| Country | Child benefits | | |
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| | *Current level of the child benefits and methodology for defining their level (where available, add relevant information related to the employment situation of the parents)* | | |
| | *Situation 1/1/2008* | *Situation 1/7/2013* | *Regulatory changes* |
| AT | Child benefits amount to € 105.40 per child and per month. This amount is increased up to € 112.70 at the beginning of the month during which the child is over 3 years of age, to € 130.90 at the beginning of the month during which the child reaches the age of 10, and to € 152.70 at the beginning of the month during which the child is over 19.<br><br>From 1 January 2008, the monthly total amount of Child benefits *(Familienbeihilfe)* is increased to € 12.80 for two children, € 47.80 for three children, € 97.80 for four children and € 50.00 for each subsequent child.<br><br>For severely handicapped children additional € 138.30 per month.<br><br>Supplement for large families *(Mehrkindzuschlag)*: Supplement of € 36.40 per month for the third and subsequent children for which Child benefit has been granted if the annual taxable family income in the calendar year before the year in which the claim is made does not exceed a certain limit. The income limit for 2008 is | Child benefits amount to €105.40 per child and per month. This amount is increased up to €112.70 at the beginning of the month during which the child is over 3 years of age, to €130.90 at the beginning of the month during which the child reaches the age of 10, and to €152.70 at the beginning of the month during which the child is over 19.<br><br>From 1 January 2008, the monthly total amount of Child benefits is increased to €12.80 for two children, €47.80 for three children, €97.80 for four children and €50.00 for each subsequent child.<br><br>For severely handicapped children additional €138.30 per month.<br><br>Together with the Child benefit, a School Start Allowance of €100 is paid in September for each child aged 6 to 15.<br><br>Supplement for large families:<br>Supplement of €20 per month for the third and subsequent children for which Child benefit has been granted if the annual taxable family income in the calendar year before the year in which the claim is made | Introduction of a School Start Allowance for each child aged 6 to 15, replacing the payment of the double amount of child benefit in September (applicable in 2011).<br><br>Lower supplement for large families. |

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| | € 55,000.<br><br>No variation with income.<br><br>The variation with age is included above.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | does not exceed a certain limit. The income limit since 2008 is €55,000.<br><br>No variation with income.<br><br>The variation with age is included above.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | |
| BE | 1st child: € 80.17<br>2nd child: € 148.34<br>3rd child and subsequent children:€ 221.47<br><br>The amounts are increased by € 20.40 (per child irrespective of his order) in favour of single parent families who do not benefit from an orphan's allowance, who do not have any monthly professional income and have a replacement income for a maximum amount of € 1,774.98.<br><br>The amounts of the benefits are increased in the July payment by an annual supplement of € 72.83 for a child aged at least 11 and less than 17 on the last day of the calendar year preceding the one during which this annual supplement is due.<br><br>No variation with income.<br><br>Variation with age:<br>Children in 1st order, receiving the normal rate (no supplement for single parent families nor social supplement, child not disabled):<br><br>*Children born since 1st January 1990*: | 1st child: €90.28<br>2nd child: €167.05<br>3rd child and subsequent children: €249.41<br><br>The amounts are increased, for single parent families who receive child benefit at the normal rate and whose professional and/or replacement income does not exceed €2,230.74, by a supplement of:<br>1st child: €45.96<br>2nd child: €28.49<br>3rd child and subsequent children: €22.97<br><br>No variation with income.<br><br>Variation with age:<br>Children in 1st order, receiving the normal rate (no supplement for single parent families nor social supplement, child not disabled):<br><br>*Children born after 31/12/1990*:<br>aged 6 - 12: €15.73<br>aged 12 - 18: €23.95<br>aged 18 or more: €27.60<br><br>*Children born between 1/1/1991 and 31/12/1996 who becomes 1st order in place of a beneficiary of an age* | Increased ceilings for professional and/or replacement income in order to be granted a supplement. |

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| | aged 6 - 12: € 13.97<br>aged 12 - 18: € 21.27<br>aged 18 or more (applicable from 01.01.2009): € 24.51<br><br>*Children born between 1st January 1991 and 31st December 1996 who becomes class 1 in the place of a beneficiary of an age supplement*:<br><br>aged 6 - 18: € 27.85<br>aged 18 or more (applicable from 01.01.2009):€ 29.91<br><br>*Children born before 1st January 1991*:<br><br>born between 1.1.1985 and 31.12.1990:<br>up to 18: € 27.85<br>aged 18 or more:€ 29.91<br><br>born between 1.1.1981 and 31.12.1984: € 44.62<br><br>Other children (including any child benefiting from a supplement for single parent families and any disabled child):<br>aged 6 - 12: € 27.85<br>aged 12 - 18: € 42.56<br>aged 18 or more (applicable from 01.01.2009):€ 54.11<br><br>Social insurance scheme covering the active population:<br>Unemployed persons, for which the unemployment benefit is the main income of the household, are entitled from 7th month of unemployment to normal family benefits (including age supplements) plus the following social supplements: | *supplement*:<br>aged 12 or more: €31.36<br>aged 18 or more: €33.69<br><br>*Children born before 1/1/1991*:<br>• born between 1/1/1985 and 31/12/1990: €33.69<br>• other children (including any child benefiting from a supplement for single parent families and any disabled child):<br>aged 6 - 12: €31.36<br>aged 12 - 18: €47.92<br>aged 18 or more: €60.93<br><br>These monthly benefit amounts are increased in the July payment by an annual age supplement of<br>• €27.60 for a child aged less than 5 on the last day of the calendar year preceding the one during which this supplement is due;<br>• €58.59 for a child aged at least 5 and less than 11 on the last day of the calendar year preceding the one during which this supplement is due;<br>• €82.02 for a child aged at least 11 and less than 17 on the last day of the calendar year preceding the one during which this supplement is due;<br>• €110.42 for a child aged at least 17 on the last day of the calendar year preceding the one during which this supplement is due.<br>Social insurance scheme covering the active population<br><br>Unemployed persons are entitled from the 7th month of unemployment to normal family benefits (including increases according to age and annual age supplement) plus the following social supplements: | Extension of the annual age supplement to children aged below 11 and over 17. |

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| | 1st child: € 40.81<br>2nd child: € 25.30<br>3rd and each subsequent: € 4.44<br><br>Pensioners:<br>Pensioners obtain the same supplements to the family allowances as unemployed persons.<br><br>Workers who are recognised as being unable to work or female workers on maternity leave as from the 7th month of disability and eventual maternity leave, or who are disabled and on eventual maternity leave, are entitled to the following social supplements to the family allowances (plus supplements according to age and annual supplement):<br><br>1st child: € 87.81<br>2nd child: € 25.30<br>3rd and each subsequent: € 4.44<br><br>For single parent families who do not benefit from an orphan's allowance, who do not have any monthly professional income, who have a replacement income for a maximum amount of € 1,774.98 and have three children or more, the social supplement from the third child amounts to € 20.40. Former unemployed persons and former invalids who have started a new activity are granted, under certain conditions, the right to the social supplement during a maximum period of 8 quarters. | 1st child: €45.96<br>2nd child: €28.49<br>3rd child and subsequent children:<br>• single parent family: €22.97<br>• other family: €5.00<br>These monthly supplements are not granted if the monthly total gross income (payments and replacement income) of the unemployed person exceeds a certain ceiling. This ceiling corresponds to €2,230.74 for persons receiving the child benefit or for single beneficiaries, and to €2.306,94 for beneficiaries and their spouses or partners raising the child together. | . |
| BG | Monthly child benefit (Месечно обезщетение за дете):<br>Benefits for a child till completion of | Monthly child benefit (Месечно обезщетение за отглеждане на дете до завършване на средно образование, но | |

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| | secondary education: BGN 25 (€ 13) per month for each child and, in case of birth of two or more children simultaneously, 150% of that benefit for each child.<br><br>Monthly benefit for raising a child under the age of one year (Месечни обез-щетения за отглеждане на дете до 1-го-дишната му възраст):<br>BGN 100 (€ 51) per month. The benefits are granted in cash or in the form of social investments.<br><br>No variation with income.<br>No variation with age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | не повече от 20-годишна възраст):<br>Benefits for a child till completion of secondary education: BGN 35 (€ 18) per month for each child and, in case of birth of two or more children simultaneously, 150% of that benefit for each child.<br><br>The amount of the benefit for the children with disabilities is twice the amount of the benefit and is granted regardless of the family income (see Table IX – Family Benefits, “Other Conditions”).<br><br>Monthly benefit for raising a child under the age of one year (Месечни обезщетения за отглеждане на дете до 1-годишната му възраст):<br>BGN 100 (€ 51) per month. The benefits are granted in cash or in the form of social investments.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | Introduction of a benefit for the children with disabilities which is twice the amount of the benefit and is granted regardless of the family income.<br><br>No indexation of the monthly benefit for raising a child under the age of one year. |
| CH | *Federal scheme*:<br>• CHF 190 (€ 115) per month per child, in lowland regions.<br>• CHF 210 (€ 127) per month per child, in mountain regions.<br>*Cantonal schemes*:<br>From CHF 160 (€ 97) to CHF 370 (€ 224) per month, depending on the canton and the number of children.<br><br>*Federal scheme:*<br>No variation with income.<br><br>*Cantonal schemes:*<br>No variation with income for employees. | *Federal scheme:*<br>• Child allowance: per month per child, CHF200 (€162) in lowland regions, CHF220 (€178) in mountain regions;<br>• Vocational training allowance: per month per child, CHF250 (€203) in lowland regions, CHF270 (€219) in mountain regions.<br><br>*Cantonal schemes:*<br>• Child allowance: per month per child, at least CHF200 (€162);<br>• Vocational training allowance: per month per child, at least CHF250 (€203).<br>Cantons may provide higher allowances. | Introduction of a vocational training allowance.<br><br>Introduction of a flat rate allowance per child (with the possibility of higher allowances) under the cantonal schemes. |

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| | No variation with age, except in 4 cantons.<br><br>Unemployed persons:<br>The unemployment insurance pays a supplement to unemployment allowances which corresponds to the amount of the family benefits the unemployed person would be entitled to if he/she were in work. | No variation with income.<br><br>No variation with age, except in 3 cantons.<br><br>Unemployed persons:<br>The unemployment insurance pays a supplement to unemployment allowances which corresponds to the amount of the statutory child and vocational training allowances the unemployed person would be entitled to if he/she were in work. | |
| CY | The level of Child Benefit (Επίδομα Τέ-κνου) depends on the number of children per family (Basic benefit) and the annual income (supplementary benefit). Families with one or two children are paid yearly and families with three or more children are paid monthly.<br><br>Families with one child:<br>Basic benefit:<br>€ 391.70 per year.<br><br>Supplementary benefit:<br>Families with annual income<br>up to € 17,086.01:<br>€ 97.92 per year.<br><br>Families with annual income between<br>€ 17,087.72 and<br>€ 34,172.03:<br>€ 48.96 per year.<br><br>Families with two children:<br>Basic benefit:<br>€ 783.41 per year.<br><br>Supplementary benefit:<br>Families with annual income<br>up to € 17,086.01: | The amount of Child Benefit is relative to the number of children of the family as well as the family's gross income that was accrued within the previous calendar year.<br><br>*Families with one child*:<br>Basic benefit:<br>Families with annual income up to<br>€ 49,000: € 380 per year.<br><br>Supplementary benefit:<br>Families with annual income up to<br>€ 19,500: € 95 per year.<br><br>Families with annual income between<br>€ 19,500 and € 39,000: € 45 per year.<br><br>*Families with two children*:<br>Basic benefit:<br>Families with annual income up to<br>€ 49,000: € 760 per year.<br><br>Supplementary benefit:<br>Families with annual income up to<br>€ 19,500: € 380 per year.<br><br>Families with annual income between<br>€ 19,500 and € 39,000: € 280 per year. | Introduction of a progressive reduction of the Basic benefit when the family income exceeds €49,000. No benefit if the family income exceeds €99,000. |

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| | € 391.70 per year.<br><br>Families with annual income between € 17,087.72 and<br>€ 34,172.03:<br>€ 293.77 per year.<br><br>Families with three children:<br>Basic benefit:<br>€ 65.28 per child/month.<br><br>Supplementary benefit:<br>Families with annual income<br>up to € 17,086.01:<br>€ 24.48 per child/month.<br><br>Families with annual income between € 17,087.72 and<br>€ 34,172.03:<br>€ 20.40 per child/month.<br><br>Families with four and more children:<br>Basic benefit:<br>€ 107.72 per child/month.<br><br>Supplementary benefit:<br>Families with annual income<br>up to € 17,086.01<br>€ 35.90 per child/month.<br><br>Families with annual income between € 17,087.72 and<br>€ 34,172.03<br>€ 22.44 per child/month.<br><br>Variation with income included above.<br><br>No variation with age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | *Families with three children*:<br>Basic benefit:<br>Families with annual income up to<br>€ 49,000: € 760 per child/per year<br><br>Supplementary benefit:<br>Families with annual income up to<br>€ 19,500: € 285 per child/per year.<br><br>Families with annual income between<br>€ 19,500 and € 39,000: € 235 per child/per year.<br><br>*Families with four and more children*: Basic benefit:<br>Families with annual income up to<br>€ 49,000: € 1,260 per child/per year.<br><br>Supplementary benefit:<br>Families with annual income up to<br>€ 19,500: € 415 per child/per year.<br><br>Families with annual income between<br>€ 19,500 and € 39,000: € 265 per child/per year.<br><br>Variation with income:<br>A progressive reduction of the allowance starts where the family income exceeds €49,000. No benefit if the family income exceeds €99,000. The threshold increases by €10,000 for each child after the fifth child.<br><br>No variation with age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | |

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| CZ | Child Allowance *(Přídavek na dítě)* is an income-tested benefit set at fixed amount according to child´s age.<br><br>Child Allowance amounts to:<br>CZK 500 (€ 19) for children under 6 year,<br>CZK 610 (€ 23) for children aged 6 to 15,<br>CZK 700 (€ 27) for children aged 15 to 26.<br><br>Entitlement to Child Allowance (Přídavek na dítě) is limited to the family with an income under 2.4 times the family Living Minimum (Životní minimum).<br><br>The variation with age is included above.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | Child Allowance (Přídavek na dítě) is an income-tested benefit set at fixed amount according to child´s age.<br><br>Child Allowance amounts to:<br>•CZK500 (€19) for children under 6 year,<br>•CZK610 (€23) for children aged 6 to 15,<br>•CZK700 (€27) for children aged 15 to 26.<br><br>Entitlement to Child Allowance (Přídavek na dítě) is limited to the family with an income under 2.4 times the family Living Minimum (Životní minimum).<br><br>Child Allowance (Přídavek na dítě) is differentiated according to child´s age, see above.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | No regulatory changes and no indexation over the 5-year period according to the MISSOC Tables. |
| DE | 1st child: € 154<br>2nd child: € 154<br>3rd child: € 154<br>4th and subsequent: € 179.<br><br>No variation with income or age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | • 1st child: € 184<br>• 2nd child: € 184<br>• 3rd child: € 190<br>• 4th and subsequent: € 215.<br><br>No variation with income or age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed.<br>Unemployment insurance (Arbeitslosenversicherung):<br>No family supplements. Family composition taken into account in “Rates of the benefits”. | Increase by 1/5 of the benefits amount. |
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| DK | Child benefit *(börnefamilieydelse)*:<br>For each child of 0 - 2 years: DKK 3,539 (€ 475) per quarter = DKK 1,180 (€ 158) per month.<br>For each child of 3 - 6 years: DKK 3,198 (€ 429) per quarter = DKK 1,066 (€ 143) per month.<br>For each child of 7 - 17 years: DKK 2,464 (€ 331) per quarter = DKK 821 (€ 110) per month.<br><br>Variation with income:<br>A special allowance depending on the family income is designed for children with one or both parents retired. A degressive reduction of the allowance starts where the family income is over the limit set for Social Pensions supplements. See further in this table "Special cases: Pensioners".<br><br>Variation with age included above.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | Child and Youth benefit (borne- og ungeydelse):<br><br>For each child of 0 - 2 years:<br>DKK4,299 (€576) per quarter.<br><br>For each child of 3 - 6 years:<br>DKK3,402 (€456) per quarter.<br><br>For each child of 7 - 14 years:<br>DKK2,679 (€359) per quarter.<br><br>For each child of 15 - 17 years:<br>893 (€120) per month.<br><br>Child allowance *(børnetilskud)*: see “6. Special cases” and “Other benefits, 2. Allowance for single parents”.<br><br>A special child allowance (særligt børnetilskud) depending on the family income is designed for children of whom one or both parents are retired. A degressive reduction of the allowance starts where the family income is over the limit set for Social Pensions supplements. See further in this table "Special cases: Pensioners".<br><br>Variation with age included above.<br><br>Residence-based scheme.<br>Normal family benefits for the unemployed. | Child benefit replaced by child allowance and Child and Youth benefit. |
| EE | For the 1st and 2nd child 2 times the Child Allowance Rate *(lapsetoetuse määr)*, for the 3rd and next child 6 times the Child Allowance Rate *(lapsetoetuse määr)* per child. Child Allowance Rate is EEK 150 (€ 9.59) per month. | For the 1st and 2nd child 2 times the Child Allowance Rate, for the 3rd and next child 8 times the Child Allowance Rate per child.<br><br>Child Allowance Rate is €9.59 per month. | Increase of the benefit for the 3rd and next child (from 6 to 8 times the Child Allowance Rate). |

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| | No variation with income or age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | No variation with income or age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | |
| ES | Child Benefit *(Prestaciones por hijo a cargo)* (12 payments per year): Children under 18 years of age:<br>•non-disabled: € 24.25<br>•degree of disability of at least 33%: € 48.47 Disabled children over 18 years of age:<br>•degree of disability at least 65%: € 328.44<br>•degree of disability at least 75%: € 492.66.<br><br>Variation with income:<br>No benefit if the family income per year exceeds € 11,000. This ceiling increases up to € 16,221.73 as from the fourth child.<br><br>The variation with age is included above.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | Child Benefit (12 payments per year):<br><br>*Children under 18 years of age*:<br>• non-disabled: €24.25<br>• degree of disability of at least 33%: €83.33<br><br>*Disabled children over 18 years of age*:<br>• degree of disability of at least 65%: €364.90<br>• degree of disability of at least 75%: €547.40<br><br>Variation with income:<br>No benefit if the family income per year exceeds €11,490.43. This ceiling increases up to €17,293.82 for families with 3 dependent children. This amount increases by €2,801.12 for each dependent child after and including the fourth child.<br><br>The variation with age is included above.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | Higher income ceilings for large families. |
| FI | First child: € 100.00<br>Second child: € 110.50<br>Third child: € 131.00<br>Fourth child: € 151.50<br>Fifth and each subsequent child: € 172.00 | • First child: €104.19<br>• Second child: €115.13<br>• Third child: €146.91<br>• Fourth child: €168.27<br>• Fifth and each subsequent child: | No regulatory changes over the 5-year period according to the MISSOC Tables. |

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| | The amount for each child of a single parent is supplemented by € 46.60.<br><br>No variation with income or age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed (+ supplements to unemployment benefits and pensions).<br><br>Daily supplements to the unemployement benefit for children under 18: Insurance and assistance (Labour market support, työmarkkinatuki):<br>1 child:€ 4.64<br>2 children: € 6.82<br>3 or more children: € 8.79 | €189.63<br>• The amount for each child of a single parent is supplemented by €48.55.<br><br>No variation with income or age.<br>Residence-based scheme.<br><br>Normal family benefits for the unemployed (+ supplements to unemployment benefits and pensions).<br><br>Daily supplements for children under 18 years of age:<br>Insurance and assistance (Labour market support, työmarkkinatuki):<br><br>1 child:€ 5.24<br>2 children: € 7.69<br>3 or more children:€ 9.92 | |
| FR | 2 children: € 120.92<br>3 children: € 275.84<br>4 children: € 430.76<br>5 children: € 585.68<br>6 children: € 740.60<br>Each subsequent child: € 154.92<br><br>No variation with income.<br><br>Supplements varying with age:<br>over 11 years € 34.01<br>over 16 years € 60.46<br>Except the 1st child in families with less than 3 children.<br><br>Flat rate allowance: € 76.46 paid during one year maximum to families with three children or more, entitled to family benefits and with one child reaching the age of 20.<br><br>Residence-based scheme. | • 2 children: €129.21<br>• 3 children: €294.97<br>• 4 children: €460.32<br>• 5 children: €625.87<br>• 6 children: €791.42<br>• Each subsequent child: €165.55<br><br>No variation with income.<br><br>Supplements vary according to age:<br><br>*Children born before 1 May 1997*<br>• over 11 years: €36.34<br>• over 16 years: €64.61<br><br>*Children born as of 1 May 1997*<br>• over 14 years: €64.61<br>Except the 1st child in families with less than 3 children. | No regulatory changes over the 5-year period according to the MISSOC Tables. |

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<td>Normal family benefits for the unemployed.</td>
<td>Flat rate allowance: €81.70 paid during one year maximum to families with three children or more, entitled to family benefits and with one child reaching the age of 20.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed.</td>
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<td>GR</td>
<td>Child benefit (ΟΙΚΟΓΕΝΕΙΑΚΑ ΕΠΙΔΟΜΑΤΑ):<br>1 child: € 8.22<br>2 children: € 24.65<br>3 children: € 55.47<br>4 children: € 67.38<br>For each following child an additional € 11.30.<br><br>No variation with income or age.<br><br>Social insurance scheme covering all employees.<br><br>Unemployed persons: Normal benefits if 50 days of work in preceding year. Normal benefits for persons who receive unemployment benefits for two months at least, persons who are unable to work for 2 months continually, women who did not work for 2 months because of maternity leave.<br><br>Supplements to unemployment benefits: 10% increase of unemployment allowance for each dependant.<br>Maximum for benefit including increases: 70% of daily wage.</td>
<td>Child benefit:<br>Child benefit is paid on a yearly basis. The amount varies according to the number of children as follows:<br><br>A = Number of children<br>B = Monthly amounts<br>C = Yearly amounts<br>A B C<br>1 €8.22 €98.64<br>2 €24.65 €295.80<br>3 €55.47 €700.80<br>4 €67.38 €843.72<br>5 €78.68 €979.32<br>6 €89.98 €1,114.92<br>7 €101.28 €1,250.52<br>8 €112.57 €1,386.00<br>9 €123.87 €1,521.60<br>10 €135.17 €1,657.20<br>11 €146.47 €1,792.80<br>12 €157.77 €1,928.40<br>13 €169.06 €2,063.88<br>14 €180.36 €2,199.48<br><br>No variation with income or age.<br><br>Social insurance scheme covering all employees.</td>
<td>Payment on a yearly basis instead of on a monthly basis.<br><br>Abolishment of the 10% increase of unemployment allowance for each dependant.<br><br>In case of unemployed persons, the entitlement condition is no longer related to the number of days worked in the previous year, but to a minimum duration of receipt of the unemployed benefit in the preceding year.</td>
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| | | Normal benefits for persons who receive unemployment benefits for at least two months during the previous calendar year. | |
| HU | Monthly amounts of Family Allowance (Családi pótlék): 1 child in family: HUF 12,200 (€ 48) 1 child, single parent: HUF 13,700 (€ 54) 2 children in family: HUF 13,300 (€ 53) per child 2 children single parent: HUF 14,800 (€ 58) per child 3 or more children in family: HUF 16,000 (€ 63) per child 3 or more children, single parent: HUF 17,000 (€ 67) per child disabled child in family: HUF 23,300 (€ 92) disabled child, single parent: HUF 25,900 (€ 102) disabled child above 18 years of age: HUF 20,300 (€ 80) child in foster home/at foster parent: HUF 14,800 (€ 58).<br><br>No variation with income or age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | Monthly amounts of FamilyAllowance (Családi pótlék):<br><br>1 child in family:<br>HUF12,200 (€42)<br><br>1 child, single parent:<br>HUF13,700 (€47)<br><br>2 children in family:<br>HUF13,300 (€45) per child<br><br>2 children single parent:<br>HUF14,800 (€50) per child<br><br>3 or more children in family:<br>HUF16,000 (€54) per child<br><br>3 or more children, single parent:<br>HUF17,000 (€58) per child<br><br>disabled child in family:<br>HUF23,300 (€79)<br><br>disabled child, single parent:<br>HUF25,900 (€88)<br><br>disabled child above 18 years of age:<br>HUF20,300 (€69)<br><br>child in foster home/at foster parent:<br>HUF14,800 (€50).<br><br>No variation with income or age.<br><br>Normal family benefits for the unemployed. | No regulatory changes and no indexation over the 5-year period according to the MISSOC Tables. |

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| IE | 1st and 2nd child: € 160<br>3rd and further child: € 195<br>In cases of triplets and quadruplets the allowance for each child is doubled. In the case of twins the allowance is one and a half times the first child payment.<br><br>No variation with income or age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed.<br><br>Supplements to unemployment benefits for each child dependant of € 24 per week. | 1st, 2nd and 3rd child: €130<br>4th and further child: €140<br>In cases of triplets, quadruplets and other multiple births the allowance for each child is doubled. In the case of twins the allowance is one and a half times the first child payment.<br><br>No variation with income or age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | Reduction of the benefits.<br><br>Third child now receives the same amount as the first and second child. |
| IS | Advanced payments are made on 1 February and 1 May each year. The annual amount of child benefit (barnabætur) in 2008 is: For all children under the age of 7 at the end of the income year 2007 ISK 57,891 (€ 629). These payments are not reduced according to taxable income of the parents. In addition: Married parents or cohabiting parents: First child ISK 144,116 (€ 1,567). Second child and additional children ISK 171,545 (€ 1,865). Single parents: First child ISK 240,034 (€ 2,609). Second child and additional children ISK 246,227 (€ 2,677). These payments are reduced according to certain rules when income criterion of married or cohabiting parents exceeds ISK 2,415,492 (€ 26,258) and when income criterion of single parents exceeds ISK 1,207,746 (€ 13,129).<br><br>Variation with income or age included above. | Benefits are income-tested and calculated on the basis of taxable income according to the tax-return in August each year. Advance payments made in February and May each year are deducted and the remaining part of benefits is paid in August and November. Overpayments are collected with the taxes.<br><br>The annual amount in 2013 of child benefit (barnabætur) for children under the age of 18 is as follows:<br>In case of married parents or cohabiting parents:<br>First child ISK167,564 (€1,039).<br>Second child and additional children ISK199,455 (€1,237).<br><br>In case of single parents:<br>First child ISK279,087 (€1,730).<br>Second child and additional children ISK286,288 (€1,775). | Increase in the amount of benefits.<br><br>Whereas in 2008, the payment for a children younger than 7 was not reduced according to taxable income of the parents, now the reduction applies to all payments provided that income criterion of parents exceeds certain ceilings.<br><br>Significant increase of the income criterion ceilings. |

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| | Normal family benefits for the unemployed. For additional family supplements to unemployment benefits and pensions see tables X "Unemployment", VI "Old-age" and VII "Survivors".<br>Daily supplements to unemployment benefits for children under 18 years of age, 4% of full benefits for each child. | In addition, for all children under the age of 7, ISK100,000 (€620) is paid.<br><br>These payments are **all** reduced when income criterion of married or cohabiting parents exceeds ISK4,800,000 (€29,758) and when income criterion of single parents exceeds ISK2,400,000 (€14,879). The reduction rules are as follows: benefits for children under the age of 7 are reduced by 3% of income exceeding the income criterion. Other child benefits are reduced by 3% of income exceeding the income criterion for one child, 5% for two children and 7% for three children or more. | Introduction of progressive reduction rules according to the age of the child. |
| IT | The amount of benefit for the family is in inverse function to the family income and in direct function to the number of family members. It varies every € 100 section of income. Example: family with 4 members (no disabled): annual income up to € 12,500: monthly benefit of € 258.33; annual income between € 25,000 and € 25,100: monthly benefit of € 121.83; income over € 67,000: no benefit.<br><br>Variation with income included above.<br><br>No variation with age.<br><br>Social insurance scheme covering all employees.<br><br>Normal family benefits for the unemployed. | The amount of benefit for the family is in inverse function to the family income and in direct function to the number of family members. It varies per income bracket of approximately €100.<br><br>Example: family with 4 members (no disabled):<br>• annual income up to €14,198.48: monthly benefit of €258.33;<br>• annual income between €27,147.48 and €27,261.06: monthly benefit of €133.75;<br>• income over €76,330.97: no benefit.<br><br>Average monthly family benefit amounts to €135.43 granted to a family household (couple and three dependent children under 18), against an ISEE indicator of €24,377.39.<br><br>ISEE = Equivalent Economic Situation Indicator which allows to assess the economic situation of families and takes account of income, assets and family | Introduction of the Equivalent Economic Situation Indicator (ISEE). The Equivalent Economic Situation Indicator is an instrument that permits to assess the economic situation of the families who apply for social benefits or subsidised care services. It is an indicator that takes into account income, the (movable and immovable) assets and the characteristics of the family.<br><br>Increase of the annual income levels. |

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| | | composition.<br><br>The variation with age is included above.<br><br>Social insurance scheme covering all employees.<br><br>Normal family benefits for the unemployed.<br><br>Variation with income or age included above.<br><br>Normal family benefits for the unemployed. | |
| LI | • CHF 280 (€ 169) per child, if the family has one or two children,<br>• CHF 330 (€ 200) per child in the case of twins or if the family has three or more children.<br>The monthly child benefit (Kinderzulage) increases to CHF 330 (€ 200) for each child over the age of 10.<br><br>No variation with income in the Family Allowances Act (Gesetz über die Familienzulagen) (needs assessment is provided under other acts: social assistance act, law on the aid to pay rents, etc).<br><br>Variation with age included above.<br><br>Normal family benefits for the unemployed | • CHF280 (€227) per child, if the family has one or two children,<br>• CHF330 (€267) per child in the case of twins or if the family has three or more children.<br><br>The monthly child benefit (Kinderzulage) increases to CHF330 (€267) for each child over the age of 10.<br><br>No variation with income in the Family Allowances Act (Gesetz über die Familienzulagen) (needs assessment is provided under other acts: social assistance act, law on the aid to pay rents, etc).<br><br>Variation with age included above.<br><br>Normal family benefits for the unemployed. | No regulatory changes over the 5-year period according to the MISSOC Tables. |
| LT | For families raising one or two children: 0.75 MSL for each child 0-3 years; 0.40 | • 0.75 BSB, i.e. LTL97.5 (€28), for each child raised in a family or placed under | Introduction of an income-related condition |

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| | MSL for each child 3-18 years (and more in case of study in full-time general education school). For families raising three or more children: 1.10 MSL for each child 0-3 years; 0.40 MSL for each child 3-18 years (up to 24 years if in full-time secondary, vocational, post-secondary or higher education). MSL = minimum standard of living (Minimalus gyvenimo lygis) fixed by the Government; currently LTL 130 (€ 38) per month.<br><br>No variation with income.<br><br>Variation with age included above.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | guardianship in a family and who is between 0 and 2 years old, if the monthly income per family member is less than 1.5 times the amount of the SSI (LTL525 (€152));<br>• 0.40 BSB (LTL52 (€15)) for each child raised in a family or placed under guardianship in a family and who is between 2 and 7 years old (or between 2 and 18 years old in families raising and/or fostering three or more children), if the monthly income per family member is less than 1.5 times the amount of the SSI (LTL525 (€152)).<br>BSB = Basic Social Benefit *(bazinė socialinė išmoka)* (formerly: Minimum Standard of Living) fixed by the Government; currently LTL130 (€38) per month.<br>SSI = State Supported Income *(Valstybės remiamos pajamos)* fixed by the Government; currently LTL350 (€101) per month.<br><br>Normal family benefits for the unemployed. | |
| LU | 1st child: € 185.60<br>2 children: € 440.72<br>3 children: € 802.74<br>Each subsequent child: € 361.82<br><br>No variation with income.<br><br>Variation with age:<br>Children aged 6 and more: € 16.17<br>Children aged 12 and more: € 48.52<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | 1st child: € 185.60<br>2 children: € 440.72<br>3 children: € 802.74<br>Each subsequent child: € 361.82<br><br>No variation with income.<br><br>Variation with age:<br>• Children aged 6 and more: € 16.17<br>• Children aged 12 and more: € 48.52.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | No regulatory changes and no indexation over the 5-year period according to the MISSOC Tables. |

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| LV | The basic amount of the Family Benefit *(Ģimenes valsts pabalsts)* varies according to the number of children in family:<br>1st child: LVL 8.00 (€ 11)<br>2nd child: 1.2 times more than 1st child LVL 9.60 (€ 14)<br>3rd child: 1.6 times more than 1st child LVL 12.80 (€ 18)<br>4th and subsequent children: 1.8 times more than 1st child LVL 14.40 (€ 21).<br><br>No variation with income or age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | The amount of the Family Benefit is €11.<br>No variation with the number of children, with income or age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | Flat-rate amount which no longer varies with the ranking of the child. |
| MT | One child: € 96.32 (maximum).<br>Two children: € 192.64 (maximum).<br>Three Children: € 288.96 (maximum).<br>Four Children: € 385.28 (maximum).<br>Additional Children: € 96.32 (maximum for each child).<br>The basic amount of benefit varies according to the income of the family as per example given below.<br><br>Variation with income:<br>Threshold: € 23,923. Reckonable Income: € 14,605. Example: A person having three children and a reckonable income of € 14,605. First calculate the difference between actual income and the threshold, in this case € 9,318. Then multiply this by 18% (6% x 3 children) meaning that in this case a child allowance of € 1,677.24 is paid. Divide by 12 to provide the monthly benefit of € 139.77.<br><br>No variation with age. | One child: € 96.32 (maximum).<br>Two children: € 192.64 (maximum).<br>Three Children: € 288.96 (maximum).<br>Four Children: € 385.28 (maximum).<br>Additional Children: € 96.32 (maximum for each child).<br>The basic amount of benefit varies according to the income of the family as per example given below.<br><br>Variation with income:<br>Threshold: €24,226.<br><br>Example: A person having three children and a reckonable income of €14,848.<br><br>First calculate the difference between actual income and the threshold, in this case €9,378.<br>Then multiply this by 18% (6% x 3 children) meaning that in this case a child allowance of €1,688.04 is paid.<br>Divide by 12 to provide the monthly benefit | No indexation of benefits but thresholds are increased. |

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| | Unemployed persons: Entitled to have their rate adjusted to reflect current reduced income (see below)<br>Special Unemployment Benefit (Beneficcju specjali ghal dizimpjieg) payable to persons who satisfy the conditions for Unemployment Benefit (Beneficcju ghal dizimpjieg), are head of a household and who pass a means and asset test. There are only two rates and if the means test is not satisfied beneficiary will be entitled to Unemployment Benefit (i.e. entitlement to a lower rate of benefit). Maximum rates: Married or Single Parent: € 17.03 per day (the spouse is not to be gainfully occupied on a full-time basis). Any other person: € 11.13 per day. | of €140.67.<br><br>No variation with age.<br><br>Residence-based scheme.<br><br>Unemployed persons are entitled to have their rate adjusted to reflect current reduced income. | |
| NL | General Child Benefit Act (Algemene Kinderbijslagwet, AKW):<br><br>Children born on or after 1.1.1995:<br>up to 5 years: € 63.40<br>6 - 11 years: € 76.99<br><br>Children born before January 1st, 1995 who have become 6 or 12 years of age after October 1st, 1994: Basic amount per child aged 12-17 in family with: 1 child: € 90.57 2 children: € 101.85 3 children: € 105.61 4 children: € 113.87 5 children: € 118.83 6 children: € 122.13 Children between 6 and 11 years: 85% of the basic amount. Double amounts can be paid if the child is: under 16, not living at home, student or disabled; 16 or 17, not living at home, student or disabled or unemployed.<br>Act on Child Supplement (Wet op de Kindertoeslag, KIT): A parent is - irrespective of the number of children - | General Child Benefit Act *(Algemene Kinderbijslagwet, AKW)*:<br>up to 5 years: €63.88<br>6 - 11 years: €77.57<br>12-17 years: €91.26<br><br>Double amounts can be paid if the child is:<br>• under 16, not living at home, student or disabled;<br>• 16 or 17, not living at home, student or disabled or unemployed.<br><br>Act on Child-related Allowance *(Wet op het kindgebonden budget, WKB)*:<br>Parents who receive child benefits for children up to the age of 18 can qualify for *WKB* provided their income and their capital do not exceed a certain ceiling. The amount of the *WKB* depends on the income of the parent(s), the number of children and the age of the children. For children between 12 and 18 there is an | Child-related allowance (WKB):<br>Introduction of an assets test.<br>Decrease (tightening) of the income ceilings.<br>Increased benefit amount for the 2nd child, decreased benefit amount for the 3rd and subsequent. |

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| | entitled to a child supplement. The child supplement is maximum € 994 per year if the income of the beneficiary is € 29,413 or lower per year. Above this income the supplement is lowered with 5.75% of the extra income. If the income is more than € 46,700 per year, no allowance is granted.<br><br>General Child Benefit Act (Algemene Kinderbijslagwet, AKW): no variation with income. Act on Child Supplement (Wet op de Kindertoeslag, KIT): see “Monthly amounts”.<br><br>Variation with age included above.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | extra allowance.<br>Parents whose household income does not exceed €26,147 receive the maximum amount of WKB. The benefit amount decreases as income rises. *WKB* is not payable if the household income is above a certain ceiling per year (the extra allowance for children between 12 and 18 is not included, because this gives too many different incomes):<br>1 child: €39,529<br>2 children: €46,581<br>3 children: €48,989<br>4 children: €50,384<br>5 children: €51,779<br>6 children: €53,173<br>7 children: €54,568<br>8 children: €55,963<br><br>The maximum monthly amounts of the allowance per child are:<br>1st child: €84.75<br>2nd child: €44.67<br>3rd child: €15.25<br>4th child and further: €8.83<br><br>The maximum amounts of the extra allowance are:<br>12-15 years: €19.25<br>16-17 years: €24.67<br><br>Variation with income:<br>General Child Benefit Act *(Algemene Kinderbijslagwet, AKW)*: no variation with income.<br><br>Act on Child-related Allowance *(Wet op het kindgebonden budget, WKB)*: see above.<br><br>The variation with age is included above.<br>Residence-based scheme. | |

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| | | Normal family benefits for the unemployed. | |
| NO | NOK 970 (€ 121) for each child.<br>In the northernmost areas including Svalbard, an additional supplement (finnmarkstillegg/Svalbardtillegg) of NOK 320 (€ 40) for each child is paid.<br><br>No variation with income.<br>No variation with age except for an infant supplement (småbarnstillegg) for single parents with child or children under 3 years, NOK 660 (€83), see under "allowance for single parents" below.<br><br>In addition to normal child benefits, the following benefits are paid to the Unemployed persons:<br><br>Child supplement (barnetillegg) of NOK 17 (€ 2.13) per day for each dependent child under 18. | NOK970 (€122) for each child.<br>In the northernmost areas including Svalbard, an additional supplement (finnmarkstillegg/Svalbardtillegg) of NOK320 (€40) for each child is paid.<br><br>No variation with income.<br>No variation with age except for an infant supplement (småbarnstillegg) for single parents with child or children under 3 years, NOK660 (€83), see under "Allowance for single parents" below.<br><br>In addition to normal child benefits, the following benefits are paid to the Unemployed persons:<br><br>Child supplement (barnetillegg) of NOK17 (€2.14) per day for each dependent child under 18. | No regulatory changes and no indexation over the 5-year period according to the MISSOC Tables. |
| PL | The monthly amounts per child depend on the age:<br>under 5 years: PLN 48 (€ 13)<br>5 - 18 years: PLN 64 (€ 18)<br>18 - 24 years: PLN 68 (€ 19).<br><br>No variation with income.<br>Variation with age included above.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | The monthly amounts per child depend on the age:<br>under 5 years: PLN77 (€18)<br>5 - 18 years: PLN106 (€24)<br>18 - 24 years: PLN115 (€27)<br><br>No variation with income.<br>Variation with age included above.<br><br>Normal family benefits for the unemployed. | Significant increase of the monthly amounts. |
| PT | Determined on the basis of the reference income of the family (total earnings of all family members divided by the number | Determined on the basis of the reference income of the family (total earnings of all family members divided by the number | Reduction of earnings levels from 6 to 4.<br><br>The earnings ceiling are no longer |

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| | family members plus 1) and the age of the child. Six earnings levels dependent on the indexing reference of social support IAS *(indexante dos apoios sociais)*.<br><br>1st level:<br>reference income up to 0.5 times the minimum wage:<br>Children aged up to<br>12 months € 130.62<br>over 12 months € 32.65<br><br>2nd level:<br>reference income between 0.5 and 1.0 times the minimum wage:<br>Children aged up to12 months € 108.85<br>over 12 months € 27.22<br><br>3rd level:<br>reference income between 1.0 and 1.5 times the minimum wage:<br>Children aged up to12 months € 87.08<br>over 12 months € 25.04<br><br>4th level: reference income between 1.5 and 2.5 times the minimum wage:<br>Children aged up to12 months € 53.79<br>over 12 months € 21.52<br><br>5th level: reference income between 2.5 and 5 times the minimum wage:<br><br>Children aged up to12 months € 32.28<br>over 12 months € 10.76<br><br>6th level:<br>Reference income of the family above 5 times the minimum wage:<br>No child benefit is paid.<br><br>In case of birth or integration of a second child in the household, a supplement is | family members plus 1), household composition and the age of the child. Four earnings levels dependent on the indexing reference of social support IAS *(indexante dos apoios sociais)*.<br><br>*1st level:*<br>reference income up to 0.5 times the IAS:<br>Children aged<br>up to 12 months € 140.76<br>over 12 months € 35.19<br><br>*2nd level:*<br>reference income between 0.5 and 1.0 times the IAS:<br>Children aged<br>up to 12 months € 116.74<br>over 12 months € 29.19<br><br>*3rd level:*<br>reference income between 1.0 and 1.5 times the IAS:<br>Children aged<br>up to 12 months € 92.29<br>over 12 months € 26.54<br><br>*4th level:*<br>reference income of the family exceeding 1.5 times the IAS: no entitlement.<br><br>The birth or integration in the household of a second child entails the doubling of child benefit for each child aged between 12 and 36 months; the birth or integration of a third child and of all following children leads to the tripling of child benefit, granted under the same age conditions.<br><br>Variation with income:<br>Four earnings levels. See above.<br><br>The variation with age is included above. | calculated according to the minimum wage but according to the indexing reference of social support IAS. |

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<td>paid corresponding to twice the child benefit for each child aged between 12 and 36 months; for the third child and all following children, the supplement amounts to three times the child benefit, granted under the same age conditions.<br><br>Variation with income:<br>Six earnings levels included above.<br><br>Variation with age included above.<br><br>Normal child benefit in case of unemployed (individual right of the child).</td>
<td>Residence-based scheme.<br><br>Normal family benefits for the unemployed.</td>
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<td>RO</td>
<td>State Allowance for Children (alocatia de stat pentru copii):<br>RON 32 (€ 8.93).<br>Complementary Family Allowance (alocatia familiala complementara):<br>Differs with the number of children within the family:<br>
<table>
<tr><td>Number of children</td><td>Amount per month</td></tr>
<tr><td>1 child</td><td>RON 38 (€ 11)</td></tr>
<tr><td>2 children</td><td>RON 44 (€ 12)</td></tr>
<tr><td>3 children</td><td>RON 49 (€ 14)</td></tr>
<tr><td>4 and more</td><td>RON 54 (€ 15)</td></tr>
</table>
For family entitled to Social Aid (ajutor social) (see Table XI "Guarantee of sufficient resources"),<br>Complementary Family Allowance is increased by 25%.<br>State Allowance for Children (alocatia de stat pentru copii):<br>No variation with income.<br><br>Complementary Family Allowance (alocatia familiala complementara):</td>
<td>State Allowance for Children (alocatie de stat pentru copii):<br>The monthly amount varies with the age of children and the Reference Social Indicator (indicator social de referinta):
<table>
<tr><td>Age of children (y.)</td><td>Amount</td></tr>
<tr><td>up to 2</td><td>0.4*RSI</td></tr>
<tr><td>2 to 18</td><td>0.084*RSI</td></tr>
<tr><td>18 to graduation age for secondary or post-secondary courses</td><td>0.084*RSI</td></tr>
</table>
Where:<br>RSI = Reference Social Indicator = RON500 (€112)<br><br>Family Support Allowance (alocatie pentru sustinerea familiei):<br>The monthly amount varies with the income thresholds, the number of children and the Reference Social Indicator (indicator social de referinta):<br><br>Family with a monthly average net income per family member up to 0.40*RSI:</td>
<td>The amount of the State Allowance for Children no longer varies with the number of children within the family, but with the age of children and the Reference Social Indicator.<br><br>The amount of the State Allowance for Children is no longer flat-rate, but depends on the RSI.<br><br>Introduction of a new family support allowance which is the result of the consolidation of two previous allocations respectively complementary family allowance and the support allowance for single parent families.<br><br>Whereas the amount of the former Complementary Family Allowance was increased by 25%, the amount of the new Family Support Allowance varies with the income thresholds, the number of children and the Reference Social Indicator.</td>
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| | For family entitled to Social Aid (ajutor social) (see table XI "Guarantee of sufficient resources"), Complementary Family Allowance is increased by 25%.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | *Number of children* / *Amount*<br>1 0.080*RSI<br>2 0.160*RSI<br>3 0.240*RSI<br>4 and over 0.320*RSI<br>Family with a monthly average net income per family member between 0.4*RSI and 1.06*RSI:<br><br>*Number of children* / *Amount*<br>1 0.066*RSI<br>2 0.132*RSI<br>3 0.198*RSI<br>4 and over 0.264*RSI<br>Where:<br>RSI = Reference Social Indicator = RON500 (€112)<br><br>Ceiling:<br>The total amount of social assistance benefits accrued by a single person or a family may not exceed a certain coefficient set annually by Government Decision and which is related to the RSI.<br><br>State Allowance for Children (alocatie de stat pentru copii):<br>No variation with income.<br><br>Family Support Allowance (alocatie pentru sustinerea familiei): Variation with income, see “Monthly amounts”.<br><br>State Allowance for Children (alocatie de stat pentru copii):<br>Variation with age, see “Monthly amounts”. | |

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| | | Family Support Allowance (alocatie pentru sustinerea familiei): No variation with age.<br><br>Normal family benefits for the unemployed. | |
| SE | SEK 1,050 (€ 111) per month.<br><br>Supplements for large families (flerbarnstillägg):<br>for the second child: SEK 100 (€ 11)<br>for the third child: SEK 354 (€ 38)<br>for the fourth child: SEK 860 (€ 91)<br>for the fifth and each subsequent children: SEK 1,050 (€ 111).<br><br>No variation with income or age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | SEK1,050 (€121) per month.<br><br>Large family supplement *(flerbarnstillägg)*:<br><br>•for the second child: SEK150 (€17),<br>•for the third child: SEK454 (€52),<br>•for the fourth child: SEK1,010 (€116),<br>•for the fifth and each subsequent child: SEK1,250 (€144).<br><br>No variation with income or age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | Significant increase of the amount of the Large family supplement. |
| SI | Amount of benefit varies according the income in % of the national average wage of the previous year:<br><br>Income up to 15%: 1st child € 97.84<br>2nd child € 107.63<br>3rd and each subsequent child € 117.42<br><br>Income from 15% to 25%:<br>1st child € 83.66<br>2nd child € 92.48<br>3rd and each subsequent child € 101.25<br><br>Income from 25% to 30%:<br>1st child € 63.77<br>2nd child € 71.26 | Amount of benefit varies according the income in % of the net national average wage in the Republic of Slovenia of the previous year and is paid up to the age of 18:<br><br>*For children before/in elementary school:*<br>Income up to 18%:<br>1st child: €114.31<br>2nd child: €125.73<br>3rd and each subsequent child: €137.18<br><br>Income from 18% to 30%:<br>1st child: €97.73<br>2nd child: €108.04<br>3rd and each subsequent child: €118.28<br><br>Income from 30% to 36%: | Introduction of variation with age (higher benefits for children in high school).<br><br>General adaptation of the income brackets.<br><br>Removal of the highest income brackets: decrease of the maximum income level from 99% to 64% of the national average wage, above which entitlement to benefits is withdrawn. |

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| | 3rd and each subsequent child € 78.74<br><br>Income from 30% to 35%:<br>1st child € 50.29<br>2nd child € 57.38<br>3rd and each subsequent child € 64.60<br>Income from 35% to 45%:<br>1st child € 41.12<br>2nd child € 47.99<br>3rd and each subsequent child € 54.81<br>Income from 45% to 55%:<br>1st child € 26.06<br>2nd child € 32.61<br>3rd and each subsequent child € 39.13<br><br>Income from 55% to 75%:<br>1st child € 19.54<br>2nd child € 26.06<br>3rd and each subsequent child € 32.61<br><br>Income from 75% to 99%:<br>1st child € 17.01<br>2nd child € 23.53<br>3rd and each subsequent child € 30.04<br>When a child lives in a single-parent family then the Child Benefit (otroški dodatek) is increased by 10%. If a pre-school child is not enjoying available childcare services then the child benefit is increased by 20%.<br><br>Variation with income included above.<br><br>No variation with age.<br><br>Residence-based scheme. | 1st child: €74.48<br>2nd child: €83.25<br>3rd and each subsequent child: €91.98<br><br>Income from 36% to 42%:<br>1st child: €58.75<br>2nd child: €67.03<br>3rd and each subsequent child: €75.47<br><br>Income from 42% to 53%:<br>1st child: €43.24<br>2nd child: €50.45<br>3rd and each subsequent child: €57.63<br><br>Income from 53% to 64%:<br>1st child: €27.40<br>2nd child: €34.29<br>3rd and each subsequent child: €41.14.<br><br>*For children in high school:*<br>Income up to 18%:<br>1st child: €168.31<br>2nd child: €179.73<br>3rd and each subsequent child: €243.55<br><br>Income from 18% to 30%:<br>1st child: €142.73<br>2nd child: €153.04<br>3rd and each subsequent child: €206.88<br><br>Income from 30% to 36%:<br>1st child: €110.48<br>2nd child: €119.25<br>3rd and each subsequent child: €162.89<br><br>Income from 36% to 42%:<br>1st child: €85.75<br>2nd child: €94.03<br>3rd and each subsequent child: €128.58<br><br>Income from 42% to 53%:<br>1st child: €61.24 | |

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| | Normal family benefits for the unemployed. | 2nd child: €68.45<br>3rd and each subsequent child: €92.94<br><br>Income from 53% to 64%:<br>1st child: €39.10<br>2nd child: €45.99<br>3rd and each subsequent child: €64.05.<br><br>When a child lives in a single-parent family then the Child Benefit is increased by 10%.<br><br>If a pre-school child is not enjoying available childcare services then the child benefit is increased by 20%.<br><br>The variation with income and age is included above.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | |
| SK | Child Allowance (Prídavok na dieťa): SKK 540 (€ 16) per child.<br><br>No variation with income or age.<br><br>Unemployed persons:<br><br>Normal family benefits plus Allowance for Family Services (Príspevok na služby pre rodinu s deťmi): dedicated to those job applicants (and persons interested in employment) taking part in education and labour market preparation, on child's care costs reimbursement (child/ren under the age of 6) up to SKK 1,200 (€ 36) per month for first child and up to SKK 900 (€ 27) per month for any further child/ren. | Child Benefit*:*<br>€23.10 per child.<br><br>No variation with income or age.<br><br>Residence-based scheme.<br><br>Child Benefit plus Allowance for Family Services: for job applicants (and persons interested in employment) taking part in education and labour market preparation, providing for child care costs reimbursement (child/ren under the age of 6) up to €54 per month for one child and up to €42 per month for any further child/ren. | No regulatory changes over the 5-year period according to the MISSOC Tables. |
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| UK | Child Benefit:<br>Eldest qualifying child of a couple:<br>GBP 78.43 (€ 106)<br>Each other child:<br>GBP 52.43 (€ 71).<br><br>Child Tax Credit:<br>Family element GBP 45.42 (€ 61)<br><br>Family element, baby addition GBP 45.42 (€ 61)<br><br>Child element GBP 153.75 (€ 207)<br><br>Disabled child element GBP 203.33 (€ 274)<br><br>Severely disabled child GBP 81.67 (€ 110).<br><br>Child Benefit: No variation with income.<br><br>Child Tax Credit: A tax credit award is calculated by adding together the various elements that a claimant is entitled to, based on current circumstances. All the elements, apart from the family element are tapered away as the claimant's gross income rises above the first threshold. The family element is paid in full until the claimant's income reaches a 2nd threshold and is then tapered away.<br><br>No variation with age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | Child Benefit:<br>Eldest qualifying child of a couple:<br>GBP87.97 (€103)<br>Each other child:<br>GBP58.07 (€68).<br><br>Child Tax Credit:<br>Family element: GBP45.42 (€53)<br><br>Child element: GBP226.67 (€265)<br><br>Disabled child element: GBP251.25 (€293)<br><br>Severely disabled child: GBP101.67 (€119).<br><br>Child Benefit:<br>No variation with income, but a tax charge applies in the case of income over GBP50,000 (€58,371) per year. See "Taxation and social contributions, "1. Taxation of cash benefits" below.<br><br>Child Tax Credit:<br>A tax credit award is calculated by adding together the various elements that a claimant is entitled to, based on current circumstances. All the elements, apart from the family element are tapered away as the claimant's gross income rises above the first threshold. The family element is paid in full until the claimant's income reaches a 2nd threshold and is then tapered away.<br><br>No variation with age.<br><br>Residence-based scheme.<br><br>Normal family benefits for the unemployed. | Introduction in case of child benefit of a tax charge applying when income exceeds GBP50,000 (€58,371) per year.<br><br>No indexation in case of the Child tax Credit. |