 743	0.07 %	40 531 507	0.34 %	72 448 980	0.61 %	157 031 333	1.33 %
SI	6 544 051	0.16 %	3 779 626	0.09 %	9 611 814	0.23 %	19 935 491	0.48 %	25 928 390	0.62 %
SK	19 278 402	0.36 %	12 854 386	0.24 %	18 743 697	0.35 %	50 876 485	0.95 %	65 571 206	1.22 %
FI	10 455 632	0.07 %	556 306	0.00 %	13 959 580	0.09 %	24 971 517	0.16 %	19 715 644	0.13 %
SE	8 660 466	0.03 %	187 562	0.00 %	24 135 180	0.07 %	32 983 208	0.10 %	54 258 196	0.16 %
IS			25 953						3 994 039	0.19 %
LI	1 182 877		6 467		1 182 877		2 372 220		3 860 571	
NO	243 815	0.00 %			6 891 351	0.03 %	7 135 166	0.03 %	41 861 527	0.16 %
CH			5 652 302	0.01 %					233 065 271	0.44 %
UK	277 424 316	0.15 %	1 589 363	0.00 %			279 013 679	0.15 %	783 934 522	0.42 %

\* As share of total healthcare spending related to benefits in kind.

Source: Administrative data 2024 EHC Questionnaire, PD S2 Questionnaire, PD S1 Questionnaire, Eurostat [\[spr\\_exp\\_fsi\]](#) (2022 figures; UK 2018 figures), Administrative data of the Audit Board

**Table a9 - Budgetary impact of cross-border healthcare under the Coordination Regulations, by type, by Member State of treatment, 2023**

	Unplanned cross-border healthcare (A)		Planned cross-border healthcare (B)		Residing in a Member State other than the competent Member State (C)		Total (A+B+C)		Total audit board	
	Amount (in €)	%*	Amount (in €)	%*	Amount (in €)	%*	Amount (in €)	%*	Amount (in €)	%*
BE	92 885 471	0.25 %	55 719 195	0.15 %	304 011 233	0.81 %	452 615 899	1.21 %	480 054 360	1.28 %
BG	8 469 320	0.22 %	9 100	0.00 %	1 974 065	0.05 %	10 452 485	0.28 %	7 505 604	0.20 %
CZ	26 007 438	0.15 %	11 573 471	0.07 %	83 129 433	0.49 %	120 710 342	0.71 %	117 769 025	0.69 %
DK	7 193 571	0.04 %	221 801	0.00 %	1 437 336	0.01 %	8 852 707	0.04 %	12 849 309	0.06 %
DE	198 664 068	0.07 %	81 740 765	0.03 %	676 320 022	0.22 %	956 724 854	0.32 %	1 065 307 427	0.35 %
EE	1 460 254	0.10 %	135 869	0.01 %	2 725 640	0.18 %	4 321 763	0.28 %	4 204 334	0.28 %
IE	1 358 714	0.01 %	1 452 642	0.01 %	9 902 451	0.04 %	12 713 807	0.06 %	12 580 023	0.06 %
EL	31 844 392	0.30 %	72 524	0.00 %	6 121 087	0.06 %	38 038 003	0.35 %	40 717 455	0.38 %
ES	158 457 062	0.18 %	967 160	0.00 %	692 907 974	0.80 %	852 332 196	0.98 %	957 613 347	1.10 %
FR	150 130 881	0.06 %	15 557 877	0.01 %	850 860 384	0.36 %	1 016 549 142	0.43 %	1 020 663 657	0.43 %
HR	25 792 440	0.60 %	2 316 812	0.05 %	53 335 304	1.24 %	81 444 556	1.89 %	72 604 927	1.69 %
IT									112 037 244	0.09 %
CY									35 415 126	1.98 %
LV	514 963	0.03 %	8478.23	0.00 %	232 144	0.01 %	755 586	0.05 %	1 092 305	0.07 %
LT	1 394 391	0.05 %	3 194 324	0.11 %	6 163 691	0.21 %	10 752 406	0.37 %	10 408 983	0.36 %
LU									38 657 445	1.10 %
HU	3 536 185	0.05 %	1 655 322	0.02 %	29 300 230	0.38 %	34 491 737	0.45 %	33 598 919	0.44 %
MT	2 300 892	0.31 %			845 298	0.11 %	3 146 189	0.42 %	3 140 308	0.42 %
NL	71 956 524	0.10 %			27 745 127	0.04 %	99 701 650	0.14 %	64 868	0.00 %
AT	147 851 958	0.46 %	15 633 388	0.05 %	58 478 208	0.18 %	221 963 554	0.69 %	314 781 534	0.99 %
PL	46 461 512	0.16 %	454 010	0.00 %	41 004 567	0.14 %	87 920 089	0.31 %	136 757 160	0.48 %
PT	7 297 482	0.05 %	30 435	0.00 %	6 864 070	0.05 %	14 191 986	0.09 %	79 908 511	0.53 %
RO	2 155 366	0.02 %			1 704 753	0.01 %	3 860 119	0.03 %	4 882 679	0.04 %
SI	5 033 130	0.12 %	312 220	0.01 %	19 886 172	0.48 %	25 231 523	0.61 %	35 736 049	0.86 %
SK	6 883 780	0.13 %	149 705	0.00 %	44 509 966	0.83 %	51 543 451	0.96 %	57 263 153	1.07 %
FI	7 239 501	0.05 %	322 198	0.00 %	1 240 196	0.01 %	8 801 895	0.06 %	8 802 455	0.06 %
SE	26 028 276	0.08 %	3 440 049	0.01 %	7 234 368	0.02 %	36 702 692	0.11 %	39 189 339	0.11 %
IS			8 347						2 438 141	0.11 %
LI	290 110				546 117		836 227		901 529	
NO			29 837	0.00 %	436 187	0.00 %	466 025	0.00 %	9 031 949	0.03 %
CH			18 095 668	0.03 %					216 360 907	0.41 %
UK	22 526 520	0.01 %	9 685 487	0.01 %			32 212 008	0.02 %	77 910 177	0.04 %

\* As share of total healthcare spending related to benefits in kind.

Source: Administrative data 2024 EHC Questionnaire, PD S2 Questionnaire, PD S1 Questionnaire, Eurostat [\[spr\\_exp\\_fsi\]](#) (2022 figures), Administrative data of the Audit Board

## Export of unemployment benefits

**Table a10 - Number of authorisations to export the unemployment benefit issued and received, 2023**

	Issued				Received		
	No of PDs U2 or SEDs U008 issued for up to 3 months (A)	No of PDs U2 or SEDs U008 issued for more than 3 months (B)	Total No of PDs U2 or SEDs U008 issued (A+B)	Column %	Share more than 3 months in total No of PDs U2 or SEDs U008 issued (B/(A+B))	No of persons who registered as a jobseeker on the basis of a PD U2 or on the basis of an SED U008	Column %
EU-27	22 514	1 742	24 256	83.4 %		24 402	96.2 %
EU-14	22 003	1 481	23 484	80.7 %		8 703	34.3 %
EU-13	511	261	772	2.7 %		15 699	61.9 %
EFTA	4 770	0	4 770	16.4 %		959	3.8 %
<b>Total</b>	<b>27 349</b>	<b>1 742</b>	<b>29 091</b>	<b>100.0 %</b>	<b>6.0 %</b>	<b>25 361</b>	<b>100.0 %</b>
BE*	593	136	729	2.5 %	18.7 %	305	1.2 %
BG	13		13	0.0 %		1 236	4.9 %
CZ	48	242	290	1.0 %	83.4 %	192	0.8 %
DK	2 681		2 681	9.2 %		181	0.7 %
DE*	10 493	1 345	11 838	40.7 %	11.4 %	396	1.6 %
EE	10		10	0.0 %		38	0.1 %
IE	518		518	1.8 %		91	0.4 %
EL	60		60	0.2 %		1 139	4.5 %
ES	536	0	536	1.8 %	0.0 %	1 514	6.0 %
FR	2 254		2 254	7.7 %		1 553	6.1 %
HR	36		36	0.1 %		556	2.2 %
IT	72		72	0.2 %		352	1.4 %
CY*	10	0	10	0.0 %	0.0 %	28	0.1 %
LV	170	0	170	0.6 %	0.0 %	200	0.8 %
LT	39		39	0.1 %		547	2.2 %
LU	206		206	0.7 %		63	0.2 %
HU	39	13	52	0.2 %	25.0 %	797	3.1 %
MT	<5	0	<5	0.0 %	0.0 %	46	0.2 %
NL	2 117		2 117	7.3 %		277	1.1 %
AT**		2 027	2 027	7.0 %	0.0 %	790	3.1 %
PL	49	<5	53	0.2 %	7.5 %	6 821	26.9 %
PT	180		180	0.6 %		1 614	6.4 %
RO	<5	<5	5	0.0 %	20.0 %	4 482	17.7 %
SI*	22	<5	23	0.1 %	4.3 %	42	0.2 %
SK	69	0	69	0.2 %	0.0 %	714	2.8 %
FI	113		113	0.4 %		68	0.3 %
SE	153		153	0.5 %		360	1.4 %
IS	1 086	0	1 086	3.7 %	0.0 %	55	0.2 %
LI	0	0	0	0.0 %		3	0.0 %
NO	775		775	2.7 %		213	0.8 %
CH	2 909		2 909	10.0 %		688	2.7 %
UK	65		65	0.2 %			

\* BE: data from an issuing perspective concern reference year 2022. DE: data from a receiving perspective concern reference year 2022. SI: data concern reference year 2022. CY: data concern reference year 2021.

\*\* AT: Not possible to make a distinction between three months and longer.

\*\*\* See Table 1 in the 2023 PD U2 report.

Source: Administrative data PD U2 Questionnaire 2024

# Aggregation of periods for unemployment benefits

**Table a11 - The number of aggregations of periods for unemployment, 2023**

	Competent Member State																												Total				
	BE*	BG	CZ**	DK	DE	EE	IE*	EL	ES	FR	HR	IT**	CY*	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI*	SK	FI***	SE	IS		LI	NO	CH****	UK
EU-27	1 902	1 067		152	1 615	342		127	2 186	2 030	384		<5	<5	2 373	19	2 000	0	37	2 564	368	34	17	1 406	1 071	181	77	15	<5	334		30	20 340
EU-14	1 790	1 013		140	974	327		81	1 921	1 850	344		<5	<5	2 273	16	1 846	0	35	1 706	332	33	17	1 383	608	160	74	8	<5	264		30	17 232
EU-13	112	54		12	641	15		46	265	180	40		0	<5	100	<5	154	0	<5	858	36	<5	0	23	463	21	<5	7	0	70		0	3 108
EFTA	65	160		67	297	42		<5	246	1 548	15		<5	<5	1 786	<5	49	0	<5	533	23	25	<5	7	75	111	31	<5	85	22	8	5 205	
Neighbour	1 430	24		84	1 109	257		<5	646	3 012	32			<5	54	9	1 224	0	23	2 209	192	8	0	1 362	722	166	84	<5	88	69	9	12 821	
<b>Total</b>	<b>2 010</b>	<b>1 474</b>	<b>720</b>	<b>232</b>	<b>1 983</b>	<b>403</b>		<b>130</b>	<b>3 197</b>	<b>3 782</b>	<b>404</b>	<b>3 031</b>	<b>&lt;5</b>	<b>6</b>	<b>6 352</b>	<b>20</b>	<b>2 402</b>	<b>0</b>	<b>41</b>	<b>3 181</b>	<b>487</b>	<b>61</b>	<b>19</b>	<b>1 414</b>	<b>1 349</b>	<b>365</b>	<b>114</b>	<b>16</b>	<b>88</b>	<b>365</b>	<b>2 570</b>	<b>38</b>	<b>36 258</b>
BE		60		<5	23	<5		<5	61	530	<5		0	<5	26	<5	12	0	13	15	10	0	<5	<5	6	0	<5	0	0	6	0	780	
BG	13			0	60	0		<5	27	14	0		0	0	<5	0	<5	0	0	67	0	0	0	0	0	0	0	0	0	0	0	0	189
CZ	0	7		<5	52	0		<5	23	16	<5		0	0	<5	0	8	0	0	37	34	0	0	<5	367	0	0	<5	0	<5	0	556	
DK	5	0		21	<5			0	14	10	<5		0	0	357	<5	5	0	0	5	<5	0	0	<5	13	53	<5	0	56	6	556		
DE	98	104		46		18		47	443	252	189		<5	<5	749	<5	549	0	10	1 318	156	5	12	20	142	25	<5	<5	0	29	8	4 228	
EE	0	0		0	<5			0	0	<5	0		0	0	12	<5	0	0	0	<5	0	0	0	0	0	7	0	0	0	<5	0	32	
IE	13	103		<5	49	8		<5	287	106	31		0	0	459	0	27	0	<5	23	25	<5	0	0	39	<5	<5	0	0	10	9	1 204	
EL	15	24		5	45	<5			7	18	<5		<5	0	8	<5	<5	0	0	21	0	<5	<5	<5	<5	<5	<5	0	0	15	0	180	
ES	189	46		16	105	7		<5		194	0		0	0	37	<5	<5	0	<5	57	<5	8	<5	<5	6	14	5	0	0	34	<5	729	
FR	395	461		9	45	<5		7	458		<5		0	0	18	5	9	0	<5	15	15	10	0	<5	7	10	0	0	0	7	<5	1 483	
HR	<5	<5		0	107	0		0	<5	10			0	0	<5	0	0	0		116	0	<5	0	11	0	0	0	0	0	<5	0	255	
IT	81	16		<5	81	<5		5	91	64	14		0	0	15	<5	13	0	<5	124	<5	0	0	37	36	6	0	0	0	<5	0	592	
CY	<5	41		<5	<5	<5		42	0	<5	0		0	0	13	0	5	0	<5	8	0	0	0	0	<5	<5	<5	0	0	<5	0	130	
LV	0	0		<5	9	<5		0	<5	<5	0		0	0	41	0	0	0	0	5	0	0	0	<5	0	<5	0	<5	0	7	0	75	
LT	<5	<5		0	8	5		0	<5	<5	0		0	<5		0	0	0	0	<5	<5	0	0	0	0	<5	<5	0	0	10	0	39	
LU	446	8		<5	36	<5		0	22	450	0		0	0	<5		8	0	0	8	<5	<5	0	<5	<5	<5	<5	0	<5	0	989		
HU	5	0		0	109	<5		0	8	14	0		0	0	<5	<5		0	0	197	0	0	0	<5	89	<5	0	0	0	<5	0	433	
MT	<5	<5		<5	9	<5		0	22	62	<5		0	0	8	0	6		<5	20	0	0	0	0	0	<5	0	0	0	<5	0	137	
NL	491	99		<5	101	6		11	278	76	12		0	0	377	0	111	0		56	96	6	0	<5	101	<5	0	0	0	17	0	1 847	
AT	10	78		6	384	<5		5	40	20	93		0	0	16	<5	1 096	0	5		19	<5	<5	1 313	263	11	0	0	<5	13	<5	3 382	
PL	39	<5		<5	162	<5		0	28	26	0		0	0	13	<5	6	0	0	58		0	0	0	<5	5	<5	<5	0	35	0	388	
PT	39	<5		<5	51	<5		0	188	90	0		0	0	<5	<5	0	0	<5	33	<5		0	0	0	<5	0	0	0	5	0	425	
RO	42	0		0	89	0		0	140	22	0		0	0	0	0	23	0	0	202	0	0		0	0	0	0	0	0	<5	0	521	
SI	<5	<5		0	11	0		0	<5	<5	32		0	0	0	0	0	<5	0	0	68	0	0	0	<5	0	0	0	0	0	0	121	
SK	<5	0		<5	17	0		0	9	<5	6		0	0	<5	0	102	0	0	75	<5	0	0	9		<5	0	<5	0	<5	0	232	
FI	<5	8		<5	16	253		0	13	21	0		0	0	42	0	6	0	0	11	<5	0	0	0	<5		6	<5	0	9	0	395	
SE	<5	<5		38	17	14		0	19	19	0		0	0	165	<5	5	0	0	20	<5	0	0	<5	<5	67		<5	0	60	0	442	
IS	<5	0		<5	<5	<5		0	25	6	<5		0	0	90	0	<5	0	0	<5	<5	0	0	<5	<5	<5	<5	<5	0	18	0	165	
LI	0	0		0	<5	0		0	8	0	0		0	0	0	0	0	0	0	134	0	0	0	0	<5	0	0	0	0	0	0	144	
NO	<5	9		52	9	35		0	54	20	<5		<5	0	1 655	0	10	0	<5	7	16	<5	0	0	25	92	25	<5	0	0	2 017		
CH	63	151		11	285	<5		<5	159	1 522	11		<5	<5	41	<5	37	0	<5	390	5	24	<5	<5	47	16	5	0	85	<5	8	2 879	
UK	43	247		13	71	19		<5	765	204	5		0	<5	2 193	0	353	0	<5	84	96	<5	<5	<5	203	<5	6	0	0	9	4 322		
Unknown																									70						70		

\* IE could not provide data. BE and SI: data concern reference year 2022. CY: data concern reference year 2021.

\*\* CZ and IT could not provide a breakdown by Member State of previous employment/insurance.

\*\*\* FI: a breakdown could only be provided for 295 PDs U1 issued by Unemployment Funds. For 70 PDs U1 issued by Kela (the Social Insurance Institution of Finland) a breakdown could not be provided.

\*\*\*\* CH: breakdown by Member State which has issued the PD U1 is not included as CH provided a breakdown by citizenship.

\*\*\*\*\* See Table 1 in the 2023 PD U1 report.

Source: Questionnaire on aggregation of periods for unemployment benefits 2024



**Table a12 - The number of aggregations of periods in case of unemployment, by length of insurance, employment or self-employment in Member State of last activity, by competent Member State, 2023**

	Less than 30 days		More than 1 month but less than 3 months		3 months and more		Total for subperiods	Total	
	Number	Row %	Number	Row %	Number	Row %	Number	Number	Column %
<b>EU-27</b>	3 590	15.1 %	3 277	13.8 %	16 861	71.1 %	23 728	33 181	91.5 %
<b>EU-14</b>	2 157	14.3 %	1 947	12.9 %	10 942	72.7 %	15 046	18 147	50.0 %
<b>EU-13</b>	1 433	16.5 %	1 330	15.3 %	5 919	68.2 %	8 682	15 034	41.5 %
<b>EFTA</b>	585	19.2 %	335	11.0 %	2 119	69.7 %	3 039	3 039	8.4 %
<b>Total</b>	<b>4 175</b>	<b>15.6 %</b>	<b>3 612</b>	<b>13.5 %</b>	<b>18 980</b>	<b>70.9 %</b>	<b>26 767</b>	<b>36 258</b>	<b>100.0 %</b>
<b>BE*</b>	103	5.1 %	172	8.6 %	1 735	86.3 %	2 010	2 010	5.5 %
<b>BG</b>	213	14.5 %	256	17.4 %	1 005	68.2 %	1 474	1 474	4.1 %
<b>CZ</b>	134	18.6 %	245	34.0 %	341	47.4 %	720	720	2.0 %
<b>DK</b>	108	46.6 %	17	7.3 %	107	46.1 %	232	232	0.6 %
<b>DE</b>	93	4.7 %	262	13.2 %	1 628	82.1 %	1 983	1 983	5.5 %
<b>EE</b>	73	18.1 %	46	11.4 %	284	70.5 %	403	403	1.1 %
<b>IE*</b>									
<b>EL</b>	60	46.2 %	19	14.6 %	51	39.2 %	130	130	0.4 %
<b>ES</b>	962	30.1 %	593	18.5 %	1 642	51.4 %	3 197	3 197	8.8 %
<b>FR</b>	466	12.3 %	538	14.2 %	2 778	73.5 %	3 782	3 782	10.4 %
<b>HR</b>	82	20.3 %	28	6.9 %	294	72.8 %	404	404	1.1 %
<b>IT*</b>								3 031	8.4 %
<b>CY*</b>	0	0.0 %	0	0.0 %	<5	100.0 %	<5	<5	0.0 %
<b>LV</b>	0	0.0 %	0	0.0 %	6	100.0 %	6	6	0.0 %
<b>LT*</b>								6 352	17.5 %
<b>LU</b>	0	0.0 %	<5	20.0 %	16	80.0 %	20	20	0.1 %
<b>HU</b>	377	15.7 %	378	15.7 %	1 647	68.6 %	2 402	2 402	6.6 %
<b>MT</b>	0		0		0			0	0.0 %
<b>NL</b>	11	26.8 %	18	43.9 %	12	29.3 %	41	41	0.1 %
<b>AT</b>	263	8.3 %	216	6.8 %	2 702	84.9 %	3 181	3 181	8.8 %
<b>PL</b>	24	4.9 %	81	16.6 %	382	78.4 %	487	487	1.3 %
<b>PT</b>	16	26.2 %	14	23.0 %	31	50.8 %	61	61	0.2 %
<b>RO</b>	7	36.8 %	<5	10.5 %	10	52.6 %	19	19	0.1 %
<b>SI*</b>	382	27.0 %	117	8.3 %	915	64.7 %	1 414	1 414	3.9 %
<b>SK</b>	141	10.5 %	177	13.1 %	1 031	76.4 %	1 349	1 349	3.7 %
<b>FI</b>	18	6.1 %	84	28.5 %	193	65.4 %	295	365	1.0 %
<b>SE</b>	57	50.0 %	10	8.8 %	47	41.2 %	114	114	0.3 %
<b>IS</b>	16	100.0 %	0	0.0 %	0	0.0 %	16	16	0.0 %
<b>LI</b>	7	8.0 %	40	45.5 %	41	46.6 %	88	88	0.2 %
<b>NO</b>	159	43.6 %	29	7.9 %	177	48.5 %	365	365	1.0 %
<b>CH</b>	403	15.7 %	266	10.4 %	1 901	74.0 %	2 570	2 570	7.1 %
<b>UK*</b>								38	0.1 %

\* IE could not provide data. IT, LT, and UK could not provide a breakdown by length of insurance, employment, or self-employment in Member State of last activity. BE and SI: data concern reference year 2022. CY: data concern reference year 2021.

\*\* See Table 2 in the 2023 PD U1 report.

Source: Questionnaire on aggregation of periods for unemployment benefits 2024

## Export of family benefits

**Table a13 - Export of family benefits, by type of family benefit, by number of persons entitled, family members involved, annual and average amount paid, 2023**

	Name of the family benefit	Number of households	Number of family members involved	Total expenditure (in €)
<b>EU-27</b>			<b>856 925</b>	
<b>Total***</b>			<b>1 166 557</b>	
<b>BE</b>	Child benefits	46 573	87 898	124 583 862
<b>BG</b>	Family benefits	143	263	86 796
<b>CZ</b>	Parental benefits	109		568 271
	Child benefits	322		203 311
	Benefit for child in foster care	<5		6 003
<b>DK</b>	Child benefit (Børnetilskud)	1 460	3 380	2 656 656
	Child and youth allowance (Børne- og ungeydelse)	15 655	25 532	31 447 481
	Underholdsbidrag	128	194	399 376
<b>DE</b>	Kindergeld		271 769	
<b>EE</b>	Family benefits	619	1 403	2 241 364
<b>IE**</b>	Child Benefit	3 739	6 739	12 938 880
	Domiciliary Care Allowance	58	66	405 843
	Working Family Payment	234	495	1 777 380
	Parents benefit	208		280 696
<b>EL</b>		5		175
<b>ES</b>	Family benefit for dependent child (INSS)	46	61	64 666
<b>FR</b>	Allocation de rentrée scolaire	551	2 516	515 528
	Allocation de soutien familial	50	171	140 244
	Allocation d'éducation de l'enfant handicapé	84	365	249 584
	Allocation journalière de présence parentale	13	51	51 918
	Allocations familiales	1 860	8 277	4 288 296
	Complément Différentiel	676	2 905	1 603 221
	Complément familial	353	1 839	668 582
	MPI majoration parent isolé	16	50	16 524
	PAJE, Allocation de base	576	2 356	811 555
	PAJE, Complément de libre choix d'activité	<5	13	858
	PAJE, Complément de mode de garde structure et emploi direct	38	139	200 380
	PAJE, Prépare (Prestation Partagée Education de l'Enfant)	142	616	295 500
	PAJE, prime à la naissance ou à l'adoption	<5	13	2 074
<b>HR</b>	Child benefit	<5	10	3 043
<b>IT</b>				
<b>CY</b>				
<b>LV</b>	Family state benefit	2 996	4 500	2 388 935
	Supplement to the family state benefit for a disabled child	139	145	147 806
	Parent's benefit	385	385	1 684 625
	Child-care benefit	779	779	641 559
	Disabled child care benefit	35	35	111 673
<b>LT</b>				
<b>LU</b>	Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)	100 032	174 262	517 962 904
	Birth grant (allocation de naissance)	3 697	3 545	3 038 777
	Parental leave benefit (indemnité de congé parental)	14 128	13 813	163 126 862
<b>HU</b>				
<b>MT</b>	Children's Allowance - Flat Rate	8	12	6 999
<b>NL</b>	Child benefit (Algemene kinderbijslag - AKW)	19 673	37 351	45 062 649
	Childcare allowance (Kinderopvangtoeslag - KOT)	1 139	1 556	6 392 945
	Child budget (Kindgebondenbudget - Wkb)	12 065	19 753	48 425 362
<b>AT</b>	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag)		165 803	365 129 928
	Parental benefit (Kinderbetreuungsgeld)	5 178	5 243	19 491 779
<b>PL*</b>	Child-raising benefit 'family 500+'	2 628		199 384 186
<b>PT</b>	Family allowance for children and young persons	2 277	2 701	2 055 082
	Increase due to handicap	80	81	75 842
	Prenatal family allowance	22	22	18 433
	Special education allowance	5	8	12 047
	Funeral grant	38	38	8 851
<b>RO</b>	Child state allowance	20 515		
	Child raising benefit	849		

## Coordination of social security systems at a glance

	Name of the family benefit	Number of households	Number of family members involved	Total expenditure (in €)
SI	Child Benefit	100		105 295
	Parental Allowance	10		43 157
	Large Family Allowance	45		7 790
	Special Childcare Allowance	21		9 911
SK	Child Benefit	21 913	35 711	17 143 285
	Parental allowance	4 803	4 913	14 421 636
FI	Child benefit	2 560	3 912	1 758 673
	Child care allowance	179	239	455 474
SE*	Child benefit (Barnbidrag)	4 662	7 151	6 741 335
	Multi-child supplement (Flerbarnstillägg)	2 525	5 018	578 105
	Parental allowance (Föräldrapenning)	1 038	1 121	4 760 765
	Student grants and extra supplements (Studiebidrag och extra tillägg till studiebidrag)	242	252	125 264
	Housing allowance in the form of a special allowance for children living at home (Bostadsbidrag i form av särskilt bidrag för hemmavarande barn)	45	56	18 808
	Housing allowance in the form of a special allowance for children who live alternately and social allowance (Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag)	8	12	1 995
	Särskilt tilläggsbidrag för barnfamiljer Parental benefit (Efterlevandestöd)	24 418	31	4 104 399 279
IS				
LI				
NO	Child benefit (barnetrygd)	12 918		18 827 820
	Cash-for-care benefit (kontantstøtte)	1 388		6 021 397
CH*	Child allowances (+supplement)		296 714	
	Education allowances		65 894	
UK				

\* PL: data 2020. SE: all benefits except for Efterlevandestöd relate to 2022 data. CH: the figures concern reference year 2022 (including extra-EU/EFTA countries).

\*\* IE parents benefit: The data provided represents the number of applicants for parents benefit, where the applicant resides outside the state, and the expenditure involved.

\*\*\* Total: To avoid double-counting of the number of family members involved, only one family benefit scheme of each of the reporting Member States is retained, namely the family benefit scheme with the highest number of family members entitled. If no figures on the number of family members are available, the number of households is retained if possible (this is the case for CZ, EL, PL, RO, SI, and NO). Of course, this selection was not applied to the figures indicating the cross-border expenditure.

\*\*\*\* See Table 1 in the 2023 report on the export of family benefits.

Source: Questionnaire on the export of family benefits 2024

**Table a14 - The share of the export of family benefits in the total number of family benefits paid by the reporting Member State, 2023**

		Households	Family members involved	Expenditure
BE	Child benefits	2.9 %	9.5 %	2.1 %
BG				
CZ	Parental benefits	0.04 %		0.5 %
	Child benefits	0.09 %		0.1 %
	Benefit for child in foster care	0.01 %		0.01 %
DK*	Child benefit (Børnetilskud)	0.9 %	0.9 %	0.9 %
	Child and youth allowance (Børne- og ungeydelse)	2.2 %	2.1 %	1.6 %
DE	Kindergeld		1.5 %	
EE	Family benefits	0.4 %	0.5 %	0.5 %
IE	Child benefit	0.6 %	0.5 %	0.6 %
	Domiciliary Care Allowance	0.1 %	0.1 %	0.2 %
	Working Family Payment	0.5 %	0.5 %	0.5 %
	Parents Benefit	0.3 %		0.4 %
EL		0.5 %		0.03 %
ES	Family benefit for dependent child (INSS)	0.004 %	0.002 %	0.004 %
	Allocation de rentrée scolaire	0.02 %	0.02 %	0.03 %
	Allocation de soutien familial	0.006 %	0.007 %	0.005 %
	Allocation d'éducation de l'enfant handicapé	0.02 %	0.02 %	0.02 %
	Allocation journalière de présence parentale	0.07 %	0.07 %	0.03 %
	Allocations familiales	0.04 %	0.04 %	0.03 %
	Complément Différentiel			
	Complément familial	0.04 %	0.04 %	0.03 %
	MPI majoration parent isolé			
	PAJE, Allocation de base	0.04 %	0.04 %	0.03 %
	PAJE, Complément de libre choix d'activité	0.002 %	0.002 %	0.000 %
	PAJE, Complément de mode de garde structure et emploi direct	0.005 %	0.005 %	0.003 %
	PAJE, Prépare (Prestation Partagée Education de l'Enfant)			
	PAJE, prime à la naissance ou à l'adoption	0.008 %	0.009 %	0.0004 %
HR	Child benefit	0.002 %	0.005 %	0.002 %
IT				
CY				
LV	Family state benefit	1.4 %	1.3 %	1.1 %
	Supplement to the family state benefit for a disabled child	1.7 %	1.7 %	1.3 %
	Parent's benefit	2.1 %	2.1 %	1.3 %
	Child-care benefit	2.6 %	2.5 %	1.3 %
	Disabled child care benefit	1.1 %	1.1 %	0.9 %
LT				
LU	Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)	55.8 %	56.2 %	47.9 %
	Birth grant (allocation de naissance)	23.7 %	23.5 %	22.9 %
	Parental leave benefit (indemnité de congé parental)	50.5 %	51.8 %	48.3 %
HU				
MT	Children's Allowance - Flat Rate	0.02 %	0.02 %	0.03 %
NL	Child benefit AKW (Algemene kinderbijslag - AKW)	1.0 %	1.1 %	1.0 %
	Childcare allowance (Kinderopvangtoeslag - KOT)	0.2 %	0.2 %	0.2 %
	Child budget (Kindgebondenbudget - Wkb)	0.1 %	1.1 %	1.4 %
AT	Parental benefit (Kinderbetreuungsgeld)	2.7 %	2.7 %	1.6 %
	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag)		8.0 %	6.9 %
PL**	Child-raising benefit 'family 500+'	0.04 %		2.1 %
	Family allowance for children and young persons	0.3 %	0.2 %	0.2 %
	Increase due to handicap	0.1 %	0.1 %	0.1 %
PT	Prenatal family allowance	0.03 %	0.03 %	0.04 %
	Special education allowance	0.3 %	0.03 %	0.02 %
	Funeral grant	0.5 %	0.5 %	0.5 %
RO	Child state allowance	0.6 %		
	Child raising benefit	0.5 %		
SI	Child Benefit	0.1 %		0.04 %
	Parental Allowance	0.4 %		0.3 %
	Childbirth Grant			
	Large Family Allowance	0.1 %		0.05 %
	Special Childcare Allowance	0.2 %		0.1 %
	Partial Payment for Loss of Income			
SK	Child benefit	3.2 %	3.0 %	2.2 %
	Parental allowance	2.6 %	2.5 %	2.2 %
FI	Child benefit	0.5 %	0.4 %	0.1 %
	Child home care allowance	0.3 %	0.3 %	0.3 %
SE**	Efterlevandestöd	3.0 %		2.1 %
	Barnbidrag	0.3 %		0.3 %
	Förlängt barnbidrag			
	Flerbarnstillägg	0.2 %		0.2 %
	Föräldrapenning	0.1 %		0.2 %
	Studiebidrag och extra tillägg till studiebidrag	0.1 %		0.03 %
	Bostadsbidrag i form av särskilt bidrag för hemmavarande barn	0.03 %		0.001 %
	Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag	0.02 %		0.0003 %
	Särskilt tilläggsbidrag för barnfamiljer	0.02 %		0.001 %

## Coordination of social security systems at a glance

		Households	Family members involved	Expenditure
<b>IS</b>				
<b>LI</b>	Family benefits			
<b>NO</b>	Child benefit (barnetrygd)	1.8 %		1.0 %
	Cash-for-care benefit (kontantstøtte)	4.4 %		6.2 %
<b>CH**</b>	Child allowances (+supplement)		15.7 %	
	Education allowances		10.7 %	
<b>UK</b>				
<b>Total</b>		<b>1.0 %</b>	<b>1.9 %</b>	<b>2.5 %</b>

\* DK: for calculating the share of Børnetilskud total 2016 data are used. For calculating the share of Børne- og ungeydelse 2017 data are used.

\*\* PL: export data concern 2020, total data concern 2023. SE: export data for all benefits except Efterlevandestød concern 2022, total data concern 2022 for Studiebidrag och extra tillägg till studiebidrag, Bostadsbidrag i form av särskilt bidrag för hemmavarande barn, Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag, and Särskilt tilläggsbidrag för barnfamiljer. CH: data 2022.

\*\*\* See *Table 6* in the 2023 report on the export of family benefits.

*Source:* Questionnaire on the export of family benefits 2024

## Maternity and equivalent paternity benefits in cash

**Table a15 - Number of maternity and equivalent paternity benefits in cash exported to another EU/EFTA country and total related expenditure (in €), 2023**

	Total number of benefits	Total expenditure (in €)	Average annual amount per benefit
<b>EU-27*</b>	<b>19 303</b>	<b>157 745 422</b>	<b>8 172</b>
<b>EFTA*</b>	<b>14 709</b>	<b>102 588 964</b>	<b>6 975</b>
<b>Total*</b>	<b>34 089</b>	<b>260 805 936</b>	<b>7 651</b>
<b>Belgium</b>			
Maternity allowance	1 171	7 176 710	6 129
Paternity/birth allowance (Replacement income for father or co-parent)	1 233	2 290 097	1 857
<i>Total</i>	<i>2 404</i>	<i>9 466 807</i>	<i>3 938</i>
<b>Bulgaria</b>			
Pregnancy delivery benefit	<5	6 705	2 235
Paternity	<5	1 319	440
Child raising	<5	645	323
<i>Total</i>	<i>8</i>	<i>8 669</i>	<i>1 084</i>
<b>Czechia</b>			
<b>Denmark</b>			
Parental benefit	2 567	18 511 095	7 211
<b>Germany</b>			
<b>Estonia</b>			
Maternity benefit for a non-working mother (EU)	<5	3 474	3 474
Maternity benefit for a working mother (EU)	0	0	
Parental benefit from the birth of the child (EU)	14	16 115	1 151
Parental benefit before the birth of the child (EU)	<5	1 118	1 118
<i>Total</i>	<i>16</i>	<i>20 707</i>	<i>1 294</i>
<b>Ireland</b>			
Maternity Benefit	428	2 887 645	6 747
Paternity Benefit	187	96 229	515
Adoptive Benefit	0	0	
Health and Safety Benefit	2	4 327	2 163
<i>Total</i>	<i>617</i>	<i>2 988 201</i>	<i>4 843</i>
<b>Greece</b>			
	0	0	
<b>Spain</b>			
Birth and childcare benefit	81	585 229	7 225
<b>France</b>			
Maternity allowance	421	1 513 119	3 594
Paternity allowance	165	234 178	1 419
<i>Total</i>	<i>586</i>	<i>1 747 297</i>	<i>2 982</i>
<b>Croatia</b>			
<b>Italy</b>			
<b>Cyprus**</b>			
Maternity allowance	<5	15 986	3 997
Maternity grant (lump sum)	<5	2 176	1 088
<i>Total</i>	<i>6</i>	<i>18 162</i>	<i>3 027</i>
<b>Latvia</b>			
<b>Lithuania</b>			
<b>Luxembourg</b>			
Maternity leave	4 374	60 433 459	13 817
Exemption from work for pregnant workers	2070	23 423 639	
Adoption leave	<19	156 399	
<i>Total</i>	<i>6 462</i>	<i>84 013 497</i>	<i>13 001</i>
<b>Hungary</b>			
Infant care allowance	14	47 225	3 373
<b>Malta</b>			
Maternity benefit	<5	1 557	1 557
Maternity leave benefit	<5	731	731
<i>Total</i>	<i>&lt;5</i>	<i>2 289</i>	<i>1 144</i>
<b>The Netherlands</b>			
WAZO (Wet arbeid en Zorg - Work and Care Act)	4 057	25 392 927	6 259
<b>Austria</b>			
Wochengeld	1 446	10 553 248	7 298
Family time bonus for fathers	119	109 654	921
<i>Total</i>	<i>1 565</i>	<i>10 662 902</i>	<i>6 813</i>
<b>Poland</b>			
Maternity or equivalent paternity benefit (paid by ZUS)	16	101 494	6 343



## Coordination of social security systems at a glance

	Total number of benefits	Total expenditure (in €)	Average annual amount per benefit
<b>Portugal</b>			
Initial parental allowance	202	607 422	3 007
Extended parental allowance	21	48 368	2 303
Allowance for adoption	0	0	
Extended allowance for adoption	0	0	
Allowance for clinical risk during pregnancy	45	130 717	2 905
Allowance for termination of pregnancy	<5	8 040	2 010
Specific risks allowance	5	28 289	5 658
<i>Total</i>	277	822 837	2 971
<b>Romania</b>			
Maternity leave	16	47 885	2 993
<b>Slovenia</b>			
<b>Slovakia</b>			
Maternity benefits for mother	63	309 115	4 907
Maternity benefits for father	36	95 847	2 662
<i>Total</i>	99	404 961	4 091
<b>Finland</b>			
Pregnancy allowance (including special pregnancy allowance and maternity benefits under the old law)	107	375 808	3 512
Paternity benefit	95	251 921	2 652
Parental allowance (including parental benefit under the old law)	308	2 275 508	7 388
<i>Total</i>	399	2 903 238	7 276
<b>Sweden</b>			
<b>Iceland</b>			
<b>Liechtenstein</b>			
Maternity allowance	66	873 345	13 232
<b>Norway</b>			
Parental benefit	1 653	17 529 619	10 605
<b>Switzerland</b>			
Maternity leave (Allocation en cas de maternité dans le cadre des allocations pour pertes de gains (APG))	5 960	68 305 000	11 461
Paternity leave	7 030	15 881 000	2 259
<i>Total</i>	12 990	84 186 000	6 481
<b>United Kingdom</b>			
Maternity allowance	77	471 550	6 124

\* Missing data for CZ, DE, HR, IT, LV, LT, SI, SE, and IS.

\*\* CY: data 2017.

\*\*\* See Table 2 in the 2023 report on maternity and equivalent paternity benefits.

Source: Questionnaire on maternity and equivalent paternity benefits in cash 2024

**Table a16 - Share of the number of benefits exported to another EU/EFTA country in total number of maternity and equivalent paternity benefits in cash paid by the competent Member State, 2023**

Benefit	Total number of benefits	Total expenditure
<b>EU-27*</b>	<b>0.5 %</b>	<b>1.0 %</b>
<b>EFTA*</b>	<b>5.2 %</b>	<b>3.2 %</b>
<b>Total*</b>	<b>0.9 %</b>	<b>1.3 %</b>
<b>Belgium</b>		
Maternity allowance	1.2 %	1.3 %
Paternity/birth allowance	2.3 %	2.3 %
<i>Total</i>	1.6 %	1.4 %
<b>Bulgaria</b>		
Benefits in cash in case of pregnancy and baby delivery under art. 50 and 51 Bulgarian Social Security Code [Pregnancy and delivery]	0.004 %	0.002 %
Paternity benefit in cash under art. 50 par. 6 Social Security Code [Paternity]	0.01 %	0.02 %
Cash benefit under art. 53 Social Security Code [Child raising]	0.003 %	0.0004 %
<i>Total</i>	0.005 %	0.002 %
<b>Czechia</b>		
<b>Denmark</b>		
Maternity benefit	1.4 %	1.1 %
<b>Germany</b>		
<b>Estonia</b>		
Maternity benefit	0.1 %	0.04 %
<b>Ireland</b>		
Maternity Benefit	1.1 %	1.1 %
Paternity Benefit	0.7 %	0.7 %
Adoptive Benefit	0.0 %	0.0 %
Health and Safety Benefit	1.1 %	1.1 %
<i>Total</i>	0.9 %	1.1 %
<b>Greece</b>		
Maternity benefit seafarers women	0.0 %	0.0 %
<b>Spain</b>		
Birth and childcare benefit	0.02 %	0.02 %
<b>France</b>		
Maternity daily allowances	0.1 %	0.05 %
Paternity daily allowances	0.04 %	0.04 %
<i>Total</i>	0.1 %	0.05 %
<b>Croatia</b>		
<b>Italy</b>		
<b>Cyprus**</b>		
Maternity benefit	0.1 %	0.1 %
Maternity grant	0.03 %	0.05 %
<i>Total</i>	0.04 %	0.1 %
<b>Latvia</b>		
<b>Lithuania</b>		
<b>Luxembourg</b>		
Maternity benefits	45.7 %	41.7 %
Exemption from work for pregnant and breastfeeding women	50.2 %	50.0 %
Adoption leave	52.9 %	37.6 %
<i>Total</i>	47.0 %	43.8 %
<b>Hungary</b>		
Infant care allowance	0.02 %	0.01 %
<b>Malta</b>		
Maternity benefit	0.1 %	0.0 %
Maternity leave benefit	0.04 %	0.04 %
<i>Total</i>	0.1 %	0.1 %
<b>The Netherlands</b>		
WAZO (Wet arbeid en Zorg - Work and Care Act)	2.5 %	3.8 %
<b>Austria</b>		
Wochengeld (Maternity benefit)	1.7 %	1.7 %
Familienzeitbonus für Väter (Family time bonus for fathers)	1.1 %	1.0 %
<i>Total</i>	1.6 %	1.7 %
<b>Poland</b>		
Maternity allowance (paid by Social Insurance Institution ZUS)	0.003 %	0.005 %
<b>Portugal</b>		
Initial parental allowance	0.1 %	0.1 %
Extended parental allowance	0.1 %	0.3 %
Allowance for adoption		
Extended allowance for adoption		
Allowance for clinical risk during pregnancy	0.1 %	0.1 %
Allowance for termination of pregnancy	0.05 %	0.1 %
Specific risk allowance	0.4 %	0.5 %
<i>Total</i>	0.1 %	0.1 %
<b>Romania**</b>		
Maternity leave	0.01 %	0.02 %
<b>Slovenia</b>		

## Coordination of social security systems at a glance

Benefit	Total number of benefits	Total expenditure
<b>Slovakia</b>		
Maternity benefits	0.1 %	0.1 %
Paternity benefits	0.1 %	0.1 %
<i>Total</i>	<i>0.1 %</i>	<i>0.1 %</i>
<b>Finland</b>		
Maternity allowance	0.2 %	0.2 %
Paternity allowance	0.3 %	0.3 %
Parental allowance	0.3 %	0.3 %
<i>Total</i>	<i>0.2 %</i>	<i>0.3 %</i>
<b>Sweden</b>		
<b>Iceland</b>		
<b>Liechtenstein</b>		
Maternity benefits	18.4 %	18.8 %
<b>Norway</b>		
Parental benefit	1.1 %	0.8 %
<b>Switzerland</b>		
Allocation en cas de maternité dans le cadre des allocations pour pertes de gains (APG)	7.6 %	7.6 %
Paternity leave	11.7 %	10.7 %
<i>Total</i>	<i>9.4 %</i>	<i>8.1 %</i>
<b>United Kingdom</b>		

\* Missing data for CZ, DE, HR, IT, LV, LT, SI, SE, IS, and UK. The total averages concern the weighted average. The total unweighted average amounts to 3.8 % concerning the total number of persons and 3.7 % concerning the total expenditure.

\*\* CY: data 2017. RO: total data concern 2022.

\*\*\* See *Table 4* in the 2023 report on maternity and equivalent paternity benefits.

Source: Questionnaire on maternity and equivalent paternity benefits in cash 2024

## Old-age, survivors', and invalidity pensions

**Table a17 - Number of pensions and annual amount paid (in €) as Member State of residence to pensioners receiving a pension from two or more Member States one of which is the Member State of residence, 2023**

	Old-age pension		Survivors' pension		Invalidity pension		Total		
	Number of persons	Amount paid (in €)	Number of persons	Amount paid (in €)	Number of persons	Amount paid (in €)	Number of persons	Amount paid (in €)	Average amount per pensioner (in €)
BE***	170 385	2 363 239 176	49 390	638 245 752	2 514	30 925 153	222 289	3 032 410 081	13 642
BG*	16 445	59 779 868	2 281	3 702 957	1 905	6 126 193	20 631	69 609 019	3 374
CZ									
DK	21 756	344 135 959			1 901	36 315 677	23 657	380 451 636	16 082
DE									
EE									
IE									
EL									
ES									
FR	391 366	3 282 400 931	76 074	599 311 018			467 440	3 881 711 949	8 304
HR									
IT***	280 866	577 481 750	102 874	164 172 306	10 647	22 556 587	394 387	764 210 643	1 938
CY***	4 723	14 994 963	631	1 017 511	67	135 421	5 421	16 147 895	2 979
LV	1 810	9 216 833	3	21 489	113	417 947	1 926	9 656 269	5 014
LT	19 975	96 533 182	3 526	3 873 562	5 027	16 050 431	28 528	116 457 175	4 082
LU*	19 820	682 828 441	5 852	153 273 549	3 531	83 418 202	29 203	919 520 192	31 487
HU*	43 535	230 777 322	2 314	4 426 907	4 386	13 420 255	50 235	248 624 484	4 949
MT	2 027	19 337 223	414	3 305 156	20	146 463	2 492	24 451 667	9 812
NL	111 531	1 094 777 642	909	5 403 226	3 462	72 517 433	115 902	1 172 698 301	10 118
AT	145 848	2 582 596 898	28 488	304 181 458	5 526	79 921 170	179 862	2 966 699 526	16 494
PL***	557 687	2 060 793 602	88 565	344 012 368	42 113	119 895 943	688 365	2 524 701 913	3 668
PT*	204 312	783 167 844	85 862	212 789 398	12 032	43 521 871	302 206	1 039 479 113	3 440
RO	19 471	21 379 948	1 096	426 398	787	670 116	21 354	22 476 462	1 053
SI*	22 735	162 656 290	1 689	7 618 611	830	1 930 660	25 254	172 205 561	6 819
SK	1 281	7 748 453	267	580 588	435	1 439 201	1 983	9 768 242	4 926
FI	72 409	1 408 859 213	11 229	73 288 659	2 710	26 668 086	75 957	1 508 815 958	19 864
SE**					6 976	78 495 033			
IS	2 453	86 079 245			305	8 414 327	2 758	94 493 572	34 262
LI									
NO									
CH									
UK									
<b>Total</b>	<b>2 110 435</b>	<b>15 888 784 784</b>	<b>461 464</b>	<b>2 519 650 913</b>	<b>98 311</b>	<b>564 491 136</b>	<b>2 659 850</b>	<b>18 974 589 658</b>	<b>7 134</b>

\* The monthly amounts reported by BG, LU, HU, PL, PT, and SI were multiplied by 12 to obtain an annual figure.

\*\* Numbers for SE are not included in the Total column and the Total row, as it only concerns invalidity pensions, and this would lead to misleading totals.

\*\*\* IT and PL: 2022 data. CY: 2021 data. BE: 2022 data for invalidity pensions.

\*\* See Table 2 in the 2023 report on cross-border pensions.

Source: Questionnaire on cross-border old-age, survivors', and invalidity pensions 2024

**Table a18 - Number of pensions and amount paid as Member State of residence to pensioners receiving a pension from two or more Member States one of which is the Member State of residence, as a share of the total number of beneficiaries and of total expenditure, breakdown by type of pension, 2023**

	Old-age pension		Survivors' pension		Invalidity pension		Total	
	Number of persons	Amount paid	Number of persons	Amount paid	Number of persons	Amount paid	Number of persons	Amount paid
BE	7.7 %	5.1 %	9.5 %	8.6 %	0.3 %	0.3 %	6.1 %	4.8 %
BG	1.0 %	1.4 %	2.0 %	1.9 %	0.8 %	1.3 %	1.0 %	1.4 %
CZ								
DK	1.9 %	1.1 %			0.7 %	3.6 %	1.6 %	1.2 %
DE								
EE								
IE								
EL								
ES								
FR	2.3 %	1.1 %	1.7 %	1.6 %			1.9 %	1.0 %
HR								
IT	2.3 %	0.3 %	2.4 %	0.4 %	0.7 %	0.2 %	2.2 %	0.3 %
CY	3.2 %	0.9 %	1.9 %	0.3 %	0.4 %	0.4 %	2.8 %	0.8 %
LV	0.4 %	0.4 %	0.0 %	0.0 %	0.1 %	0.1 %	0.3 %	0.4 %
LT	2.8 %	3.0 %	1.4 %	2.7 %	3.4 %	3.4 %	2.6 %	3.0 %
LU	12.7 %	17.6 %	11.8 %	14.7 %	19.1 %	18.9 %	13.0 %	17.2 %
HU	2.2 %	2.6 %	0.3 %	0.4 %			1.8 %	2.5 %
MT	2.7 %	2.5 %	2.4 %	2.1 %	0.3 %	0.3 %	2.5 %	2.5 %
NL	3.1 %	1.3 %	0.2 %	0.1 %	0.4 %	0.5 %	2.3 %	1.1 %
AT	6.9 %	5.5 %	4.9 %	4.7 %	2.8 %	2.3 %	6.2 %	5.2 %
PL	6.9 %	4.4 %	6.7 %	4.2 %	4.2 %	3.0 %	6.6 %	4.2 %
PT	8.8 %	3.4 %	10.0 %	5.4 %	5.0 %	1.5 %	8.9 %	3.5 %
RO	0.5 %	0.1 %	0.2 %	0.0 %	0.2 %	0.1 %	0.4 %	0.1 %
SI	4.0 %	3.9 %	1.1 %	1.5 %	3.8 %	1.9 %	3.4 %	3.6 %
SK	0.1 %	0.1 %	0.1 %	0.1 %	0.1 %	0.2 %	0.1 %	0.1 %
FI	5.1 %	5.1 %	4.8 %	4.0 %	1.4 %	0.9 %	4.2 %	4.7 %
SE*					2.7 %	2.2 %		
IS	4.6 %	5.2 %			1.3 %	1.2 %	3.3 %	3.8 %
LI								
NO								
CH								
UK								
<b>Total (Weighted)</b>	<b>3.4 %</b>	<b>0.9 %</b>	<b>3.0 %</b>	<b>1.1 %</b>	<b>1.0 %</b>	<b>0.4 %</b>	<b>3.1 %</b>	<b>0.9 %</b>
<b>Total (Unweighted)</b>	<b>4.0 %</b>	<b>3.3 %</b>	<b>3.2 %</b>	<b>2.8 %</b>	<b>2.5 %</b>	<b>2.2 %</b>	<b>3.6 %</b>	<b>3.1 %</b>

\* Numbers for SE are not included in the Total rows, as it only concerns invalidity pensions, and this would lead to misleading totals.

\*\* See Table 4 in the 2023 report on cross-border pensions.

Source: Questionnaire on cross-border old-age, survivors', and invalidity pensions 2024 and Eurostat, ESSPROS [[spr\\_pns\\_ben](#)] and [[spr\\_exp\\_pens](#)] (2021 figures)

**Table a19 - Number of pensions and amount paid (in €) to pensioners who reside in another Member State, 2023**

	Old-age pension		Survivors' pension		Invalidity pension		Total		
	Number of persons	Amount paid (in €)	Number of persons	Amount paid (in €)	Number of persons	Amount paid (in €)	Number of persons	Amount paid (in €)	Average amount per pensioner (in €)
<b>EU-27</b>	<b>3 705 284</b>	<b>14 233 862 574</b>	<b>935 307</b>	<b>3 078 955 869</b>	<b>165 360</b>	<b>1 098 222 082</b>	<b>4 825 231</b>	<b>18 519 881 625</b>	<b>3 838</b>
<b>EU-14</b>	<b>2 805 138</b>	<b>13 342 301 157</b>	<b>795 870</b>	<b>2 936 206 373</b>	<b>97 179</b>	<b>1 016 943 180</b>	<b>3 689 955</b>	<b>17 295 457 590</b>	<b>4 687</b>
<b>EU-13</b>	<b>900 146</b>	<b>891 561 417</b>	<b>139 437</b>	<b>142 749 496</b>	<b>68 181</b>	<b>81 278 902</b>	<b>1 135 276</b>	<b>1 224 424 035</b>	<b>1 079</b>
<b>EFTA</b>	<b>808 874</b>	<b>6 274 519 019</b>	<b>137 417</b>	<b>865 666 879</b>	<b>41 471</b>	<b>555 022 120</b>	<b>987 202</b>	<b>7 695 208 017</b>	<b>7 795</b>
<b>Total</b>	<b>4 514 158</b>	<b>20 508 381 593</b>	<b>1 072 724</b>	<b>3 944 622 748</b>	<b>206 831</b>	<b>1 653 244 202</b>	<b>6 304 441</b>	<b>28 465 348 217</b>	<b>4 515</b>
<b>BE***</b>	148 039	1 138 362 600	40 368	285 075 096	9 173	131 812 599	197 580	1 555 250 295	7 871
<b>BG*</b>	4 439	759 868	896	1 269 052	585	1 602 772	5 920	11 990 382	2 025
<b>CZ</b>	71 233	206 675 509	15 183	39 018 619	9 645	25 841 926	92 695	271 536 054	2 929
<b>DK</b>	39 948	262 588 392	0	0	4 146	72 651 436	44 097	335 246 709	7 602
<b>DE*</b>	958 257	4 684 597 571	334 409	1 144 808 966	23 766	156 298 297	1 316 432	5 985 704 834	4 547
<b>EE</b>	10 887	51 718 926	323	672 306	42	200 625	11 251	52 591 857	4 674
<b>IE***</b>	34 607	148 228 872					34 607	148 228 872	4 283
<b>EL</b>	10 697	25 943 751	1 717	4 979 815	631	1 798 211	13 045	32 721 777	2 508
<b>ES</b>	55 759	247 498 459	22 571	106 933 812	4 500	34 046 796	82 830	388 479 067	4 690
<b>FR</b>	768 511	2 717 887 127	248 429	764 680 933	2 764	14 684 032	1 019 704	3 497 252 092	3 430
<b>HR**</b>	26 191	34 830 949	5 788	10 137 204	1 283	2 541 558	33 262	47 509 710	1 428
<b>IT***</b>	120 560	638 844 164	45 716	131 311 026	7 434	26 659 480	173 710	796 814 671	4 587
<b>CY***</b>	2 299	4 904 440	464	1 661 213	95	241 033	2 858	6 806 687	2 382
<b>LV</b>	12 789	35 456 558	652	1 764 459	1 219	3 181 433	14 660	40 402 450	2 756
<b>LT</b>	10 393	38 290 873	1 697	1 758 607	1 105	3 585 892	13 195	43 635 372	3 307
<b>LU*</b>	64 053	1 084 322 694	23 979	294 576 030	8 140	154 820 101	96 172	1 533 718 825	15 948
<b>HU*</b>	30 114	73 530 239	2 691	2 640 536	2 070	2 847 656	34 875	79 018 431	2 266
<b>MT**</b>	1 426	5 571 964	191	1 200 178	20	72 815	1 637	6 775 723	4 139
<b>NL***</b>	212 886	821 864 985	1 493	7 600 381	18 883	329 863 958	233 262	1 159 329 325	4 970
<b>AT</b>	162 303	694 733 718	41 825	125 440 742	5 570	37 916 802	209 698	858 091 262	4 092
<b>PL</b>	603 463	267 874 561	91 812	41 478 415	40 598	16 395 698	735 873	325 748 674	443
<b>PT*</b>	53 853	124 584 870	18 605	39 081 086	5 477	12 348 105	77 935	176 014 061	2 258
<b>RO</b>	94 239	99 103 504	7 475	10 017 447	5 801	6 886 799	107 531	115 969 950	1 078
<b>SI*</b>	32 673	72 844 026	12 265	31 131 460	5 718	17 880 695	50 656	121 856 181	2 406
<b>SK****</b>							30 863	100 582 565	3 259
<b>FI</b>	43 695	232 317 557	4 518	17 327 992	1 311	9 107 367	47 291	258 752 916	5 472
<b>SE</b>	131 970	520 526 396	12 240	14 390 494	5 384	34 935 994	143 592	569 852 884	3 969
<b>IS</b>	2 380	39 527 073	23	92 143	1 164	24 866 892	3 567	64 486 108	18 079
<b>LI</b>	16 816	117 189 373	2 632	16 814 483	1 301	9 848 665	20 749	143 852 521	6 933
<b>NO</b>	51 794	420 388 348	2 481	12 397 514	8 393	126 982 092	62 108	559 767 953	9 013
<b>CH</b>	737 884	5 697 414 225	132 281	836 362 739	30 613	393 324 471	900 778	6 927 101 435	7 690
<b>UK***</b>							492 008	2 250 258 574	4 574

\* The monthly amounts reported by BE (except invalidity), BG, DE, LU, HU, PT, and SI were multiplied by 12 to obtain an annual figure.

\*\* Data for HR and MT only concern the export to pensioners who are in receipt of a pension from two or more Member States.

\*\*\* IE and IT: 2022 data. CY: 2021 data. BE: 2022 data for invalidity pensions. UK: pensions: 2022 data, amount: 2017 data.

\*\*\*\* SK could not provide a breakdown by type of pension.

\*\*\*\*\* See Table 7 in the 2023 report on cross-border pensions.

Source: Questionnaire on cross-border old-age, survivors', and invalidity pensions 2024



**Table a20 - Number of pensions and amount paid as Member State of export, as a share of the total number of beneficiaries and of total expenditure, breakdown by type of pension, 2023**

	Old-age pension		Survivors' pension		Invalidity pension		Total	
	Number of persons	Amount paid	Number of persons	Amount paid	Number of persons	Amount paid	Number of persons	Amount paid
EU-27	3.8 %	1.0 %	3.6 %	1.4 %	1.1 %	1.0 %	3.5 %	1.1 %
EU-14	3.8 %	1.0 %	3.7 %	1.4 %	0.8 %	1.0 %	3.4 %	1.1 %
EU-13	3.9 %	0.7 %	3.2 %	0.9 %	2.4 %	0.8 %	3.7 %	0.8 %
EFTA	22.4 %	6.7 %	15.4 %	10.3 %	5.9 %	2.8 %	18.9 %	6.3 %
Total	4.6 %	1.4 %	4.1 %	1.7 %	1.4 %	1.3 %	4.5 %	1.5 %
BE**	6.7 %	2.5 %	7.8 %	3.8 %	1.0 %	1.3 %	5.4 %	2.4 %
BG	0.3 %	0.0 %	0.8 %	0.6 %	0.2 %	0.3 %	0.3 %	0.2 %
CZ	2.8 %	1.2 %	2.3 %	2.9 %	2.6 %	1.4 %	2.6 %	1.3 %
DK	3.5 %	0.9 %			1.5 %	7.3 %	2.9 %	1.0 %
DE	4.8 %	1.4 %	5.7 %	1.9 %	1.1 %	5.9 %	4.7 %	1.5 %
EE	3.4 %	3.4 %	4.9 %	4.5 %	0.0 %	0.1 %	2.6 %	2.8 %
IE**	5.1 %	0.9 %					3.2 %	0.8 %
EL	0.6 %	0.1 %	0.3 %	0.1 %	0.6 %	0.2 %	0.5 %	0.1 %
ES	0.8 %	0.2 %	0.8 %	0.4 %	0.4 %	0.2 %	0.8 %	0.2 %
FR	4.5 %	0.9 %	5.7 %	2.0 %	0.1 %	0.1 %	4.0 %	0.9 %
HR*	2.9 %	1.1 %	2.5 %	1.1 %	1.2 %	0.4 %	2.7 %	1.0 %
IT**	1.0 %	0.3 %	1.1 %	0.3 %	0.5 %	0.2 %	0.9 %	0.3 %
CY**	1.6 %	0.3 %	1.4 %	0.5 %	0.6 %	0.7 %	1.5 %	0.3 %
LV	2.8 %	1.6 %	4.1 %	4.0 %	1.2 %	1.1 %	2.6 %	1.6 %
LT	1.5 %	1.2 %	0.7 %	1.2 %	0.7 %	0.8 %	1.2 %	1.1 %
LU	40.9 %	28.0 %	48.3 %	28.3 %	44.0 %	35.1 %	42.8 %	28.6 %
HU	1.5 %	0.8 %	0.4 %	0.2 %			1.3 %	0.8 %
MT*	1.9 %	0.7 %	1.1 %	0.8 %	0.3 %	0.2 %	1.6 %	0.7 %
NL	6.0 %	1.0 %	0.3 %	0.1 %	2.4 %	2.2 %	4.7 %	1.1 %
AT	7.7 %	1.5 %	7.2 %	1.9 %	2.9 %	1.1 %	7.3 %	1.5 %
PL	7.5 %	0.6 %	6.9 %	0.5 %	4.0 %	0.4 %	7.1 %	0.5 %
PT	2.3 %	0.5 %	2.2 %	1.0 %	2.3 %	0.4 %	2.3 %	0.6 %
RO	2.3 %	0.5 %	1.5 %	0.8 %	1.6 %	1.4 %	2.1 %	0.6 %
SI	5.8 %	1.8 %	8.1 %	6.0 %	26.1 %	17.8 %	6.9 %	2.6 %
SK**							1.5 %	1.2 %
FI	3.1 %	0.8 %	1.9 %	1.0 %	0.7 %	0.3 %	2.6 %	0.8 %
SE	5.4 %	1.1 %	4.5 %	1.3 %	2.1 %	1.0 %	4.8 %	1.1 %
IS	4.5 %	2.4 %	0.4 %	0.1 %	5.0 %	3.5 %	4.3 %	2.6 %
LI								
NO	5.0 %	1.4 %	2.9 %	1.4 %	2.1 %	1.1 %	4.1 %	1.4 %
CH	29.3 %	9.1 %	16.5 %	11.3 %	10.5 %	4.7 %	24.9 %	8.8 %
UK**							3.1 %	0.9 %

\* Data for HR and MT only concern the export to pensioners who are in receipt of a pension from two or more Member States.

\*\* IE and IT: 2022 data. CY: 2021 data. BE: 2022 data for invalidity pensions. UK: pensions: 2022 data, amount: 2017 data. SK: no breakdown by type of pension.

\*\*\* See *Table 11* in the 2023 report on cross-border pensions.

Source: Questionnaire on cross-border old-age, survivors', and invalidity pensions 2024, and Eurostat ESSPROS [[spr\\_pns\\_ben](#)] and [[spr\\_exp\\_pens](#)] (2021 figures)

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