

# **Export of family benefits**

Report on the questionnaire on the export of family benefits Reference year 2023

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# 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.

**Cross-border work:** working in a Member State other than the Member State of residence.

**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).

**Family benefits:** all benefits in kind or in cash intended to meet family expenses, excluding advances of maintenance payments and special childbirth and adoption allowances.

# Summary of the main findings

In a cross-border context, it is possible that the entitlement to family benefits arises in more than one Member State.¹ 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>2</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/FTA 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, 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 EU law.³ Indeed, an amount of EUR 1.1 billion was paid out in 2022 to family residing in

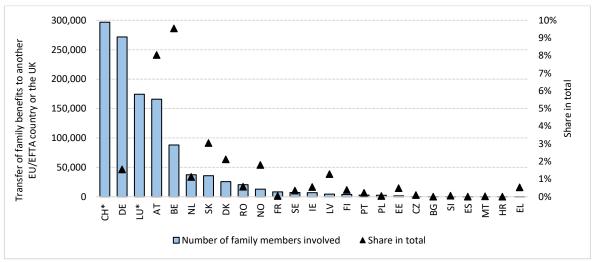
The term "Member State" is used in this report to indicate the 27 countries belonging to the European Union (EU) in reference year 2023, the European Economic Area (EEA), Switzerland, and the UK.

<sup>&</sup>lt;sup>2</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 <a href="mailto:press release">press release</a>). Unfortunately, no data are reported by Italy on the export of family benefits.

Judgment of the Court in Case C-328/20 Commission v Austria (Indexation of family benefits). See also press release No 102/22.

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.

### Transfer of family benefits to another EU/EFTA country or the UK, 2023



<sup>\*</sup> 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>4</sup> a high number of family benefits will most likely be exported from Switzerland to France.

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<sup>&</sup>lt;sup>4</sup> Hassan et al. (2024), Annual report on intra-EU labour mobility 2023, Network Statistics FMSSFE, European Commission).

### Introduction

The EU provisions on the coordination of family benefits are covered by Chapter 8 of the Basic Regulation (Articles 67 to 69). When family members live in a Member State other than the one where the mobile person works and/or resides,5 family benefits can in some cases be transferred to these family members. Seeing that the entitlement to family benefits can arise in more than one Member State (based on employment, receipt of a pension, or place of residence) Article 68 lays down priority rules to define the 'primarily competent Member State'. In that respect, rights available on the basis of (self-)employment have priority, followed by the rights available based on pension and the place of residence. When benefits are payable by more than one Member State on the same basis (namely (self-)employment, pension, or place of residence), the Member State of residence of the child(ren) becomes primarily competent for the payment of the family benefits. This Member State must grant the full amount of the benefit under the legislation it applies. However, another Member State might have to pay a supplement (corresponding to the difference between the amounts 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. Consequently, especially Member States with a high average spending per family member will have to pay an additional supplement. 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 is relatively low. Nevertheless, no differential supplement must be paid for children residing in another Member State when the benefit in the secondarily competent Member State is based on residence only.

Member States apply different types of family benefits in cash and in kind.<sup>6</sup> Besides the general scheme of child benefits, other types of family benefits are relevant, among others childcare allowances, parental leave benefits, single parent allowances or supplements, allowances or supplements for children with disabilities, etc. At a European and at a national level as well, there are considerable differences in terms of eligibility criteria, design, and amount of the benefits.<sup>7</sup> Consequently, the average spending per family member or per person entitled varies markedly between Member States. Not only the average amount per type of family benefit will differ, but also the eligibility criteria (universal or selective) between and within Member States. For instance, child benefit schemes appear to be less selective compared to other family-oriented benefits. Thus, not only the size of the reference group (i.e., number of mobile persons working/residing in a Member State other than the family members), the household composition, the socio-economic position of the spouse, and the priority rules defined by the EU rules on social security coordination will strongly determine the number of exports and the related expenditure, but also the (differences in) eligibility criteria<sup>8</sup> and rates regarding family benefits.

A thematic questionnaire was addressed to the Administrative Commission to collect data on the export of family benefits, both in terms of numbers and expenditure. Member States were asked to report all types of family benefits covered by the definition of a 'family benefit' given by the Basic Regulation and to be applied by the provisions defined in Chapter 8 of the Regulation. A total number of 29 Member States provided (partial) data for reference year 2023 on the export of family benefits. In some instances, no or less data were

Mainly cross-border workers in the EU/EFTA (working in a Member State other than the Member State where they and the child(ren) reside) and persons who work and reside in a Member State other than the Member State of residence of the child(ren).

This also includes tax expenditures towards families. However, these fall outside the scope of this report.

The MISSOC tables provide more detailed information on the different types of family benefits applicable in Member States as well as their characteristics. See <a href="https://www.missoc.org/">https://www.missoc.org/</a>

The Coordination Regulations only provide for coordination and not for harmonisation of the national schemes.

See Annex IV for the detailed questionnaire.

<sup>&</sup>lt;sup>10</sup> No response was received from IT, CY, and the UK.

reported by Member States compared to previous years. In such situations, the latest data reported by the relevant Member State were used, to provide a more realistic and complete picture of the situation at EU level.<sup>11</sup> As a result, an almost complete picture can be given of the volume of the transfer of family benefits within the EU/EFTA and the UK. For some questions there are only a limited number of reporting Member States. Therefore, caution is required when drawing conclusions based on the analysis of these questions. This comment applies particularly to *sections 3, 6, 7 and 8* of the report.

For instance, for Sweden and Switzerland reference is made to data for 2022. This is always mentioned in a footnote. Although Sweden was able to report data on the parental benefit (Efterlevandestöd) regarding reference year 2023, this was not possible for the other family benefits. Therefore, data for the other benefits (Barnbidrag, Förlängt barnbidrag, Flerbarnstillägg, Föräldrapenning, 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, Särskilt tilläggsbidrag för barnfamiljer) refer to reference year 2022. Regarding export of the number of households and family members involved, the benefit with the highest number is chosen (in this case Barnbidrag) which refers to 2022 data. For the total expenditure exported, the sum of all benefits is taken, meaning data for 2023 regarding Efterlevandestöd and data for 2022 for all other family benefits. Sweden (data 2022): It should be noted that the figures reported by Sweden relate to the date of the decision (when the decision was taken by the clerk) and not for the period for which the decision applies.

### 1. General overview

Table 1 provides an overview of all exported family benefits in terms of numbers and expenditure reported by the different reporting Member States. It should be noted that in Table 1 (as well as in all other tables of this report) no distinction is made between the own nationals of the relevant Member State and other EU-nationals. Hence, these figures include all recipients of family benefits who reside abroad (including the own nationals of the competent Member State). The figures show that the payment of family benefits in a cross-border context is certainly not a marginal phenomenon for several Member States.

The reporting Member States exported family benefits to more than 1.1 million family members residing in another EU/EFTA country or the UK. The highest number of family benefits were exported by Switzerland (data 2022), Germany, Austria, and Luxembourg namely all more than 160 000 family members (*Table 1*). These are all countries with many incoming cross-border workers (see *section 7*). In contrast, almost no family benefits were exported by Spain, Croatia, and Malta, as they each transferred family benefits to as little as 61, 10, and 12 family members respectively. This is not surprising as the entitlement to a family benefit in these Member States is income-tested.

Some 297 000 child allowances were transferred 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/FTA country or the UK. Finally, a family benefit (i.e., Familienbeihilfe + Kinderabsetzbetrag) was transferred from Austria to some 166 000 children residing in another EU/EFTA country or the UK.

Luxembourg and Austria are the Member States which exported the highest amount in 2023. Luxembourg exported over EUR 684 million family benefits, while Austria exported more than EUR 384 million. Unfortunately, no figures are available for Switzerland and Germany, which are expected to export equally important amounts. Furthermore, Poland (EUR 199 million, data 2020), Belgium (EUR 125 million), and the Netherlands (EUR 100 million) exported a high amount of family benefits as well.

In *Annex II* a visual representation is provided on the relative share of each Member State concerning the number of exported family benefits to family members.

Table 1 - Export of family benefits, by type of family benefit, by number of households, family members involved, annual and average amount paid in €, 2023

	Name of the family benefit	Number of households	Number of family members involved	Total expenditure (in €)
EU-27			856 925	
Total***			1 166 557	
BE	Child benefits	46 573	87 898	124 583 862
BG	Family benefits	143	263	86 796
	Parental benefits	109		568 271
CZ	Child benefits	322		203 311
	Benefit for child in foster care	<5		6 003
	Child benefit (Børnetilskud)	1 460	3 380	2 656 656
DK	Child and youth allowance (Børne- og ungeydelse)	15 655	25 532	31 447 481
	Underholdsbidrag	128	194	399 376
DE	Kindergeld		271 769	
EE	Family benefits	619	1 403	2 241 364
	Child Benefit	3 739	6 739	12 938 880
E**	Domiciliary Care Allowance	58	66	405 843
-	Working Family Payment	234	495	1 777 380
	Parents benefit	208		280 696
EL		5		175
ES	Family benefit for dependent child (INSS)	46	61	64 666
	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
FR	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	38	139	200 380
	emploi direct			
	PAJE, Prépare (Prestation Partagée Education de	142	616	295 500
	l'Enfant)	,F	12	2.074
	PAJE, prime à la naissance ou à l'adoption	<5	13	2 074
HR ·	Child benefit	<5	10	3 043
IT Ov				
CY	5 11 1 1 1 50	2.006	4.500	2 222 225
	Family state benefit	2 996	4 500	2 388 935
	Supplement to the family state benefit for a disabled child	139	145	147 806
LV	Parent's benefit	385	205	1 604 635
	Child-care benefit	779	385 779	1 684 625 641 559
	Disabled child care benefit	35	35	111 673
LT	Disabled Clind Care Deficit	33	33	111 0/3
<b>-</b> 1	Family benefit (allocation familiale) including the new			
	school year allowance (allocation de rentrée scolaire)	100 032	174 262	517 962 904
LU	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
HU	. a. a. tar leave benefit (machinite de conge parental)	17 120	15 015	103 120 002
MT	Children's Allowance - Flat Rate	8	12	6 999
411	Child benefit (Algemene kinderbijslag - AKW)	19 673	37 351	45 062 649
NL	Childcare allowance (Kinderopyangtoeslag - KOT)	1 139	1 556	6 392 945
	Termadare anowaries (Kinderopvangtoesiag - KOT)			48 425 362
	Child hudget (Kindgehondenhudget - Wkh)	77.065	19 752	
	Child budget (Kindgebondenbudget - Wkb)	12 065	19 753	40 423 302
ΔΤ	Family allowances (Familienbeihilfe) + Child tax credit	12 065	19 753 165 803	365 129 928
AT	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag)		165 803	365 129 928
	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) Parental benefit (Kinderbetreuungsgeld)	5 178		365 129 928 19 491 779
	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) Parental benefit (Kinderbetreuungsgeld) Child-raising benefit 'family 500+'	5 178 2 628	165 803 5 243	365 129 928 19 491 779 199 384 186
	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) Parental benefit (Kinderbetreuungsgeld) Child-raising benefit 'family 500+' Family allowance for children and young persons	5 178 2 628 2 277	165 803 5 243 2 701	365 129 928 19 491 779 199 384 186 2 055 082
PL*	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) Parental benefit (Kinderbetreuungsgeld) Child-raising benefit 'family 500+' Family allowance for children and young persons Increase due to handicap	5 178 2 628 2 277 80	165 803 5 243 2 701 81	365 129 928 19 491 779 199 384 186 2 055 082 75 842
AT PL* PT	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) Parental benefit (Kinderbetreuungsgeld) Child-raising benefit 'family 500+' Family allowance for children and young persons Increase due to handicap Prenatal family allowance	5 178 2 628 2 277 80 22	165 803 5 243 2 701 81 22	365 129 928 19 491 779 199 384 186 2 055 082 75 842 18 433
PL*	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) Parental benefit (Kinderbetreuungsgeld) Child-raising benefit 'family 500+' Family allowance for children and young persons Increase due to handicap Prenatal family allowance Special education allowance	5 178 2 628 2 277 80 22 5	165 803 5 243 2 701 81 22 8	365 129 928 19 491 779 199 384 186 2 055 082 75 842 18 433 12 047
PL*	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) Parental benefit (Kinderbetreuungsgeld) Child-raising benefit 'family 500+' Family allowance for children and young persons Increase due to handicap Prenatal family allowance Special education allowance Funeral grant	5 178 2 628 2 277 80 22 5	165 803 5 243 2 701 81 22	365 129 928 19 491 779 199 384 186 2 055 082 75 842 18 433
PL*	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) Parental benefit (Kinderbetreuungsgeld) Child-raising benefit 'family 500+' Family allowance for children and young persons Increase due to handicap Prenatal family allowance Special education allowance Funeral grant Child state allowance	5 178 2 628 2 277 80 22 5 38 20 515	165 803 5 243 2 701 81 22 8	365 129 928 19 491 779 199 384 186 2 055 082 75 842 18 433 12 047
PL*	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) Parental benefit (Kinderbetreuungsgeld) Child-raising benefit 'family 500+' Family allowance for children and young persons Increase due to handicap Prenatal family allowance Special education allowance Funeral grant Child state allowance Child raising benefit	5 178 2 628 2 277 80 22 5 38 20 515 849	165 803 5 243 2 701 81 22 8	365 129 928 19 491 779 199 384 186 2 055 082 75 842 18 433 12 047 8 851
PL*	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) Parental benefit (Kinderbetreuungsgeld) Child-raising benefit 'family 500+' Family allowance for children and young persons Increase due to handicap Prenatal family allowance Special education allowance Funeral grant Child state allowance Child raising benefit Child Benefit	5 178 2 628 2 277 80 22 5 38 20 515 849	165 803 5 243 2 701 81 22 8	365 129 928 19 491 779 199 384 186 2 055 082 75 842 18 433 12 047 8 851
PL*	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) Parental benefit (Kinderbetreuungsgeld) Child-raising benefit 'family 500+' Family allowance for children and young persons Increase due to handicap Prenatal family allowance Special education allowance Funeral grant Child state allowance Child raising benefit	5 178 2 628 2 277 80 22 5 38 20 515 849	165 803 5 243 2 701 81 22 8	365 129 928 19 491 779 199 384 186 2 055 082 75 842 18 433 12 047 8 851

	Name of the family benefit	Number of households	Number of family members involved	Total expenditure (in €)
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
	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
SE*	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	24	31	4 104
	Parental benefit (Efterlevandestöd)	418	31	399 279
IS	2.	.20		555 275
LI				
	Child benefit (barnetrygd)	12 918		18 827 820
NO	Cash-for-care benefit (kontantstøtte)	1 388		6 021 397
СН*	Child allowances (+supplement) Education allowances		296 714 65 894	
UK				

PL: data 2020. SE: all benefits except for Efterlevandestödrelate 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.

# 2. Cross-border flows of family benefits

The following *Tables 2* to *4* as well as *Annex I* provide detailed information on the cross-border flows of family benefits between the exporting competent Member States and the Member States of residence. It can be seen that the export and import of family benefits is strongly concentrated among a limited number of Member States. Germany, Switzerland, Austria, and Luxembourg were already identified as being the main exporting Member States. Based on the following tables it can be observed that most of the family members receiving a family benefit from abroad live in France, Poland, Belgium, Romania, Germany, and Hungary.<sup>12</sup>

The transfer of family benefits is clearly geographically concentrated between a limited number of neighbouring countries. In terms of number of family members, the main flow goes from Germany to Poland. Some 127 000 children residing in Poland received a child benefit (*i.e., Kindergeld*) from Germany. In addition, the flow from Luxembourg to France is considerably. A family benefit (*i.e., allocation familiale* + *allocation de rentrée scolaire*) was transferred by Luxembourg to roughly 50 000 households or some 88 00 children residing in France. This flow amounted to EUR 384.5 million. Other important flows in terms of amount exported go from Luxembourg to Belgium (EUR 140.4 million for around 40 500 children) and from Luxembourg to Germany (EUR 121.3 million for around 36 100 children). Furthermore, based on the flow of cross-border workers (see *section 6* and *Annex III*), a high number of family benefits is most likely exported from Switzerland to France.

In some cases, even more than half of the exported family benefits by a Member State are imported by a single Member State. This is the case for the export of family benefits from Belgium to France, from Spain to France, from France to Belgium, from Croatia to Slovenia, from Luxembourg to France, from Malta to the Netherlands, and from Finland to Estonia (see *Table A2 in Annex I*).

Furthermore, most of the family benefits paid by Belgium, Estonia, Greece, Spain, France, Luxembourg, Malta, the Netherlands, Portugal, and Romania are imported by a household living in the EU-14 (see *Table A1* and *Table A2* in *Annex I*). This contrasts with family benefits exported by Czechia, Germany, Ireland, Croatia, Austria, Poland, the Netherlands, Finland, Sweden, and Norway which exported most family benefits to an EU-13 Member State. Finally, several reporting Member States exported most family benefits to a neighbouring country. This is the case for family benefits exported by Belgium, Czechia, Germany, Estonia, Spain, France, Croatia, Luxembourg, the Netherlands, Austria, Slovenia, and Finland.

<sup>12</sup> Column totals in Tables 2, 3 and 4 are not included as information is missing for many exporting Member States, including some of the main ones like Germany and Switzerland.

Table 2 - Export of family benefits by the number of households, 2023

														Compe	tent M	ember State (i.e. expo	orting N	Member S	State)										
		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 U	K
	BE			0	116		<5	9	0	<5	2 576	0			27	22 783	<5	5 176	7	21	103	823	0	<5	26		68		
	BG	808		0	432		18	79	0	0	19	0			<5	40	0	315	<5	868	<5	9	<5	27	47		132		
	CZ	61			39		<5	34	0	0	<5	0			5	449	0	91	458	64	<5	62	0	8	25		69		
	DK	19		0			<5	<5	0	0	0	0			111	<10	0	39	0	17	49	223	0	9	235		194		
	DE	272		<5	1 422		10	9	<5	<5	244	<5			387	21 328	0	4 938	875	131	127	3 976	<5	21	61		147		
	EE	8		0	38			6	0	0	<5	0			166	<10	0	38	0	10	0	0	0	1 910	121		160		
	IE	25		0	42		<5		0	0	10	0			163	15	0	31	0	58	36	413	0	<5	7		10		
	EL	93		0	46		<5	7		0	0	0			9	16	0	52	0	21	<5	153	0	<5	43		23		
	ES	848		0	319		32	67	0		415	0			26	253	0	626	<5	95	187	4 5 3 1	0	19	92		422		
	FR	28 485		0	176		<5	16	0	24		0			14	49 937	0	221	<5	135	766	1 532	0	17	27		75		
	HR	222		0	74		<5	116	0	0	0				<5	20	<5	48	32	17	0	<5	74	<5	66		69		
	IT	362		0	181		<5	25	0	0	226	0			19	229	0	137	57	103	15	2 720	<5	9	30		53		
	CY	<5		0	13		<5	<5	0	0	0	0			12	<10	0	7	0	<5	<5	129	0	0	<5		0		
	LV	28		<5	220		221	73	0	0	7	0				28	0	76	0	0	0	<5	0	170	144		421		
residence	LT	48		0	593		<5	150	0	0	0	0			76	12	0	107	<5	72	0	<5	0	94	244		2 346		
흥	LU	154		0	28		0	0	0	<5	23	0			14		0	11	<5	0	65	55	0	<5	<5		<5		
Se .	HU	94		0	83		<5	28	0	0	45	0			<5	35	0	129	2 069	46	0	157	0	9	46		32		
0	MT	<5		0	10		<5	0	0	0	0	0			5	<10		9	0	6	<5	<5	0	0	<5		<5		
State	NL	7 901		0	191		5	<5	0	<5	13	0			115	562	5		<5	29	61	396	0	13	34		64		
\$	AT	50		0	57		0	<5	0	0	12	0			15	44	0	40		13	6	903	15	<5	17		14		
mber	PL	2 165		16	4 604		<5	1 010	0	0	198	0			17	938	0	5 648	490		<5	29	0	63	2 152		5 826		
Ē	PT	500		0	172		<5	40	0	<5	422	0			<5	1 926	0	243	<5	37		128	0	8	30		211		
Σe	RO	3 860		0	1 233		0	696	0	6	78	0			<5	892	0	1 093	52	579	10		0	48	327		749		
	SI	8		0	0		0	0	0	0	0	<5			<5	<10	0	9	554	8	<5	<5		0	11		<5		
	SK	205		302	75		0	82	0	0	30	0			5	361	0	249	517	63	0	<5	<5	9	71		200		
	FI	10		0	62		272	<5	0	0	7	0			152	12	0	23	<5	20	<5	36	0		448		121		
1	SE	47		0	4 319		8	0	0	0	5	0			149	12	0	97	<5	36	12	78	0	85			1 135		
	15	<5		0	216		<5	0	0	0	0	0			19	<10	0	0	0	0	<5	5	0	0	6		49		
	LI	<5		0	<5 520		0	0	0	0	0	0			<5	0	0	0	7	0	0	0	0	0	0		0		
	NO	22		0	528		18	0	0	0	0	0			764	<10	0	42	<5	11	17	288	0	17	209		42		
	CH	90		0	154		<5	<5	0	<5 -r	23	0			37	39	0	51	42	5	217	212	0	8	19		43		
	UK	177	442	0	211		<5	1 279	<5	<5	6	0			676	23	0	127	0	162	590	3 638	0	<5	141		277		
	Total	46 573	143	322	15 655		619	3 739	5	46	4 365	<5			2 996	100 032	8	19 673	5 178	2 628	2 277	20 515		21 913 2 560	4 662		12 918		
	EU-27	46 280		322	14 545		596	2 457	<5	43	4 336	<5			1 499	99 892	8 7	19 453	5 128			16 372	100		4 312		12 549		
	EU-14	38 766		<5 210	7 131		345	182	<5	37	3 953	<5			1 204	97 117		11 634	951			15 967	23	195	1 051		2 540		
	EU-13	7 514		319	7 414		251	2 275	0	6	383	<5			295	2 775	<5	7 819	4 177	1 734	20	405	77		3 261		10 009		
	Neigh.	36 812		321	5 741			1 279	0	26	3 507	<5			242	94 048		10 114		420	361	166	93	2 012			1 256		_

How to read this table? Belgium has paid a family benefit to 808 households in Bulgaria. To avoid double-counting of the number of households entitled, only one family benefit scheme of each of the reporting Member States was retained, namely the family benefit scheme with the highest number of households entitled (this is not the case for FR).

<sup>\*\*</sup> BG and SK: breakdown by Member State of residence is not available.

<sup>\*\*\*</sup> FR: data for CZ as a Member State of residence include data for EL as a Member State of residence.

<sup>\*\*\*\*</sup> AT: breakdown by Member State of residence is for 'Kinderbetreuungsgeld'.

PL: data 2020. SE: data 2022. SE: the numbers are related to decisions made 2022 and not when the benefit was used.

LU anonymised data itself with less than 10 households. They are therefore included in the total row, but not in the EU-27, EU-13, EU-14, and Neighbour rows. FI: the total reported (2 560) does not match the sum (2 565). SE: the total reported (4 662) does not match the sum (4 687).

Table 3 - Export of family benefits by the number of family members involved, 2023

												Comp	etent Mer	nber State (i.e. e	xporting	Member	State)									
		BE	BG**	CZ	DK	DE	EE	ΙE	EL ES	FR***	HR	IT C	Y LV	LT LU*****	HU MT	NL	AT****	PL PT	RO	SI SK**	' FI*****	SE	IS	LI NO	CH****	UK
	BE				194	1 198	5	19	7	11 273	0		41	40 472	<5	9 145	41	122			6	43				
	BG	708			633	8 888	33	113	0	83	0		<5	59	0	1 235	825	<5			41	68				
	CZ	58			61	32 399	<5	66	0	15	0		7	715	0	153	12 204	<5			11	36				
	DK	22				311	<5	<5	0	0	0		182	<10	0	105	11	59			17	362				
	DE	440			2 394		14	13	<5	1 060	<5		588	36 100	0	8 440	3 228	147			30	92				
	EE	10			49	55		9	0	12	0		274	<10	0	68	<5	0			2 837	183				
	IE	21			69	54	<5		0	36	0		217	29	0	86	6	42			5	9				
	EL	140			61	4 307	<5	11	0	0	0		13	28	0	182	228	<5			9	58				
	ES	1 434			489	1 717	61	115		1 855	0		36	468	0	1 292	91	238			23	148				
	FR	69 710			286	13 876	<5	26	38		0		22	88 003	0	491	71	898			30	38				
	HR	150			111	18 018	<5	172	0	0			<5	32	<5	113	6 751	0			<5	94				
	IT	741			258	2 822	5	36	0	995	0		22	381	0	312	742	16			12	46				
	CY	7			19	6	<5	<5	0	0	0		18	<10	0	19	<5	<5			0	<5				
	LV	18			311	1 084	484	104	0	31	0			44	0	149	22	0			273	218				
ĕ	LT	40			837	2 244	6	237	0	0	0		116	25	0	207	10	0			141	339				
ġ	LU	456			53	21	0	0	<5	92	0		20		0	18	<5	77			<5	<5				
residence	HU	87			119	8 719	5	44	0	223	0		<5	56	0	316	39 842	0			13	69				
₽	MT	8			16	7	<5	0	0	0	0		7	<10		17	<5	<5			0	<5				
State	NL	5 408			312	4 357	11	<5	<5	72	0		169	1 013	7		60	72			21	51				
	AT	54			78	2 418	0	7	0	49	0		22	65	0	88		6			<5	23				
ě	PL	2 169			7 437	127 244	9	1 612	0	911	0		26	1 623	0	10 303	18 722	5			99	3 368				
Member	PT	711			256	1 513	5	58	<5		0		<5	2 833	0	560	91				15	34				
ž	RO	4 999			1 753	32 681	0	1 332	5	421	0		<5	1 413	0	2 458	11 371	11			79	511				
	SI	7			0	336	0	0	0	0	6		<5	<10	0	24	13 550	<5			0	14				
	SK	156			125	7 049	0	143	0	112	0		7	618	0	597	20 356	0			17	101				
	FI	12			93	76	648	7	0	25	0		234	21	0	36	19	<5				717				
	SE	49			7 773	135	28	0	0	22	0		231	20	0	236	35	12			174					
	IS	<5			336	0	<5	0	0	0	0		27	<10	0	<5	0	<5			0	9				
	LI	<5			<5	<5	0	0	0	0	0		<5	0	0	0	8	0			0	0				
	NO	27			824	<5	62	0	0	0	0		1 213	<10	0	89	11	20			36	302				
	CH	101			242	32	<5	6	<5	93	0		57	69	0	132	116	246			12	26				
	UK	152			342	198	9	2 605	<5	33	0		934	40	0	478	36	717			11	188				
	Total	87 898	263		25 532	271 769			61				4 500	174 262		37 351		2 701		35 71	1 3 912				296 714	
	EU-27	87 615				271 535			58				2 268	174 018			128 284	1 715				6 630				
	EU-14	79 198			12 316		787	295		17 377			1 801	169 433		20 991	4 624	1 693				1 622				
	EU-13	8 417				238 730		3 833	5	1 808	6		467	4 585	<5		123 660	22				5 008				
	Neigh.	76 014				181 856				15 368			390	164 575			90 046	238				1 381			C. I	

How to read this table? Belgium has exported a family benefit to 708 family members residing in Bulgaria. To avoid double-counting of the number of family members involved, only one family benefit scheme of each of the reporting Member States was retained, namely the family benefit scheme with the highest number of family members involved (this is not the case for FR).

BG, SK, and CH: Breakdown by Member State of residence is not available.

<sup>\*\*\*</sup> FR: data for CZ as a Member State of residence include data for EL as a Member State of residence.

<sup>\*\*\*\*</sup> SE and CH: data 2022. SE: the numbers are related to decisions made 2022 and not when the benefit was used.

AT: breakdown by Member State of residence is for Familienbeihilfe + Kinderabsetzbetrag. The total figure (165 803) also includes 37 348 family members for which the Member State of residence could not be determined

<sup>\*\*\*\*\*\*</sup> LU anonymised data itself with less than 10 family members involved. They are therefore included in the total row, but not in the EU-27, EU-13, EU-14, and Neighbour rows. FI: the total reported (3 912) does not match the sum (3 920). SE: the total reported (7 151) does not match the sum (7 155).

Table 4 - Export of family benefits by <u>expenditure (in €)</u>, 2023

												Compet	ent Member State (i.e. 🧯		Member State									
	BE	BG**	CZ	DK	DE	EE	IE	EL	ES	FR***	HR IT C	Y LV	LT LU****** HU	MT	NL	AT****	PL***	PT	RO SI	SK** FI******	SE*****	IS LI	NO	CH UK
BE			9 459	301 280		24 868	68 910	0	4 678	5 118 132	0	50 282	140 407 205	1 848	21 259 369	110 473		79 581	0	3 427	82 679		116 840	
BG	2 046 426		7 480	1 341 276		42 448	262 534	0	0	30 344	0	275	220 142	0	6 104 365	2 577 678		1 799	2 063	39 584	97 027		283 964	
CZ	180 745			75 710		9 088	141 911	0	0	14 995	0	27 542	3 330 407	0	411 375	36 829 074		721	0	4 727	98 728		161 775	
DK	20 591		0			2 640	1 920	0	0	0	0	259 360	n.a.	0	181 754	20 481		35 112	0	8 311	1 209 417		223 242	
DE	580 704		6 784	3 188 163	1	106 069	24 960	140	12 598	421 925	178	581 885	121 329 216	0	20 533 438	10 109 437		111 833	18 085	22 185	514 027		271 406	
EE	20 766		0	61 814			17 280	0	0	10 249	0	430 531	n.a.	0	93 852	7 751		0	0	1 424 716	182 054		271 149	
IE	37 907		0	90 303		7 311		0	0	4 925	0	185 652	101 565	0	137 797	27 146		25 475	0	1 731	13 375		12 171	
EL	256 223		0	108 685		4 088	28 716		0	0	0	17 955	111 731	0	545 080	870 726		215	0	7 429	214 125		40 414	
ES	2 797 821		0	784 809	1	136 002	241 367	0		1 083 545	0	63 701	1 817 265	0	3 111 566	330 796		202 488	0	26 387	381 044		945 655	
FR	82 599 302		0	413 043		10 659	56 406	0	26 394		0	76 049	384 460 199	0	970 658	247 180		787 111	0	15 074	123 533		122 574	
HR	555 809		0	188 582		480	367 108	0	0	0		989	118 776	1 236	336 261	19 629 199		0	102 890	3 511	143 476		157 782	
IT	1 210 290		0	318 420		7 510	75 606	0	0	381 986	0	45 865	1 476 097	0	673 540	2 157 999		15 223	2 340	10 175	160 672		101 620	
CY	6 329		0	24 254		960	1 920	0	0	0	0	22 980	n.a.	0	32 454	2 526		325	0	0	5 124		0	
LV	44 140		6 436	519 188	8	828 837	260 445	0	0	7 667	0		121 745	0	409 727	68 839		0	0	182 917	326 510		826 124	
E LT	72 075		0	1 138 874		8 029	538 592	0	0	0	0	185 130	74 505	0	478 562	31 920		0	0	77 022	462 710		3 561 946	
를 LU	405 507		0	80 166		0	0	0	680	27 289	0	26 170		0	36 567	7 034		50 826	0	1 598	14 033		2 042	
§ HΩ	267 415		0	151 888		7 858	97 452	0	0	111 193	0	21 286	211 243	0	990 844	111 875 289		0	0	8 177	147 004		58 189	
₩T	5 576		0	38 998		1 238	0	0	0	0	0	14 831	n.a.		22 278	513		2 053	0	0	4 607		3 756	
를 NL	14 348 339		0	405 068		30 601	3 840	0	6 616	35 617	0	196 597	3 462 150	3 914		196 976		55 760	0	11 870	154 597		98 235	
S AT	147 939		11 015	140 375		0	13 440	0	0	17 741	0	24 777	163 631	0	116 231			4 530	39 873	2 405	59 146		17 961	
ĕ PL	4 352 797		112 170	8 218 069		18 823	3 842 151	0	0	360 017	0	53 436	5 802 876	0	28 191 252	40 770 756		3 292	0	81 737	5 007 396		11 957 636	
E PT	1 171 317		0	285 116		3 379	117 846	0	1 276	913 184	0	1 280	11 246 875	0	1 374 588	265 997			0	11 137	47 592		427 794	
≝ RO	12 017 434		0	2 763 105		0	2 799 391	0	2 812	202 373	0	1 728	5 269 801	0	10 477 561	33 844 974		8 736	0	74 792	937 951		1 480 440	
SI	9 416		0	0		0	0	0	0		2 864	4 769	n.a.	0	59 811	37 982 406		1 599		0	27 894		5 571	
SK	482 455		623 466	174 742		0	335 325	0	0	52 357	0	7 421	2 292 211	0	1 949 963	59 707 009		0	902	10 563	177 805		420 287	
FI	16 801		0	112 842		856 332	13 440	0	0	438	0	335 839	46 970	0	53 822	18 783		1 385	0		1 090 279		150 595	
SE	518 032		0	11 033 794		36 628	0	0	0	6 212	0	335 715	50 540	0	307 946	58 629		8 887	0	144 518	4		2 424 479	
IS	1 670		0	475 617		1 390	0	0	0	0	0	43 230	n.a.	0	549	0		2 299	0	0	18 794		68 732	
LI	455		0	0		0	0	0	0	0	0	25	0	0	0	64 380		0	0	0	0		0	
NO	26 086		0	1 148 658		67 525	0	0	0	0	0	1 138 107		0	160 816	56 806		10 332	0	14 048	588 123			
СН	138 748		0	335 796		12 464	11 520	0	9 159	31 054	0	78 685	171 936	0	146 821	535 710		168 736	0	22 870	81 553		58 631	
UK	244 743		775	584 877		16 137	5 800 023	35	453	13 021	0	742 505	120 523	0	712 109	177 427		591 938	0	3 239	258 373		578 209	
Total	124 583 862			34 503 514			15 122 103			8 844 263		4 974 597	684 128 543	6 999	99 880 956	384 621 708	199 384 186			31 564 922 2 214 147			24 849 217	
	124 172 159			31 958 565		143 849	9 310 560	140				2 972 045	682 115 150	6 999	98 860 661	357 749 590		1 396 949	166 153		11 682 813		24 143 646	
	104 110 775		27 258	17 262 066		226 087	646 450			8 010 993		2 201 127	664 673 444	5 762	49 302 357	14 421 656		1 378 425	60 298	266 247	4 064 526		4 955 026	
	20 061 384			14 696 500		917 762	8 664 109	0	2 812	789 195		770 918	17 441 706	1 236		343 327 934		18 524	105 855	1 907 746			19 188 620	
	. 97 933 853			14 221 958		685 169	273 885			7 063 930		615 661	646 196 620			259 261 304		202 488	145 103		2 887 819		2 575 073	

How to read this table? Belgium has paid an amount of EUR 2 046 426 to households residing in Bulgaria. The figures reflect the total sum of expenditure on exported family benefits reported by Member States.

BG, PL, and SK: Breakdown by Member State of residence is not available.

\*\*\* FR: data for CZ as a Member State of residence include data for EL as a Member State of residence.

\*\*\*\* PL: data 2020. SE: 2022 data for all benefits except Parental benefit (Efterlevandestöd).

\*\*\*\*\* AT: The total figure (FLIP 384 621 708) also includes ELIP 36 037 705 for which the Man

AT: The total figure (EUR 384 621 708) also includes EUR 26 037 795 for which the Member State of residence could not be determined.

\*\*\*\*\*\* SE: the numbers are related to decisions made 2022 and not when the benefit was used. SE reported EUR 4 for which SE was the Member State of residence.

LU anonymised data itself with less than 10 family members/households involved. The amount for these family members/households is shown here as 'n.a.'. They are therefore included in the total row, but not in the EU-27, EU-13, EU-14, and Neighbour rows. FI: the total reported (EUR 2 214 147) does not match the sum (EUR 2 214 150).

# 3. Primarily and secondarily competent Member States

Table 5 provides a breakdown between instances where the reporting Member States are primarily competent and where they are secondarily competent. As can be seen in the table only 16 Member States could provide (partial) data for 2023 on this question. (Partial) data for Sweden concerning 2022 and for Switzerland concerning 2019 are added as well.

In total for the reporting Member States, 50 % of the cross-border expenditure is incurred as primarily competent Member State and 50 % of the spending is related to the payment of a supplement. Most reporting Member States paid family benefits as primarily competent Member State (CZ, DK, IE, ES, FR, HR, LV, LU, MT, NL, and SI). On the contrary, Slovakia and Finland mainly paid benefits as secondarily competent Member State. In Belgium, Estonia, Austria, and Sweden (data 2022) the competency varies, either between the different types of family benefits or the share in family members versus expenditure. Furthermore, some 62 % of the child allowances transferred by Switzerland in 2019 were paid as primarily competent Member State and some 38 % as a supplement.

When analysing the total number of persons who are entitled to the family benefits, it can be seen that a family benefit is paid to around 56 % of the persons residing abroad as primarily competent Member State, and to around 44 % as secondarily competent Member State.

Table 5 - Export of family benefits, breakdown between 'primarily competent' and 'secondarily competent', 2023

				Primarily	competent					Secondarily	competent		
	Name	Number of entitled persons	Number of family members involved	Total expenditure (in €)	Average amount (in €)	Share in total number of family members	Share in total expenditure	Number of entitled persons	Number of family members involved	Total expenditure (in €)	Average amount (in €)	Share in total number of family members	Share in total expenditure
BE	Child benefits	31 195	51 446	386 994 736	7 522	66 %	45 %	15 421	26 688	463 590 349	17 371	34 %	55 %
	Parental benefits	97		518 106			91 %	12		50 166			9 %
CZ	Child benefits	301		201 250			99 %	21		2 061			1 %
	Benefit for child in foster care	<5		6 003			100 %	0		0			0 %
	Børnetilskud	1 311	3 014	2 387 891	792	88 %	90 %	196	419	268 765	641	12 %	10 %
DK	Børne- og ungeydelse	10 121	16 132	24 639 714	1 527	59 %	78 %	6 767	11 229	6 807 767	606	41 %	22 %
	Underholdsbidrag	126	191	394 235	2 064	98 %	99 %	<5	<5	5 142	1 714	2 %	1 %
EE	Family benefits	370	671	1 288 848	1 921	48 %	58 %	249	732	952 516	1 301	52 %	42 %
	Child Benefit	3 739	6 739	12 938 880	1 920	100 %	100 %					0 %	0 %
IE	Domiciliary Care Allowance	46	53	330 781	6 241	80 %	82 %	12	13	75 062	5 774	20 %	18 %
	Working Family Payment	234	495	1 777 380	3 591	100 %	100 %					0 %	0 %
ES	Family benefit for dependent child (INSS)	44	57	57 669	1 012	93 %	89 %	<5	<5	6 998	1 749	7 %	11 %
FR	Family benefits (total)	3 697	16 440	7 259 987	442	85 %	82 %	668	2 871	1 584 277	552	15 %	18 %
HR	Child benefit	<5	10	3 043	304	100 %	100 %					0 %	0 %
	Family state benefit Supplement to the family state benefit for a disabled	2 391 108	3 552	1 937 118	545	79 %	81 % 82 %	605	948	451 817	477	21 % 23 %	19 % 18 %
LV	child Parent's benefit	336	111 336	121 879 1 440 067	1 098 4 286	77 % 87 %	82 % 85 %	31 49	34 49	25 927 244 558	763 4 991	13 %	18 %
	Child-care benefit	577	577	512 593	888	74 %	80 %	202	202	128 966	638	26 %	20 %
	Disabled child care benefit	27	27	94 276	3 492	74 % 77 %	84 %	8	202 8	17 397	2 175	23 %	16 %
	Family benefit (allocation familiale) including the new	21	21	94 270	3 492	11 70	04 /0	0	0	1/ 39/	2 1/3	25 //	10 %
LU	school year allowance (allocation de rentrée scolaire)	48 405	83 660	308 557 245	3 688	45%	60%	58 372	100 657	209 405 659	2 080	55%	40%
MT	Children's Allowance - Flat Rate	8	12	6 999	583	100 %	100 %	0	0	0		0 %	0 %
	AKW (algemene kinderbijslag)	13 376	26 570	41 564 969	1 564	71 %	92 %	6 297	10 781	3 497 680	324	29 %	8 %
NL	KOT (Kinderopvangtoeslag)	1 139	1 556	6 392 945	4 109	100 %	100 %	0	0	0		0 %	0 %
	Wkb (Kindgebondenbudget)	8 561	14 141	34 549 816	2 443	72 %	71 %	3 504	5 612	13 875 546	2 472	28 %	29 %
AT	Familienbeihilfe + Kinderabsetzbetrag		66 817	118 714 331	1 777	40 %			98 986	246 415 597	2 489	60 %	
	Kinderbetreuungsgeld	2 698	2 726	13 376 256	4 907	51 %	69 %	2 602	2 640	6 115 523	2 316	49 %	31 %
SI	Child benefit	79		80 367			76 %	22		24 929			24 %
sĸ	Child benefit	1 799	2 832	896 304	316	8 %	5 %	20 353	33 217	16 246 981	489	92 %	95 %
	Parental allowance	1 418	1 444	3 391 159	2 348	29 %	24 %	3 479	3 558	11 030 477	3 100	71 %	76 %
FI	Child benefit	547	931	756 579	813	23 %	43 %	2 073	3 080	1 002 094	325	77 %	57 %
	Child care allowance	59	89	189 382	2 128	37 %	42 %	123	153	266 092	1 739	63 %	58 %

				Primarily	competent					Secondarily	competent		
	Name	Number of entitled persons	Number of family members involved	Total expenditure (in €)	Average amount (in €)	Share in total number of family members	Share in total expenditure	Number of entitled persons	Number of family members involved	Total expenditure (in €)	Average amount (in €)	Share in total number of family members	Share in total expenditure
	Barnbidrag	1 717	2 655	3 164 853	1 192	53 %	78 %	1 581	2 360	916 979	389	47 %	22 %
	Flerbarnstillägg	1 011	1 971	303 571	154	55 %	80 %	832	1 594	73 758	46	45 %	20 %
	Föräldrapenning	<5	<5	8	8	33 %	1 %	<5	<5	968	484	67 %	99 %
	Studiebidrag och extra tillägg till studiebidrag	87	88	50 346	572	64 %	82 %	47	50	11 183	224	36 %	18 %
	Bostadsbidrag i form av särskilt bidrag för hemmavarande barn	24	29	11 241	388	76 %	93 %	8	9	892	99	24 %	7 %
	Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag	6	10	1 580	158	91 %	100 %	<5	<5	2	2	9 %	0 %
	Särskilt tilläggsbidrag för barnfamiljer	12	16	2 273	142	89 %	84 %	<5	<5	420	210	11 %	16 %
CH*	Child allowances		156 886			62 %			94 957			38 %	
Total						56 %	50 %					44 %	50%
EU-27						52 %						48 %	

SE: data 2022. CH: data 2019.
Source: Questionnaire on the export of family benefits 2024

# 4. The impact of the export of family benefits

To get an idea of the importance of the export of family benefits, the export is compared to the total number of family benefits. Specifically, the numbers reported in *Table 1* were used as a nominator and divided by the total number of persons entitled, the total number of family members involved, and the total expenditure spent on family benefits. As a result, the impact of the export of family benefits is shown in *Table 6*.

On average, some 1.9 % of family benefits are paid to persons residing in another EU/EFTA country or the UK, which corresponds to 2.5 % of expenditure. These shares are lower than in 2022 (2.5 % and 4.8 % respectively), but 2022 should be seen as an outlier due to the high influence of Austria as a result of the ECJ ruling C-328/20 of June 2022. The shares for 2023 are comparable to the shares in reference year 2021 (1.8 % and 1.2 % respectively) although the share of exported amount is still on the high side in 2023, possibly due to the consequences of the ECJ ruling mentioned above. When Austria and Luxembourg, two main exporting Member States, are excluded from the calculations, the export shares amount to 1.7 % regarding family members and 1.0 % regarding the expenditure.

For most of the reporting countries, the impact is rather limited. In terms of number of households entitled and family members involved, the share of the export of family benefits is less than 1 % in Czechia, Estonia, Ireland, Greece, Spain, France, Croatia, Malta, Poland (data 2020), Portugal, Romania, Slovenia, and Finland. For certain or all family benefits in Belgium, Denmark, Germany, Latvia, Luxembourg, the Netherlands, Austria, Slovakia, Sweden, Norway, and Switzerland, this share lies above 1 %.

The undisputable frontrunner in the export of family benefits is Luxembourg. They exported 56 % of their family benefits (i.e., allocations familiale + allocation de rentrée scolaire) to another EU/EFTA country or the UK, which accounts for 48 % of its total spending on family benefits. This lower share of total spending compared to the number of family members involved can be explained by the lower average amount paid per family member as the secondarily competent Member State (EUR 2 074, see Table 5) compared to the average amount of the family benefit paid per child and the impact of this supplement on the average amount being exported per child. Furthermore, Switzerland transferred about 16 % of its child allowances abroad (data 2022).14 Finally, the shares in Belgium and Austria are on the high side as well. In Belgium, a family benefit is exported to 9.5 % of family members, accounting for 2.1 % of expenditure. In Austria, 8.0 % 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 6.9 % of total expenditure on family benefits (i.e., Familienbeihilfe + Kinderabsetzbetrag). These shares are on the decline again compared to 2022 (10.7 % and 19.8 % respectively) which is a result of the termination of the back payments. The percentage share of 2023 is in line with the percentages before Austria applied an indexation (and thus before 2019). 15 For instance, in 2021, 6.8 % of the child tax credit (Kinderabsetzbetrag) was exported abroad.

The amount reported in 2022 by Austria also includes the back payments of family benefits as result of the ECJ ruling C-328/20 of June 2022. The ECJ ruled that the indexation of the family benefits by Austria, as implemented on 1 January 2019, is not compatible with EU law.

A look at the evolution of the spending on the export of family benefits for CH is not possible (see *section 5*). However, the evolution of the impact of the export of child allowances in terms of family members involved shows that the impact has slightly grown over the past few years: from 14.5 % in 2019, to 14.5 % in 2020, to 14.7 % in 2021, and 15.7 % in 2022

Starting on 1 January 2019, Austria introduced an indexation for the amount of family benefits, child tax credits and family tax credits for EU nationals who work in Austria and have children living abroad. This implies that the family benefit depends on the cost of living of the place of residence of the children. For these types of benefits (excl. parental benefits) the expenditure decreased from EUR 275 million in 2018 to EUR 134 million in 2021. As result of this policy, the relative importance of the exported amount of family benefits in total expenditure decreased from 5.7 % in 2018 to 2.6 % in 2021.

Table 6 - 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 %
3G	onia scriento	2.5 %	313 73	2.12 /0
	Parental benefits	0.04 %		0.5 %
CZ	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 %
D.F.	Child and youth allowance (Børne- og ungeydelse)	2.2 %	2.1 %	1.6 %
DE EE	Kindergeld Family benefits	0.4 %	1.5 % 0.5 %	0.5 %
	Child benefit	0.4 %	0.5 %	0.6 %
	Domiciliary Care Allowance	0.0 %	0.1 %	0.2 %
IE	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 % 0.07 %	0.02 % 0.07 %	0.02 % 0.03 %
	Allocation journalière de présence parentale Allocations familiales	0.07 %	0.07 %	0.03 %
	Complément Différentiel	0.04 70	0.04 /0	0.03 /0
FR	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)	0.008 %	0.000.0/	0.0004.0/
HR	PAJE, prime à la naissance ou à l'adoption  Child benefit	0.008 %	0.009 % 0.005 %	0.0004 %
IT	Cina benent	0.002 /0	0.003 70	0.002 /0
CY				
	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 %
LV	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				
	Family benefit (allocation familiale) including the new school year	55.8 %	56.2 %	47.9 %
LU	allowance (allocation de rentrée scolaire) 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	Tarentarieuve benent (maeninte de conge parentar)	30.3 %	31.0 70	40.5 70
MT	Children's Allowance - Flat Rate	0.02 %	0.02 %	0.03 %
	Child benefit AKW (Algemene kinderbijslag - AKW)	1.0 %	1.1 %	1.0 %
NL	Childcare allowance (Kinderopvangtoeslag - KOT)	0.2 %	0.2 %	0.2 %
	Child budget (Kindgebondenbudget - Wkb)	0.1 %	1.1 %	1.4 %
	Parental benefit (Kinderbetreuungsgeld)	2.7 %	2.7 %	1.6 %
AT	Family allowances (Familienbeihilfe) + Child tax credit		8.0 %	6.9 %
DI **	(Kinderabsetzbetrag)	0.04.0/		2.4.0/
PL**	Child-raising benefit 'family 500+' Family allowance for children and young persons	0.04 %	0.2 %	2.1 %
	Increase due to handicap	0.3 % 0.1 %	0.2 % 0.1 %	0.2 % 0.1 %
PT	Prenatal family allowance	0.1 %	0.1 %	0.1 %
•	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 %		
	Child Benefit	0.1 %		0.04 %
	Parental Allowance	0.4 %		0.3 %
SI	Childbirth Grant	0.1.0/		0.05.0/
	Large Family Allowance Special Childcare Allowance	0.1 %		0.05 %
	Partial Payment for Loss of Income	0.2 %		0.1 %
	Child benefit	3.2 %	3.0 %	2.2 %
SK	Parental allowance	2.6 %	2.5 %	2.2 %
	Child benefit	0.5 %	0.4 %	0.1 %
FI	Child home care allowance	0.3 %	0.3 %	0.3 %
	Efterlevandestöd	3.0 %		2.1 %
	Barnbidrag	0.3 %		0.3 %
	Förlängt barnbidrag			
	Flerbarnstillägg	0.2 %		0.2 %
SE**	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 %
				0.0000.01
	Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag	0.02 %		0.0003 %

### Export of family benefits

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

<sup>\*</sup> 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 Efterlevandestöd 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.

# 5. Evolution of the spending on the export of family benefits

The evolution of the amount exported to another EU/EFTA country or the UK between 2019 and 2023 is reported in *Table 7*. The majority of benefits for which an evolution of expenditure is available show an increase from 2022 to 2023. The most remarkable increase can be seen in Latvia. In Latvia, the parent's benefit more than doubled (+106.9 %) while the child-care benefit increased by 50.0 %. On the contrary, in some Member States, the expenditure of exported family benefits knew a decrease. This is particularly the case in Greece (-91.7 % although it concerned less than EUR 2 500 in 2022), Spain (-44.5 %), and parental benefits in Czechia (-33.9 %).

In Luxembourg, two out of three benefits show an increase, while one benefit remained stable from 2022 to 2023. Especially the parental leave benefit has seen a continuous increase from 2019 to 2023 and went up by 16.5 % from 2022 to 2023. 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 EU law. <sup>16</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, a total amount of EUR 385 million was transferred by Austria, which is 66 % lower compared to 2022.

Table 7 - Export of family benefits by expenditure, 2019-2023

							Change 20	22-2023
	Name of the family benefit	2019	2020	2021	2022	2023	In absolute	In %
							terms	
BE	Child benefits		91 622 986	74 266 963	120 190 290	124 583 862	4 393 572	3.7 %
BG	Family benefits	52 670	115 328	34 377	75 308	86 796	11 488	15.3 %
	Parental benefits	1 063 590	1 319 500	986 466	859 496	568 271	-291 224	-33.9 %
CZ	Child benefits	194 090	171 735	142 006	214 478	203 311	-11 167	-5.2 %
	Benefit for child in foster care	7 113	8 272	4 751	4 629	6 003	1 374	29.7 %
	Børnetilskud	2 298 306	2 039 939	2 262 169	2 467 554	2 656 656	189 102	7.7 %
DK	Børne- og ungeydelse	37 816 223	31 521 938	35 013 358	28 334 633	31 447 481	3 112 848	11.0 %
	Underholdsbidrag	643 967	427 191	483 760	441 508	399 376	-42 132	-9.5 %
DE								
EE	Family benefits	1 701 425	2 030 008	1 427 440	1 599 032	2 241 364	642 332	40.2 %
	Child Benefit	12 830 160	12 388 320	11 949 840		12 938 880		
	Domiciliary Care Allowance	196 604	253 399	305 983	463 270	405 843	-57 428	-12.4 %
ΙE	Guardians Payment (non-contributory)	8 758	7 164	10 123	4 966			
	Working Family Payment					1 777 380		
	Parents Benefit					280 696		
EL					2 100	175	-1 925	-91.7 %
ES	Family benefit for dependent child (INSS)	5 818	38 676	96 001	116 508	64 666	-51 842	-44.5 %
FR	Family benefits (total)	10 245 965	9 716 817	8 687 829	8 388 647	8 844 263	455 616	5.4 %
HR	Child benefit		3 946	2 645	3 737	3 043	-694	-18.6 %
IT								
CY								
	Family state benefit	498 181	810 163	998 363	2 114 157	2 388 935	274 777	13.0 %
	Supplement to the family state benefit for a disabled child	50 948	66 509	107 315	126 239	147 806	21 566	17.1 %
LV	Parent's benefit	574 983	1 005 894	802 614	814 116	1 684 625	870 509	106.9 %
	Child-care benefit	560 950	658 165	658 165	427 797	641 559	213 762	50.0 %
	Disabled child care benefit	44 287	74 753	97 877	117 957	111 673	-6 284	-5.3 %
LT								
LU	Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)	481 331 146	471 191 860	464 518 294	494 947 475	517 962 904	23 015 429	4.7 %
آ	Birth grant (allocation de naissance)	2 607 815	2 747 022	2 877 529	3 051 333	3 038 777	-12 556	-0.4 %
	Parental leave benefit (indemnité de congé parental)	97 434 454	110 327 129	115 287 398	140 044 537	163 126 862	23 082 325	16.5 %
HU	Family Benefits without Child care fee							
	Children's Allowance - Income Based	971	1 888					
MT	Children's allowance - flat rate In Work Benefit	7 170 688	2 719	8 592	9 746	6 999	-2 748	-28.2 %

Judgment of the Court in Case C-328/20 Commission v Austria (Indexation of family benefits). See also press release No 102/22.

## Export of family benefits

							Change 202	22-2023
	Name of the family benefit	2019	2020	2021	2022	2023	In absolute terms	In %
	AKW (algemene kinderbijslag)	35 807 329	33 180 499	32 922 809	37 070 049	45 062 649	7 992 600	21.6 %
NL	KOT (Kinderopvangtoeslag)		5 260 036	5 753 774	6 357 879	6 392 945	35 066	0.6 %
	Wkb (Kindgebondenbudget)		32 692 123	34 356 107	35 347 773	48 425 362	13 077 589	37.0 %
	Total	233 206 626	207 613 104	153 072 475	1 131 120 889	384 621 708	-746 499 181	-66.0 %
	Familienbeihilfe	36 688 775	35 855 658	34 154 799				
ΑT	Ausgleichszahlung	102 284 349	93 001 540	59 781 608				
AI	Kinderabsetzbetrag	73 973 876	58 778 813	40 325 245				
	Familienbeihilfe + Kinderabsetzbetrag				1 110 577 826	365 129 928	-745 447 898	-67.1 %
	Kinderbetreuungsgeld	20 259 626	19 977 093	18 810 823	20 543 063	19 491 779	-1 051 283	-5.1 %
PL								
	Family allowance for children and young persons	7 828 160	8 238 132	7 847 806		2 055 082		
PT	Increase due to handicap	262 218	272 421	282 844		75 842		
FI	Prenatal family allowance	614 371	529 524	502 544		18 433		
	Special education allowance	172 718	165 435	158 304		12 047		
	Funeral grant	3 733	3 739	7 259		8 851		
RO								
	Total	356 745						
	Child Benefit					105 295		
SI	Parental Allowance					43 157		
٥.	Childbirth Grant							
	Large Family Allowance					7 790		
	Special Childcare Allowance					9 911		
SK	Child benefit	4 843 086			8 172 646	17 143 285	8 970 640	109.8 %
J.\	Parental benefit	8 790 106			7 849 915	14 421 636	6 571 721	83.7 %
FI	Child benefit	5 289 655	2 564 085	3 208 482	3 255 342	1 758 673	-1 496 669	-46.0 %
	Child care allowance	1 121 417		711 042	449 447	455 474	6 027	1.3 %
	Efterlevandestöd	497 283	518 848	446 414	401 633	399 279	-2 353	-0.6 %
	Barnbidrag		5 330 493	6 030 776	6 741 335			
	Förlängt barnbidrag							
	Flerbarnstillägg		444 762	503 322	578 105			
	Föräldrapenning		4 140 321	4 721 125	4 760 765			
SE	Studiebidrag och extra tillägg till studiebidrag		81 425	81 425	125 264			
	Bostadsbidrag i form av särskilt bidrag för hemmavarande barn		20 146	22 966	18 808			
	Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och		574	1 937	1 995			
	umgängesbidrag Särskilt tilläggsbidrag för barnfamiljer		1 707	4 701	4 104			
IS	Cash benefit	480 868						
LI								
NO	Child benefit (barnetrygd)	10 710 581	12 114 929	12 393 690	13 656 732	18 827 820	5 171 088	37.9 %
	Cash-for-care benefit (kontantstøtte)	4 482 939	5 585 332	4 524 488	4 584 375	6 021 397	1 437 022	31.3 %
CH								
UK								

# 6. Family benefits paid to cross-border workers or other mobile persons

Intra-EU cross-border workers (i.e., working in a Member State other than the Member State of residence) (see also *Annex III*) are the main group of persons who benefit from the export of family benefits. The total number of EU/EFTA cross-border workers working in another EU/EFTA country amounted to some 1.8 million in 2022.<sup>17</sup> Germany (401 000), Switzerland (338 000), and Luxembourg (228 000) have the most incoming cross-border borders. Furthermore Austria (158 000), the Netherlands (140 000), and Belgium (90 000) receive a high number of incoming cross-border workers. Therefore, it is not surprising that these are the main exporting Member States of a family benefit (see *Table 1*). The main countries of origin of EU/EFTA cross-border workers in 2022 are France (444 000) and to a lesser extent Germany (237 000) and Poland (198 000).

Figure 1 shows the strong link between the number of incoming frontier workers and the export of family benefits (a positive correlation of 0.96).

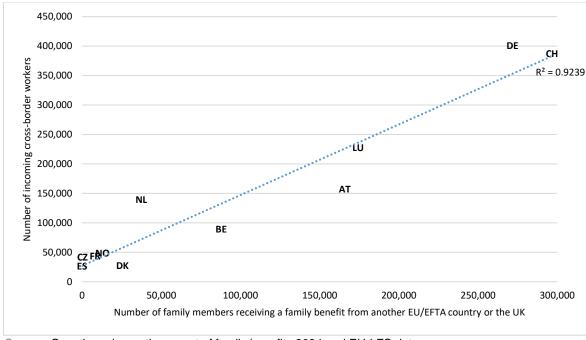


Figure 1 - Link between incoming cross-border workers and export of family benefits

Source: Questionnaire on the export of family benefits 2024 and EU-LFS data

Another important group next to cross-border workers are persons who work and reside in a Member State other than the Member State of residence of the child(ren). The reporting Member States were asked to provide the share of both groups (cross-border workers and 'other mobile persons') in the total number of family benefits being exported abroad. Only seven Member States were able to make such a distinction (Belgium, Denmark, Ireland, Spain, Croatia, Malta, and Sweden (data 2022)). These results are presented in *Table 8*. In Belgium, Ireland, and Malta most family benefits were paid to cross-border workers. In Denmark, Spain, Croatia, and Sweden (data 2022), on the other hand, most family benefits were exported to other mobile persons. However, due to the low response rate, no general conclusion can be made.

<sup>17</sup> These figures were collected by the EU Labour Force Survey (EU-LFS) and reported in the 'Annual report on intra-EU labour Mobility' (Hassan et al. (2024), Annual report on intra-EU labour mobility 2023, Network Statistics FMSSFE, European Commission).

Table 8 - Cross-border workers or other mobile persons, 2023

			Cross-bord	er workers			Other mob	ile persons	
	Name	Number of entitled	Number of family	Total expenditure	Share in total	Number of entitled	Number of family	Total expenditure	Share in total
	Name	persons	members involved	(in €)	expenditure	persons	members involved	(in €)	expenditure
BE	Child benefits	15 901	62 190	58 702 650	98.0 %	338	547	1 182 272	2.0 %
	Børnetilskud	309	663	601 304	22.6 %	1 151	2 718	2 055 353	77.4 %
DK	Børne- og ungeydelse	6 023	10 480	12 286 792	39.1 %	9 632	15 185	19 160 689	60.9 %
	Underholdsbidrag	6	10	21 131	5.3 %	122	184	378 245	94.7 %
IE	Domiciliary Care Allowance	30	35	205 963	50.7 %	28	31	199 880	49.3 %
ES	Family benefit for dependent child (INSS)	7	9	4 409	7.6 %	32	88	53 260	92.4 %
HR	Child benefit	0	0	0	0.0 %	<5	10	3 043	100.0 %
MT	Children's Allowance - Flat Rate	8	12	6 999	100.0 %	0	0	0	0.0 %
	Barnbidrag	1 175	1 905	1 155 768	21.6 %	2 830	4 229	4 205 849	78.4 %
	Förlängt barnbidrag								
	Flerbarnstillägg	682	1 424	132 073	27.9 %	1 514	2 895	341 746	72.1 %
	Föräldrapenning	375	382	1 775 097	37.7 %	694	768	2 938 330	62.3 %
	Studiebidrag och extra tillägg till	55	58	30 716	28.8 %	150	154	76 078	71.2 %
	studiebidrag	33	36	30 / 10	20.0 /0	150	134	70 078	/1.2 /0
SE*	Bostadsbidrag i form av särskilt bidrag för	<5	<5	8	0.1 %	36	46	12 766	99.9 %
	hemmavarande barn	,	<b>\</b> 5	0	0.1 /0	30	40	12 700	33.3 70
	Bostadsbidrag i form av särskilt bidrag för								
	barn som bor växelvis och				0.0 %	7	10	1 941	100.0 %
	umgängesbidrag								
	Särskilt tilläggsbidrag för barnfamiljer	<5	<5	121	3.7 %	17	22	3 145	96.3 %
	Efterlevandestöd								

<sup>\*</sup> SE: data 2022.

# 7. The Member State of residence acting as primarily or secondarily competent Member State

The scope of the application of the EU rules on social security coordination is broader than solely the export of family benefits. For instance, when there is entitlement based on employment in two different Member States, it is the Member State of residence of the child(ren) that will become primarily competent for the payment of the family benefits. Furthermore, the Member State of residence might have to pay a supplement as secondarily competent Member State when the cash benefit in this Member State is higher than in the exporting primarily competent Member State. The number of persons involved in such cases as well as the amount to be paid by the Member State of residence are not reported in the above sections. They only cover the export of family benefits.

In this section, the amount paid by the Member State of residence as primarily or secondarily competent Member State is reported. However, the question about the amount paid by the Member State of residence as primarily or secondarily competent Member State was only answered by ten Member States (BE, CZ, IE, HR, LT, HU, NL, SK, FI, and SE (data 2022)). Thus, no general conclusions can be made.

A relatively high number of cases in terms of family members involved were reported by Belgium, Hungary, and Slovakia as Member State of residence. In Slovakia, for the child benefit, about 8 500 of the 22 100 families to which Slovakia pays a child benefit, one of the parents is working and/or living in Austria. In more than nine out of ten cases Slovakia was the secondarily competent Member State.

Table 9 - Family benefits paid as a Member State of residence, 2023

	Name	Number of entitled persons	Number of family members involved	Total expenditure (in €) (A)	Pro Memoria: expenditure as exporting MS (in €) (B)	Share Member State of residence in total expenditure (A/(A+B))
BE	Child benefit	16 718	41 663	71 222 751	124 583 862	36.4 %
	Parental benefits	5 302		3 827 956	568 271	87.1 %
CZ	Child benefits	4 432		2 856 869	203 311	93.4 %
	Benefit for child in foster care	161		547 621	6 003	98.9 %
IE	Domiciliary Care Allowance	7	7	23 294	405 843	5.4 %
FR	Allocation Différentielle (ADI)	12 959		25 074 413	8 844 263	73.9 %
HR	Child benefit	25	110	8 677	3 043	74.0 %
LT		11 053	7 544	13 073 639		
	Family allowance	27 948	45 037	20 923 025		
HU	Child home care allowance	3 370		3 545 604		
	Child raising support	446		418 481		
NL	KOT (Kinderopvangtoeslag)	34	41	223 067	6 392 945	3.4 %
IVL	Wkb (Kindgebondenbudget)	113	163	460 829	48 425 362	0.9 %
	Family 500+ benefit	243 329		262 112 697	199 384 186	56.8 %
PL	Family benefits	16 249		51 856 723		
	Family care capital	9 659		12 938 863		
SK	Child Benefit	21 913	35 711	17 143 285	17 143 285	50.0 %
JK	Parental allowance	4 820	4 927	14 421 636	14 421 636	50.0 %
FI	Child benefit	1 971	3 396	2 999 872	1 758 673	63.0 %
	Child care allowance	258	310	597 563	455 474	56.7 %
	Barnbidrag	167	327	39 735	578 105	6.4 %
	Förlängt barnbidrag	<5	<5	5 428	4 760 765	0.1 %
	Flerbarnstillägg	14	27	11 948	125 264	8.7 %
	Föräldrapenning	14	27	2 450	18 808	11.5 %
	Studiebidrag och extra tillägg till studiebidrag	<5	<5	134	1 995	6.3 %
SE*	Bostadsbidrag i form av särskilt bidrag för				4 104	
	hemmavarande barn					
	Bostadsbidrag i form av särskilt bidrag för barn					
	som bor växelvis och umgängesbidrag					
	Särskilt tilläggsbidrag för barnfamiljer					
	Efterlevandestöd					

\* SE: data 2022

## 8. Fraud and error

Member States were asked whether they are aware of cases of fraud or error concerning the export of family benefits. However, only a handful of Member States provided information. Spain and Malta reported that no cases of inappropriate use were found. Spain also indicated that regular checks are carried out twice a year, crossing data with the State Tax Administration Agency and regional authorities to verify the income limit for being entitled to this benefit, to avoid undue payments or, where appropriate, the corresponding claims. Switzerland indicated that the (EESSI) coordination procedure based on Article 68 of Regulation (EC) No 883/2004 is usually sufficient to adequately clarify the facts and benefit claims thus avoiding cases of fraud and error.

Only four Member States indicated that fraud or error had occurred and were able to (partly) quantify its occurrence (Belgium, Czechia, Germany, and Romania). Most cases of error relate to not providing correct or complete information (e.g., documents submitted late, errors in forms, delayed communication with other Member States), while the fraud mentioned by Germany concerns tax evasion. *Table 10* shows the quantification for these four Member States. Most cases were reported by Germany, namely 46 673 of which 37 533 concerned error cases and 9 140 concerned fraud cases. Romania reported 2 997 cases of error, Belgium 680 cases of error and 58 cases of fraud, and Czechia reported 147 error cases. The latter number of cases represent 33.9 % of total export of family benefits for Czechia (the sum of all benefits), but the share in the total amount exported only amounts to 8.5 %. The highest amounts are seen in Belgium, Germany, and Romania, all over EUR 1 million. Nevertheless, in Belgium it only accounts for 1.2 % of the total exported amount. In terms of effort, Romania indicated that 89 human resources are allocated to uncover fraud and error.

Table 10 - Cases of fraud and error in case of export of family benefits, 2023

	Type of inappropriate use	Cases	Amount (in €)	Share in total export of family benefits*	Share in total exported amount
	Fraud	58	255 060	0.1 %	0.2 %
BE	Error	680	1 281 297	1.5 %	1.0 %
	Total	738	1 536 357	1.6 %	1.2 %
cz	Error: Relevant individuals neglect or delay in communicating to the authoritative body that administers family allowances about modifications in significant conditions, which consequently instigates a transition in the jurisdiction of the concerned state	147	66 386	33.9 %	8.5 %
	Fraud: Tax evasion: Criminal proceedings concluded in cases involving international or supranational law (züR) due to incorrect or incomplete information about facts relevant to tax or due to failure to report changes to facts relevant to tax: voluntary disclosure (the customer reports his crime himself and repays the overpayment amount on time). This does not result in punishment)	2 337			
DE	Fraud: Tax evasion (see above) Criminal proceedings concluded in cases involving international or supranational law (züR): punishment or intention to punish (fine, penalty order, handover to public prosecutor + discontinuance due to triviality §153 StPO; § 398 AO).	6 803	1 953 757		
	Error: Total number of all repayments (züR) minus the above-mentioned investigations (fraud), if applicable minus the repayments granted in the objection or legal proceedings; supplemented by the number of liability cases of the family allowance offices (no repayment notice). Examples of official negligence: typos, miscalculations Example of unintentional customer negligence: notification no longer given promptly, documents submitted late, etc.  Total	37 533 <b>46 673</b>			
	Error: Double payments of child state allowance or child raising indemnity caused				
RO	by errors in forms or delayed communication with other Member States	2 997	90 144 714	14.0 %	

The share in total export of family benefits is calculated by dividing the number of cases of fraud and error by the total number of exported family benefits. In previous reference years, the denominator was not the total number of exported benefits, but only the family benefit with the highest number of exports. However, as this might not be the best denominator for calculating the fraud and error rate, it has now changed to the sum of all exported family benefits.

Source: Administrative data Questionnaire on the export of family benefits 2024

A comprehensive analysis of the prevalence of fraud and error in the field of EU social security coordination can be found in the thematic report on fraud and error (Jorens (2024), Fraud and error in the field of EU social security coordination Reference year 2022, Network Statistics FMSSFE, European Commission – DG EMPL).

## Annex I Additional tables

Table A1 - Export of family benefits by the number of households, column %, 2023

													(	Competent Member	State													
	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR**	HR I	IT (	CY LV	LT LU**** HU	MT	NL	AT***	PL****	PT	RO	SI	SK	FI	SE**** I	S LI	NO	СН	UK
BE			0.0 %	0.7 %		0.6 %	0.2 %	0.0 %	8.7 %	59.0 %	0.0 %		0.9 %		25.0 %	26.3 %	0.1 %	0.8 %	4.5 %	4.0 %	0.0 %	0.0 %	0.2 %	0.6 %		0.5 %		
BG	1.7 %		0.0 %	2.8 %		2.9 %	2.1 %	0.0 %	0.0 %	0.4 %	0.0 %		0.0 %	0.0 %	0.0 %	1.6 %	0.1 %	33.0 %	0.0 %	0.0 %	1.0 %	0.0 %	1.1 %	1.0 %		1.0 %		
CZ	0.1 %			0.2 %		0.3 %	0.9 %	0.0 %	0.0 %	0.1 %	0.0 %		0.2 %		0.0 %	0.5 %	8.8 %	2.4 %	0.0 %	0.3 %	0.0 %	0.0 %	0.3 %	0.5 %		0.5 %		
DK	0.0 %		0.0 %			0.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %		3.7 %		0.0 %	0.2 %	0.0 %	0.6 %	2.2 %	1.1 %	0.0 %	0.0 %	0.4 %	5.0 %		1.5 %		
DE	0.6 %		0.9 %	9.1 %		1.6 %	0.2 %	80.0 %		5.6 %	50.0 %		12.9 9		0.0 %	25.1 %	16.9 %	5.0 %	5.6 %	19.4 %	4.0 %	0.0 %	0.8 %	1.3 %		1.1 %		
EE	0.0 %		0.0 %	0.2 %			0.2 %		0.0 %	0.1 %	0.0 %		5.5 %		0.0 %	0.2 %	0.0 %	0.4 %	0.0 %	0.0 %	0.0 %		74.6 %			1.2 %		
IE	0.1 %		0.0 %	0.3 %		0.3 %		0.0 %	0.0 %	0.2 %	0.0 %		5.4 %		0.0 %	0.2 %	0.0 %	2.2 %	1.6 %	2.0 %	0.0 %	0.0 %	0.1 %	0.2 %		0.1 %		
EL	0.2 %		0.0 %	0.3 %		0.2 %	0.2 %		0.0 %	0.0 %	0.0 %		0.3 %		0.0 %	0.3 %	0.0 %	0.8 %	0.0 %	0.7 %	0.0 %	0.0 %	0.2 %	0.9 %		0.2 %		
ES	1.8 %		0.0 %	2.0 %		5.2 %	1.8 %	0.0 %		9.5 %	0.0 %		0.9 %		0.0 %	3.2 %	0.1 %	3.6 %	8.2 %	22.1 %	0.0 %	0.0 %	0.7 %	2.0 %		3.3 %		
FR	61.2 %		0.0 %	1.1 %		0.5 %	0.4 %		52.2 %		0.0 %		0.5 %		0.0 %	1.1 %	0.0 %	5.1 %	33.6 %		0.0 %		0.7 %	0.6 %		0.6 %		
HR	0.5 %		0.0 %	0.5 %		0.2 %	3.1 %	0.0 %	0.0 %	0.0 %			0.1 %		12.5 %	0.2 %	0.6 %	0.6 %	0.0 %		74.0 %	0.0 %	0.2 %	1.4 %		0.5 %		
IT	0.8 %		0.0 %	1.2 %		0.6 %	0.7 %		0.0 %	5.2 %	0.0 %		0.6 %		0.0 %	0.7 %	1.1 %	3.9 %		13.3 %		0.0 %	0.4 %	0.6 %		0.4 %		
CY	0.0 %		0.0 %	0.1 %		0.2 %	0.0 %		0.0 %	0.0 %	0.0 %		0.4 %		0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.6 %	0.0 %	0.0 %	0.0 %	0.1 %		0.0 %		
ω LV	0.1 %		0.3 %	1.4 %		35.7 %	2.0 %		0.0 %	0.2 %	0.0 %			0.0 %	0.0 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	6.6 %	3.1 %		3.3 %		
Ĕ LT	0.1 %		0.0 %	3.8 %		0.3 %	4.0 %	0.0 %	0.0 %	0.0 %	0.0 %		2.5 %		0.0 %	0.5 %	0.0 %	2.7 %	0.0 %	0.0 %	0.0 %	0.0 %	3.7 %	5.2 %		18.2 %		
ទឹ កា	0.3 %		0.0 %	0.2 %		0.0 %	0.0 %	0.0 %		0.5 %	0.0 %		0.5 %		0.0 %	0.1 %	0.0 %	0.0 %	2.9 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %		0.0 %		
<u>®</u> H∩	0.2 %		0.0 %	0.5 %		0.5 %	0.7 %		0.0 %	1.0 %	0.0 %		0.1 %		0.0 %	0.7 %	40.0 %		0.0 %	0.8 %	0.0 %	0.0 %	0.4 %	1.0 %		0.2 %		
₩T	0.0 %		0.0 %	0.1 %		0.2 %	0.0 %		0.0 %	0.0 %	0.0 %		0.2 %			0.0 %	0.0 %	0.2 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %		0.0 %		
후 NL	17.0 %		0.0 %	1.2 %		0.8 %	0.1 %		6.5 %	0.3 %	0.0 %		3.8 %		62.5 %		0.1 %	1.1 %	2.7 %	1.9 %	0.0 %	0.0 %	0.5 %	0.7 %		0.5 %		
₩ AT	0.1 %		0.0 %	0.4 %		0.0 %	0.1 %		0.0 %	0.3 %	0.0 %		0.5 %		0.0 %	0.2 %		0.5 %	0.3 %		15.0 %	0.0 %	0.1 %	0.4 %		0.1 %		
je PL	4.6 %		5.0 %	29.4 %		0.3 %	27.0 %		0.0 %	4.5 %	0.0 %		0.6 %		0.0 %	28.7 %	9.5 %		0.2 %	0.1 %	0.0 %		2.5 %	46.2 %		45.1 %		
E PT	1.1 %		0.0 %	1.1 %		0.5 %	1.1 %		4.3 %	9.7 %	0.0 %		0.1 %		0.0 %	1.2 %		1.4 %		0.6 %	0.0 %	0.0 %	0.3 %	0.6 %		1.6 %		
§ RO	8.3 %		0.0 %	7.9 %		0.0 %	18.6 %			1.8 %	0.0 %		0.1 %		0.0 %	5.6 %	1.0 %	22.0 %			0.0 %	0.0 %	1.9 %	7.0 %		5.8 %		
SI	0.0 %		0.0 %	0.0 %		0.0 %	0.0 %		0.0 %	0.0 %	50.0 %		0.1 %		0.0 %	0.0 %		0.3 %	0.0 %	0.0 %		0.0 %	0.0 %	0.2 %		0.0 %		
SK	0.4 %		93.8 %	0.5 %		0.0 %	2.2 %		0.0 %	0.7 %	0.0 %		0.2 %		0.0 %	1.3 %		2.4 %	0.0 %	0.0 %	2.0 %		0.4 %	1.5 %		1.5 %		
FI	0.0 %		0.0 %	0.4 %		43.9 %	0.1 %		0.0 %	0.2 %	0.0 %		5.1 %		0.0 %	0.1 %	0.0 %	0.8 %	0.1 %	0.2 %	0.0 %	0.0 %		9.6 %		0.9 %		
SE	0.1 %		0.0 %	27.6 %		1.3 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %		5.0 %		0.0 %	0.5 %	0.0 %	1.4 %	0.5 %	0.4 %	0.0 %		3.3 %			8.8 %		
IS	0.0 %		0.0 %	1.4 %		0.2 %	0.0 %		0.0 %	0.0 %	0.0 %		0.6 %		0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %		0.4 %		
LI	0.0 %		0.0 %	0.0 %		0.0 %	0.0 %		0.0 %	0.0 %	0.0 %		0.0 %		0.0 %	0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %		0.0 %		
NO	0.0 %		0.0 %	3.4 %		2.9 %	0.0 %		0.0 %	0.0 %	0.0 %		25.5 9		0.0 %	0.2 %	0.0 %	0.4 %	0.7 %	1.4 %	0.0 %	0.0 %	0.7 %	4.5 %				
СН	0.2 %		0.0 %	1.0 %		0.2 %	0.1 %		4.3 %	0.5 %	0.0 %		1.2 %		0.0 %	0.3 %	0.8 %	0.2 %	9.5 %	1.0 %	0.0 %	0.0 %	0.3 %	0.4 %		0.3 %		
UK	0.4 %		0.0 %	1.3 %		0.5 %	34.2 %	20.0 %		0.1 %	0.0 %		22.6 9		0.0 %	0.6 %	0.0 %			17.7 %		0.0 %	0.1 %	3.0 %		2.1 %		
Total	100 %		100 %	100 %		100 %	100 %		100 %	100 %	100 %		100 %		100 %	100 %	100 %	100 %		100 %			100 %	100 %		100 %		
EU-27	99.4 %		100.0 %			96.3 %	65.7 %			99.3 %			50.0 9					93.2 %								97.1 %		
EU-13	83.2 %			45.6 %		55.7 %	4.9 %			90.6 %			40.2 9			59.1 %		27.2 %								19.7 %		
EU-14	16.1 %			47.4 %		40.5 %	60.8 %			8.8 %			9.8 %					66.0 %			77.0 %					77.5 %		
Neigh.	79.0 %			36.7 %			34.2 %						8.1 %	94.0 %	0.0 %	51.4 %	88.4 %	16.0 %	15.9 %	0.8 %	93.0 %	0.0 %	78.6 %	7.1 %		9.7 %		

<sup>\*</sup> How to read this table? Belgium has paid 1.7 % of the exported family benefits to persons with a household in Bulgaria.

<sup>\*\*</sup> FR: data for CZ as a Member State of residence include data for EL as a Member State of residence.

<sup>\*\*\*</sup> AT: breakdown by Member State of residence is from Kinderbetreuungsgeld.

PL: data 2020. SE: data 2022. SE: the numbers are related to decisions made 2022 and not when the benefit was used.

LU anonymised data itself with less than 10 households. For these Member States of treatment, the column share could therefore not be calculated. It concerns DK, EE, CY, MT, SI, IS, and NO.

Table A2 - Export of family benefits by the number of family members involved, column %, 2023

														Compet	ent M	ember Sta	ate													
		BE	BG	CZ	DK	DE	EE	IE	EL ES	FR**	HR	IT	СТ	LV	LT	LU****	HU	MT	NL	AT****	PL	PT	RO SI	SK	FI	SE***	IS	LI	NO	CH U
1	BE				0.8 %	0.4 %	0.4 %	0.3 %	11.5 %	58.4 %	0.0 %			0.9 %		23.2 %		25.0 %	24.5 %	0.0 %		4.5 %		0.0 %	0.2 %	0.6 %				
	BG	0.8 %			2.5 %	3.3 %	2.4 %	1.7 %	0.0 %	0.4 %	0.0 %			0.0 %		0.0 %		0.0 %	3.3 %	0.5 %		0.0 %		0.0 %	1.0 %	1.0 %				
	CZ	0.1 %			0.2 %	11.9 %	0.1 %	1.0 %	0.0 %	0.1 %	0.0 %			0.2 %		0.4 %		0.0 %	0.4 %	7.4 %		0.0 %		0.0 %	0.3 %	0.5 %				
	DK	0.0 %				0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.0 %			4.0 %		0.0 %		0.0 %	0.3 %	0.0 %		2.2 %		0.0 %	0.4 %	5.1 %				
	DE	0.5 %			9.4 %		1.0 %	0.2 %	6.6 %	5.5 %	40.0 %			13.1 %		20.7 %		0.0 %	22.6 %	1.9 %		5.4 %		0.0 %	0.8 %	1.3 %				
	EE	0.0 %			0.2 %	0.0 %		0.1 %	0.0 %	0.1 %	0.0 %			6.1 %		0.0 %		0.0 %	0.2 %	0.0 %		0.0 %		0.0 %	72.5 %	2.6 %				
	E	0.0 %			0.3 %	0.0 %	0.1 %		0.0 %	0.2 %	0.0 %			4.8 %		0.0 %		0.0 %	0.2 %	0.0 %		1.6 %		0.0 %	0.1 %	0.1 %				
	EL	0.2 %			0.2 %	1.6 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %			0.3 %		0.0 %		0.0 %	0.5 %	0.1 %		0.0 %		0.0 %	0.2 %	0.8 %				
1	ES	1.6 %			1.9 %	0.6 %	4.3 %	1.7 %		9.6 %	0.0 %			0.8 %		0.3 %		0.0 %	3.5 %	0.1 %		8.8 %		0.0 %	0.6 %	2.1 %				
	FR	79.3 %			1.1 %	5.1 %	0.3 %	0.4 %	62.3 %		0.0 %			0.5 %		50.5 %		0.0 %	1.3 %	0.0 %		33.2 %		0.0 %	0.8 %	0.5 %				
1	HR	0.2 %			0.4 %	6.6 %	0.1 %	2.6 %	0.0 %	0.0 %				0.0 %		0.0 %		16.7 %	0.3 %	4.1 %		0.0 %		0.0 %	0.1 %	1.3 %				
	T	0.8 %			1.0 %	1.0 %	0.4 %	0.5 %	0.0 %	5.2 %	0.0 %			0.5 %		0.2 %		0.0 %	0.8 %	0.4 %		0.6 %		0.0 %	0.3 %	0.6 %				
	CY	0.0 %			0.1 %	0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %			0.4 %		0.0 %		0.0 %	0.1 %	0.0 %		0.0 %		0.0 %	0.0 %	0.1 %				
	LV	0.0 %			1.2 %	0.4 %	34.5 %	1.5 %	0.0 %	0.2 %	0.0 %					0.0 %		0.0 %	0.4 %	0.0 %		0.0 %		0.0 %	7.0 %	3.0 %				
	LT	0.0 %			3.3 %	0.8 %	0.4 %	3.5 %	0.0 %	0.0 %	0.0 %			2.6 %		0.0 %		0.0 %	0.6 %	0.0 %		0.0 %		0.0 %	3.6 %	4.7 %				
용미	LU	0.5 %			0.2 %	0.0 %	0.0 %	0.0 %	1.6 %	0.5 %	0.0 %			0.4 %				0.0 %	0.0 %	0.0 %		2.9 %		0.0 %	0.1 %	0.0 %				
resi	HU	0.1 %			0.5 %	3.2 %	0.4 %	0.7 %	0.0 %	1.2 %	0.0 %			0.1 %		0.0 %		0.0 %	0.8 %	24.0 %		0.0 %		0.0 %	0.3 %	1.0 %				
	MT	0.0 %			0.1 %	0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %			0.2 %		0.0 %			0.0 %	0.0 %		0.1 %		0.0 %	0.0 %	0.0 %				
	NL	6.2 %			1.2 %	1.6 %	0.8 %	0.0 %	3.3 %	0.4 %	0.0 %			3.8 %		0.6 %		58.3 %		0.0 %		2.7 %		0.0 %	0.5 %	0.7 %				
<b>(</b> )	AT	0.1 %			0.3 %	0.9 %	0.0 %	0.1 %	0.0 %	0.3 %	0.0 %			0.5 %		0.0 %		0.0 %	0.2 %			0.2 %		0.0 %	0.1 %	0.3 %				
mber	PL	2.5 %			29.1 %	46.8 %	0.6 %	23.9 %	0.0 %	4.7 %	0.0 %			0.6 %		0.9 %		0.0 %	27.6 %	11.3 %		0.0 %		0.0 %	2.5 %	47.1 %				
뒫	PT	0.8 %			1.0 %	0.6 %	0.4 %	0.9 %	1.6 %	9.8 %	0.0 %			0.1 %		1.6 %		0.0 %	1.5 %	0.1 %				0.0 %	0.4 %	0.5 %				
§ I	RO	5.7 %			6.9 %	12.0 %	0.0 %	19.8 %	8.2 %	2.2 %	0.0 %			0.1 %		0.8 %		0.0 %	6.6 %	6.9 %		0.4 %		0.0 %	2.0 %	7.1 %				
	SI	0.0 %			0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	60.0 %			0.0 %		0.0 %		0.0 %	0.1 %	8.2 %		0.0 %		0.0 %	0.0 %	0.2 %				
!	SK	0.2 %			0.5 %	2.6 %	0.0 %	2.1 %	0.0 %	0.6 %	0.0 %			0.2 %		0.4 %		0.0 %	1.6 %	12.3 %		0.0 %			0.4 %	1.4 %				
	FI	0.0 %			0.4 %	0.0 %	46.2 %	0.1 %	0.0 %	0.1 %	0.0 %			5.2 %		0.0 %		0.0 %	0.1 %	0.0 %		0.1 %		0.0 %		10.0 %				
!	SE	0.1 %			30.4 %	0.0 %	2.0 %	0.0 %	0.0 %	0.1 %	0.0 %			5.1 %		0.0 %		0.0 %	0.6 %	0.0 %		0.4 %		0.0 %	4.4 %					
	S	0.0 %			1.3 %	0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %			0.6 %		0.0 %		0.0 %	0.0 %	0.0 %		0.1 %		0.0 %	0.0 %	0.1 %				
!	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 %		0.0 %	0.0 %	0.0 %				
	NO	0.0 %			3.2 %	0.0 %	4.4 %	0.0 %	0.0 %	0.0 %	0.0 %			27.0 %		0.0 %		0.0 %	0.2 %	0.0 %		0.7 %		0.0 %	0.9 %	4.2 %				
	CH	0.1 %			0.9 %	0.0 %	0.1 %	0.1 %	3.3 %	0.5 %	0.0 %			1.3 %		0.0 %		0.0 %	0.4 %	0.1 %		9.1 %		0.0 %	0.3 %	0.4 %				
	UK	0.2 %			1.3 %	0.1 %	0.6 %	38.7 %	1.6 %	0.2 %	0.0 %			20.8 %		0.0 %		0.0 %	1.3 %	0.0 %		26.5 %		0.0 %	0.3 %					
	Γotal	100 %			100 %	100 %	100 %	100 %	100 %	100 %	100 %			100 %		100 %		100 %	100 %	100 %		100 %		100 %	100 %					
	EU-27	99.7 %			93.2 %	99.9 %	94.8 %	61.3 %	95.1 %	99.3 %	100.0 %	5		50.4 %		99.9 %			98.1 %			63.5 %		0.0 %	98.7 %					
	EU-13	90.1 %			48.2 %		56.1 %	4.4 %	86.9 %	90.0 %	40.0 %			40.0 %		97.2 %			56.2 %			62.7 %		0.0 %		22.7 %				
	EU-14	9.6 %			44.9 %		38.7 %	56.9 %	8.2 %	9.4 %	60.0 %			10.4 %		2.6 %		16.7 %	41.9 %	74.6 %		0.8 %		0.0 %	89.9 %	70.0 %				
	Neigh.	86.5 %			39.8 %	66.9 %	80.7 %	38.7 %	63.9 %	79.6 %	60.0 %			8.7 %		94.4 %		0.0 %	47.1 %	54.3 %		8.8 %		0.0 %	77.9 %	19.3 %				

<sup>\*</sup> How to read this table? Belgium has paid 0.8 % of the exported family benefits to family members living in a household in Bulgaria.

<sup>\*\*</sup> FR: data for CZ as a Member State of residence include data for EL as a Member State of residence.

SE: data 2022. SE: the numbers are related to decisions made 2022 and not when the benefit was used.

AT: breakdown by Member State of residence is from Familienbeihilfe + Kinderabsetzbetrag. For 22.5 % of family benefits the Member State of residence could not be determined.

LU anonymised data itself with less than 10 family members involved. For these Member States of treatment, the column share could therefore not be calculated. It concerns DK, EE, CY, MT, SI, IS, and NO. Source: Questionnaire on the export of family benefits 2024

Table A3 - Export of family benefits by <u>expenditure</u> (in €), column %, 2023

														Com	petent	t membe	r State													
	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			1.2 %	0.9 %		1.1 %	0.5 %	0.0 %	7.2 %	57.9 %	0.0 %			1.0 %		20.5 %		26.4 %	21.3 %	0.0 %		3.7 %			0.0 %	0.2 %	0.7 %		0.5 %	
BG	1.6 %		1.0 %	3.9 %		1.9 %	1.7 %	0.0 %	0.0 %	0.3 %	0.0 %			0.0 %		0.0 %		0.0 %	6.1 %	0.7 %		0.1 %			0.0 %	1.8 %	0.8 %		1.1 %	
CZ	0.1 %			0.2 %		0.4 %	0.9 %	0.0 %	0.0 %	0.2 %	0.0 %			0.6 %		0.5 %		0.0 %	0.4 %	9.6 %		0.0 %			0.0 %	0.2 %	0.8 %		0.7 %	
DK	0.0 %		0.0 %			0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			5.2 %		0.0 %		0.0 %	0.2 %	0.0 %		1.6 %			0.0 %	0.4 %	9.6 %		0.9 %	
DE	0.5 %		0.9 %	9.2 %		4.7 %			19.5 %	4.8 %	5.9 %			11.7 %		17.7 %		0.0 %	20.6 %	2.6 %		5.2 %				1.0 %	4.1 %		1.1 %	
EE	0.0 %		0.0 %	0.2 %			0.1 %	0.0 %	0.0 %	0.1 %	0.0 %			8.7 %		0.0 %		0.0 %	0.1 %	0.0 %		0.0 %					1.4 %		1.1 %	
IE	0.0 %		0.0 %	0.3 %		0.3 %		0.0 %	0.0 %	0.1 %	0.0 %			3.7 %		0.0 %		0.0 %	0.1 %	0.0 %		1.2 %				0.1 %	0.1 %		0.0 %	
EL	0.2 %		0.0 %	0.3 %		0.2 %	0.2 %		0.0 %	0.0 %	0.0 %			0.4 %		0.0 %		0.0 %	0.5 %	0.2 %		0.0 %				0.3 %	1.7 %		0.2 %	
ES	2.2 %		0.0 %	2.3 %		6.1 %	1.6 %			12.3 %	0.0 %			1.3 %		0.3 %		0.0 %	3.1 %	0.1 %		9.3 %				1.2 %	3.0 %		3.8 %	
FR	66.3 %		0.0 %	1.2 %		0.5 %	0.4 %		40.8 %		0.0 %			1.5 %		56.2 %		0.0 %	1.0 %	0.1 %		36.3 %				0.7 %	1.0 %		0.5 %	
HR	0.4 %		0.0 %	0.5 %		0.0 %	2.4 %	0.0 %	0.0 %	0.0 %				0.0 %		0.0 %		17.7 %	0.3 %	5.1 %		0.0 %				0.2 %	1.1 %		0.6 %	
IT	1.0 %		0.0 %	0.9 %		0.3 %	0.5 %		0.0 %	4.3 %	0.0 %			0.9 %		0.2 %		0.0 %	0.7 %	0.6 %		0.7 %				0.5 %	1.3 %		0.4 %	
CY	0.0 %		0.0 %	0.1 %		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 %	0.0 %	0.0 %		0.0 %	
ω LV	0.0 %		0.8 %	1.5 %		37.0 %	1.7 %		0.0 %	0.1 %	0.0 %					0.0 %		0.0 %	0.4 %	0.0 %		0.0 %			0.0 %		2.6 %		3.3 %	
E LT	0.1 %		0.0 %	3.3 %		0.4 %	3.6 %		0.0 %	0.0 %	0.0 %			3.7 %		0.0 %		0.0 %	0.5 %	0.0 %		0.0 %				3.5 %	3.7 %		14.3 %	
ig ru	0.3 %		0.0 %	0.2 %		0.0 %	0.0 %		1.1 %	0.3 %	0.0 %			0.5 %				0.0 %	0.0 %	0.0 %		2.3 %				0.1 %	0.1 %		0.0 %	
. <u>≅</u> H∩	0.2 %		0.0 %	0.4 %		0.4 %	0.6 %	0.0 %	0.0 %	1.3 %	0.0 %			0.4 %		0.0 %		0.0 %	1.0 %	29.1 %		0.0 %				0.4 %	1.2 %		0.2 %	
₩T	0.0 %		0.0 %	0.1 %		0.1 %			0.0 %	0.0 %	0.0 %			0.3 %		0.0 %			0.0 %			0.1 %				0.0 %	0.0 %		0.0 %	
a Nr	11.5 %		0.0 %	1.2 %		1.4 %			10.2 %		0.0 %			4.0 %		0.5 %		55.9 %		0.1 %		2.6 %				0.5 %	1.2 %		0.4 %	
TA Z	0.1 %		1.4 %	0.4 %		0.0 %			0.0 %	0.2 %	0.0 %			0.5 %		0.0 %		0.0 %	0.1 %			0.2 %				0.1 %	0.5 %		0.1 %	
P PL	3.5 %		14.4 %	23.8 %		0.8 %	25.4 %		0.0 %	4.1 %	0.0 %			1.1 %		0.8 %			28.2 %			0.2 %				3.7 %	39.6 %		48.1 %	
PT	0.9 %		0.0 %	0.8 %		0.2 %		0.0 %		10.3 %	0.0 %			0.0 %		1.6 %		0.0 %	1.4 %	0.1 %						0.5 %	0.4 %		1.7 %	
§ RO	9.6 %		0.0 %	8.0 %		0.0 %	18.5 %		4.3 %	2.3 %	0.0 %			0.0 %		0.8 %			10.5 %			0.4 %				3.4 %	7.4 %		6.0 %	
SI	0.0 %		0.0 %	0.0 %		0.0 %			0.0 %	0.0 %	94.1 %			0.1 %		0.0 %		0.0 %	0.1 %	9.9 %		0.1 %			0.0 %		0.2 %		0.0 %	
SK	0.4 %		80.2 %	0.5 %		0.0 %	2.2 %	0.0 %	0.0 %	0.6 %	0.0 %			0.1 %		0.3 %		0.0 %		15.5 %		0.0 %			0.00/	0.5 %	1.4 %		1.7 %	
FI	0.0 %		0.0 %	0.3 %		38.2 %			0.0 %	0.0 %	0.0 %			6.8 %		0.0 %		0.0 %	0.1 %	0.0 %		0.1 %			0.0 %	C = 0/	8.6 %		0.6 %	
SE	0.4 %		0.0 %	32.0 %		1.6 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %			6.7 %		0.0 %		0.0 %	0.3 %	0.0 %		0.4 %			0.0 %		0.0 %		9.8 %	
IS 	0.0 %		0.0 %	1.4 %		0.1 %	0.0 %		0.0 %	0.0 %	0.0 %			0.9 %		0.0 %		0.0 %	0.0 %	0.0 %		0.1 %			0.0 %		0.1 %		0.3 %	
LI NO	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 %		0.0 %				0.0 %	0.0 %		0.0 %	
	0.0 %		0.0 %	3.3 %		3.0 %	0.0 %		0.0 %	0.0 %				22.9 %		0.0 %		0.0 %	0.2 %	0.0 %		0.5 %				0.6 %	4.7 %		0.2.0/	
CH	0.1 %		0.0 %	1.0 %		0.6 %	0.1 %		14.2 %		0.0 %			1.6 %		0.0 %		0.0 %	0.1 %	0.1 %		7.8 %				1.0 %	0.6 %		0.2 %	
UK			0.1 %	1.7 %		0.7 %		20.0 %		0.1 %				14.9 %		0.0 %		0.0 %	0.7 %	0.0 %		27.3 %				0.1 %	2.0 %		2.3 %	
Total EU-27	100 % 99.7 %		100 % 99.9 %	100 % 92.6 %		100 %			100 %	99.5 %	100 %			100 % 59.7 %		100 % 99.7 %			100 % 99.0 %	100 %		100 % 64.4 %				100 %	100 % 92.5 %		100 % 97.2 %	
	99.7 % 83.6 %		3.5 %	50.0 %										59.7 % 44.2 %		99.7 %			99.0 % 49.4 %			63.5 %					92.5 % 32.2 %		19.9 %	
EU-13 EU-14	83.6 % 16.1 %			42.6 %					4.3 %	90.6 %	94.1 %			44.2 % 15.5 %		2.5 %			49.4 %											
	78.6 %													15.5 %								0.9 %					60.3 %		77.2 %	
neigh.			96.9 %			75.2 %				79.9 %						94.5 %		U.U %	41.8 %	07.4%		9.3 %			0.0 %	/1.5 %	22.9 %		10.4 %	١

<sup>\*</sup> How to read this table? Belgium has paid 1.6 % of the total exported amount to persons with a household in Bulgaria.

<sup>\*\*</sup> FR: data for CZ as a Member State of residence include data for EL as a Member State of residence.

<sup>\*\*\*</sup> SE: data 2022 for all benefits except Parental benefit (Efterlevandestöd).

<sup>\*\*\*\*</sup> AT: for 6.8 % of expenditure, the Member State of residence could not be determined.

<sup>\*\*\*\*\*</sup> SE: the numbers are related to decisions made 2022 and not when the benefit was used. SE reported EUR 4 for which SE was the Member State of residence or 0.00003 % of total expenditure.

<sup>\*\*\*\*\*\*\*</sup> LU anonymised data itself with less than 10 family members/households involved. For these Member States of treatment, the column share could therefore not be calculated. It concerns DK, EE, CY, MT, SI, IS, and NO.

## Annex II Additional visualisations

Figure A1 - Number of family members to whom a family benefit was exported, share in total number of exported family benefits, 2023



<sup>\*</sup> Data for SE and CH concern 2022.

<sup>\*\*</sup> No data available for CZ, EL, IT, CY, LT, HU, PL, RO, SI, IS, LI, NO, and UK.

<sup>\*\*\*</sup> How to read this figure? Of all the family benefits exported, Switzerland exported a family benefit to 26.3 % of all family members to whom a family benefit was exported.

# Annex III Number of cross-border workers

Table A4 - Number of cross-border workers (20-64 years), by country of residence and country of work, in ,000, 2019

													Count	ry of re	sidence												
		EU-27	EFTA	ΑT	BE	BG	CZ	DE	DK	EE	ES	FI	FR	HR	HU	IT	LT	LU	LV	NL	PL	PT	RO	SE	SI	SK	СН
	EU-27	1 309	6	38	106	33	64	147	6	13	32	2	203	33	84	26	3	7	8	31	184	15	113	23	23	110	9
	EFTA	371		9			1	44	2	2	1		208	2	4	70	2		3		23			12		6	
	AT	163					12							5	49						11		7		16	36	
	BE	73					1				2		38			2		2		14			7				
	CZ	42																			13					27	
	DE	407		28	12	17	46				5		41	14	26	5		2		14	114		42		1	24	7
	DK	28																			7			11			
	ES	27																				6	7				
	FI									10																	
	FR	44			13						9					6		1									
~	HR																								1		
Country of Work	HU																									9	
₹	IE										1																
٥	IT	55									4			3									35		4		1
뒫	LT																										
5	LU	204			45			33					95														
	LV																										
	MT															2											
	NL	101			34	4	1				2										18					4	
	PL										2																
	PT										2																
	SE								3	1									2		5						
	SI													6													
	SK						2																		1		
	СН	321		9			1	43			1		208		4	70										4	
	IS																										
	NO	49							2	2			LLIOTAT	1			2		3		21			12			

Figures may differ from national administrative data (see for instance data for Luxembourg published by LUSTAT).

Source: Tersch et al. 2021 based on LFS.

# Annex IV Questionnaire on the export of family benefits

1) **Total** number of persons entitled to a **cash family benefit** from the reporting Member State, number of family members involved and total related expenditure (in €)

Total number of persons	Number of family members involved	Total expenditure (in €)

- A) Reporting Member State = Exporting Member State (Parent/one of the persons working and or residing in the reporting Member State but child(ren) residing in another Member State)
- 2) Number of persons entitled to a **family benefit** for members of the family residing in another Member State than the reporting Member State, number of family members involved and total related expenditure on the export of family benefits (in €)

MS of residence of the members of the family	Number of entitled persons	Number of family members involved	Total expenditure (in €)
Belgium			
Bulgaria			
Czech Republic			
Denmark			
Germany			
Estonia			
Ireland			
Greece			
Spain			
France			
Croatia			
Italy			
Cyprus			
Latvia			
Lithuania			
Luxembourg			
Hungary			
Malta			
Netherlands			
Austria			
Poland			
Portugal			
Romania			
Slovenia			
Slovak Republic			
Finland			
Sweden			
United Kingdom			
Iceland			
Liechtenstein			
Norway			
Switzerland			
Total			

3) Number of persons entitled to a **family benefit** for members of the family residing in another Member State than the reporting Member\_State, number of family members involved and total related expenditure on the export of family benefits (in €): **Breakdown by primarily or secondarily competent.** 

			Reporting M	ember State		
		Primarily			Secondarily	
MS of residence		competent			competent	
of the members of the family	Number of entitled persons	Number of family members involved	Total expenditure (in €)	Number of entitled persons	Number of family members involved	Total expenditure (in €)
Belgium						
Bulgaria						
Czech Republic						
Denmark						
Germany						
Estonia						
Ireland						
Greece						
Spain						
France						
Croatia						
Italy						
Cyprus						
Latvia						
Lithuania						
Luxembourg						
Hungary						
Malta						
Netherlands						
Austria						
Poland						
Portugal						
Romania						
Slovenia						
Slovak Republic						
Finland						
Sweden						
United Kingdom						
Iceland						
Liechtenstein						
Norway						
Switzerland						
Total						

4) Number of persons entitled to a **family benefit** for members of the family residing in another Member State than the reporting Member State, number of family members involved and total related expenditure on the export of family benefits (in €): **Breakdown by status of the person.** 

	Reporting Member State						
	Cro	ss-border worl		Other mobile persons			
MS of residence of the members of the family	(Persons who work in a Member State other			(Persons who reside in a Member State other			
		per State where		than the Member State of residence of the			
	children reside)			child(ren))			
	Number of	Number of	Total	Number of	Number of	Total	
	entitled	family members	expenditure	entitled	family members	expenditure	
	persons	involved	(in €)	persons	involved	(in €)	
Belgium							
Bulgaria							
Czech Republic							
Denmark							
Germany							
Estonia							
Ireland							
Greece							
Spain							
France							
Croatia							
Italy							
Cyprus							
Latvia							
Lithuania							
Luxembourg							
Hungary							
Malta							
Netherlands							
Austria							
Poland							
Portugal							
Romania							
Slovenia							
Slovak Republic							
Finland							
Sweden							
United Kingdom							
Iceland							
Liechtenstein							
Norway							
Switzerland							
Total							

- B) Reporting Member State = Member State of residence of the child(ren) but parent/one of the persons is working and or residing in another Member State
- 5) Number of persons entitled to a **family benefit** working and or residing in another Member State than the reporting Member State for members of the family residing in the reporting Member State, number of family members involved and total related expenditure on the export of family benefits (in €)

MS of employment and or residence of (one of) the parent(s)/ entitled person	Number of entitled persons	Number of family members involved	Total expenditure (in €)
Belgium			
Bulgaria			
Czech Republic			
Denmark			
Germany			
Estonia			
Ireland			
Greece			
Spain			
France			
Croatia			
Italy			
Cyprus			
Latvia			
Lithuania			
Luxembourg			
Hungary			
Malta			
Netherlands			
Austria			
Poland			
Portugal			
Romania			
Slovenia			
Slovak Republic			
Finland			
Sweden			
United Kingdom			
Iceland			
Liechtenstein			
Norway			
Switzerland			
Total			

6) Number of persons entitled to a **family benefit** working and or residing in another Member State than the reporting Member State for members of the family residing in the reporting Member State, number of family members involved and total related expenditure on the export of family benefits (in €): **Breakdown by primarily or secondarily competent.** 

	Reporting Member State							
MS of employment and or residence of (one of) the parent(s)/ entitled person	Primarily competent			Secondarily competent				
	Number of entitled persons	Number of family members involved	Total expenditure (in €)	Number of entitled persons	Number of family members involved	Total expenditure (in €)		
Belgium								
Bulgaria Czech Republic Denmark								
Germany								
Estonia								
Ireland								
Greece								
Spain								
France								
Croatia								
Italy								
Cyprus								
Latvia								
Lithuania								
Luxembourg								
Hungary								
Malta								
Netherlands								
Austria								
Poland								
Portugal								
Romania								
Slovenia								
Slovak Republic								
Finland								
Sweden								
United Kingdom								
Iceland								
Liechtenstein								
Norway								
Switzerland								
Total								

- 7) Number of family benefits paid on a provisional basis by the Member State of residence of the child(ren) pursuant to Article 60(4) read together with Article 6(2) to (5) of Regulation (EC) No 987/2009?
- 8) Are you aware of cases of fraud or error with regard to the provisions on the coordination of family benefits? If so, can you describe and quantify such cases detected in the period 1 January to 31 December 2023? In order to interpret this information, it is necessary to know how many surveys or investigations there have been in total.

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