



Export of family benefits

Report on the questionnaire on the export of family benefits
Reference year 2020

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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), the Czech Republic (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), the Czech Republic (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 Social Security Coordination Regulations lay down priority rules in order 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.

There are many variables that influence the number of exported family benefits and the related expenditure. First, the size of the reference group, namely mobile persons working/residing in a Member State other than their family members affects the export of family benefits. Second, the household composition and the socio-economic position of the spouse. Third, the priority rules defined by the EU rules on social security coordination. Finally, (differences in) eligibility criteria and rates with regard to family benefits also determine the magnitude of the export of family benefits. As a result, it can be expected that countries with a large number of incoming cross-border workers such as Germany, Switzerland, Luxembourg, and Austria are likely to be the countries that pay a lot of family benefits to families living in another EU/EFTA country or the UK. In addition, the impact on the exporting country will be even greater if the eligibility criteria and rates with regard to family benefits differ significantly from those of the country of residence of the children.

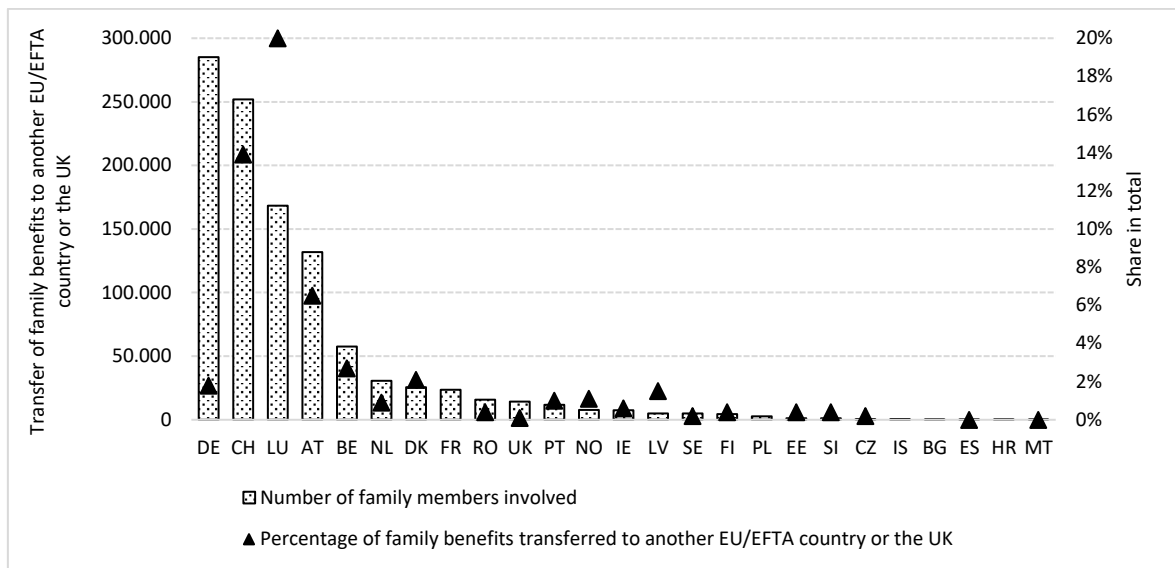
This report provides an overview of the export of family benefits for reference year 2020. Family benefits were transferred to more than one million family members residing in another EU/EFTA country or the UK. **Germany, Switzerland, Austria, and Luxembourg are identified as the main exporters of family benefits in the EU/EFTA and the UK.** Germany paid a child benefit (*i.e.*, *Kindergeld*) to some 285,000 children residing in another EU/EFTA country or the UK. Some 250,000 child allowances were transferred from Switzerland to another country (including extra-EU/EFTA countries). A family benefit (*i.e.*, *allocation familiale + allocation de rentrée scolaire*) was paid by Luxembourg to some 96,000 households or some 168,000 children residing in another EU/EFTA country or the UK. Finally, a family benefit (*i.e.*, *Familienbeihilfe + Ausgleichszahlung, Kinderabsetzbetrag*) was transferred from Austria to some 73,800 households or some 131,800 children residing in another EU/EFTA country or the UK.

On average, 2% of the family benefits are paid 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. It 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 14% of its child allowances abroad. Finally, about 6% of the families receiving a family benefit from Austria (*i.e.*, *familienbeihilfe + ausgleichszahlung*) reside in another EU/EFTA country or the UK. These families receive about 3% of total expenditure on family benefits.

Most family benefits are exported to France, Poland, and Germany. The two main flows are from Germany to Poland, and from Luxembourg to France. Some 130,000 children residing in Poland received a child benefit (*i.e.*, *Kindergeld*) from Germany. Furthermore, a family benefit (*i.e.*, *allocation familiale + allocation de rentrée scolaire*) was transferred by Luxembourg to roughly 48,000 households or some 84,300 children residing in France. In addition, based on the flow of cross-border workers, a high number of family benefits will be exported from Switzerland to France.

¹ The term “Member State” is used in this report to indicate the 27 countries belonging to the European Union (EU) in reference year 2020, the European Economic Area (EEA), Switzerland and the UK.

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



* Percentage for LU equals 56%.

Source: Questionnaire on the export of family benefits 2020

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.² This implies that the family benefit depends on the cost of living of the place of residence of the children. It can be seen that for these types of benefits (excl. parental benefits) the expenditure decreased by around € 62 million in 2019. This implied a decline of some 20% compared to 2018. In 2020, there was a further decrease in expenditure of about € 25 million, representing a 12% decrease compared to 2019. 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 3.9% in 2019 and even to 3.1% in 2020.

² On 14 May 2020, the Commission decided to refer Austria to the Court of Justice of the EU on the issue of indexation of family benefits and child tax credit. Accordingly, on 22 July 2020, the Commission filed the request with the Court of Justice to declare the relevant Austrian legislation incompatible with EC law. The request is registered under the number C-328/20.

Introduction

Chapter 8 of the Basic Regulation covers the EU provisions on the coordination of family benefits (Articles 67 to 69). When family members live in a Member State other than the one where the mobile person works and/or resides,³ family benefits can in some cases be exported to these family members. As the entitlement to family benefits might arise in more than one Member State (based on employment, receipt of a pension, or place of residence) Article 68 lays down priority rules in order to define the 'primarily competent Member State'. In this respect, rights available on the basis of (self-)employment have priority, followed by the rights available based on pension and the place of residence. In case of benefits payable by more than one Member State on the same basis ((self-)employment, pension, or place of residence), the Member State of residence of the children becomes primarily competent for the payment of the family benefits. This Member State has to 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 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. This implies that especially Member States with a high average spending per family member 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. However, 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.⁴ Besides the general scheme of child benefits, other types of family benefits are also applicable, among others child care allowances, parental benefits, single parent allowances or supplements, allowances or supplements for children with disabilities etc. At a European, and at a national level as well, these benefits show considerable differences in terms of eligibility criteria, design and level of benefits.⁵ 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 and the socio-economic position of the spouse, the priority rules defined by the EU rules on social security coordination will determine the number of exports and the related expenditure to a high extent, but also the (differences in) eligibility criteria and rates with regard to family benefits.

A thematic questionnaire on the export of family benefits was addressed to the Administrative Commission in order to collect data on the volume and the budgetary impact of it.⁶ Both aspects could be compared to the total number of households entitled and their family members involved and the national public spending on family benefits. 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 26 Member States provided data for reference year 2020 on the export of family benefits. In some instances, no or less data was reported by Member States compared to previous years. In such situations, the latest data reported by

³ 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).

⁴ This also includes tax expenditures towards families. These, however, fall outside the scope of this report.

⁵ The MISSOC tables provide more detailed information on the different types of family benefits applicable in Member States as well as their characteristics.

⁶ See *Annex III* for the detailed questionnaire.

the relevant Member State were used, in order to provide a more realistic picture of the situation at EU level.⁷ 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. Not least because for the first time data for Switzerland is being reported. 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.

As of 1 February 2020, the United Kingdom is no longer part of the European Union. This has a significant impact on the dissemination of statistics. In all thematic reports, the EU-27 aggregate (excluding the UK) is produced for 2020. Accordingly, the text of the report describing the quantitative findings focusses on the EU-27 aggregate.

⁷ For instance, for Switzerland reference is made to data for 2019 and including extra-EU/EFTA countries.

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. Thus, 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 one million family members residing in another EU/EFTA country or the UK. The Member States which exported to the highest number of family benefits are Germany, Switzerland, Luxembourg, and Austria (*Table 1*). These are all countries with a large number of incoming cross-border workers (see *section 7*). In contrast, almost no family benefits were exported by Bulgaria, Spain, Croatia and Malta. This is not surprising as the entitlement to a family benefit in these Member States is means-tested.

Germany paid a child benefit (*i.e.*, *Kindergeld*) to some 285,000 children residing in another EU/EFTA country or the UK. Some 250,000 child allowances were transferred from Switzerland to another country (including extra-EU/EFTA countries). A family benefit (*i.e.*, *allocation familiale + allocation de rentrée scolaire*) was paid by Luxembourg to some 96,000 households or some 168,000 children residing in another EU/EFTA country or the UK. Finally, a family benefit (*i.e.*, *Familienbeihilfe + Ausgleichszahlung, Kinderabsetzbetrag*) was transferred from Austria to some 73,800 households or some 131,800 children residing in another EU/EFTA country or the UK children.

Luxembourg and Austria are the frontrunners in terms of amount of family benefits exported, with € 584 million and € 208 million respectively. Nevertheless, no figures are available for Germany and Switzerland, which are expected to export equally important amounts. Furthermore, Belgium (€ 92 million), and the Netherlands (€ 71 million) exported a high amount of family benefits as well.

Table 1 - Export of family benefits, by type of family benefit, by number of households, family members involved, annual and average amount paid in €, 2020

Name of the family benefit	Number of households	Number of family members involved	Total expenditure (in €)
EU-27		783,950	
Total		1,048,867	1,061,028,520
BE			
Child benefits	26,985	57,487	91,622,986
BG			
Family benefits	111	157	115,328
CZ			
Parental benefits	238	n.a.	1,139,493
Child benefits	448	n.a.	171,735
Benefit for child in foster care	<5	n.a.	8,272
DK			
Child benefit (Børnetilskud)	1,205	2,575	2,039,939
Child and youth allowance (Børne- og ungeydelse)	15,329	25,610	31,521,938
Underholdsbidrag	164	248	427,191
DE			
Kindergeld	233,315	285,105	n.a.
EE			
Family benefits	664	1,167	2,030,008
IE			
Child Benefit	4,104	7,374	12,388,320
Domiciliary Care Allowance	44	47	253,399
Guardians Payment (non-contributory)	<5	<5	7,164
Working Family Payment	426	881	2,889,068
EL			
ES			
Family benefit for dependent child (INSS)	28	36	38,676
FR			
Allocation de rentrée scolaire (ARS)	618	2,813	627,025
Allocation de soutien familial (ASF)	62	228	125,751
Allocation d'éducation de l'enfant handicapé (AEE)	77	331	229,005
Allocation journalière de présence parentale (AJPP)	13	55	11,017
Allocations familiales (AFR)	2,223	9,882	4,560,158
Complément Différentiel (CDI)	962	4,131	1,999,431
Complément familial (CFA)	387	2,071	712,504
PAJE, Allocation de base (AB)	742	3,054	1,013,773
PAJE, Complément de libre choix d'activité (CA)	<5	12	5,105
PAJE, Complément de mode de garde emploi direct (CMG)	11	45	12,499
PAJE, Complément de mode de garde structure (AF)	25	89	65,027
PAJE, Prépare (Prestation Partagée Education de l'Enfant) (PPEEZ)	206	857	349,852
PAJE, prime à la naissance ou à l'adoption (PN)	5	22	5,668
HR			
Child benefit	6	22	3,946
IT			
CY			
LV			
Family state benefit	3,108	5,002	810,163
Supplement to the family state benefit for a disabled child	58	60	66,509
Parent's benefit	282	282	1,005,894
Child-care benefit	765	766	658,165
Disabled child care benefit	22	22	74,753
LT			
LU			
Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)	96,143	168,438	471,191,860
Birth grant (allocation de naissance)	3,286	3,099	2,747,022
Parental leave benefit (indemnité de congé parental)	10,678	10,442	110,327,129
HU			
MT			
Children's Allowance - Income Based	<5	<5	1,888
Children's Allowance - Flat Rate	7	11	2,719
Disabled Child Allowance			
Orphan's Allowance			
In Work Benefit			
NL			
Child benefit (Algemene kinderbijslag - AKW)	16,002	30,537	33,180,499
Childcare allowance (Kinderopvangtoeslag - KOT)	1,179	1,621	5,260,036
Child budget (Kindgebondenbudget - Wkb)	11,646	19,025	32,692,123

Export of family benefits

Name of the family benefit	Number of households	Number of family members involved	Total expenditure (in €)
AT			
<i>Family allowances (Familienbeihilfe)</i>	17,457	26,841	35,855,658
<i>Compensation payment (Ausgleichszahlung)</i>	56,395	105,000	93,001,540
<i>Child tax credit (Kinderabsetzbetrag)</i>	73,852	131,841	58,778,813
<i>Parental benefit (Kinderbetreuungsgeld)</i>	6,287	6,384	19,977,093
PL			
<i>Child-raising benefit 'family 500+'</i>	2,628		
PT			
<i>Family allowance for children and young persons</i>	7,923	11,807	8,238,132
<i>Increase due to handicap</i>	293	319	272,421
<i>Prenatal family allowance</i>	778	777	529,524
<i>Special education allowance</i>	24	103	165,435
<i>Funeral grant</i>	17	17	3,739
RO			
<i>Child state allowance</i>	15,738	n.a.	n.a.
<i>Child raising benefit</i>	250	n.a.	n.a.
SI			
<i>Child Benefit</i>	1,142	n.a.	n.a.
SK			
FI			
<i>Child benefit</i>	2,905	4,527	2,564,085
SE			
<i>Child benefit (Barnbidrag)</i>	3,193	4,880	5,330,493
<i>Multi-child supplement (Flerbarnstillägg)</i>	1,683	3,349	444,762
<i>Parental allowance (Föräldrapenning)</i>	902	954	4,140,321
<i>Student grants and extra supplements (Studiebidrag och extra tillägg till studiebidrag)</i>	150	161	81,425
<i>Housing allowance in the form of a special allowance for children living at home (Bostadsbidrag i form av särskilt bidrag för hemmavarande barn)</i>	40	52	20,146
<i>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)</i>	6	7	574
<i>Särskilt tilläggsbidrag för barnfamiljer</i>	15	22	1,707
<i>Survivor allowance (Efterlevandestöd)</i>	512		518,848
UK			
<i>Child benefit</i>	9,700	14,220	
<i>Child Tax Credit</i>	550	600	
IS			
<i>Cash benefit</i>	195	448	480,868
LI			
NO			
<i>Child benefit (barnetrygd)</i>	7,723		12,114,929
<i>Cash-for-care benefit (kontantstøtte)</i>	1,170		5,585,332
CH			
<i>Child allowances (+ supplement)</i>		251,843	
<i>Education allowances</i>		63,734	

* DE: the number of persons for the children's benefit refers to reference year 2016; CH: the figures concern reference year 2019; IS: the figures concern reference year 2017.

** PL: recalculated (excl. households/children residing in Poland). Expenditure is not reported.

*** CH: including extra-EU/EFTA countries.

**** The data for IE only relates to primary competences. IE does not have data on secondary competences. This implies an underestimation of the reported figures.

***** Total: In order 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. Of course, this selection was not applied to the figures indicating the cross-border expenditure.

Source: Questionnaire on the export of family benefits 2021

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. Clearly, the export and import of family benefits is strongly concentrated among a limited number of Member States. We already concluded that Germany, Switzerland, Luxembourg and Austria are the main exporting Member States. Based on the following tables it can be seen that most of the households that received a family benefit from abroad live in France, Poland and Germany.⁸

The transfer of family benefits is clearly geographically concentrated between a limited number of neighbouring countries. The two main flows are from Germany to Poland, and from Luxembourg to France. Some 130,000 children residing in Poland received a child benefit (*i.e.*, *Kindergeld*) from Germany. Furthermore, a family benefit (*i.e.*, *allocation familiale + allocation de rentrée scolaire*) was transferred by Luxembourg to roughly 48,000 households or some 84,300 children residing in France. Furthermore, based on the flow of cross-border workers (*Section 6 and Annex II*), a high number of family benefits will most likely be exported from Switzerland to France. There is no breakdown by Member State of residence available for Austria concerning the export of *Familienbeihilfe + Ausgleichszahlung* or of the *Kinderabsetzbetrag*. Nonetheless, based on data on the export of the parental benefit (*i.e.*, *Kinderbetreuungsgeld*), it appears that most of the family benefits are exported to Hungary.

In some cases, almost or 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 the Czech Republic to Slovakia, from Estonia to Finland, from Croatia to Slovenia, from Luxembourg to France, from Finland to Estonia, from Portugal to Romania, from Sweden to Poland, from the UK to Poland, and from Iceland to Poland.

Furthermore, it can be seen that most of the family benefits paid by Belgium, Denmark, Estonia, Spain, France, Latvia, and Luxembourg, are imported by a household living in the EU-14. This is in contrast to family benefits exported by the Czech Republic, Germany, Ireland, Malta, the Netherlands, Austria, Poland, Portugal, Finland, Sweden, Iceland and Norway which exported the majority of family benefits to an EU-13 Member State. Finally, several reporting Member States exported the majority of family benefits to a neighbouring country. This is the case for family benefits exported by Belgium, Czech Republic, Germany, Estonia, France, Luxembourg, and Austria.

⁸ Column totals in Tables 2, 3 and 4 are not included as information is missing for the main exporting countries (Germany and Switzerland).

Table 2 - Export of family benefits by *the number of households*, 2020

	Competent Member State (i.e. exporting country)																														
	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	UK	IS	LI	NO
BE			0	86		<5	<5		<5	2,687	0			25		22,109	0	4,126	<5	21	103	400	<5		<5	19	20				7
BG	376		0	405		27	75		0	24	0			<5		44	<5	157	<5	868	630	10	179		31	33	310			57	
CZ	36		0	44		<5	39		0	7	0			<5		421	<5	95	683	64	32	31	6		10	20	100			70	
DK	29		0			<5	<5		0	0	0			105		7	0	15	<5	17	9	81	0		<5	126	0			40	
DE	447		<5	1,071		<5	6		<5	294	0			350		20,681	0	4,037	1,040	131	376	2,174	9		11	22	70			<5	
EE	5		0	25			5		0	5	0			130		<5	0	32	<5	10	25	0	<5		2,199	66	20			51	
IE	31		0	35		<5	0		0	11	0			162		16	0	24	0	58	43	254	0		<5	<5	790			222	
EL	80		0	52		<5	<5		0	5	0			5		11	0	36	0	21	13	104	5		21	23	30			129	
ES	695		0	269		7	57		426	0	0			23		208	0	448	7	95	717	4,083	<5		12	69	360			100	
FR	12,553		0	160		<5	11		10		0			16		47,916	0	201	<5	135	396	682	<5		10	20	280			69	
HR	93		0	64		0	120		0	5	0			<5		29	0	18	15	17	14	<5	698		<5	29	30			113	
IT	345		0	195		<5	29		0	379	0			23		265	0	134	58	103	725	4,574	35		9	13	100			13	
CY	5		0	13		0	<5		0	<5	0			17		<5	0	<5	0	<5	<5	56	0		<5	<5	30			33	
LV	17		0	193		194	100		0	0	0			15		0	57	0	0	60	0	<5			196	64	440			65	
LT	40		0	636		8	208		0	7	0			80		5	0	116	0	72	80	<5	<5		114	173	460			13	
LU	134		0	32		<5	0		0	41	0			11		0	7	<5	0	13	7	0			<5	<5	0			58	
HU	81		0	89		<5	29		0	54	0			<5		37	0	109	2,200	46	55	129	53		7	42	90			160	
MT	7		0	8		<5	0		0	0	0			<5		<5	0	8	0	6	0	6	<5		0	<5	10			0	
NL	6,439		0	150		<5	7		0	15	0			83		496	<5		<5	29	196	222	7		7	18	90			1,456	
AT	39		0	40		<5	<5		<5	9	0			18		42	0	30		13	27	492	<5		<5	7	0			5	
PL	2,098		37	4,579		<5	1,492		<5	467	0			12		931	<5	4,658	427		163	24	20		97	1,612	5,370			<5	
PT	432		0	95		<5	51		<5	617	0			<5		1,948	0	208	<5	37		101	0		8	20	130			69	
RO	2,379		0	1,092		0	681		5	139	0			<5		552	<5	945	87	579	3,633		37		66	201	560			0	
SI	8		0	0		<5	0		0	0	6			0		9	0	9	790	8	6	<5			<5	5	0			3,008	
SK	114		409	77		<5	118		0	25	0			5		290	0	237	892	63	26	<5	34		10	0	330			83	
FI	22		0	53		338	6		0	14	0			146		10	0	<5	0	20	10	7	0			328	10			358	
SE	61		0	5,109		15	<5		0	9	0			124		14	0	44	0	36	25	46	0		63		10			122	
UK	320		0	0		11	1,057		0	31	0			850		43	0	177	0	162	544	1,841	32		9	109				<5	
IS	0		0	200		0	0		0	0	0			23		<5	0	0	0	0	0	<5	0		0	<5	0			334	
LI	0		0	0		0	0		0	0	0			0		0	0	0	13	0	0	0	0		0	0	0			767	
NO	15		0	438		28	0		<5	7	0			850		<5	0	25	<5	11	0	210	<5		6	145	20			18	
CH	84		0	119		0	<5		0	54	0			33		34	0	42	62	5	0	193	<5		6	13	10			295	
Total	26,985	111	448	15,329	233,315	664	4,104		28	5,335	6			3,108		96,143	7	16,002	73,852	2,628	7,923	15,738	1,142		2,905	3,193	9,700	195		7,723	
EU-27	26,566		448	14,572		625	3,046		26	5,243	6			1,352		96,062	7	15,758	6,211	2,450	7,379	13,493	1,108		2,884	2,919	9,640			6,308	
EU-14	21,307		<5	7,347		388	177		20	4,507	0			1,093		93,723	<5	9,313	1,115	716	2,653	13,227	69		150	667	1,890			2,652	
EU-13	5,259		446	7,225		237	2,869		6	736	6			259		2,339	6	6,445	5,096	1,734	4,726	266	1,039		2,734	2,252	7,750			3,656	
Neigh.	19,573		448	6,180		532	1,057		13	3,881	6			210		90,706		8,163	5,738	330	717	139	789		2,268	599	790			480	

* How to read this table? Belgium has paid a family benefit to 376 households in Bulgaria. In order 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).

** The figure for DE concerns reference year 2016 and for IS reference year 2017.

*** BG, DE, and IS: Breakdown by Member State of residence is not available.

**** PL: figure on the number of households residing in PL is removed.

***** AT: breakdown by Member State of residence is from 'Kinderabsetzbetrag'. Total figure (73,852): concerns Familienbeihilfe + Ausgleichszahlung.

Source: Questionnaire on the export of family benefits 2021

Table 3 - Export of family benefits by *the number of family members involved*, 2020

		Competent Member State (i.e., exporting Member 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	UK	IS	LI	NO	CH
Member State of residence	BE				155	1,156	5	7	<5	11,666	0				45		40,284	0	6,991	<5		158					<5	35	40				
	BG	679			588	9,251	42	110	0	96	0			<5		62	<5	622	<5			904						39	46	410			
	CZ	64			72	28,944	<5	60	0	33	0				5		665	<5	178	695		48					18	27	150				
	DK	35				311	<5	<5	0	0	0				177		15	0	40	<5		13					<5	191	10				
	DE	628			1,809		<5	9	5	1,327	0				599		34,900	0	6,887	1,060		558					18	38	100				
	EE	7			37	91		8	0	19	0				216		<5	0	53	<5		42					3,378	85	30				
	IE	45			57	58	<5		0	56	0				224		32	0	53	0		72					<5	<5	1,450				
	EL	156			79	4,900	<5	<5	0	24	0				7		19	0	133	0		22					32	29	50				
	ES	1,441			454	1,388	11	108			1,922	0			31		390	0	952	7		1,089					18	115	520				
	FR	28,700			264	16,560	6	17			17	0			27		84,277	0	393	<5		576					13	29	420				
	HR	164			97	22,723	0	195	0	27					<5		55	0	55	15		22					<5	40	50				
	IT	801			314	3,762	<5	44	0	1,671	0				29		431	0	255	59		1,054					11	20	150				
	CY	6			19	13	0	5	0	0	0				27		5	0	8	0		<5					<5	6	40				
	LV	28			289	1,029	339	134	0	12	0						21	0	126	0		92					312	97	590				
	LT	60			920	2,506	17	327	0	42	0				129		11	0	212	0		113					174	242	600				
	LU	250			52	23	<5	0	0	169	0				19			0	10	<5		22					<5	<5	0				
	HU	153			145	11,108	<5	41	0	242	0				<5		57	0	267	2,235		72					10	63	130				
	MT	9			16	6	<5	0	0	0	0				<5		<5		12	0		0					0	<5	10				
	NL	10,960			264	5,371	5	13	0	79	0				127		907	<5		<5		308					13	25	200				
	AT	55			62	2,012	<5	<5	<5	30	0				28		67	0	58			40					<5	9	10				
	PL	3,989			7,381	129,860	<5	2,395	<5	2,135	0				18		1,707	<5	9,498	431		224					168	2,504	7,610				
	PT	941			136	1,741	<5	78	<5	2,799	0				<5		2,928	0	403	<5		18					18	24	180				
	RO	7,318			1,557	34,261	0	1,291	5	671	0				<5		871	<5	2,034	88		5,468					100	315	900				
	SI	11			408	<5	0	0	0	0	22				0		13	0	21	799		7					<5	8	0				
	SK	216			128	7,117	<5	205	0	101	0				7		530	0	554	907		40					20	0	490				
	FI	32			89	67	589	10	0	69	0				261		20	0	6	0		10							524	20			
	SE	101			9,308	104	32	<5	0	31	0				210		22	0	91	0		37					133		20				
UK	485			0	299	21	2,307	0	158	0				1,274		74	0	480	0		814					11	141						
IS	0			349	0	0	0	0	0	0				31		<5	0	<5	0		0					0	6	0					
LI	0			0	<5	0	0	0	0	0				0		0	0	<5	13		0					0	0	0					
NO	27			759	<5	70	0	<5	30	0				1,444		5	0	47	<5		0					12	219	30					
CH	126			210	28	0	<5	0	181	0				51		62	0	92	62		0					11	15	20					
Total	57,487	157		25,610	285,105	1,167	7,374	36	23,590	22				5,002		168,438	11	30,537	131,841		11,807					4,527	4,880	14,220	448				251,843
EU-27	56,849			24,292	284,770	1,076	5,065	34	23,221	22				2,202		168,294	11	29,912	6,308		10,993					4,493	4,477	14,180					
EU-14	44,145			13,043	37,453	668	294	28	19,843	0				1,786		164,292	<5	16,272	1,136		3,959					268	1,041	3,170					
EU-13	12,704			11,249	247,317	408	4,771	6	3,378	22				416		4,002	8	13,640	5,172		7,034					4,225	3,436	11,010					
Neigh.	40,538			11,117	184,265	928	2,307	20	16,936	22				345		159,461		13,878	5,830		1,089					27	934	1,450					

How to read this table? Belgium has exported a family benefit to 679 children residing in Bulgaria. In order 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).

** The figure for IS concerns reference year 2017.

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

**** AT: breakdown by Member State of residence is from 'Kinderabsatzbetrag'. Total figure (131,841): concerns Familienbeihilfe + Ausgleichszahlung.

Source: Questionnaire on the export of family benefits 2021

Table 4 - Export of family benefits by expenditure (in €), 2020

		Competent Member State (i.e., exporting country)																															
		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	UK	IS	LI	NO	CH
Member state of residence	BE			7,618	190,942	12,673	11,760		5,088	4,906,020	0		24,179	129,902,414	0	14,722,035	13,984		109,131		999	132,146		0	16,272								
	BG	1,183,809		0	1,041,266	24,530	214,596		0	40,653	0		1,748	185,936	918	2,168,173	842		717,674		37,239	76,936		0	119,806								
	CZ	137,155			85,118	420	100,800		0	24,694	0		5,479	2,563,969	450	348,849	1,904,467			41,154		9,852	52,192		0	133,461							
	DK	36,475		0		9,227	1,680		0	0	0			90,832	33,094	0	68,209	13,134			6,828		1,748	862,400	43,196	74,886							
	DE	731,525		29,203	2,846,181	119,693	15,120		6,264	449,539	0		212,061	107,833,945	0	15,182,764	3,165,048			419,422		19,022	313,037		0	5,713							
	EE	1,992		0	35,600		19,316		0	2,423	0			188,463	4,575	0	48,409	1,050		32,944		1,663,144	114,055		0	98,247							
	IE	89,895		0	66,867	26,078			0	19,303	0			61,882	83,601	0	97,823	0		56,988		322	5,818		0	220,102							
	EL	340,711		0	130,209	360	3,360		0	7,783	0			10,901	60,987	0	311,595	0		10,345		22,537	60,384		6,154	259,873							
	ES	2,602,193		0	744,272	9,588	181,440			876,935	0			62,619	1,354,099	0	1,927,288	51,045		940,063		18,436	272,292		0	175,713							
	FR	44,082,572		0	330,214	21,094	28,560	10,486		0				37,034	315,882,577	0	701,104	3,001		457,030		6,476	117,980		0	93,808							
	HR	284,083		6,519	160,320	0	421,772		0	3,477				137	196,073	537	98,757	41,014		17,415		1,998	78,843		4,916	165,339							
	IT	1,301,567		3,457	515,153	18,418	73,920		0	685,673	0			22,380	1,625,101	450	465,246	294,848		788,880		11,442	55,381		0	16,270							
	CY	8,431		2,091	29,676	0	8,400		0	0	0			18,292	24,574	0	21,375	0		1,015		387	43,316		0	50,545							
	LV	67,222		0	475,397	360,171	317,420		0	3,462	0			43,834	0	297,720	0		74,171		264,764	165,561		4,774	84,647								
	LT	74,638		0	1,467,787	13,493	693,764		0	47,522	0			155,482	42,309	0	405,223	0		95,779		92,152	409,569		25,525	10,613							
	LU	356,881		0	73,544	11,556	0		0	35,916	0			4,596	0	12,135	768			15,485		3,880	1,761		0	113,491							
	HU	330,285		5,012	198,572	60	98,884		0	135,050	0			26,765	302,064	0	634,652	6,919,749		72,033		9,632	112,055		0	351,526							
	MT	16,053		0	28,545	240	0		0	0	0			7,547	10,478	0	7,399	0		0		5,870	0		0	0							
	NL	21,311,181		9,434	403,008	38,019	27,254		0	51,708	0			68,850	3,051,082	225		14,804		245,465		9,370	121,305		0	2,574,521							
	AT	81,268		12,937	87,366	22,189	5,040		4,747	4,326	0			27,355	191,214	0	93,067			26,431		890	69,989		0	8,071							
	PL	6,011,073		158,469	8,910,729	5,506	5,341,641		2,443	791,108	0			4,029	5,923,393	225	24,350,427	1,473,418		196,863		146,478	5,001,440		364,141	7,468							
	PT	1,140,851		0	203,842	32	141,648		1,613	1,100,462	0			49,709	9,564,906	0	780,356	3,117		16,116		39,355		0	0	91,562							
	RO	10,091,186		6,207	2,560,385	0	2,440,060		6,858	316,442	0			2,726	2,864,889	1,801	5,722,274	279,004		4,184,717		94,645	611,382		0	0							
	SI	19,318		0	0	26,237	0		0	0	3,946			2,373	44,703	0	44,442	2,957,344		4,791		554	15,662		0	8,651,826							
	SK	489,709		1,078,101	203,984	29	471,644		0	40,082	0			18,068	1,866,070	0	1,354,650	2,298,391		26,927		20,198	2,596		15,845	147,775							
	FI	29,316		0	100,265	1,060,119	16,800		0	21,123	0			162,879	50,580	0	13,113	0		6,891		985,144		0	0	725,430							
	SE	86,737		0	11,357,885	67,840	3,360		0	15,951	0			125,542	64,347	0	135,589	0		29,322		99,975		13,284	0	259,567							
	UK	546,880		451	0	49,603	4,896,352		0	59,919	0			510,777	242,669	0	880,433	0		631,485		5,516	229,354		0	1,291							
	IS	0		0	520,473	0	0		0	0	0			13,524	14,618	0	5,634	0		0		0	58,152		0	641,507							
	LI	0		0	0	0	0		0	0	0			0	0	0	3,034	84,360		0		0	10,310		0	1,992,504							
	NO	29,118		0	1,008,179	132,833	0		1,176	5,366	0			667,954	12,107	0	76,169	16,104		0		1,257	432,841		3,033	30,829							
CH	140,862		0	213,286	0	3,360		0	71,880	0			31,303	225,801	0	154,713	441,601		0		5,058	54,059		0	577,598								
Total	91,622,986		1,319,500	33,989,067	2,030,008	15,537,951	38,676	9,716,817	3,946	2,615,485	584,266,011	4,607	71,132,658	207,613,104	199,384,186	9,209,250	2,564,085	10,538,276	480,868	17,700,261													
EU-27	90,906,127		1,319,049	32,247,129	0	1,847,571	10,638,239	37,500	9,579,651	3,946	1,391,927	583,770,816	4,607	70,012,675	19,435,027	8,577,765	2,552,256	9,726,469	477,835	14,456,532													
EU-14	72,191,172		62,649	17,049,748	0	1,416,886	509,942	28,199	8,174,738	0	960,818	569,697,949	675	34,510,325	3,559,749	3,112,282	211,213	3,036,992	62,634	4,635,280													
EU-13	18,714,955		1,256,399	15,197,381	0	430,686	10,128,297	9,302	1,404,913	3,946	431,109	14,072,868	3,932	35,502,350	15,875,279	5,465,483	2,341,043	6,689,477	415,201	9,821,252													
Neigh.	66,482,160		1,278,710	14,204,066	1,420,290	4,896,352	12,099	7,025,962	3,946	343,945	553,618,936	29,904,799	18,065,808	940,063																			

* How to read this table? Belgium has paid an amount of € 1,183,809 to households residing in Bulgaria. The figures reflect the total sum of expenditure on exported family benefits reported by Member States.

** The figure for IS concerns reference year 2017.

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

**** AT: breakdown by Member State of residence is from 'Kinderabsetzbetrag'. Total figure (131,841): concerns Familienbeihilfe + Ausgleichszahlung.

Source: Questionnaire on the export of family benefits 2020

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 2020 on this question.

In total for the reporting EU Member States, 60% of the cross-border expenditure is incurred as primarily competent Member State and 40% of the spending is related to the payment of a supplement. The majority of reporting EU Member States paid family benefits as primarily competent Member State (BE, CZ, DK, IE, ES, FR, HR, LV, LU, NL, and SE). Austria, Finland, and Estonia on the other hand, mainly paid benefits as secondarily competent Member State. Furthermore, some 62% of the child allowances transferred by Switzerland 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 benefits is paid to around 48% of the persons residing abroad as primarily competent Member State, and to around 52% as secondarily competent Member State (excl. Switzerland). The fact that the average amount paid as a primary competent Member State is higher than the supplement to be paid as a secondary competent Member State implies that the share of the primary competent Member State in total is higher for the variable 'expenditure' (EU average of 60%) compared to 'family members involved' (EU average of 48%). For instance, Luxembourg pays an annual average amount of € 3,284 as a primary competent Member State and an annual average amount of € 1,935 as a secondary competent Member State (or 59% of the average amount paid as primary competent Member State).

Table 5 - Export of family benefits, breakdown between 'primarily competent' and 'secondarily competent', 2020

Name	Primarily competent						Secondarily competent					
	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 (Flanders)	14,579	24,657	52,520,601	2,130	69%	81%	6,421	11,251	12,584,773	1,119	31%	19%
CZ												
Parental benefits	206		1,020,396			90%	32		119,097			10%
Child benefits	418		167,734			98%	30		4,001			2%
Benefit for child in foster care	<5		8,272			100%						0%
DK												
Børnetilskud	1,062	2,291	1,803,965	787	88%	88%	179	317	235,973	744	12%	12%
Børne- og ungeydelse	11,078	18,110	26,261,042	1,450	66%	83%	5,451	9,155	5,260,896	575	34%	17%
Underholdsbidrag	157	240	416,842	1,737	97%	98%	7	8	10,349	1,294	3%	2%
EE												
Family benefits	233	366	326,499	892	31%	16%	431	801	1,703,509	2,127	69%	84%
IE												
Child Benefit	4,104	7,374	12,388,320	1,680	100%	100%						0%
Domiciliary Care Allowance	35	38	205,732	5,414	83%	83%	7	8	42,253	5,282	17%	17%
Guardians Payment (non-contributory)	<5	<5	7,164	7,164	100%	100%					0%	0%
One Parent Family												
Back to Work Family Dividend												
Working Family Payment	426	881	2,889,068	3,279	100%	100%					0%	0%
ES												
Family benefit for dependent child (INSS)	28	36	38,676	1,074	100%	100%					0%	0%
FR												
Family benefits (total)	4,373	19,459	7,717,386	397	82%	79%	962	4,131	1,999,431	484	18%	21%
HR												
Child benefit	6	22	3,946	179	100%	100%					0%	0%
LV												
Family state benefit	2,273	3,572	620,677	174	71%	77%	835	1,430	189,486	133	29%	23%
Supplement to the family state benefit for a disabled child	39	40	50,738	1,268	67%	76%	19	20	15,771	789	33%	24%
Parent's benefit	232	232	805,178	3,471	82%	80%	50	50	200,716	4,014	18%	20%
Child-care benefit	515	515	499,368	970	67%	76%	250	251	158,798	633	33%	24%
Disabled child care benefit	15	15	58,007	3,867	68%	78%	7	7	16,746	2,392	32%	22%
LU												
Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)	54,605	90,950	298,675,172	3,284	51%	63%	49,580	89,143	172,516,688	1,935	49%	37%
MT												
Children's Allowance - Income Based												
Children's Allowance - Flat Rate												
Disabled Child Allowance												
Orphan's Allowance												
In Work Benefit												
NL												
AKW (algemene kinderbijslag)	11,802	22,516	29,326,156	1,302	74%	88%	4,200	8,021	3,854,346	481	26%	12%
KOT (Kinderopvangtoeslag)	1,179	1,621	5,260,036	3,245	100%	100%					0%	0%
Wkb (Kindgebondenbudget)	8,538	13,879	23,720,450	1,709	73%	73%	3,108	5,146	8,971,673	1,743	27%	27%

Name	Primarily competent						Secondarily competent					
	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
AT												
<i>Familienbeihilfe (+Ausgleichszahlung)</i>	17,457	26,841	35,855,658	1,336	20%	28%	56,395	105,000	93,001,540	886	80%	72%
<i>Kinderabsetzbetrag</i>	17,457	26,841	12,093,268	451	20%	21%	56,395	105,000	46,685,545	445	80%	79%
<i>Kinderbetreuungsgeld</i>	3,358	3,406	13,850,800	4,067	46%	69%	3,977	4,039	6,126,293	1,517	54%	31%
FI												
<i>Child benefit</i>	692	1,175	1,109,099	944	25%	43%	2,281	3,463	1,454,985	420	75%	57%
SE												
<i>Barnbidrag</i>	1,096	1,635	2,193,909	1,342	52%	78%	1,006	1,506	607,685	404	48%	22%
<i>Flerbarnstillägg</i>	635	1,173	193,758	165	54%	76%	536	996	60,275	61	46%	24%
<i>Föräldrapenning</i>	204	205	664,293	3,240	97%	98%	7	7	16,182	2,312	3%	2%
<i>Studiebidrag och extra tillägg till studiebidrag</i>	33	35	23,028	658	49%	78%	35	37	6,527	176	51%	22%
<i>Bostadsbidrag i form av särskilt bidrag för hemmavarande barn</i>	19	21	9,432	449	51%	79%	14	20	2,549	127	49%	21%
<i>Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag</i>	<5	<5	265	88	50%	56%	<5	<5	210	70	50%	44%
<i>Särskilt tilläggsbidrag för barnfamiljer</i>	<5	<5	222	111	14%	28%	8	12	559	47	86%	72%
<i>Efterlevandestöd</i>												
CH												
<i>Child allowances</i>		156,886			62%			94,957			38%	
Total					48%	60%					52%	40%
EU-27					61%						39%	

Source: Questionnaire on the export of family benefits 2021

4. The impact of the export of family benefits

In order 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 number of family members involved, and the total expenditure spent on family benefits. As a result, the impact of the export of family benefits can be seen in *Table 6*.

On average, some 2% of the family benefits are paid to persons residing in another EU/EFTA country or the UK. 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 Bulgaria, Czech Republic, Estonia, France, Ireland, Spain, Croatia, Malta, Romania, the Netherlands, Slovenia, Finland, Sweden, the UK and Iceland. For Belgium, Denmark, Germany, Luxembourg, Austria, Portugal, Slovenia, Norway, and Switzerland this share lies above 1%.

The undisputable frontrunner in the export of family benefits is Luxembourg. It 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. 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 (€ 1,935) 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 transfer about 14% of its child allowances abroad. Finally, about 6% of the families receiving a family benefit from Austria (*i.e.*, *familienbeihilfe + ausgleichszahlung*) reside in another EU/EFTA country or the UK. These families receive about 3% of total expenditure on family benefits (*i.e.*, *familienbeihilfe + ausgleichszahlung*).

Table 6 - The share of the export of family benefits in the total number of family benefits paid by the reporting Member State, 2020

	Households	Family members involved	Expenditure
BE			
Child benefits	2.3%	2.7%	1.8%
BG			
CZ			
Parental benefits	0.1%		0.1%
Child benefits	0.2%		0.2%
Benefit for child in foster care	0.0%		0.0%
DK			
Child benefit (Bømetilskud)	0.7%	0.7%	0.7%
Child and youth allowance (Børne- og ungeydelse)	2.2%	2.1%	1.6%
DE			
Kindergeld	2.4%	1.8%	
EE			
Family benefits	0.4%	0.4%	0.7%
IE			
Child Benefit	0.6%	0.6%	0.6%
Domiciliary Care Allowance	0.1%	0.1%	0.1%
Guardians Payment (non-contributory)	0.2%	0.1%	0.1%
Working Family Payment	0.9%	0.8%	0.8%
EL			
ES			
Family benefit for dependent child (INSS)	0.001%	0.002%	0.003%
FR			
HR			
Child benefit	0.004%	0.008%	0.002%
IT			
CY			
LV			
Family state benefit	1.4%	1.5%	0.7%
Supplement to the family state benefit for a disabled child	0.8%	0.8%	0.6%
Parent's benefit	1.3%	1.3%	0.9%
Child-care benefit	2.2%	2.1%	1.2%
Disabled child care benefit	0.9%	0.9%	0.8%
LT			
LU			
Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)	55.5%	56.1%	48.3%

Export of family benefits

	Households	Family members involved	Expenditure
HU			
MT			
NL			
AT			
PL			
PT			
RO			
SI			
SK			
FI			
SE			
UK			
IS			
LI			
NO			
CH			
Total			
EU-27			

Source: Questionnaire on the export of family benefits 2021

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 2018 and 2020 is shown in *Table 7*. An evolution worth noting is the one in Austria. 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.⁹ This implies that the family benefit depends on the cost of living of the place of residence of the children. It can be seen that for these types of benefits (excl. parental benefits) the expenditure decreased by around € 62 million in 2019. This implied a decline of some 20% compared to 2018. In 2020, there was a further decrease in expenditure of about € 25 million, representing a 12% decrease compared to 2019. 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 3.9% in 2019 and even to 3.1% in 2020.

Table 7 - Export of family benefits by expenditure, 2019-2020

Name of the family benefit	2018	2019	2020	Change 2020-2019	
				In absolute terms	In %
BE					
<i>Child benefits</i>			91,622,986		
BG					
<i>Family benefits</i>		52,670	115,328	62,658	119%
CZ					
<i>Parental benefits</i>	1,195,492	1,063,590	1,319,500	255,910	24%
DK					
<i>Børnetilskud</i>	1,464,067	2,298,306	2,039,939	-258,367	-11%
<i>Børne- og ungeydelse</i>	29,168,650	37,816,223	31,521,938	-6,294,285	-17%
<i>Underholdsbidrag</i>	126,607	643,967	427,191	-216,776	-34%
DE					
<i>Kindergeld</i>					
<i>Family benefits</i>	1,415,608	1,701,425	2,030,008	328,583	19%
EE					
IE					
<i>Child Benefit</i>	13,616,400	12,830,160	12,388,320	-441,840	-3%
<i>Domiciliary Care Allowance</i>	17,248	196,604	253,399	56,795	29%
<i>Guardians Payment (non-contributory)</i>	9,553	8,758	7,164	-1,594	-18%
EL					
ES					
<i>Family benefit for dependent child (INSS)</i>	6,871	5,818	38,676	32,858	565%
FR					
<i>Family benefits (total)</i>		10,245,965	9,716,817	-529,148	-5%
HR					
<i>Child benefit</i>			3,946		
IT					
CY					
LV					
<i>Family state benefit</i>		498,181	810,163	311,982	63%
<i>Supplement to the family state benefit for a disabled child</i>		50,948	66,509	15,561	31%
<i>Parent's benefit</i>		574,983	1,005,894	430,911	75%
<i>Child-care benefit</i>		560,950	658,165	97,215	17%
<i>Disabled child care benefit</i>		44,287	74,753	30,466	69%
LT					
LU					
<i>Cash benefits</i>		581,373,415	584,266,011	2,892,596	0.5%
HU					
<i>Family Benefits without Child care fee</i>					
MT					
<i>Cash benefits</i>	10,753	8,830	4,607	-4,223	-48%
NL					
<i>AKW (algemene kinderbijslag)</i>	35,336,523	35,807,329	33,180,499	-2,626,830	-7%
<i>KOT (Kinderopvangtoeslag)</i>	4,150,057		5,260,036		
<i>Wkb (Kindgebondenbudget)</i>	24,835,627		32,692,123		
AT					
<i>Family allowances (Familienbeihilfe)</i>	46,167,020	36,688,775	35,855,658	-833,117	-2%
<i>Compensation payment (Ausgleichszahlung)</i>	137,297,513	102,284,349	93,001,540	-9,282,809	-9%
<i>Child tax credit (Kinderabsetzbetrag)</i>	91,426,504	73,973,876	58,778,813	-15,195,063	-21%
<i>Total</i>	274,891,037	212,947,000	187,636,011	-25,310,989	-12%
<i>Parental benefit (Kinderbetreuungsgeld)</i>	15,184,689	20,259,626	19,977,093	-282,533	-1%
PL					

⁹ On 14 May 2020, the Commission decided to refer Austria to the Court of Justice of the EU on the issue of indexation of family benefits and child tax credit. Accordingly, on 22 July 2020, the Commission filed the request with the Court of Justice to declare the relevant Austrian legislation incompatible with EC law. The request is registered under the number C-328/20.

Export of family benefits

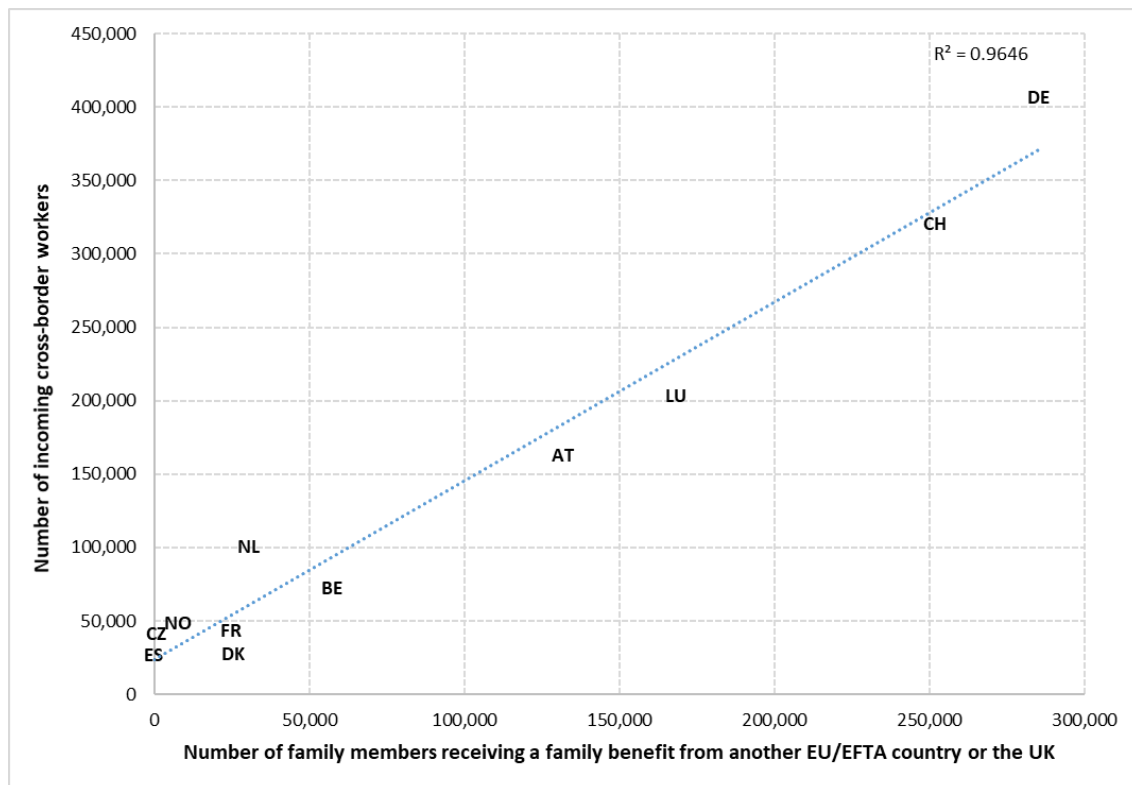
Name of the family benefit	2018	2019	2020	Change 2020-2019	
				In absolute terms	In %
PT					
<i>Cash benefits</i>		8,881,200	9,209,250	328,050	4%
RO					
SI		356,745			
SK		13,633,192			
FI					
<i>Child benefit</i>	5,841,931	5,289,655	2,564,085	-2,725,570	-52%
SE					
UK					
IS		480,868			
LI					
<i>Family benefits</i>					
NO					
<i>Child benefit (barnetrygd)</i>	12,759,281	10,710,581	12,114,929	1,404,348	13%
<i>Cash-for-care benefit (kontantstøtte)</i>	5,240,730	4,482,939	5,585,332	1,102,393	25%
CH					
<i>Child allowances(+supplement)</i>					
<i>Education allowances</i>					

Source: Questionnaires on the export of family benefits 2021

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 II*) 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 1.7 million in 2019.¹⁰ Germany (407,000) and Switzerland (321,000)¹¹ have the most incoming cross-border borders. Furthermore Luxembourg (204,000)¹² and Austria (163,000) have 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 residence of cross-border workers are France (411,000) and to a lesser extent Poland (207,000) and Germany (191,000). The main flows of cross-border workers are from France to Switzerland (208,000),¹³ from Poland to Germany (114,000) and finally from France to Luxembourg (95,000).¹⁴ *Figure 1* shows the strong link between the number of incoming frontier workers and the export of family (a positive correlation of 0.97).

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



Source: Questionnaire on the export of family benefits 2021 and EU-LFS data

¹⁰ These figures were collected by the EU Labour Force Survey (EU-LFS) and reported in the 'Annual report on intra-EU labour Mobility' (Fries-Tersch et al. (2021), 2020 annual report on intra-EU labour mobility, Network Statistics FMSSFE, European Commission).

¹¹ Based on administrative data from Switzerland, the number of frontier workers amounted to 348,000 in the second quarter of 2021.

¹² Based on administrative data from Luxembourg, the number of frontier workers amounted to 207,400 in the last quarter of 2020.

¹³ Based on administrative data from Switzerland, the number of frontier workers residing in France and working in Switzerland amounted to 191,500 in the second quarter of 2021.

¹⁴ Based on administrative data from Luxembourg, the number of frontier workers residing in France and working in Luxembourg amounted to 109,000 in the last quarter of 2020.

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 a few Member States were able to make such a distinction (Denmark, Ireland, Croatia, Malta and Sweden). These results are presented in *Table 8*. Due to the low response rate, no general conclusion can be made. In both Ireland and Malta, most of the family benefits were paid to cross-border workers. However, in Denmark, Croatia and Sweden, the majority of family benefits were transferred to other mobile persons.

Table 8 - Cross-border workers or other mobile persons, 2020

Name	Cross-border workers				Other mobile persons			
	Number of entitled persons	Number of family members involved	Total expenditure (in €)	Share in total expenditure	Number of entitled persons	Number of family members involved	Total expenditure (in €)	Share in total expenditure
DK								
<i>Børnetilskud</i>	392	801	721,812	35%	813	1,774	1,318,127	65%
<i>Børne- og ungeydelse</i>	6,785	11,986	13,114,232	42%	8,544	13,650	18,407,706	58%
<i>Underholdsbidrag</i>	18	27	47,234	11%	146	221	379,957	89%
IE								
<i>Domiciliary Care Allowance</i>	22	24	129,936	52%	21	22	118,049	48%
<i>Guardians Payment (non- contributory)</i>	<5	<5	7,164	100%				0%
HR								
<i>Child benefit</i>				0%	6	22	3,946	100%
MT								
<i>Children's Allowance - Income Based</i>	<5	<5	1,438	76%	<5	<5	450	24%
<i>Children's Allowance - Flat Rate</i>	7	11	2,719	100%	0	0	0	0%
SE								
<i>Barnbidrag</i>	791	1,271	1,190,384	25%	2,028	3,060	3,588,373	75%
<i>Förlängt barnbidrag</i>								
<i>Flerbarnstillägg</i>	447	925	100,694	25%	1,071	2,087	300,627	75%
<i>Föräldrapenning</i>	284	289	1,256,276	31%	633	682	2,785,028	69%
<i>Studiebidrag och extra tillägg till studiebidrag</i>	34	36	17,980	26%	91	98	50,418	74%
<i>Bostadsbidrag i form av särskilt bidrag för hemmavarande barn</i>	<5	<5	65	1%	28	35	10,428	99%
<i>Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag</i>				0%	6	7	574	100%
<i>Särskilt tilläggsbidrag för barnfamiljer</i>	<5	<5	130	17%	8	12	629	83%

Source: Questionnaire on the export of family benefits 2021

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 children 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 seven Member States: Bulgaria, Ireland, Croatia, the Netherlands, Slovakia, Finland, and Sweden.

A relatively high number of cases were reported by both Slovakia and Finland as Member State of residence. Let us have a more detailed look at the data reported by Slovakia. About 5,000 of the 12,000 families to which Slovakia pays a child benefit, one of the parents is working and/or living in Austria. In almost 9 out of 10 cases Slovakia was the primarily competent Member State.

Table 9 - Family benefits paid as a Member State of residence, 2020

Name	Number of entitled persons	Number of family members involved	Total expenditure (in €)	Pro Memoria: expenditure as exporting MS (in €)	Share Member State of residence in total expenditure
BG					
<i>Parental benefits</i>	6,234		34,440,852		
<i>Child benefits</i>	3,074		1,147,029		
<i>Benefit for child in foster care</i>	102		267,902		
IE					
<i>Domiciliary Care Allowance</i>	13	14	39,063	253,399	13%
<i>Guardians Payment (non- contributory)</i>	<5	<5	5,121	7,164	42%
HR					
<i>Child benefit</i>	52	224	20,462	3,946	84%
NL					
<i>KOT (Kinderopvangtoeslag)</i>	11	16	60,001	5,260,036	1%
<i>Wkb (Kindgebondenbudget)</i>	94	134	264,609	32,692,123	1%
SK					
<i>Child Benefit</i>	12,023	19,124	5,116,872		
<i>Parental allowance</i>	4,554	4,686	12,718,406		
FI					
<i>Child benefit</i>	1,419	2,498	1,894,058	2,564,085	67%
SE					
<i>Barnbidrag</i>	170	283	308,024	5,330,493	5%
<i>Förlängt barnbidrag</i>					
<i>Flerbarnstillägg</i>	124	245	28,477	444,762	6%
<i>Föräldrapenning</i>	14	14	85,763	4,140,321	2%
<i>Studiebidrag och extra tillägg till studiebidrag</i>	24	26	14,903	81,425	15%
<i>Bostadsbidrag i form av särskilt bidrag för hemmavarande barn</i>	12	25	8,092	20,146	29%
<i>Särskilt tilläggsbidrag för barnfamiljer</i>	<5	8	98	1,707	5%

Source: Questionnaire on the export of family benefits 2021

8. Fraud and error

Member States were asked whether they are aware of cases of fraud or error.¹⁵ However, only five Member States provided information. Most cases of fraud relate to not providing correct or complete information (e.g., hiding facts about employment, the income situation of the family, or a change of place of residence; the reported composition of the household does not correspond with the real situation).

Both Bulgaria and Malta were not aware of any cases of fraud or error, while the Czech Republic, Germany and Romania reported several cases (*Table 10*). Mainly for Germany, the fraud and error in the field of the coordination of family benefits cover a relatively high number of cases (some 49,800 cases). In about 42,100 cases it only concerned error, while for about 17,665 cases it concerned tax evasion by providing incorrect or incomplete information on facts of tax relevance. These cases of fraud and error concern some 17% of the total number of exported family benefits. In the Czech Republic, the inappropriate use occurred in almost a third of the exported cases. However, the amount involved in these cases 'only' accounted for around 8% of the exported amount. Finally, Romania reported some 1,200 cases of fraud and error, accounting for some 8% of the exported family benefits.

Table 10 - Cases of fraud and error in case of export of family benefits, 2020

	Cases	Amount (in €)	Share in total export of family benefits	Share in total exported amount
CZ	140	92,725 €	31%	8%
DE	Fraud: 17,665 Error: 42,142 Total: 49,807	Fraud: 1,274,320 € (related to 5,968 cases)	17%	
ES				
MT				
RO	1,191	646,661 €	8%	

Source: Administrative data Questionnaire on the export of family benefits 2021

¹⁵ 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 *et al.* (2021), *Fraud and error in the field of EU social security coordination*, Network Statistics FMSSFE, European Commission – DG EMPL).

Annex I Additional tables

Table A1 - Export of family benefits by the number of households, column %, 2020

		Competent Member 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	UK	IS	LI	NO
Member State of residence	BE			0.0%	0.6%		0.6%	0.1%		7.1%	50.4%	0.0%		0.8%		23.0%		0.0%	25.8%	0.0%	0.8%	1.3%	2.5%	0.4%		0.0%	0.6%	0.2%	0.0%	0.1%		
	BG	1.4%		0.0%	2.6%		4.1%	1.8%		0.0%	0.4%	0.0%		0.1%		0.0%		42.9%	1.0%	0.0%	33.0%	8.0%	0.1%	15.7%		1.1%	1.0%	3.2%	0.0%	0.7%		
	CZ	0.1%			0.3%		0.2%	1.0%		0.0%	0.1%	0.0%		0.1%		0.4%		14.3%	0.6%	10.9%	2.4%	0.4%	0.2%	0.5%		0.3%	0.6%	1.0%	0.0%	0.9%		
	DK	0.1%		0.0%			0.2%	0.0%		0.0%	0.0%	0.0%		3.4%		0.0%		0.0%	0.1%	0.0%	0.6%	0.1%	0.5%	0.0%		0.1%	3.9%	0.0%	0.0%	0.5%		
	DE	1.7%		0.4%	7.0%		0.3%	0.1%		14.3%	5.5%	0.0%		11.3%		21.5%		0.0%	25.2%	16.5%	5.0%	4.7%	13.8%	0.8%		0.4%	0.7%	0.7%	0.0%	0.1%		
	EE	0.0%		0.0%	0.2%			0.1%		0.0%	0.1%	0.0%		4.2%		0.0%		0.0%	0.2%	0.0%	0.4%	0.3%	0.0%	0.3%		75.7%	2.1%	0.2%	0.0%	0.7%		
	IE	0.1%		0.0%	0.2%		0.6%			0.0%	0.2%	0.0%		5.2%		0.0%		0.0%	0.1%	0.0%	2.2%	0.5%	1.6%	0.0%		0.0%	0.0%	8.1%	0.0%	2.9%		
	EL	0.3%		0.0%	0.3%		0.3%	0.0%		0.0%	0.1%	0.0%		0.2%		0.0%		0.0%	0.2%	0.0%	0.8%	0.2%	0.7%	0.4%		0.7%	0.7%	0.3%	0.0%	1.7%		
	ES	2.6%		0.0%	1.8%		1.1%	1.4%		8.0%	0.0%	0.0%		0.7%		0.2%		0.0%	2.8%	0.1%	3.6%	9.0%	25.9%	0.4%		0.4%	2.2%	3.7%	0.0%	1.3%		
	FR	46.5%		0.0%	1.0%		0.6%	0.3%		35.7%		0.0%		0.5%		49.8%		0.0%	1.3%	0.0%	5.1%	5.0%	4.3%	0.2%		0.3%	0.6%	2.9%	0.0%	0.9%		
	HR	0.3%		0.0%	0.4%		0.0%	2.9%		0.0%	0.1%			0.0%		0.0%		0.0%	0.1%	0.2%	0.6%	0.2%	0.0%	0.0%	61.1%		0.1%	0.9%	0.3%	0.0%	1.5%	
	IT	1.3%		0.0%	1.3%		0.6%	0.7%		0.0%	7.1%	0.0%		0.7%		0.3%		0.0%	0.8%	0.9%	3.9%	9.2%	29.1%	3.1%		0.3%	0.4%	1.0%	0.0%	0.2%		
	CY	0.0%		0.0%	0.1%		0.0%	0.0%		0.0%	0.1%	0.0%		0.5%		0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.1%	0.3%	0.0%	0.4%		
	LV	0.1%		0.0%	1.3%		29.2%	2.4%		0.0%	0.0%	0.0%				0.0%		0.0%	0.4%	0.0%	0.0%	0.8%	0.0%	0.4%		6.7%	2.0%	4.5%	0.0%	0.8%		
	LT	0.1%		0.0%	4.1%		1.2%	5.1%		0.0%	0.1%	0.0%		2.6%		0.0%		0.0%	0.7%	0.0%	2.7%	1.0%	0.0%	0.4%		3.9%	5.4%	4.7%	0.0%	0.2%		
	LU	0.5%		0.0%	0.2%		0.2%	0.0%		0.0%	0.8%	0.0%		0.4%		0.0%		0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%		0.1%	0.0%	0.0%	0.0%	0.8%		
	HU	0.3%		0.0%	0.6%		0.2%	0.7%		0.0%	1.0%	0.0%		0.1%		0.0%		0.0%	0.7%	35.0%	1.8%	0.7%	0.8%	4.6%		0.2%	1.3%	0.9%	0.0%	2.1%		
	MT	0.0%		0.0%	0.1%		0.2%	0.0%		0.0%	0.0%	0.0%		0.1%		0.0%		0.0%	0.0%	0.2%	0.0%	0.0%	0.1%	0.0%		0.0%	0.1%	0.1%	0.0%	0.0%		
	NL	23.9%		0.0%	1.0%		0.5%	0.2%		0.0%	0.3%	0.0%		2.7%		0.5%		14.3%		0.0%	1.1%	2.5%	1.4%	0.6%		0.2%	0.6%	0.9%	0.0%	18.9%		
	AT	0.1%		0.0%	0.3%		0.3%	0.0%		3.6%	0.2%	0.0%		0.6%		0.0%		0.0%	0.2%		0.5%	0.3%	3.1%	0.3%		0.1%	0.2%	0.0%	0.0%	0.1%		
	PL	7.8%		8.3%	29.9%		0.5%	36.4%		3.6%	8.8%	0.0%		0.4%		1.0%		14.3%	29.1%	6.8%		2.1%	0.2%	1.8%		3.3%	50.5%	55.4%	0.0%	0.0%		
	PT	1.6%		0.0%	0.6%		0.2%	1.2%		10.7%	11.6%	0.0%		0.1%		2.0%		0.0%	1.3%	0.0%	1.4%			0.6%	0.0%		0.3%	0.6%	1.3%	0.0%	0.9%	
	RO	8.8%		0.0%	7.1%		0.0%	16.6%		17.9%	2.6%	0.0%		0.1%		0.6%		14.3%	5.9%	1.4%	22.0%	45.9%				3.2%	2.3%	6.3%	5.8%	0.0%	0.0%	
	SI	0.0%		0.0%	0.0%		0.2%	0.0%		0.0%	0.0%	100.0%		0.0%		0.0%		0.0%	0.1%	12.6%	0.3%	0.1%	0.0%			0.0%	0.2%	0.0%	0.0%	38.9%		
	SK	0.4%		91.3%	0.5%		0.2%	2.9%		0.0%	0.5%	0.0%		0.2%		0.3%		0.0%	1.5%	14.2%	2.4%	0.3%	0.3%	0.0%		3.0%	0.3%	0.4%	0.0%	1.1%		
	FI	0.1%		0.0%	0.3%		50.9%	0.1%		0.0%	0.3%	0.0%		4.7%		0.0%		0.0%	0.0%	0.0%	0.8%	0.1%	0.0%	0.0%				10.3%	0.1%	0.0%	4.6%	
	SE	0.2%		0.0%	33.3%		2.3%	0.0%		0.0%	0.2%	0.0%		4.0%		0.0%		0.0%	0.3%	0.0%	1.4%	0.3%	0.3%	0.0%		2.2%		0.1%	0.0%	1.6%		
	UK	1.2%		0.0%	0.0%		1.7%	25.8%		0.0%	0.6%	0.0%		27.3%		0.0%		0.0%	1.1%	0.0%	6.2%	6.9%	11.7%	2.8%		0.3%	3.4%		0.0%	0.0%		
	IS	0.0%		0.0%	1.3%		0.0%	0.0%		0.0%	0.0%	0.0%		0.7%		0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.1%	0.0%	4.3%			
	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%	0.2%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	9.9%			
NO	0.1%		0.0%	2.9%		4.2%	0.0%		7.1%	0.1%	0.0%		27.3%		0.0%		0.0%	0.2%	0.0%	0.4%	0.0%	1.3%	0.1%		0.2%	4.5%	0.2%	0.0%	0.2%			
CH	0.3%		0.0%	0.8%		0.0%	0.0%		0.0%	1.0%	0.0%		1.1%		0.0%		0.0%	0.3%	1.0%	0.2%	0.0%	1.2%	0.1%		0.2%	0.4%	0.1%	0.0%	3.8%			
Total	100%		100%	100%		100%	100%		100%	100.0%	100%		100%		100%		100%	100%	100%	100%	100%	100%	100%		100%	100%	100%	100%	100%			
EU-27	98.4%		100.0%	95.1%		94.1%	74.2%		92.9%	98.3%	100.0%		43.5%		99.9%		100.0%	98.5%	98.8%	93.2%	93.1%	85.7%	97.0%		99.3%	91.4%	99.4%	0.0%	81.7%			
EU-13	79.0%		0.4%	47.9%		58.4%	4.3%		71.4%	84.5%	0.0%		35.2%		97.5%		14.3%	58.2%	17.7%	27.2%	33.5%	84.0%	6.0%		5.2%	20.9%	19.5%	0.0%	34.3%			
EU-14	19.5%		99.6%	47.1%		35.7%	69.9%		21.4%	13.8%	100.0%		8.3%		2.4%		85.7%	40.3%	81.1%	66.0%	59.6%	1.7%	91.0%		94.1%	70.5%	79.9%	0.0%	47.3%			
Neigh.	72.5%		100.0%	40.3%		80.1%	25.8%		46.4%	72.7%	100.0%		6.8%		94.3%		0.0%	51.0%	91.3%	12.6%	9.0%	0.9%	69.1%		78.1%	18.8%	8.1%	0.0%	6.2%			

* How to read this table? Belgium has paid 1.4% of the exported family benefits to persons with a household in Bulgaria.

Source: Questionnaire on the export of family benefits 2021

Table A2 - Export of family benefits by the number of family members involved, column %, 2020

		Competent Member 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	UK	IS	LI	NO	CH	
Member State of residence	BE				0.6%	0.4%	0.4%	0.1%		5.6%	49.5%	0.0%		0.9%		23.9%		0.0%	22.9%	0.0%		1.3%					0.0%	0.7%	0.3%					
	BG	1.2%			2.3%	3.2%	3.6%	1.5%		0.0%	0.4%	0.0%		0.1%		0.0%		27.3%	2.0%	0.0%		7.7%					0.9%	0.9%	2.9%					
	CZ	0.1%			0.3%	10.2%	0.1%	0.8%		0.0%	0.1%	0.0%		0.1%		0.4%		18.2%	0.6%	10.9%		0.4%					0.4%	0.6%	1.1%					
	DK	0.1%				0.1%	0.1%	0.0%		0.0%	0.0%	0.0%			3.5%		0.0%		0.0%	0.1%	0.0%		0.1%				0.1%	3.9%	0.1%					
	DE	1.1%			7.1%			0.3%	0.1%		13.9%	5.6%	0.0%		12.0%		20.7%		0.0%	22.6%	16.6%		4.7%				0.4%	0.8%	0.7%					
	EE	0.0%			0.1%	0.0%		0.1%		0.0%	0.1%	0.0%			4.3%		0.0%		0.0%	0.2%	0.0%		0.4%				74.6%	1.7%	0.2%					
	IE	0.1%			0.2%	0.0%		0.3%		0.0%	0.2%	0.0%			4.5%		0.0%		0.0%	0.2%	0.0%		0.6%				0.0%	0.0%	10.2%					
	EL	0.3%			0.3%				0.0%		0.0%	0.1%	0.0%		0.1%		0.0%		0.0%	0.4%	0.0%		0.2%				0.7%	0.6%	0.4%					
	ES	2.5%			1.8%	0.5%	0.9%	1.5%			8.1%	0.0%			0.6%		0.2%		0.0%	3.1%	0.1%		9.2%				0.4%	2.4%	3.7%					
	FR	49.9%			1.0%	5.8%	0.5%	0.2%			47.2%		0.0%		0.5%		50.0%		0.0%	1.3%	0.0%		4.9%				0.3%	0.6%	3.0%					
	HR	0.3%			0.4%	8.0%	0.0%	2.6%			0.0%	0.1%			0.0%		0.0%		0.0%	0.2%	0.2%		0.2%				0.1%	0.8%	0.4%					
	IT	1.4%			1.2%	1.3%	0.3%	0.6%			0.0%	7.1%	0.0%		0.6%		0.3%		0.0%	0.8%	0.9%		8.9%				0.2%	0.4%	1.1%					
	CY	0.0%			0.1%	0.0%		0.1%			0.0%	0.0%	0.0%		0.5%		0.0%		0.0%	0.0%	0.0%		0.0%				0.0%	0.1%	0.3%					
	LV	0.0%			1.1%	0.4%	29.0%	1.8%			0.0%	0.1%	0.0%				0.0%		0.0%	0.4%	0.0%		0.8%				6.9%	2.0%	4.1%					
	LT	0.1%			3.6%	0.9%	1.5%	4.4%			0.0%	0.2%	0.0%		2.6%		0.0%		0.0%	0.7%	0.0%		1.0%				3.8%	5.0%	4.2%					
	LU	0.4%			0.2%	0.0%	0.1%	0.0%			0.0%	0.7%	0.0%		0.4%		0.0%		0.0%	0.0%	0.0%		0.2%				0.1%	0.0%	0.0%					
	HU	0.3%			0.6%	3.9%	0.1%	0.6%			0.0%	1.0%	0.0%		0.1%		0.0%		0.0%	0.9%	35.0%		0.6%				0.2%	1.3%	0.9%					
	MT	0.0%			0.1%	0.0%	0.2%	0.0%			0.0%	0.0%	0.0%		0.1%		0.0%			0.0%	0.0%		0.0%				0.0%	0.1%	0.1%					
	NL	19.1%			1.0%	1.9%	0.4%	0.2%			0.0%	0.3%	0.0%		2.5%		0.5%		27.3%		0.0%		2.6%				0.3%	0.5%	1.4%					
	AT	0.1%			0.2%	0.7%	0.2%	0.0%			2.8%	0.1%	0.0%		0.6%		0.0%		0.0%	0.2%			0.3%				0.0%	0.2%	0.1%					
	PL	6.9%			28.8%	45.5%	0.3%	32.5%			2.8%	9.1%	0.0%		0.4%		1.0%		9.1%	31.1%	6.8%		1.9%				3.7%	51.3%	53.5%					
	PT	1.6%			0.5%	0.6%	0.1%	1.1%			8.3%	11.9%	0.0%		0.0%		1.7%		0.0%	1.3%	0.0%		0.0%				0.4%	0.5%	1.3%					
	RO	12.7%			6.1%	12.0%	0.0%	17.5%			13.9%	2.8%	0.0%		0.0%		0.5%		18.2%	6.7%	1.4%		46.3%				2.2%	6.5%	6.3%					
	SI	0.0%			0.0%	0.1%	0.1%	0.0%			0.0%	0.0%	100%		0.0%		0.0%		0.0%	0.1%	12.5%		0.1%				0.0%	0.2%	0.0%					
	SK	0.4%			0.5%	2.5%	0.2%	2.8%			0.0%	0.4%	0.0%		0.1%		0.3%		0.0%	1.8%	14.2%		0.3%				0.4%	0.0%	3.4%					
	FI	0.1%			0.3%	0.0%	50.5%	0.1%			0.0%	0.3%	0.0%		5.2%		0.0%		0.0%	0.0%	0.0%		0.1%					10.7%	0.1%					
	SE	0.2%			36.3%	0.0%	2.7%	0.0%			0.0%	0.1%	0.0%		4.2%		0.0%		0.0%	0.3%	0.0%		0.3%				2.9%		0.1%					
	UK	0.8%			0.0%	0.1%	1.8%	31.3%			0.0%	0.7%	0.0%		25.5%		0.0%		0.0%	1.6%	0.0%		6.9%				0.2%	2.9%						
	IS	0.0%			1.4%	0.0%	0.0%	0.0%			0.0%	0.0%	0.0%		0.6%		0.0%		0.0%	0.0%	0.0%		0.0%				0.0%	0.1%	0.0%					
	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%	0.2%		0.0%				0.0%	0.0%	0.0%					
NO	0.0%			3.0%	0.0%	6.0%	0.0%			5.6%	0.1%	0.0%		28.9%		0.0%		0.0%	0.2%	0.0%		0.0%				0.3%	4.5%	0.2%						
CH	0.2%			0.8%	0.0%	0.0%	0.0%			0.0%	0.8%	0.0%		1.0%		0.0%		0.0%	0.3%	1.0%		0.0%				0.2%	0.3%	0.1%						
Total	100%			100%	100%	100%	100%			100%	100.0%	100%		100%		100%		100%	100%	100%		100%				100%	100%	100%						
EU-27	98.9%			94.9%	99.9%	92.2%	68.7%			94.4%	98.4%	100%		44.0%		99.9%		100.0%	98.0%	98.8%		93.1%				99.2%	91.7%	99.7%						
EU-13	76.8%			50.9%	13.1%	57.2%	4.0%			77.8%	84.1%	0.0%		35.7%		97.5%		72.3%	53.3%	17.8%		33.5%				5.9%	21.3%	22.3%						
EU-14	22.1%			43.9%	86.7%	35.0%	64.7%			16.7%	14.3%	100%		8.3%		2.4%		72.7%	44.7%	81.0%		59.6%				93.3%	70.4%	77.4%						
Neigh.	70.5%			43.4%	64.6%	79.5%	31.3%			55.6%	71.8%	100%		6.9%		94.7%		0.0%	45.4%	91.3%		9.2%				0.6%	19.1%	10.2%						

* How to read this table? Belgium has paid 1.2% of the exported family benefits to family members living in a household in Bulgaria.

Source: Questionnaire on the export of family benefits 2021

Table A3 - Export of family benefits by expenditure (in €), column %, 2020

		Competent Member 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	UK	IS	LI	NO	CH
Member State of residence	BE			0.6%	0.6%		0.6%	0.1%		13.2%	50.5%	0.0%			0.9%		22.2%		0.0%	20.7%	0.1%		1.2%				0.0%	1.3%		0.0%		0.1%	
	BG	1.3%		0.0%	3.1%		1.2%	1.4%		0.0%	0.4%	0.0%			0.1%		0.0%		19.9%	3.0%	0.0%		7.8%				1.5%	0.7%		0.0%		0.7%	
	CZ	0.1%			0.3%		0.0%	0.6%		0.0%	0.3%	0.0%			0.2%		0.4%		9.8%	0.5%	9.5%		0.4%				0.4%	0.5%		0.0%		0.8%	
	DK	0.0%		0.0%			0.5%	0.0%		0.0%	0.0%	0.0%			3.5%		0.0%		0.0%	0.1%	0.1%		0.1%				0.1%	8.2%		9.0%		0.4%	
	DE	0.8%		2.2%	8.4%		5.9%	0.1%		16.2%	4.6%	0.0%			8.1%		18.5%		0.0%	21.3%	15.8%		4.6%				0.7%	3.0%		0.0%		0.0%	
	EE	0.0%		0.0%	0.1%			0.1%		0.0%	0.0%	0.0%			7.2%		0.0%		0.0%	0.1%	0.0%		0.4%				64.9%	1.1%		0.0%		0.6%	
	IE	0.1%		0.0%	0.2%		1.3%			0.0%	0.2%	0.0%			2.4%		0.0%		0.0%	0.1%	0.0%		0.6%				0.0%	0.1%		0.0%		1.2%	
	EL	0.4%		0.0%	0.4%		0.0%	0.0%		0.0%	0.1%	0.0%			0.4%		0.0%		0.0%	0.4%	0.0%		0.1%				0.9%	0.6%		1.3%		1.5%	
	ES	2.8%		0.0%	2.2%		0.5%	1.2%			9.0%	0.0%			2.4%		0.2%		0.0%	2.7%	0.3%		10.2%				0.7%	2.6%		0.0%		1.0%	
	FR	48.1%		0.0%	1.0%		1.0%	0.2%		27.1%		0.0%			1.4%		54.1%		0.0%	1.0%	0.0%		5.0%				0.3%	1.1%		0.0%		0.5%	
	HR	0.3%		0.5%	0.5%		0.0%	2.7%		0.0%	0.0%				0.0%		0.0%		11.7%	0.1%	0.2%		0.2%				0.1%	0.7%		1.0%		0.9%	
	IT	1.4%		0.3%	1.5%		0.9%	0.5%		0.0%	7.1%	0.0%			0.9%		0.3%		9.8%	0.7%	1.5%		8.6%				0.4%	0.5%		0.0%		0.1%	
	CY	0.0%		0.2%	0.1%		0.0%	0.1%		0.0%	0.0%	0.0%			0.7%		0.0%		0.0%	0.0%	0.0%		0.0%				0.0%	0.4%		0.0%		0.3%	
	LV	0.1%		0.0%	1.4%		17.7%	2.0%		0.0%	0.0%	0.0%					0.0%		0.0%	0.4%	0.0%		0.8%				10.3%	1.6%		1.0%		0.5%	
	LT	0.1%		0.0%	4.3%		0.7%	4.5%		0.0%	0.5%	0.0%			5.9%		0.0%		0.0%	0.6%	0.0%		1.0%				3.6%	3.9%		5.3%		0.1%	
	LU	0.4%		0.0%	0.2%		0.6%	0.0%		0.0%	0.4%	0.0%			0.2%		0.0%		0.0%	0.0%	0.0%		0.2%				0.2%	0.0%		0.0%		0.6%	
	HU	0.4%		0.4%	0.6%		0.0%	0.6%		0.0%	1.4%	0.0%			1.0%		0.1%		0.0%	0.9%	34.6%		0.8%				0.4%	1.1%		0.0%		2.0%	
	MT	0.0%		0.0%	0.1%		0.0%	0.0%		0.0%	0.0%	0.0%			0.3%		0.0%		0.0%	0.0%	0.0%		0.0%				0.0%	0.1%		0.0%		0.0%	
	NL	23.3%		0.7%	1.2%		1.9%	0.2%		0.0%	0.5%	0.0%			2.6%		0.5%		4.9%		0.1%		2.7%				0.4%	1.2%		0.0%		14.5%	
	AT	0.1%		1.0%	0.3%		1.1%	0.0%		12.3%	0.0%	0.0%			1.0%		0.0%		0.0%	0.1%			0.3%				0.0%	0.7%		0.0%		0.0%	
	PL	6.6%		12.0%	26.2%		0.3%	34.4%		6.3%	8.1%	0.0%			0.2%		1.0%		4.9%	34.2%	7.4%		2.1%				5.7%	47.5%		75.7%		0.0%	
	PT	1.2%		0.0%	0.6%		0.0%	0.9%		4.2%	11.3%	0.0%			1.9%		1.6%		0.0%	1.1%	0.0%		0.0%				0.6%	0.4%		0.0%		0.5%	
	RO	11.0%		0.5%	7.5%		0.0%	15.7%		17.7%	3.3%	0.0%			0.1%		0.5%		39.1%	8.0%	1.4%		45.4%				3.7%	5.8%		0.0%		0.0%	
	SI	0.0%		0.0%	0.0%		1.3%	0.0%		0.0%	0.0%	100%			0.1%		0.0%		0.0%	0.1%	14.8%		0.1%				0.0%	0.1%		0.0%		48.9%	
	SK	0.5%		81.7%	0.6%		0.0%	3.0%		0.0%	0.4%	0.0%			0.7%		0.3%		0.0%	1.9%	11.5%		0.3%				0.8%	0.0%		3.3%		0.8%	
	FI	0.0%		0.0%	0.3%		52.2%	0.1%		0.0%	0.2%	0.0%			6.2%		0.0%		0.0%	0.0%	0.0%		0.1%						9.3%		0.0%		4.1%
	SE	0.1%		0.0%	33.4%		3.3%	0.0%		0.0%	0.2%	0.0%			4.8%		0.0%		0.0%	0.2%	0.0%		0.3%				3.9%			2.8%		1.5%	
UK	0.6%		0.0%	0.0%		2.4%	31.5%		0.0%	0.6%	0.0%			19.5%		0.0%		0.0%	1.2%	0.0%		6.9%				0.2%	2.2%		0.0%		0.0%		
IS	0.0%		0.0%	1.5%		0.0%	0.0%		0.0%	0.0%	0.0%			0.5%		0.0%		0.0%	0.0%	0.0%		0.0%				0.0%	0.6%				3.6%		
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%	0.4%		0.0%				0.0%	0.1%		0.0%		11.3%		
NO	0.0%		0.0%	3.0%		6.5%	0.0%		3.0%	0.1%	0.0%			25.5%		0.0%		0.0%	0.1%	0.1%		0.0%				0.0%	4.1%		0.6%		0.2%		
CH	0.2%		0.0%	0.6%		0.0%	0.0%		0.0%	0.7%	0.0%			1.2%		0.0%		0.0%	0.2%	2.2%		0.0%				0.2%	0.5%		0.0%		3.3%		
Total	100%		100%	100%		100%	100%		100%	100.0%	100%			100%		100%		100%	100%	100%		100%				100%	100%		100%		100%		
EU-27	99.2%		100%	94.9%		91.0%	68.5%		97.0%	98.6%	100%			53.2%		99.9%		100%	98.4%	97.3%		93.1%				99.5%	92.3%		99.4%		81.7%		
EU-13	78.8%		4.7%	50.2%		69.8%	3.3%		72.9%	84.1%	0.0%			36.7%		97.5%		14.7%	48.5%	17.8%		33.8%				8.2%	28.8%		13.0%		26.2%		
EU-14	20.4%		95.2%	44.7%		21.2%	65.2%		24.0%	14.5%	100%			16.5%		2.4%		85.3%	49.9%	79.5%		59.3%				91.3%	63.5%		86.3%		55.5%		
Neigh.	72.6%		96.9%	41.8%		70.0%	31.5%		31.3%	72.3%	100%			13.2%		94.8%		0.0%	42.0%	90.4%		10.2%				0.9%	21.6%		9.6%		5.6%		

* How to read this table? Belgium has paid 1.3% of the total exported amount to persons with a household in Bulgaria.

Source: Questionnaire on the export of family benefits 2021

Annex II 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

Country of Work	Country of residence																										
	EU-27	EFTA	AT	BE	BG	CZ	DE	DK	EE	ES	FI	FR	HR	HU	IT	LT	LU	LV	NL	PL	PT	RO	SE	SI	SK	CH	
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										2									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			
HU																									9		
IE										1																	
IT	55									4			3									35		4		1	
LT																											
LU	204			45			33					95															
LV																											
MT															2												
NL	101			34	4	1				2					2					18					4		
PL										2																	
PT										2																	
SE								3	1									2		5							
SI													6														
SK						2																		1			
CH	321		9			1	43			1		208		4	70											4	
IS																											
NO	49							2	2				1			2		3		21			12				

* Figures may differ from national administrative data (see for instance [data for Luxembourg published by STATEC](#)).
Source: Tersch et al. 2021 based on LFS.

Annex III 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 €)

Type of family benefit:

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 €)

Type of family benefit:.....

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

Export of family benefits

- 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.**

Type of family benefit:

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

Export of family benefits

- 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.**

Type of family benefit:

MS of residence of the members of the family	Reporting Member State					
	Cross-border workers <i>(persons who work in a Member State other than the Member State where they and their children reside)</i>			Other mobile persons <i>(persons who reside in a Member State other than the Member State of residence of the child(ren))</i>		
	<i>Number of entitled persons</i>	<i>Number of family members involved</i>	<i>Total expenditure (in €)</i>	<i>Number of entitled persons</i>	<i>Number of family members involved</i>	<i>Total expenditure (in €)</i>
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 €)

Type of family benefit:

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 €)
<i>Belgium</i>			
<i>Bulgaria</i>			
<i>Czech Republic</i>			
<i>Denmark</i>			
<i>Germany</i>			
<i>Estonia</i>			
<i>Ireland</i>			
<i>Greece</i>			
<i>Spain</i>			
<i>France</i>			
<i>Croatia</i>			
<i>Italy</i>			
<i>Cyprus</i>			
<i>Latvia</i>			
<i>Lithuania</i>			
<i>Luxembourg</i>			
<i>Hungary</i>			
<i>Malta</i>			
<i>Netherlands</i>			
<i>Austria</i>			
<i>Poland</i>			
<i>Portugal</i>			
<i>Romania</i>			
<i>Slovenia</i>			
<i>Slovak Republic</i>			
<i>Finland</i>			
<i>Sweden</i>			
<i>United Kingdom</i>			
<i>Iceland</i>			
<i>Liechtenstein</i>			
<i>Norway</i>			
<i>Switzerland</i>			
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.**

Type of family benefit:

MS of employment and or residence of (one of) the parent(s)/ entitled person	Reporting Member State					
	... 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 2020? 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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