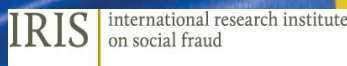




Export of family benefits

Report on the questionnaire on the export of family benefits
Reference year 2021

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Table of Contents

List of Tables.....	6
List of Figures.....	7
Glossary	8
Summary of the main findings.....	9
Introduction.....	11
1. General overview	13
2. Cross-border flows of family benefits	16
3. Primarily and secondarily competent Member States	20
4. The impact of the export of family benefits	22
5. Evolution of the spending on the export of family benefits.....	24
6. Family benefits paid to cross-border workers or other mobile persons	26
7. The Member State of residence acting as primarily or secondarily competent Member State	29
8. Fraud and error	30
Annex I Additional tables.....	31
Annex II Number of cross-border workers.....	34
Annex III Questionnaire on the export of family benefits.....	36

List of Tables

Table 1 - Export of family benefits, by type of family benefit, by number of households, family members involved, annual and average amount paid in €, 2021.....	14
Table 2 - Export of family benefits by <i>the number of households</i> , 2021	17
Table 3 - Export of family benefits by <i>the number of family members involved</i> , 2021....	18
Table 4 - Export of family benefits by <i>expenditure (in €)</i> , 2021	19
Table 5 - Export of family benefits, breakdown between 'primarily competent' and 'secondarily competent', 2021	21
Table 6 - The share of the export of family benefits in the total number of family benefits paid by the reporting Member State, 2021	22
Table 7 - Export of family benefits by expenditure, 2019-2021	24
Table 8 - Cross-border workers or other mobile persons, 2021.....	28
Table 9 - Family benefits paid as a Member State of residence, 2021	29
Table 10 - Cases of fraud and error in case of export of family benefits, 2021	30

List of Figures

Figure 1 - Link between incoming cross-border workers and export of family benefits ..26

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 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 which 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 regarding family benefits also determine the magnitude of the export of family benefits. As a result, it can be expected that Member States with a high number of incoming cross-border workers such as Germany, Switzerland, Luxembourg, and Austria are likely to be the Member States 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 Member States will be even greater if the eligibility criteria and rates with regard to family benefits differ significantly from those of the Member State of residence of the children.

This report provides an overview of the export of family benefits for reference year 2021.² Family benefits were transferred to more than 1 million family members residing in another EU/EFTA country or the UK. **Germany, Switzerland, Luxembourg, and Austria 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 286 000 children residing in another EU/EFTA country or the UK. Some 252 000 child allowances were transferred from Switzerland to another country (including extra-EU/EFTA countries) (data 2019). A family benefit (*i.e.*, *allocation familiale + allocation de rentrée scolaire*) was paid by Luxembourg to some 97 000 households or some 169 000 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 75 400 households or some 125 000 children residing in another EU/EFTA country or the UK.

On average, 1.8 % 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. This Member State exported 56 % of its family benefits (*i.e.*, *allocations familiale + allocation de rentrée scolaire*) to another EU/EFTA country or the UK, which accounts for 48 % of its total spending on family benefits. Furthermore, Switzerland transfers about 14 % of its child allowances abroad (data 2019). 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 2.6 % of total expenditure on family benefits.

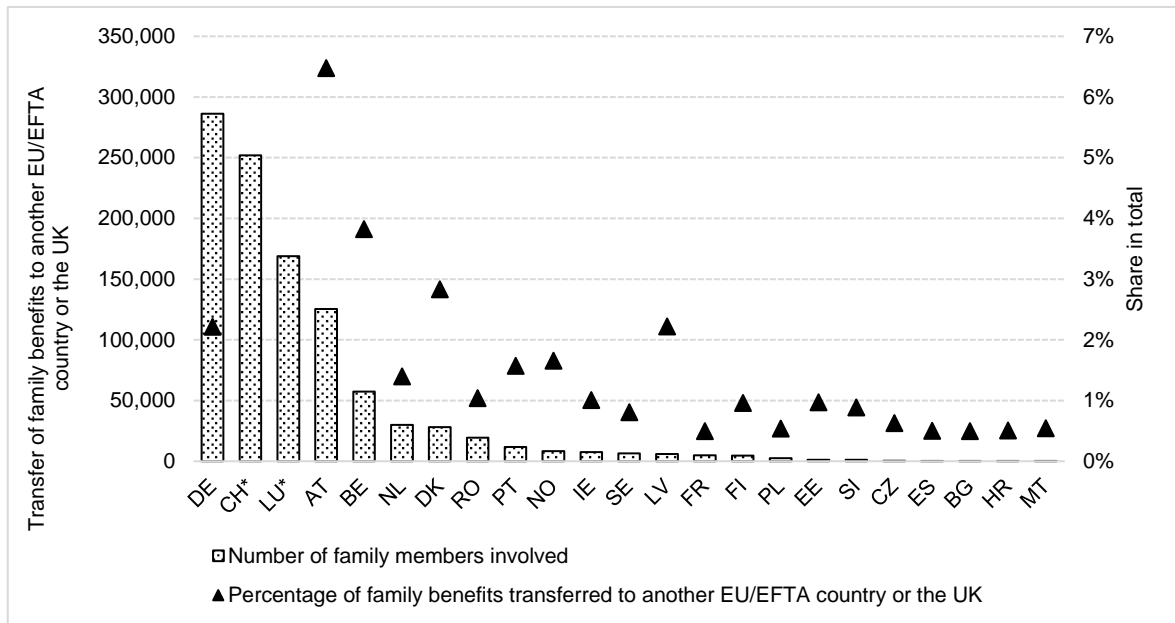
Most family benefits are exported to Poland, France, Belgium, and Germany. The two main flows go from Germany to Poland, and from Luxembourg to France. Some 134 000 children residing in Poland received a child benefit (*i.e.*, *Kindergeld*) from Germany. A family benefit (*i.e.*, *allocation familiale + allocation de rentrée scolaire*) was transferred by

¹ The term “Member State” is used in this report to indicate the 27 countries belonging to the European Union (EU) in reference year 2021, the European Economic Area (EEA), Switzerland, and the UK.

² The Network would like to thank all delegations of the Administrative Commission for providing these data. Moreover, we would like to thank the Commission and the Administrative Commission for remarks, comments, and exchanges on previous versions.

Luxembourg to roughly 48 200 households or some 84 800 children residing in France. This flow amounted to EUR 322.6 million. Furthermore, based on the flow of cross-border workers, a high number of family benefits will most likely be exported from Switzerland to France.

Transfer of family benefits to another EU/EFTA country or the UK, 2021



* The share for CH equals 13.9 %. The share for LU equals 55.9 %

Source: Questionnaire on the export of family benefits 2022

Starting on 1 January 2019, Austria introduced an indexation for the amount of family benefits, child tax credits, and family tax credits for EU nationals who work in Austria and have children living abroad. This implies that the amount of 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 (Familienbeihilfe and Ausgleichszahlung excl. parental benefits) the expenditure decreased by around EUR 140 million between 2018 and 2021 (from 275 million in 2018 to 134 million in 2021). As result of this policy, the relative importance of the exported amount of family benefits in total expenditure decreased from 5.7 % in 2018 to only 2.6 % in 2021. On 14 May 2020, the Commission decided to refer Austria to the Court of Justice of the European Union 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 Court of Justice of the European Union ruled on 16 June 2022 that the indexation of the family allowance, the child deduction of the Family Bonus Plus and other family-related deductions is not compatible with EU law.³ With Federal Law Gazette I No. 138/2022,⁴ an amendment to the Family Burdens Equalisation Act and the Income Tax Act came into force. This law repeals the indexation provisions and creates a legal basis for back payments.

³ [Judgment of the Court in Case C-328/20 Commission v Austria \(Indexation of family benefits\)](#). See also [press release No 102/22](#).

⁴ <https://www.ris.bka.gv.at/eli/bgb/I/2022/138>. See also <https://www.bmf.gv.at/en/current-issues/ECJ-ruling-on-the-indexation-of-tax-deductions-.html>

Introduction

The EU provisions on the coordination of family benefits are covered by Chapter 8 of the Basic Regulation (Articles 67 to 69). When family members live in a Member State other than the one where the mobile person works and/or resides,⁵ family benefits can in some cases be transferred to these family members. Seeing that the entitlement to family benefits can arise in more than one Member State (based on employment, receipt of a pension, or place of residence) Article 68 lays down priority rules 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. When benefits are 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 must grant the full amount of the benefit under the legislation it applies. However, another Member State might have to pay a supplement (corresponding to the difference between the amounts of the two family benefits) as the 'secondarily competent Member State' if the family benefit paid by the primarily competent Member State is lower than the family benefit the person would have received from the secondarily competent Member State. This implies that especially Member States with a high average spending per family member will have to pay an additional supplement. The impact on secondarily competent Member States will be greater if the eligibility criteria for receiving a family benefit from the primarily competent Member State are selective and even more so if the average amount is relatively low. Nevertheless, no differential supplement must be paid for children residing in another Member State when the benefit in the secondarily competent Member State is based on residence only.

Member States apply different types of family benefits in cash and in kind.⁶ Besides the general scheme of child benefits, other types of family benefits are applicable, among others childcare 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.⁷ 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 regarding family benefits.

A thematic questionnaire on the export of family benefits was addressed to the Administrative Commission to collect data on the volume and the budgetary impact of it.⁸ 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 28 Member States provided (partial) data for reference year

⁵ 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).

⁶ This also includes tax expenditures towards families. These, however, fall outside the scope of this report.

⁷ The MISSOC tables provide more detailed information on the different types of family benefits applicable in Member States as well as their characteristics. See <https://www.missoc.org/>

⁸ See *Annex IV* for the detailed questionnaire.

2021 on the export of family benefits^{9,10}. In some instances, no or less data was reported by Member States compared to previous years. In such situations, the latest data reported by the relevant Member State were used, in order to provide a more realistic picture of the situation at EU level.¹¹ As a result, an almost complete picture can be given of the volume of the transfer of family benefits within the EU/EFTA and the UK. For some questions there are only a limited number of reporting Member States. Therefore, caution is required when drawing conclusions based on the analysis of these questions. This comment applies particularly to *sections 3, 6, 7 and 8* of the report.

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 for reference year 2021, the EU-27 aggregate (excluding the UK) is produced. Accordingly, the text of the report describing the quantitative findings focusses on this EU-27 aggregate.

There are two Agreements now governing the relations between the EU and UK in terms of social security coordination. First, the **Withdrawal Agreement**¹² entered into force on 1 February 2020 with a transitional period until 31 December 2020. It provides for *full coordination* to all those persons (including their family members/survivors) who have continuously been in a cross-border situation involving the EU and the UK since before the end of the transition period. This means that the complete social security coordination acquis¹³ applies to these persons. Furthermore, *partial coordination* applies to persons who are not covered by Art. 30 (full coordination) but have been subject to both UK/EU social security legislation before the end of the transition period. This includes among others EU rules concerning the aggregation of periods, rights and obligations deriving from such periods. The Withdrawal Agreement also protects persons in triangular situations with EFTA Member States.

The **Trade and Cooperation Agreement**¹⁴ was signed on 30 December 2020, was applied provisionally as of 1 January 2021, and entered into force on 1 May 2021. In this Agreement there is a **Protocol on Social Security Coordination** which covers all persons who 1) are or have been covered by the social security legislation of an EU Member State or of the UK; 2) are residing in an EU Member State or the UK; 3) are or have been in a cross-border situation between an EU Member State and the UK as from 1 January 2021. This Protocol fully coordinates all branches of social security coordination that are currently coordinated under the Basic Regulation except for family benefits, long-term care, special non-contributory cash benefits, and assisted reproduction services. Additionally, there is a partial coordination for invalidity benefits and unemployment benefits. However, this Protocol does not apply to situations involving a UK national moving between two or more Member States, without a cross-border element with the UK as such. Furthermore, it does not apply to the EFTA Member States. However **this Protocol does not apply to family benefits**.

⁹ No response was received from IT, CY, IS, and UK.

¹⁰ SE: It should be noted that the figures reported by Sweden relate to the date of the decision (when the decision was taken by the clerk) and not for the period for which the decision applies.

¹¹ For instance, for Switzerland reference is made to data for 2019 and including extra-EU/EFTA countries.

¹² Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community 2019/C 384 I/01. See <https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1580206007232&uri=CELEX%3A12019W/TXT%2802%29>

¹³ Basic Regulation and Implementing Regulation

¹⁴ Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part. See https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv%3AOJ.L_.2021.149.01.0010.01.ENG&toc=OJ%3AL%3A2021%3A149%3ATOC

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 1 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, namely all more than 125 000 family members (*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 Spain, Bulgaria, Croatia, and Malta, as they each transferred family benefits to less than 150 family members. 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 286 000 children residing in another EU/EFTA country or the UK. Some 252 000 child allowances were transferred from Switzerland to another country (including extra-EU/EFTA countries) (data 2019). A family benefit (*i.e.*, *allocation familiale + allocation de rentrée scolaire*) was paid by Luxembourg to some 97 000 households or some 169 000 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 75 400 households or some 125 000 children residing in another EU/EFTA country or the UK.

Luxembourg and Austria are the frontrunners in terms of amount of family benefits exported, with EUR 583 million and EUR 153 million respectively. However, no figures are available for Germany and Switzerland, which are expected to export equally important amounts. Furthermore, Belgium (EUR 74 million), and the Netherlands (EUR 73 million) exported a high amount of family benefits as well.

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

Table 1 - Export of family benefits, by type of family benefit, by number of households, family members involved, annual and average amount paid in €, 2021

Name of the family benefit		Number of households	Number of family members involved	Total expenditure (in €)
EU-27			762 153	
Total***			1 022 208	
BE	<i>Child benefits</i>	26 475	57 378	74 266 963
BG	<i>Family benefits</i>	87	87	34 377
CZ	<i>Parental benefits</i>	201	n.a.	986 466
	<i>Child benefits</i>	300	n.a.	142 006
	<i>Benefit for child in foster care</i>	<5	n.a.	4 751
DK	<i>Child benefit (Børnetilskud)</i>	1 265	2 676	2 304 171
	<i>Child and youth allowance (Børne- og ungeydelse)</i>	17 002	28 211	35 462 185
	<i>Underholdsbidrag</i>	157	241	494 717
DE	<i>Kindergeld</i>	n.a.	286 273	n.a.
EE	<i>Family benefits</i>	548	1 325	1 427 440
IE**	<i>Child Benefit</i>	3 904	7 113	11 949 840
	<i>Domiciliary Care Allowance</i>	52	59	305 983
	<i>Guardians Payment (non-contributory)</i>	<5	<5	10 123
	<i>Working Family Payment</i>	178	419	1 353 040
EL				
ES	<i>Family benefit for dependent child (INSS)</i>	378	142	96 001
	<i>Disable child aid (MUFACE)</i>			
	<i>Disable child aid (MUGEJU)</i>			
FR	<i>Allocations d'Education de l'Enfant Handicapé (AEEH)</i>	312	73	192 683
	<i>Allocations Familiales (AF)</i>	9 135	2 058	4 182 363
	<i>Allocation Journalière de Présence Parentale (AJPP)</i>	33	8	8 760
	<i>Allocation de Rentrée Scolaire (ARS)</i>	2 668	594	529 201
	<i>Allocation de Soutien Familial (ASF)</i>	172	48	100 619
	<i>Complément Différenciel (CDI)</i>	3 652	848	1 792 491
	<i>Complément Familial (CF)</i>	1 857	343	611 965
	<i>Prime Naissance (PN) ou CMG emploi direct</i>	12	3	2 777
	<i>Allocation de Base (AB)</i>	2 683	650	840 247
	<i>CMG structure</i>	110	30	108 855
	<i>PREPARE</i>	745	176	317 869
HR	<i>Child benefit</i>	7	26	2 645
IT				
CY				
LV	<i>Family state benefit</i>	3 764	6 024	998 363
	<i>Supplement to the family state benefit for a disabled child</i>	100	105	107 315
	<i>Parent's benefit</i>	242	242	802 614
	<i>Child-care benefit</i>	765	766	658 165
	<i>Disabled child care benefit</i>	36	36	97 877
LT				
LU	<i>Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)</i>	96 850	168 914	464 518 294
	<i>Birth grant (allocation de naissance)</i>	3 427	3 290	2 877 529
	<i>Parental leave benefit (indemnité de congé parental)</i>	11 269	10 958	115 287 398
HU				
MT	<i>Children's Allowance - Flat Rate</i>	13	20	8 592
NL	<i>Child benefit (Algemene kinderbijslag - AKW)</i>	15 583	29 964	32 922 809
	<i>Childcare allowance (Kinderopvangtoeslag - KOT)</i>	1 145	1 595	5 753 774
	<i>Child budget (Kindgebondenbudget - Wkb)</i>	11 519	18 846	34 356 107
AT	<i>Family allowances (Familienbeihilfe)</i>	18 776	28 870	34 154 799
	<i>Compensation payment (Ausgleichszahlung)</i>	56 625	96 400	59 781 608
	<i>Child tax credit (Kinderabsetzbetrag)</i>	75 401	125 270	40 325 245
	<i>Parental benefit (Kinderbetreuungsgeld)</i>	5 549	5 632	18 810 823
PL*	<i>Child-raising benefit 'family 500+'</i>	2 628		
PT	<i>Family allowance for children and young persons</i>	7 740	11 727	7 847 806
	<i>Increase due to handicap</i>	301	325	282 844
	<i>Prenatal family allowance</i>	825	825	502 544
	<i>Special education allowance</i>	25	115	158 304
	<i>Funeral grant</i>	33	33	7 259
RO	<i>Child state allowance</i>	19 513	n.a.	n.a.
	<i>Child raising benefit</i>	339	n.a.	n.a.
SI	<i>Child Benefit</i>	1 253	n.a.	n.a.
SK				
FI	<i>Child benefit</i>	3 023	4 740	3 208 482
	<i>Child care allowance</i>	298	381	711 042
SE	<i>Child benefit (Barnbidrag)</i>	4 172	6 414	6 030 776

Export of family benefits

Name of the family benefit	Number of households	Number of family members involved	Total expenditure (in €)
<i>Multi-child supplement (Flerbarnstillägg)</i>	2 275	4 519	503 322
<i>Parental allowance (Föräldrapenning)</i>	963	1 021	4 721 125
<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>	55	75	22 966
<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>	12	14	1 937
<i>Särskilt tilläggsbidrag för barnfamiljer</i>	37	45	4 701
<i>Survivor allowance (Efterlevandestöd)</i>	487		446 414
IS			
LI			
NO			
<i>Child benefit (barnetrygd)</i>	8 212	n.a.	12 393 690
<i>Cash-for-care benefit (kontantstøtte)</i>	975	n.a.	4 524 488
CH*			
<i>Child allowances(+supplement)</i>		251 843	
<i>Education allowances</i>		63 734	
UK			

* CH: the figures concern reference year 2019 (including extra-EU/EFTA countries). Figures for 2020: Child allowances (+supplement): 254 451; Education allowances: 65 120. PL: the figures concern reference year 2020.

** The data for IE concerning the payment of a 'child benefit', a 'guardians payment' and a 'working family payment', only relate to primary competences. IE does not have data on secondary competences. This implies an underestimation of the reported figures.

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

Source: Questionnaire on the export of family benefits 2022

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 family members that received a family benefit from abroad live in Poland, France, Belgium, and Germany.¹⁵

The transfer of family benefits is clearly geographically concentrated between a limited number of neighbouring countries. In terms of number of family members, the main flow goes from Germany to Poland. Some 134 000 children residing in Poland received a child benefit (*i.e.*, *Kindergeld*) from Germany. In addition, the flow from Luxembourg to France is considerably. A family benefit (*i.e.*, *allocation familiale + allocation de rentrée scolaire*) was transferred by Luxembourg to roughly 48 200 households or some 84 800 children residing in France. This flow amounted to EUR 322.6 million. Furthermore, based on the flow of cross-border workers (*Section 6 and Annex III*), 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 (38.6 % of the total number of family members to whom a family benefit was exported, see *Table A2 in Annex I*).

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 Estonia to Finland, from France to Belgium, from Croatia to Slovenia, from Luxembourg to France, and from Finland to Estonia (see *Table A2 in Annex I*).

Furthermore, it can be seen that most of the family benefits paid by Belgium, Denmark, Estonia, Spain, France, Latvia, Luxembourg, Malta, the Netherlands, and Romania are imported by a household living in the EU-14 (see *Table A1 and Table A2 in Annex I*). This contrasts with family benefits exported by the Czech Republic, Germany, Ireland, Croatia, Austria, Poland, Portugal, Slovenia, Finland, Sweden, 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, the Czech Republic, Germany, Estonia, Spain, France, Croatia, Luxembourg, the Netherlands, Austria, Slovenia, and Finland.

¹⁵ Column totals in *Tables 2, 3 and 4* are not included as information is missing for many exporting Member States, including some of the main ones like Germany and Switzerland.

Table 2 - Export of family benefits by *the number of households*, 2021

		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	IS	LI	NO	CH
Member State of residence	BE			0	107	<5	7		12	11 325	0			32		22 214		<5	4 061	7	21	105	481	<5	<5	24					57	
	BG	471		0	401	14	64	<5	139	0			<5		44		<5	197	<5	868	560	7	180		29	44					45	
	CZ	53		0	45	<5	36		0	26	0			5		443		0	89	536	64	33	23	6		14	24					30
	DK	25		0		<5	<5		0	17	0				117		0		0	18	<5	17	9	152	0		10	196				218
	DE	419		0	1 225	<5	8		29	1 204	<5				424		20 954		0	4 140	956	131	375	2 558	13		11	42				115
	EE	5		0	28	<5	6		0	17	0				184		0		0	37	0	10	24	0	<5		2 259	86				125
	IE	22		0	29		0		0	12	0				206		12		<5	25	0	58	43	235	0		0	<5				6
	EL	84		0	45		0	7		0	14	0			7		17		0	33	0	21	13	128	5		14	33				15
	ES	723		0	258	<5	62			1 898	0				39		224		0	428	<5	95	717	6 502	<5		21	90				289
	FR	12 427		0	172	<5	12		256		0				21		48 219		<5	193	0	135	437	1 020	<5		14	26				57
	HR	107		<5	70	<5	119		0	14					<5		31		<5	26	16	17	0	5	784		6	53				33
	IT	340		0	186	<5	33		<5	1 239	0				30		260		<5	118	60	103	833	4 173	38		12	24				45
	CY	<5		0	15	<5	<5		0	0	0				17		0		0	4	0	<5	<5	114	0		<5	<5				0
	LV	19		0	198		216	87		0	22	0					15		0	64	0	0	55	<5	<5		217	125				180
	LT	37		0	621	<5	193		<5	37	0				88		0		0	100	0	72	73	<5	<5		122	210				1 440
	LU	127		0	28		0	0		0	186	0			11				0	6	<5	0	13	27	0		<5	<5				<5
	HU	71		0	81		0	30		0	174	0			<5		37		0	119	2 145	46	66	163	60		12	42				35
	MT	9		0	5		0	0		0	0	0			<5		0			9	0	6	0	9	<5		0	<5				<5
	NL	6 166		0	162	<5	6		14	90	0				109		527		<5		<5	29	200	310	8		9	31				72
	AT	48		0	46		0	<5		<5	27	0			24		40		0	33		13	22	544	<5		<5	12				8
	PL	1 768		42	5 021		5	1 350		0	1 674	0			17		906		<5	4 228	370		175	15	21		106	2 003				3 450
	PT	415		0	126		<5	49		14	2 370	0			<5		1 850		0	188	<5	37		121	0		<5	26				86
	RO	2 533		0	1 096		0	650		35	491	0			<5		623		<5	973	51	579	3 355		43		55	289				395
	SI	6		0	0		0	0		0	0	6			<5		0		0	8	674	8	7	5			<5	8				<5
	SK	105		257	69		0	97		0	101	0			5		309		0	218	639	63	23	<5	34		11	50				116
	FI	20		0	59		255	6		0	50	0			184		0		0	7	0	20	12	20	0			399				117
	SE	56		0	5 481		9	<5		0	49	0			146		15		0	35	0	36	29	71	0		70					866
IS	0		0	198		0	0		0	0	0			22		0		0	0	0	0	<5	12	0		<5	5				76	
LI	0		0	0		0	0		0	0	0			0		0		0	0	8	0	0	0	0		0	0				0	
NO	18		0	443		15	0		<5	0	0			1 027		0		0	32	0	11	12	199	<5		9	180					
CH	102		0	135		0	<5		9	92	0			25		35		0	46	77	5	36	153	0		<5	18				29	
UK	297		0	462		7	1 073		<5	111	0			1 012		43		0	148	<5	162	509	2 461	34		7	141				297	
Total	26 475	87	300	16 812	548	3 904	378	21 379	7	3 764	96 818	13	15 583	75 401	2 628	7 740	19 513	1 253	3 023	4 172	8 212											
EU-27	26 058		300	15 574	526	2 827	364	21 176	7	1 678	96 740	13	15 357	5 463	2 450	7 180	16 688	1 218	3 006	3 850	7 810											
EU-14	20 872		0	7 924	282	194	327	18 481	<5	1 352	94 332	8	9 285	1 031	716	2 808	16 342	78	172	908	1 955											
EU-13	5 186		300	7 650	244	2 633	37	2 695	6	326	2 408	5	6 072	4 432	1 734	4 372	346	1 140	2 834	2 942	5 855											
Neigh.	19 139		299	6 706	471	1 073	270	15 944	6	272	91 387		8 201	5 095	330	717	170	886	2 338	775	983											

* How to read this table? Belgium has paid a family benefit to 471 households in Bulgaria. To avoid double-counting of the number of households entitled, only one family benefit scheme of each of the reporting Member States was retained, namely the family benefit scheme with the highest number of households entitled (this is not the case for FR).

** BG breakdown by Member State of residence is not available.

*** AT: breakdown by Member State of residence is from 'Kinderabsetzbetrag'. Total figure (75 401): concerns sum of 'Familienbeihilfe' and 'Ausgleichszahlung'.

**** PL: data concern reference year 2020.

***** EE reported <5 households for which EE was the Member State of residence.

Source: Questionnaire on the export of family benefits 2022

Table 3 - Export of family benefits by *the number of family members involved*, 2021

		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	IS	LI	NO	CH**	UK			
Member State of residence	BE				183	1 161	<5	13		9	2 592	0			56		39 794		<5	6 853	7		162				10	40								
	BG	849			591	9 241	27	95		<5	30	0			<5		63		<5	789	<5		830				39	64								
	CZ	83			74	31 923	<5	65		0	6	0			7		691		0	166	543		47				21	35								
	DK	37				324	<5	<5		0	11	0			203		0		0	41	<5		14				16	297								
	DE	485			2 042		<5	15		14	271	<5			726		35 296		0	7 091	977		568				18	67								
	EE	9			38	77		9		0	5	0			317		0		0	68	0		39				3 459	120								
	IE	35			50	59	0			0	<5	0			280		24		<5	46	0		69				0	<5								
	EL	155			65	4 932	0	13		0	<5	0			9		29		0	124	0		21				28	44								
	ES	1 518			419	1 559	<5	116			423	0			55		447		0	892	<5		1 118				31	145								
	FR	29 030			284	15 443	5	18		68		0			34		84 815		<5	395	0		641				24	37								
	HR	191			102	21 311	<5	185		0	<5				<5		56		<5	73	16		0				12	77								
	IT	601			294	3 619	<5	50		<5	289	0			36		427		<5	251	62		1 230				20	39								
	CY	<5			22	8	<5	<5		0	0	0			27		0		0	11	0		<5				<5	<5								
	LV	29			296	1 122	465	123		0	5	0			0		24		0	134	0		88				351	193								
	LT	60			898	2 463	6	306		<5	7	0			138		0		0	203	0		105				193	291								
	LU	262			44	17	0	0		0	47	0			18				0	9	<5		22				<5	<5								
	HU	134			131	10 277	0	48		0	36	0			<5		53		0	283	2 172		85				19	63								
	MT	12			9	<5	0	0		0	0	0			<5		0		0	14	0		0				0	<5								
	NL	10 544			277	5 159	11	11		7	18	0			170		947		9		<5		308				18	46								
	AT	61			75	2 177	0	5		<5	6	0			37		66		0	75			33				<5	15								
	PL	3 559			8 026	133 920	15	2 211		0	367	0			29		1 645		<5	8 684	376		248				187	3 131								
	PT	896			181	1 738	<5	80		9	524	0			<5		2 760		0	392	<5						6	31								
	RO	7 858			1 569	31 459	0	1 237		20	97	0			<5		997		<5	2 105	52		5 116				90	463								
	SI	9			0	416	0	0		0	0	23			<5		0		0	23	683		7				<5	11								
	SK	191			123	7 336	0	175		0	23	0			7		560		0	534	646		37				19	73								
	FI	30			93	77	674	12		0	11	0			301		0		0	16	0		13					644								
	SE	88			9 903	132	26	<5		0	11	0			236		26		0	102	0		43				135									
	IS	0			351	0	0	0		0	0	0			30		0		0	0	0		5				<5	7								
LI	0			0	<5	0	0		0	0	0			0		0		0	0	9		0				0	0									
NO	37			740	<5	52	0		<5	0	0			1 730		0		0	70	0		30				23	265									
CH	145			239	39	0	7		7	20	0			43		65		0	96	78		54				<5	23									
UK	469			780	274	24	2 313		<5	23	0			1 521		64		0	424	<5		792				9	187									
Total	57 378	87		27 899	286 273	1 325	7 113		142	4 831	26			6 024		168 849		20	29 964	125 270		11 727				4 740	6 414						251 843			
EU-27	56 727			25 789	285 953	1 249	4 793		131	4 788	26			2 700		168 720		20	29 374	5 544		10 846				4 707	5 940									
EU-14	43 742			13 910	36 397	729	338		109	4 209	<5			2 163		164 631		13	16 287	1 055		4 242				313	1 411									
EU-13	12 985			11 879	249 556	520	4 455		22	579	23			537		4 089		7	13 087	4 489		6 604				4 394	4 529									
Neigh.	40 321			11 945	190 163	1 139	2 313		77	3 642	23			455		159 905			13 944	5 170		1 118				3 617	1 206									

* How to read this table? Belgium has exported a family benefit to 849 family members 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).

** BG and CH: Breakdown by Member State of residence is not available. Data CH concern 2019.

*** AT: breakdown by Member State of residence is from 'Kinderabsetzbetrag'. Total figure (125 270): concerns the sum of 'Familienbeihilfe' and 'Ausgleichszahlung'.

Source: Questionnaire on the export of family benefits 2022

Table 4 - Export of family benefits by expenditure (in €), 2021

		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	IS	LI	NO
Member State of residence	BE			3 011	239 388	11 302	21 840		3 956	4 610 010	0			47 533	127 269 963	488	15 142 170	44 696	103 246		10 873	122 921					10 873	122 921			91 466
	BG	1 026 953		0	1 146 280	20 852	159 600		294	31 634	0			1 650	207 455	69	2 794 275	3 987	626 924		36 545	116 771					36 545	116 771			71 984
	CZ	129 853			124 214	590	109 200		0	18 255	0			8 798	2 532 992	0	319 718	1 680 631	32 588		23 539	105 123					23 539	105 123			71 539
	DK	38 350		0	63 524	5 040			0	5 528	0			75 266	0	0	71 276	6 183	9 148		9 620	907 500					9 620	907 500			249 741
	DE	652 609		22 409	3 215 233	75	25 200		6 908	399 388	66			287 174	102 021 843	0	16 216 406	3 262 077	428 013		26 523	345 609					26 523	345 609			171 721
	EE	7 608		0	62 532	12 382	15 120		0	1 102	0			231 896	0	0	60 601	0	31 691		2 521 470	167 035					2 521 470	167 035			196 515
	IE	54 231		0	64 666	0			0	6 122	0			101 944	57 785	500	99 494	0	60 161		422	26 631					422	26 631			14 780
	EL	204 068		0	102 857	0	21 840		0	4 599	0			2 908	121 103	0	323 084	0	13 019		38 786	196 842					38 786	196 842			15 429
	ES	2 209 223		0	711 531	960	206 008			963 868	0			27 371	1 629 903	0	1 895 958	15 319	898 230		33 422	416 300					33 422	416 300			564 021
	FR	38 230 263		0	364 532	13 493	35 804		63 762		0			31 165	322 614 738	250	737 597	0	470 375		19 890	175 722					19 890	175 722			95 426
	HR	310 182		82	156 117	420	310 800		0	4 098				137	182 416	1 001	149 600	46 838	0		13 290	130 651					13 290	130 651			62 440
	IT	1 106 981		7 112	409 615	4 756	89 564		1 259	503 917	0			19 254	1 525 335	520	515 826	239 922	867 611		15 519	118 883					15 519	118 883			78 972
	CY	2 400		0	36 617	360	1 680		0	0	0			17 323	0	0	25 631	0	75		4 686	3 887					4 686	3 887			0
	LV	41 124		0	538 157	491 282	206 640		0	4 571	0				74 988	0	339 825	0	64 760		388 244	249 580					388 244	249 580			339 222
	LT	58 450		0	1 319 252	19 290	514 080		294	14 886	0			98 104	0	0	424 672	0	83 926		144 180	426 453					144 180	426 453			2 172 304
	LU	279 730		0	91 011	0	0		0	40 453	0			9 586	0	0	17 409	7 782	19 318		4 864	2 834					4 864	2 834			5 541
	HU	207 144		0	196 245	0	80 640		0	106 426	0			6 960	178 520	0	657 117	6 854 174	69 180		17 974	120 021					17 974	120 021			54 009
	MT	7 341		0	19 504	0	5 564		0	0	0			4 720	0	0	10 673	0	0		6 329	4 127					6 329	4 127			0
	NL	16 754 835		2 426	392 830	7 577	18 480		4 050	42 753	0			92 335	3 031 549	3 762	0	6 998	222 412		6 902	104 831					6 902	104 831			85 207
	AT	71 991		10 954	120 001	0	8 400		399	9 526	0			10 122	222 759	0	132 372	0	22 159		1 937	44 232					1 937	44 232			5 336
	PL	3 411 087		184 683	9 699 383	9 736	3 808 013		0	590 857	0			25 581	5 350 798	500	22 988 593	1 451 719	219 948		269 508	5 760 481					269 508	5 760 481			8 133 014
	PT	838 199		0	281 801	60	134 400		4 050	949 768	0			22 326	9 786 520	0	804 617	10 300			13 584	82 551					13 584	82 551			138 004
	RO	7 742 723		0	2 565 615	0	2 078 160		8 754	244 885	0			137	3 103 069	1 501	6 404 490	213 437	3 783 371		89 305	793 938					89 305	793 938			895 480
	SI	9 386		0	0	0	0		0	0	2 578			2 673	0	0	41 656	2 553 648	6 752		1 219	24 587					1 219	24 587			2 621
	SK	281 977		901 931	203 086	0	294 000		0	30 018	0			7 745	1 865 688	0	1 429 830	1 857 991	23 179		13 762	136 875					13 762	136 875			261 740
	FI	23 354		0	121 764	521 956	20 160		0	12 501	0			158 272	20 160	0	35 673	0	13 152			1 035 273						1 035 273			168 061
	SE	60 354		0	12 529 450	92 473	3 360		0	12 786	0			117 556	59 429	0	203 321	0	30 840		171 945						171 945			2 028 433	
	IS	0		0	571 051	0	0		0	0	0			14 325	0	0	1 559	0	3 674		3 612	49 380					3 612	49 380			108 145
	LI	0		0	0	0	0		0	0	0			0	0	0	0	0	50 513		0	0					0	0			0
	NO	14 806		0	1 007 688	134 147	0		500	0	0			677 796	0	0	106 998	0	20 924		13 600	510 506					13 600	510 506			0
	CH	107 220		0	312 525	0	11 760		388	46 676	0			39 078	188 470	0	195 170	501 614	44 156		3 035	134 216					3 035	134 216			40 100
	UK	384 517		615	1 156 343	22 203	4 080 593		1 386	33 203	0			524 600	185 169	0	887 078	2 993	629 925		21 271	270 085					21 271	270 085			792 799
Total	74 266 963	34 377	1 133 222	37 759 286	1 427 440	12 265 946		96 001	8 687 829	2 645			2 664 334	582 210 492	8 592	73 032 689	153 072 475	8 798 756		3 919 524	11 812 666					3 919 524	11 812 666			16 918 178	
EU-27	73 760 419		1 132 608	34 711 680	1 271 090	8 173 593		93 727	8 607 950	2 645			1 408 535	581 836 853	8 592	71 841 884	18 255 702	8 100 077		3 878 009	11 621 862					3 878 009	11 621 862			15 977 134	
EU-14	60 524 188		45 912	18 644 677	716 178	590 096		84 385	7 561 218	66			1 002 812	568 340 927	5 521	36 195 203	3 593 276	3 157 683		354 287	3 580 130					354 287	3 580 130			3 712 137	
EU-13	13 236 231		1 086 696	16 067 003	554 913	7 583 497		9 342	1 046 732	2 578			405 723	13 495 926	3 071	35 646 681	14 662 426	4 942 394		3 523 722	8 041 733					3 523 722	8 041 733			12 264 996	
Neigh.	55 917 437		1 119 977	15 744 682	1 013 238	4 080 593		67 813	6 564 312	2 578			330 000	551 906 544		31 358 576	17 000 571	898 230		2 707 015	2 453 279					2 707 015	2 453 279			2 196 494	

* How to read this table? Belgium has paid an amount of EUR 1 026 953 to households residing in Bulgaria. The figures reflect the total sum of expenditure on exported family benefits reported by Member States.

** BG: Breakdown by Member State of residence is not available.

*** AT: breakdown by Member State of residence is from 'Kinderabsetzbetrag'. Total figure (EUR 153 072 475) concerns all family benefits.

**** EE reported EUR 12 382 for which EE was the Member State of residence.

Source: Questionnaire on the export of family benefits 2022

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 15 Member States could provide (partial) data for 2021 on this question. Partial data for Switzerland concerning 2019 is added as well.

In total for the reporting Member States, 59 % of the cross-border expenditure is incurred as primarily competent Member State and 41 % of the spending is related to the payment of a supplement. The majority of reporting Member States paid family benefits as primarily competent Member State (BG, CZ, DK, IE, ES, FR, HR, LV, LU, MT, NL, and SE). Estonia, Austria, and Finland, on the other hand, mainly paid benefits as secondarily competent Member State. Furthermore, some 62 % of the child allowances transferred by Switzerland in 2019 were paid as primarily competent Member State and some 38 % as a supplement.

When analysing the total number of persons who are entitled to the family benefits, it can be seen that a family benefits is paid to around 58 % of the persons residing abroad as primarily competent Member State, and to around 42 % as secondarily competent Member State (EU-27, so the total excluding 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-27 average of 59 %) compared to 'family members involved' (EU-27 average of 41 %). For instance, Luxembourg pays an annual average amount of EUR 2 786 as a primary competent Member State and an annual average amount of EUR 1 951 as a secondary competent Member State (or 70 % of the average amount paid as primary competent Member State).

Table 5 - Export of family benefits, breakdown between 'primarily competent' and 'secondarily competent', 2021

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 <i>Child benefits</i>	19 507	40 933	65 376 408	1 597	60 %	71 %	19 954	26 973	26 809 804	994	40 %	29 %
CZ <i>Parental benefits</i>	171		883 521			90 %	30		102 945			10 %
<i>Child benefits</i>	278		137 501			97 %	22		4 505			3 %
<i>Benefit for child in foster care</i>	<5		4 751			100 %	0		0			0 %
DK <i>Børnetilskud</i>	1 121	2 372	2 002 237	844	87 %	88 %	188	340	265 595	781	13 %	12 %
<i>Børne- og ungeydelse</i>	11 227	18 350	28 995 573	1 580	61 %	83 %	7 043	11 617	6 033 524	519	39 %	17 %
<i>Underholdsbidrag</i>	146	224	478 262	2 135	97 %	99 %	<5	6	5 967	994	3 %	1 %
EE <i>Family benefits</i>	204	379	328 818	868	29 %	23 %	344	946	1 098 622	1 161	71 %	77 %
<i>Child Benefit</i>	3 904	7 113	11 949 840	1 680	100 %	100 %	0	0	0	0	0 %	0 %
<i>Domiciliary Care Allowance</i>	43	50	272 626	5 453	85 %	89 %	9	9	33 357	3 706	15 %	11 %
<i>Guardians Payment (non-contributory)</i>	<5	<5	10 123	10 123	100 %	100 %	0	0	0	0	0 %	0 %
<i>Working Family Payment</i>	178	419	1 353 040	3 229	100 %	100 %	0	0	0	0	0 %	0 %
ES <i>Family benefit for dependent child (INSS)</i>	378	142	96 001	676	100 %	100 %	0	0	0	0	0 %	0 %
FR <i>Family benefits (total)</i>	17 736	3 985	6 896 718	1 731	82 %	79 %	3 643	846	1 791 111	2 117	18 %	21 %
HR <i>Child benefit</i>	7	26	2 645	102	100 %	100 %	0	0	0	0	0 %	0 %
<i>Family state benefit</i>	2 812	4 456	780 654	175	74 %	78 %	952	1 568	217 709	139	26 %	22 %
<i>Supplement to the family state benefit for a disabled child</i>	73	75	85 659	1 142	71 %	80 %	27	30	21 655	722	29 %	20 %
LV <i>Parent's benefit</i>	213	213	693 537	3 256	88 %	86 %	29	29	109 077	3 761	12 %	14 %
<i>Child-care benefit</i>	515	515	499 368	970	67 %	76 %	250	251	158 798	633	33 %	24 %
<i>Disabled child care benefit</i>	25	25	79 486	3 179	69 %	81 %	11	11	18 390	1 672	31 %	19 %
LU <i>Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)</i>	50 912	85 759	238 958 955	2 786	48 %	57 %	52 902	93 345	182 085 120	1 951	52 %	43 %
MT <i>Children's Allowance - Flat Rate</i>	13	20	8 592	430	100 %	100 %	0	0	0	0	0 %	0 %
NL <i>AKW (algemene kinderbijslag)</i>	10 841	21 357	29 110 225	1 363	71 %	88 %	4 742	8 607	3 812 584	443	29 %	12 %
<i>KOT (Kinderopvangtoeslag)</i>	1 145	1 595	5 753 774	3 607	100 %	100 %	0	0	0	0	0 %	0 %
<i>Wkb (Kindgebondenbudget)</i>	8 292	13 635	24 749 352	1 815	72 %	72 %	3 227	5 211	9 606 755	1 844	28 %	28 %
AT <i>Familienbeihilfe (+Ausgleichszahlung)</i>	18 776	28 870	34 154 799	1 183	23 %	36 %	56 625	96 400	59 781 608	620	77 %	64 %
<i>Kinderabsetzbetrag</i>	18 776	28 870	12 116 596	420	23 %	30 %	56 625	96 400	28 208 649	293	77 %	70 %
<i>Kinderbetreuungsgeld</i>	2 751	2 790	12 683 740	4 546	48 %	67 %	2 928	2 972	6 127 082	2 062	52 %	33 %
FI <i>Child benefit</i>	891	1 521	1 602 816	1 054	30 %	50 %	2 277	3 466	1 605 666	463	70 %	50 %
<i>Child care allowance</i>	97	139	272 307	1 959	35 %	38 %	212	255	438 735	1 721	65 %	62 %
SE <i>Barnbidrag</i>	1 536	2 347	2 632 401	1 122	51 %	76 %	1 504	2 253	811 341	360	49 %	24 %
<i>Förlängt barnbidrag</i>												
<i>Flerbarnstillägg</i>	917	1 744	241 079	138	53 %	77 %	805	1 524	70 693	46	47 %	23 %
<i>Föräldrapenning</i>	<5	<5	2 671	1 336	25 %	29 %	6	6	6 444	1 074	75 %	71 %
<i>Studiebidrag och extra tillägg till studiebidrag</i>	68	71	26 969	380	57 %	76 %	48	53	8 493	160	43 %	24 %
<i>Bostadsbidrag i form av särskilt bidrag för hemmavarande barn</i>	27	33	12 533	380	52 %	86 %	22	30	2 056	69	48 %	14 %
<i>Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag</i>	7	8	1 909	239	67 %	95 %	<5	<5	100	25	33 %	5 %
<i>Särskilt tilläggsbidrag för barnfamiljer</i>	21	24	3 052	127	57 %	68 %	15	18	1 414	79	43 %	32 %
<i>Efterlevandestöd</i>												
CH* <i>Child allowances</i>		156 886			62 %			94 957			38 %	
Total					58 %	59 %					42 %	41 %
EU-27					55 %						45 %	

* CH: data 2019.

Source: Questionnaire on the export of family benefits 2022

4. The impact of the export of family benefits

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

On average, some 1.8 % 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 the Czech Republic, Estonia, Ireland, Spain, Croatia, Malta, Poland, Romania, Slovenia, and Finland. For certain or all family benefits in Belgium, Denmark, Germany, Latvia, Luxembourg, the Netherlands, Austria, Portugal, Sweden, Norway, and Switzerland, this share lies above 1 %.

The undisputable frontrunner in the export of family benefits is Luxembourg. They exported 56 % of their family benefits (*i.e.*, *allocations familiale + allocation de rentrée scolaire*) to another EU/EFTA country or the UK, which accounts for 48 % of its total spending on family benefits. This lower share of total spending compared to the number of family members involved, can be explained by the lower average amount paid per family member as the secondarily competent Member State (EUR 1 951, see *Table 5*) compared to the average amount of the family benefit paid per child and the impact of this supplement on the average amount being exported per child. Furthermore, Switzerland transferred about 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 2.6 % 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, 2021

		Households	Family members involved	Expenditure
BE	Child benefits	2.0 %	3.3 %	1.4 %
BG				
	Parental benefits	0.1 %		0.1 %
CZ	Child benefits	0.1 %		0.1 %
	Benefit for child in foster care	0.0 %		0.0 %
DK*	Child benefit (Børnetilskud)	0.8 %	0.7 %	0.8 %
	Child and youth allowance (Børne- og ungeydelse)	2.4 %	2.3 %	1.8 %
DE	Kindergeld		1.7 %	
EE	Family benefits	0.3 %	0.5 %	0.5 %
	Child Benefit	0.6 %	0.6 %	0.6 %
IE	Domiciliary Care Allowance	0.1 %	0.1 %	0.2 %
	Guardians Payment (non-contributory)	0.2 %	0.1 %	0.1 %
EL				
ES	Family benefit for dependent child (INSS)	0.031 %	0.004 %	0.006 %
FR				
HR	Child benefit	0.005 %	0.010 %	0.002 %
IT				
CY				
	Family state benefit	1.7 %	1.7 %	0.8 %
	Supplement to the family state benefit for a disabled child	1.3 %	1.3 %	1.0 %
LV	Parent's benefit	1.2 %	1.2 %	0.7 %
	Child-care benefit	2.3 %	2.2 %	1.2 %
	Disabled child care benefit	1.3 %	1.3 %	0.9 %
LT				
	Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)	55.5 %	55.9 %	47.8 %
LU	Birth grant (allocation de naissance)	22.7 %	22.5 %	21.8 %
	Parental leave benefit (indemnité de congé parental)	46.7 %	47.5 %	45.1 %
HU				
MT	Children's Allowance - Flat Rate	0.04 %	0.04 %	0.04 %
	Child benefit AKW (Algemene kinderbijslag - AKW)	0.8 %	0.9 %	0.9 %
NL	Childcare allowance (Kinderopvangtoeslag - KOT)	0.2 %	0.2 %	0.2 %
	Child budget (Kindgebondenbudget - Wkb)	1.2 %	1.1 %	1.4 %

Export of family benefits

		Households	Family members involved	Expenditure
AT	<i>Family allowances (Familienbeihilfe)</i>	1.6 %	1.4 %	0.9 %
	<i>Compensation payment (Ausgleichszahlung)</i>	95.1 %	100.0 %**	83.7 %
	<i>Sum Familienbeihilfe + Ausgleichszahlung</i>	5.9 %	6.0 %	2.6 %
	<i>Child tax credit (Kinderabsetzbetrag)</i>	5.9 %	6.0 %	3.0 %
	<i>Parental benefit (Kinderbetreuungsgeld)</i>	2.7 %	2.7 %	1.6 %
PL***	<i>Child-raising benefit 'family 500+'</i>	0.04 %		2.3 %
PT	<i>Family allowance for children and young persons</i>	1.1 %	1.1 %	1.1 %
	<i>Increase due to handicap</i>	0.3 %	0.3 %	0.3 %
	<i>Prenatal family allowance</i>	1.3 %	1.3 %	1.4 %
	<i>Special education allowance</i>	1.7 %	0.5 %	0.5 %
	<i>Funeral grant</i>	0.4 %	0.4 %	0.4 %
RO	<i>Child state allowance</i>	0.5 %		
	<i>Child raising benefit</i>	0.2 %		
SI	<i>Child Benefit</i>	0.4 %		
SK				
FI	<i>Child benefit</i>	0.5 %	0.5 %	0.2 %
	<i>Child home care allowance</i>	0.4 %	0.4 %	0.4 %
SE	<i>Efterlevandestöd</i>	3.2 %		2.2 %
	<i>Barnbidrag</i>	0.3 %	0.3 %	0.2 %
	<i>Förlängt barnbidrag</i>			
	<i>Flerbarnstillägg</i>	0.2 %		0.1 %
	<i>Föräldrapenning</i>	0.1 %		0.2 %
	<i>Studiebidrag och extra tillägg till studiebidrag</i>	0.03 %		0.02 %
	<i>Bostadsbidrag i form av särskilt bidrag för hemmavarande barn</i>	0.01 %	0.1 %	0.01 %
	<i>Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag</i>	0.01 %	0.03 %	0.003 %
	<i>Särskilt tilläggsbidrag för barnfamiljer</i>	0.03 %		0.01 %
IS				
LI	<i>Family benefits</i>			
NO	<i>Child benefit (barnetrygd)</i>	1.2 %		0.7 %
	<i>Cash-for-care benefit (kontantstøtte)</i>	2.6 %		3.3 %
CH****	<i>Child allowances (+supplement)</i>		13.9 %	
	<i>Education allowances</i>		10.5 %	
UK				
Total		0.7 %	1.8 %	1.2 %

* DK: for calculating the share of Børnertilskud total 2016 data is used. For calculating the share of Børne- og ungeydelse 2017 data is used.

** AT: the share of number of family member involved for Ausgleichszahlung amounted to more than 100 %, but is set to 100 %.

*** PL: data 2020.

**** CH: data 2019.

Source: Questionnaire on the export of family benefits 2022

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

The evolution of the amount exported to another EU/EFTA country or the UK between 2019 and 2021 is shown in *Table 7*. Austria shows an interesting evolution over the years. 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.¹⁶ This implies that the family benefit depends on the cost of living of the place of residence of the children. For these types of benefits (excl. parental benefits) the expenditure decreased from EUR 275 million in 2018 to EUR 134 million in 2021. As result of this policy, the relative importance of the exported amount of family benefits in total expenditure decreased from 5.7 % in 2018 to 2.6 % in 2021 (see *Table 6*). The Court of Justice of the European Union ruled on 16 June 2022 that the indexation of the family allowance, the child deduction of the Family Bonus Plus and other family-related deductions is not compatible with EU law.¹⁷

Table 7 - Export of family benefits by expenditure, 2019-2021

Name of the family benefit	2019	2020	2021	Change 2021-2020		
				In absolute terms	In %	
BE <i>Child benefits</i>		91 622 986	74 266 963	-17 356 024	-18.9 %	
BG <i>Family benefits</i>	52 670	115 328	34 377	-80 951	-70.2 %	
	<i>Parental benefits</i>	1 063 590	1 319 500	986 466	-153 027	-13.4 %
CZ <i>Child benefits</i>	194 090	171 735	142 006	-29 729	-17.3 %	
	<i>Benefit for child in foster care</i>	7 113	8 272	4 751	-3 521	-42.6 %
	<i>Børnetilskud</i>	2 298 306	2 039 939	2 262 169	222 230	10.9 %
DK <i>Børne- og ungeydelse</i>	37 816 223	31 521 938	35 013 358	3 491 420	11.1 %	
	<i>Underholdsbidrag</i>	643 967	427 191	483 760	56 569	13.2 %
DE						
EE <i>Family benefits</i>	1 701 425	2 030 008	1 427 440	-602 568	-29.7 %	
	<i>Child Benefit</i>	12 830 160	12 388 320	11 949 840	-438 480	-3.5 %
IE <i>Domiciliary Care Allowance</i>	196 604	253 399	305 983	52 584	20.8 %	
	<i>Guardians Payment (non-contributory)</i>	8 758	7 164	10 123	2 959	41.3 %
EL						
ES <i>Family benefit for dependent child (INSS)</i>	5 818	38 676	96 001	57 325	148.2 %	
FR <i>Family benefits (total)</i>	10 245 965	9 716 817	8 687 829	-1 028 988	-10.6 %	
HR <i>Child benefit</i>		3 946	2 645	-1 302	-33.0 %	
IT						
CY						
	<i>Family state benefit</i>	498 181	810 163	998 363	188 200	23.2 %
	<i>Supplement to the family state benefit for a disabled child</i>	50 948	66 509	107 315	40 805	61.4 %
LV <i>Parent's benefit</i>	574 983	1 005 894	802 614	-203 280	-20.2 %	
	<i>Child-care benefit</i>	560 950	658 165	658 165	0	0.0 %
	<i>Disabled child care benefit</i>	44 287	74 753	97 877	23 124	30.9 %
LT						
	<i>Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)</i>	481 331 146	471 191 860	464 518 294	-6 673 566	-1.4 %
LU <i>Birth grant (allocation de naissance)</i>	2 607 815	2 747 022	2 877 529	130 507	4.8 %	
	<i>Parental leave benefit (indemnité de congé parental)</i>	97 434 454	110 327 129	115 287 398	4 960 269	4.5 %
HU <i>Family Benefits without Child care fee</i>						
	<i>Children's Allowance - Income Based</i>	971	1 888			
MT <i>Children's allowance - flat rate</i>	7 170	2 719	8 592	5 873	216.0 %	
	<i>In Work Benefit</i>	688				
NL <i>AKW (algemene kinderbijslag)</i>	35 807 329	33 180 499	32 922 809	-257 690	-0.8 %	
	<i>KOT (Kinderopvangtoeslag)</i>		5 260 036	5 753 774	493 738	9.4 %
	<i>Wkb (Kindgebondenbudget)</i>		32 692 123	34 356 107	1 663 983	5.1 %
	<i>Tota (excl. Kinderbetreuingsgeld)</i>	212 947 000	187 636 011	134 261 652	-53 374 359	-28.4 %
	<i>Familienbeihilfe</i>	36 688 775	35 855 658	34 154 799	-1 700 859	-4.7 %
AT <i>Ausgleichszahlung</i>	102 284 349	93 001 540	59 781 608	-33 219 932	-35.7 %	
	<i>Kinderabsetzbetrag</i>	73 973 876	58 778 813	40 325 245	-18 453 568	-31.4 %
	<i>Kinderbetreuingsgeld</i>	20 259 626	19 977 093	18 810 823	-1 166 270	-5.8 %
PL						
	<i>Family allowance for children and young persons</i>	7 828 160	8 238 132	7 847 806	-390 326	-4.7 %
PT <i>Increase due to handicap</i>	262 218	272 421	282 844	10 424	3.8 %	
	<i>Prenatal family allowance</i>	614 371	529 524	502 544	-26 980	-5.1 %
	<i>Special education allowance</i>	172 718	165 435	158 304	-7 131	-4.3 %

¹⁶ 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.

¹⁷ [Judgment of the Court in Case C-328/20 Commission v Austria \(Indexation of family benefits\).](#)

Export of family benefits

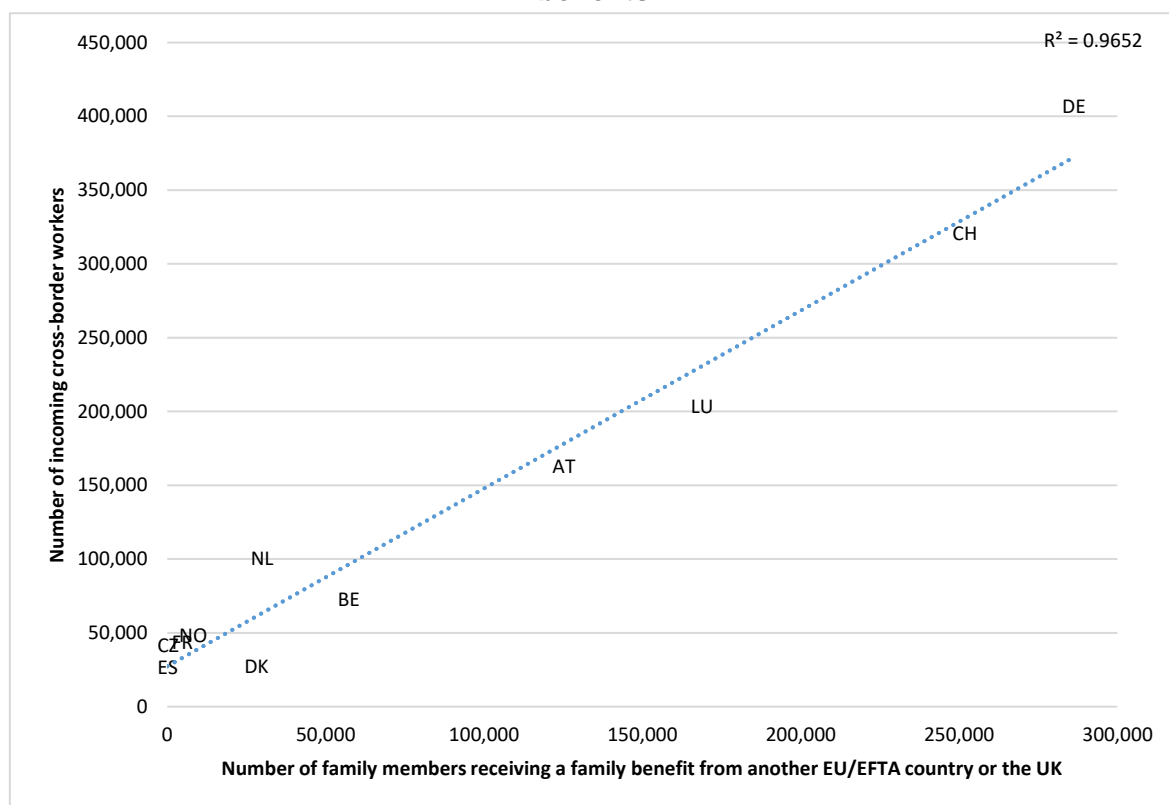
Name of the family benefit	2019	2020	2021	Change 2021-2020	
				In absolute terms	In %
<i>Funeral grant</i>	3 733	3 739	7 259	3 519	94.1 %
RO					
SI	356 745				
SK	13 633 192				
FI	<i>Child benefit</i>	5 289 655	2 564 085	3 208 482	644 397 25.1 %
	<i>Child care allowance</i>	1 121 417		711 042	
	<i>Efterlevandestöd</i>	497 283	518 848	446 414	-72 434 -14.0 %
	<i>Barnbidrag</i>		5 330 493	6 030 776	700 283 13.1 %
	<i>Förlängt barnbidrag</i>				
	<i>Flerbarnstillägg</i>		444 762	503 322	58 561 13.2 %
	<i>Föräldrapenning</i>		4 140 321	4 721 125	580 804 14.0 %
SE	<i>Studiebidrag och extra tillägg till studiebidrag</i>		81 425	81 425	0 0.0 %
	<i>Bostadsbidrag i form av särskilt bidrag för hemmavarande barn</i>		20 146	22 966	2 820 14.0 %
	<i>Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag</i>		574	1 937	1 363 237.4 %
	<i>Särskilt tilläggsbidrag för barnfamiljer</i>		1 707	4 701	2 994 175.4 %
IS	<i>Cash benefit</i>	480 868			
LI					
NO	<i>Child benefit (barnetrygd)</i>	10 710 581	12 114 929	12 393 690	278 761 2.3 %
	<i>Cash-for-care benefit (kontantstøtte)</i>	4 482 939	5 585 332	4 524 488	-1 060 844 -19.0 %
CH					
UK					

Source: Questionnaires on the export of family benefits 2022

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

Intra-EU cross-border workers (i.e., working in a Member State other than the Member State of residence) (see also *Annex III*) are the main group of persons who benefit from the export of family benefits. The total number of EU/EFTA cross-border workers working in another EU/EFTA country amounted to some 1.7 million in 2020.¹⁸ Germany (407 000, data 2019) and Switzerland (321 000)¹⁹ have the most incoming cross-border borders. Furthermore Luxembourg (204 000)²⁰ and Austria (163 000, data 2019) 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 in 2019 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),²¹ from Poland to Germany (114 000, data 2019) and finally from France to Luxembourg (95 000).²² *Figure 1* shows the strong link between the number of incoming frontier workers and the export of family (a positive correlation of 0.98).

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

¹⁸ 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. (2022), *Annual report on intra-EU labour mobility 2021*, Network Statistics FMSSFE, European Commission).

¹⁹ Based on administrative data from Switzerland, the number of frontier workers amounted to 348 000 in the second quarter of 2021.

²⁰ Based on administrative data from Luxembourg, the number of frontier workers amounted to 207 400 in the last quarter of 2020.

²¹ 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.

²² 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 seven Member States were able to make such a distinction (Belgium, Denmark, Ireland, Spain, Croatia, Malta, and Sweden). These results are presented in *Table 8*.

In Belgium, Ireland, Spain, and Malta, the majority of family benefits were paid to cross-border workers. In Denmark, Croatia, and Sweden, on the other hand, most family benefits were exported to other mobile persons. However, due to the low response rate, no general conclusion can be made.

Table 8 - Cross-border workers or other mobile persons, 2021

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
BE Child benefits	13 952	53 955	49 722 977	97.8 %	321	547	1 133 038	2.2 %
<i>Børnetilskud</i>	392	743	737 236	32.6 %	854	1 901	1 524 933	67.4 %
DK <i>Børne- og ungeydelse</i>	8 045	14 008	15 912 897	45.4 %	8 767	13 920	19 100 461	54.6 %
<i>Underholdsbidrag</i>	24	32	46 101	9.5 %	125	197	437 659	90.5 %
IE <i>Domiciliary Care Allowance</i>	30	36	184 631	60.3 %	22	23	121 354	39.7 %
<i>Guardians Payment (non-contributory)</i>	<5	<5	10 123	100.0 %	0	0	0	0.0 %
ES Family benefit for dependent child (INSS)	38	26	12 467	80.2 %	13	13	3 081	19.8 %
HR <i>Child benefit</i>	0	0	0	0.0 %	7	26	2 645	100.0 %
MT <i>Children's Allowance - Flat Rate</i>	11	18	7 572	88.1 %	<5	<5	1 021	11.9 %
<i>Barnbidrag</i>	1 030	1 677	1 310 066	25.4 %	2 546	3 846	3 854 496	74.6 %
<i>Förlängt barnbidrag</i>								
<i>Flerbarnstillägg</i>	604	1 259	113 050	26.4 %	1 368	2 654	315 055	73.6 %
<i>Föräldrapenning</i>	256	260	1 056 388	23.4 %	696	747	3 459 240	76.6 %
<i>Studiebidrag och extra tillägg till studiebidrag</i>	50	52	17 466	25.0 %	150	160	52 442	75.0 %
SE <i>Bostadsbidrag i form av särskilt bidrag för hemmavarande barn</i>	<5	<5	387	2.8 %	44	57	13 325	97.2 %
<i>Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag</i>	<5	<5	607	37.6 %	10	11	1 009	62.4 %
<i>Särskilt tilläggsbidrag för barnfamiljer Efterlevandestöd</i>	<5	<5	128	3.2 %	32	38	3 900	96.8 %

Source: Questionnaire on the export of family benefits 2022

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

The scope of the application of the EU rules on social security coordination is broader than solely the export of family benefits. For instance, when there is entitlement based on employment in two different Member States, it is the Member State of residence of the 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 ten Member States (Belgium, Czech Republic, Ireland, Croatia, Lithuania, the Netherlands, Poland, Slovakia, Finland, and Sweden). Thus, no general conclusions can be made.

A relatively high number of cases were reported by Belgium, Slovakia, Lithuania, and Finland as Member State of residence. Let us have a more detailed look at the data reported by Slovakia. About 4 800 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, 2021

Name	Number of entitled persons	Number of family members involved	Total expenditure (in €) (A)	Pro Memoria: expenditure as exporting MS (in €) (B)	Share of Member State of residence in total expenditure (A/(A+B))
BE <i>Child benefit</i>	13 991	30 597	50 232 931	74 266 963	40.3 %
<i>Parental benefits</i>	6 267		35 063 712	986 466	97.3 %
CZ <i>Child benefits</i>	2 307		1 082 808	142 006	88.4 %
<i>Benefit for child in foster care</i>	108		305 084	4 751	98.5 %
<i>Domiciliary Care Allowance</i>	14	15	48 863	305 983	13.8 %
IE <i>Guardians Payment (non-contributory)</i>	<5	<5	3 896	10 123	27.8 %
HR <i>Child benefit</i>	34	149	12 493	2 645	82.5 %
LT	10 692	7 092	10 162 013		
NL <i>KOT (Kinderopvangtoeslag)</i>	30	38	149 428	5 753 774	2.5 %
<i>Wkb (Kindgebondenbudget)</i>	104	153	340 934	34 356 107	1.0 %
PL <i>Family 500+ benefit</i>	139 181				
<i>All family benefits</i>			262 607 743		
SK <i>Child Benefit</i>	12 045	19 305	6 322 443		
<i>Parental allowance</i>	4 331	4 452	13 445 402		
FI <i>Child benefit</i>	1 886	3 344	3 088 635	3 208 482	49.0 %
<i>Child care allowance</i>	247	318	527 918	711 042	42.6 %
<i>Barnbidrag</i>	218	355	365 614	6 030 776	5.7 %
<i>Förlängt barnbidrag</i>					
<i>Flerbarnstillägg</i>	161	310	35 277	503 322	6.5 %
<i>Föräldrapenning</i>	11	11	42 349	4 721 125	0.9 %
<i>Studiebidrag och extra tillägg till studiebidrag</i>	37	38	10 049	81 425	11.0 %
SE <i>Bostadsbidrag i form av särskilt bidrag för hemmavarande barn</i>	14	26	4 161	22 966	15.3 %
<i>Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag</i>	0	0	0	1 937	0.0 %
<i>Särskilt tilläggsbidrag för barnfamiljer</i>	6	16	371	4 701	7.3 %
<i>Efterlevandestöd</i>					

Source: Questionnaire on the export of family benefits 2022

8. Fraud and error

Member States were asked whether they are aware of cases of fraud or error.²³ However, only a handful of Member States provided information. Spain and Malta reported that no cases of inappropriate use were found. Switzerland indicated that the procedure using forms E411/F001 is usually sufficient to adequately clarify the facts and benefit claims thus avoiding cases of fraud and error.

Only four Member States indicated that fraud or error had occurred and were able to quantify its occurrence (Belgium, the Czech Republic, Germany, and Romania). Most cases of fraud relate to not providing correct or complete information (e.g., documents submitted late, errors in forms, delayed communication with other Member States).

Table 10 shows the quantification for these four Member States. Most cases were reported by Germany, namely 52 762 of which 44 733 concerned error and 8 029 fraud. Romania reported around 1 400 cases of error, Belgium 771 cases of error and 35 cases of fraud, and finally the Czech Republic mentioned 159 cases of error. The latter number of cases represent 53 % of total export of family benefits for the Czech Republic, but the share in the total amount exported only amounts to 9.8 %. The highest amounts are seen in Belgium, Germany, and Romania, all over EUR 1 million. Nevertheless, in Belgium it only accounts for 2 % of the total exported amount.

Table 10 - Cases of fraud and error in case of export of family benefits, 2021

Type of inappropriate use	Cases	Amount (in €)	Share in total export of family benefits	Share in total exported amount
BE Fraud	35	236 554		
BE Error	771	1 273 741		
Total	806	1 510 295	3.0 %	2.0 %
CZ Error	159	110 750	53.0 %	9.8 %
Fraud: tax evasion (self-disclosure so no sanction)	2 374			
Fraud: tax evasion (Closed criminal proceedings)	5 655	1 413 146		
DE Error: Examples of official negligence: mistyping, offsetting				
Example of unintentional negligence of the client: notification no longer entirely immediate, documents submitted late, etc.	44 733			
Total	52 762			
RO Error: Double payments of child state allowance or child raising indemnity caused by errors in forms or delayed communication with other member states	1 388	1 030 356	7.1 %	

Source: Administrative data Questionnaire on the export of family benefits 2022

²³ 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 %, 2021

		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	IS	LI	NO	CH	UK
Member State of residence	BE		0.0 %	0.0 %	0.6 %		0.4 %	0.2 %		3.2 %	53.0 %	0.0 %			0.9 %		22.9 %		7.7 %	26.1 %	0.1 %	0.8 %	1.4 %	2.5 %	0.3 %		0.1 %	0.6 %			0.7 %		
	BG	1.8 %		0.0 %	2.4 %		2.6 %	1.6 %		0.3 %	0.7 %	0.0 %			0.1 %		0.0 %		7.7 %	1.3 %	0.0 %	33.0 %	7.2 %	0.0 %	14.4 %		1.0 %	1.1 %			0.5 %		
	CZ	0.2 %	0.0 %		0.3 %		0.4 %	0.9 %		0.0 %	0.1 %	0.0 %			0.1 %		0.5 %		0.0 %	0.6 %	9.7 %	2.4 %	0.4 %	0.1 %	0.5 %		0.5 %	0.6 %			0.4 %		
	DK	0.1 %	0.0 %	0.0 %			0.5 %	0.0 %		0.0 %	0.1 %	0.0 %			3.1 %		0.0 %		0.0 %	0.1 %	0.0 %	0.6 %	0.1 %	0.8 %	0.0 %	0.3 %	4.7 %			2.7 %			
	DE	1.6 %	0.0 %	0.0 %	7.3 %		0.2 %	0.2 %		7.7 %	5.6 %	14.3 %			11.3 %		21.6 %		0.0 %	26.6 %	17.2 %	5.0 %	4.8 %	13.1 %	1.0 %		0.4 %	1.0 %			1.4 %		
	EE	0.0 %	0.0 %	0.0 %	0.2 %		0.2 %	0.2 %		0.0 %	0.1 %	0.0 %			4.9 %		0.0 %		0.0 %	0.2 %	0.0 %	0.4 %	0.3 %	0.0 %	0.2 %		74.7 %	2.1 %			1.5 %		
	IE	0.1 %	0.0 %	0.0 %	0.2 %		0.0 %			0.0 %	0.1 %	0.0 %			5.5 %		0.0 %		7.7 %	0.2 %	0.0 %	2.2 %	0.6 %	1.2 %	0.0 %	0.0 %	0.0 %	0.1 %			0.1 %		
	EL	0.3 %	0.0 %	0.0 %	0.3 %		0.0 %	0.2 %		0.0 %	0.1 %	0.0 %			0.2 %		0.0 %		0.0 %	0.2 %	0.0 %	0.8 %	0.2 %	0.7 %	0.4 %		0.5 %	0.8 %			0.2 %		
	ES	2.7 %	0.0 %	0.0 %	1.5 %		0.7 %	1.6 %		8.9 %	0.0 %				1.0 %		0.2 %		0.0 %	2.7 %	0.0 %	3.6 %	9.3 %	33.3 %	0.2 %		0.7 %	2.2 %			3.5 %		
	FR	46.9 %	0.0 %	0.0 %	1.0 %		0.4 %	0.3 %		67.7 %					0.6 %		49.8 %		7.7 %	1.2 %	0.0 %	5.1 %	5.6 %	5.2 %	0.3 %		0.5 %	0.6 %			0.7 %		
	HR	0.4 %	0.0 %	0.3 %	0.4 %		0.2 %	3.0 %		0.0 %	0.1 %				0.0 %		0.0 %		7.7 %	0.2 %	0.3 %	0.6 %	0.0 %	0.0 %	62.6 %		0.2 %	1.3 %			0.4 %		
	IT	1.3 %	0.0 %	0.0 %	1.1 %		0.4 %	0.8 %		0.3 %	5.8 %	0.0 %			0.8 %		0.3 %		7.7 %	0.8 %	1.1 %	3.9 %	10.8 %	21.4 %	3.0 %		0.4 %	0.6 %			0.5 %		
	CY	0.0 %	0.0 %	0.0 %	0.1 %		0.2 %	0.0 %		0.0 %	0.0 %	0.0 %			0.5 %		0.0 %		0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %			0.0 %		
	LV	0.1 %	0.0 %	0.0 %	1.2 %		39.4 %	2.2 %		0.0 %	0.1 %	0.0 %					0.0 %		0.0 %	0.4 %	0.0 %	0.0 %	0.7 %	0.0 %	0.3 %		7.2 %	3.0 %			2.2 %		
	LT	0.1 %	0.0 %	0.0 %	3.7 %		0.7 %	4.9 %		0.3 %	0.2 %	0.0 %			2.3 %		0.0 %		0.0 %	0.6 %	0.0 %	2.7 %	0.9 %	0.0 %	0.3 %		4.0 %	5.0 %			17.5 %		
	LU	0.5 %	0.0 %	0.0 %	0.2 %		0.0 %	0.0 %		0.0 %	0.9 %	0.0 %			0.3 %		0.0 %		0.0 %	0.0 %	0.0 %	0.0 %	0.2 %	0.1 %	0.0 %	0.0 %	0.1 %	0.0 %			0.0 %		
	HU	0.3 %	0.0 %	0.0 %	0.5 %		0.0 %	0.8 %		0.0 %	0.8 %	0.0 %			0.0 %		0.0 %		0.0 %	0.8 %	38.7 %	1.8 %	0.9 %	0.8 %	4.8 %		0.4 %	1.0 %			0.4 %		
	MT	0.0 %	0.0 %	0.0 %	0.0 %		0.0 %	0.0 %		0.0 %	0.0 %	0.0 %			0.1 %		0.0 %		0.1 %	0.1 %	0.0 %	0.2 %	0.0 %	0.0 %	0.1 %	0.0 %	0.0 %	0.1 %			0.0 %		
	NL	23.3 %	0.0 %	0.0 %	1.0 %		0.5 %	0.2 %		3.7 %	0.4 %	0.0 %			2.9 %		0.5 %		30.8 %		0.0 %	1.1 %	2.6 %	1.6 %	0.6 %	0.3 %	0.7 %	0.6 %			0.9 %		
	AT	0.2 %	0.0 %	0.0 %	0.3 %		0.0 %	0.1 %		0.3 %	0.1 %	0.0 %			0.6 %		0.0 %		0.0 %	0.2 %		0.5 %	0.3 %	2.8 %	0.3 %		0.1 %	0.3 %			0.1 %		
	PL	6.7 %	0.0 %	14.0 %	29.9 %		0.9 %	34.6 %		0.0 %	7.8 %	0.0 %			0.5 %		0.9 %		7.7 %	27.1 %	6.7 %		2.3 %	0.1 %	1.7 %		3.5 %	48.0 %			42.0 %		
	PT	1.6 %	0.0 %	0.0 %	0.7 %		0.2 %	1.3 %		3.7 %	11.1 %	0.0 %			0.1 %		1.9 %		0.0 %	1.2 %	0.0 %	1.4 %		0.6 %	0.0 %	0.1 %	0.6 %			1.0 %			
	RO	9.6 %	0.0 %	0.0 %	6.5 %		0.0 %	16.6 %		9.3 %	2.3 %	0.0 %			0.0 %		0.6 %		15.4 %	6.2 %	0.9 %	22.0 %	43.3 %		3.4 %		1.8 %	6.9 %			4.8 %		
	SI	0.0 %	0.0 %	0.0 %	0.0 %		0.0 %	0.0 %		0.0 %	0.0 %	85.7 %			0.1 %		0.0 %		0.0 %	0.1 %	12.1 %	0.3 %	0.1 %	0.0 %		0.1 %	0.2 %			0.0 %			
	SK	0.4 %	0.0 %	85.7 %	0.4 %		0.0 %	2.5 %		0.0 %	0.5 %	0.0 %			0.1 %		0.3 %		0.0 %	1.4 %	11.5 %	2.4 %	0.3 %	0.0 %	2.7 %		0.4 %	1.2 %			1.4 %		
	FI	0.1 %	0.0 %	0.0 %	0.4 %		46.5 %	0.2 %		0.0 %	0.2 %	0.0 %			4.9 %		0.0 %		0.0 %	0.0 %	0.0 %	0.8 %	0.2 %	0.1 %	0.0 %		9.6 %			1.4 %			
	SE	0.2 %	0.0 %	0.0 %	32.6 %		1.6 %	0.0 %		0.0 %	0.2 %	0.0 %			3.9 %		0.0 %		0.0 %	0.2 %	0.0 %	1.4 %	0.4 %	0.4 %	0.0 %		2.3 %			10.5 %			
	IS	0.0 %	0.0 %	0.0 %	1.2 %		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 %	0.0 %	0.0 %	0.1 %			0.9 %		
LI	0.0 %	0.0 %	0.0 %	0.0 %		0.0 %	0.0 %		0.0 %	0.0 %	0.0 %			0.0 %		0.0 %		0.0 %	0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			0.0 %			
NO	0.1 %	0.0 %	0.0 %	2.6 %		2.7 %	0.0 %		0.3 %	0.0 %	0.0 %			27.3 %		0.0 %		0.0 %	0.2 %	0.0 %	0.4 %	0.2 %	1.0 %	0.1 %		0.3 %	4.3 %			0.0 %			
CH	0.4 %	0.0 %	0.0 %	0.8 %		0.0 %	0.1 %		2.4 %	0.4 %	0.0 %			0.7 %		0.0 %		0.0 %	0.3 %	1.4 %	0.2 %	0.5 %	0.8 %	0.0 %		0.1 %	0.4 %			0.4 %			
UK	1.1 %	0.0 %	0.0 %	2.7 %		1.3 %	27.5 %		1.1 %	0.5 %	0.0 %			26.9 %		0.0 %		0.0 %	0.9 %	0.0 %	6.2 %	6.6 %	12.6 %	2.7 %		0.2 %	3.4 %			3.6 %			
Total	100 %	100 %	100 %	100 %		100 %	100 %		100 %	100 %	100 %			100 %		100 %		100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %			100 %		
EU-27	98.4 %	0.0 %	100 %	92.6 %		96.0 %	72.4 %		96.3 %	99.1 %	100 %			44.6 %		99.9 %		100 %	98.5 %	98.5 %	93.2 %	92.8 %	85.5 %	97.2 %		99.4 %	92.3 %			95.1 %			
EU-13	78.8 %	0.0 %	0.0 %	47.1 %		51.5 %	5.0 %		86.5 %	86.4 %	14.3 %			35.9 %		97.4 %		61.5 %	59.6 %	18.6 %	27.2 %	36.3 %	83.7 %	6.2 %		5.7 %	21.8 %			23.8 %			
EU-14	19.6 %	0.0 %	100 %	45.5 %		44.5 %	67.4 %		9.8 %	12.6 %	85.7 %			8.7 %		2.5 %		38.5 %	39.0 %	79.9 %	66.0 %	56.5 %	1.8 %	91.0 %		93.7 %	70.5 %			71.3 %			
Neigh.	72.3 %	0.0 %	99.7 %	39.9 %		85.9 %	27.5 %		71.4 %	74.6 %	85.7 %			7.2 %		94.4 %		0.0 %	52.6 %	91.8 %	12.6 %	9.3 %	0.9 %	70.7 %		77.3 %	18.6 %			12.0 %			

* How to read this table? Belgium has paid 1.8 % of the exported family benefits to persons with a household in Bulgaria.

** PL: data concern reference year 2020.

*** EE reported 0.2 % households for which EE was the Member State of residence.

Source: Questionnaire on the export of family benefits 2022

Table A2 - Export of family benefits by the number of family members involved, column %, 2021

		Competent Member State																													
		BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CT	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	LI	NO
Member State of residence	BE				0.7 %	0.4 %	0.2 %	0.2 %		6.3 %	53.7 %	0.0 %		0.9 %	23.6 %		5.0 %	22.9 %	0.1 %		1.4 %						0.2 %	0.6 %			
	BG	1.5 %			2.1 %	3.2 %	2.0 %	1.3 %		0.7 %	0.6 %	0.0 %		0.1 %	0.0 %		5.0 %	2.6 %	0.0 %		7.1 %					0.8 %	1.0 %				
	CZ	0.1 %			0.3 %	11.2 %	0.2 %	0.9 %		0.0 %	0.1 %	0.0 %		0.1 %	0.4 %		0.0 %	0.6 %	9.6 %		0.4 %					0.4 %	0.5 %				
	DK	0.1 %				0.1 %	0.2 %	0.0 %		0.0 %	0.2 %	0.0 %		3.4 %	0.0 %		0.0 %	0.1 %	0.0 %		0.1 %					0.3 %	4.6 %				
	DE	0.8 %			7.3 %		0.1 %	0.2 %		9.9 %	5.6 %	11.5 %		12.1 %	20.9 %		0.0 %	23.7 %	17.3 %		4.8 %					0.4 %	1.0 %				
	EE	0.0 %			0.1 %	0.0 %	0.2 %	0.1 %		0.0 %	0.1 %	0.0 %		5.3 %	0.0 %		0.0 %	0.2 %	0.0 %		0.3 %					73.0 %	1.9 %				
	IE	0.1 %			0.2 %	0.0 %	0.0 %			0.0 %	0.1 %	0.0 %		4.6 %	0.0 %		5.0 %	0.2 %	0.0 %		0.6 %					0.0 %	0.1 %				
	EL	0.3 %			0.2 %	1.7 %	0.0 %	0.2 %		0.0 %	0.1 %	0.0 %		0.1 %	0.0 %		0.0 %	0.4 %	0.0 %		0.2 %					0.6 %	0.7 %				
	ES	2.6 %			1.5 %	0.5 %	0.3 %	1.6 %			8.8 %	0.0 %		0.9 %	0.3 %		0.0 %	3.0 %	0.0 %		9.5 %					0.7 %	2.3 %				
	FR	50.6 %			1.0 %	5.4 %	0.4 %	0.3 %		47.9 %		0.0 %		0.6 %	50.2 %		5.0 %	1.3 %	0.0 %		5.5 %					0.5 %	0.6 %				
	HR	0.3 %			0.4 %	7.4 %	0.1 %	2.6 %		0.0 %	0.1 %			0.0 %	0.0 %		10.0 %	0.2 %	0.3 %		0.0 %					0.3 %	1.2 %				
	IT	1.0 %			1.1 %	1.3 %	0.2 %	0.7 %		0.7 %	6.0 %	0.0 %		0.6 %	0.3 %		5.0 %	0.8 %	1.1 %		10.5 %					0.4 %	0.6 %				
	CY	0.0 %			0.1 %	0.0 %	0.1 %	0.0 %		0.0 %	0.0 %	0.0 %		0.4 %	0.0 %		0.0 %	0.0 %	0.0 %		0.0 %					0.0 %	0.1 %				
	LV	0.1 %			1.1 %	0.4 %	35.1 %	1.7 %		0.0 %	0.1 %	0.0 %			0.0 %		0.0 %	0.4 %	0.0 %		0.8 %					7.4 %	3.0 %				
	LT	0.1 %			3.2 %	0.9 %	0.5 %	4.3 %		0.7 %	0.1 %	0.0 %			2.3 %		0.0 %	0.7 %	0.0 %		0.9 %					4.1 %	4.5 %				
	LU	0.5 %			0.2 %	0.0 %	0.0 %	0.0 %		0.0 %	1.0 %	0.0 %		0.3 %			0.0 %	0.0 %	0.0 %		0.2 %					0.1 %	0.0 %				
	HU	0.2 %			0.5 %	3.6 %	0.0 %	0.7 %		0.0 %	0.7 %	0.0 %		0.0 %	0.0 %		0.0 %	0.9 %	38.6 %		0.7 %					0.4 %	1.0 %				
	MT	0.0 %			0.0 %	0.0 %	0.0 %	0.0 %		0.0 %	0.0 %	0.0 %		0.0 %	0.0 %				0.0 %		0.0 %					0.0 %	0.1 %				
	NL	18.4 %			1.0 %	1.8 %	0.8 %	0.2 %		4.9 %	0.4 %	0.0 %		2.8 %	0.6 %		45.0 %		0.1 %		2.6 %					0.4 %	0.7 %				
	AT	0.1 %			0.3 %	0.8 %	0.0 %	0.1 %		0.7 %	0.1 %	0.0 %		0.6 %	0.0 %		0.0 %	0.3 %			0.3 %					0.1 %	0.2 %				
	PL	6.2 %			28.8 %	46.8 %	1.1 %	31.1 %		0.0 %	7.6 %	0.0 %		0.5 %	1.0 %		5.0 %	29.0 %	6.7 %		2.1 %					3.9 %	48.8 %				
	PT	1.6 %			0.6 %	0.6 %	0.1 %	1.1 %		6.3 %	10.8 %	0.0 %		0.0 %	1.6 %		0.0 %	1.3 %	0.0 %		0.1 %					0.1 %	0.5 %				
	RO	13.7 %			5.6 %	11.0 %	0.0 %	17.4 %		14.1 %	2.0 %	0.0 %		0.0 %	0.6 %		15.0 %	7.0 %	0.9 %		43.6 %					1.9 %	7.2 %				
	SI	0.0 %			0.0 %	0.1 %	0.0 %	0.0 %		0.0 %	0.0 %	88.5 %		0.0 %	0.0 %		0.0 %	0.1 %	12.1 %		0.1 %					0.0 %	0.2 %				
	SK	0.3 %			0.4 %	2.6 %	0.0 %	2.5 %		0.0 %	0.5 %	0.0 %		0.1 %	0.3 %		0.0 %	1.8 %	11.5 %		0.3 %					0.4 %	1.1 %				
	FI	0.1 %			0.3 %	0.0 %	50.9 %	0.2 %		0.0 %	0.2 %	0.0 %		5.0 %	0.0 %		0.0 %	0.1 %	0.0 %		0.1 %						10.0 %				
	SE	0.2 %			35.5 %	0.0 %	2.0 %	0.0 %		0.0 %	0.2 %	0.0 %		3.9 %	0.0 %		0.0 %	0.3 %	0.0 %		0.4 %						2.8 %				
	IS	0.0 %			1.3 %	0.0 %	0.0 %	0.0 %		0.0 %	0.0 %	0.0 %		0.5 %	0.0 %		0.0 %	0.0 %	0.0 %		0.0 %					0.0 %	0.1 %				
LI	0.0 %			0.0 %	0.0 %	0.0 %	0.0 %		0.0 %	0.0 %	0.0 %		0.0 %	0.0 %		0.0 %	0.0 %	0.2 %		0.0 %					0.0 %	0.0 %					
NO	0.1 %			2.7 %	0.0 %	3.9 %	0.0 %		0.7 %	0.0 %	0.0 %		28.7 %	0.0 %		0.0 %	0.2 %	0.0 %		0.3 %					0.5 %	4.1 %					
CH	0.3 %			0.9 %	0.0 %	0.0 %	0.1 %		4.9 %	0.4 %	0.0 %		0.7 %	0.0 %		0.0 %	0.3 %	1.4 %		0.5 %					0.0 %	0.4 %					
UK	0.8 %			2.8 %	0.1 %	1.8 %	32.5 %		2.1 %	0.5 %	0.0 %		25.2 %	0.0 %		0.0 %	1.4 %	0.0 %		6.8 %					0.2 %	2.9 %					
Total	100 %			100 %	100 %	100 %	100 %		100 %	100 %	100 %		100 %	100 %		100 %	100 %	100 %		100 %					100 %	100 %					
EU-27	98.9 %			92.4 %	99.9 %	94.3 %	67.4 %		92.3 %	99.1 %	100 %		44.8 %	99.9 %		100 %	98.0 %	98.4 %		92.5 %					99.3 %	92.6 %					
EU-13	76.2 %			49.9 %	12.7 %	55.0 %	4.8 %		76.8 %	87.1 %	11.5 %		35.9 %	97.5 %		65.0 %	54.4 %	18.7 %		36.2 %					6.6 %	22.0 %					
EU-14	22.6 %			42.6 %	87.2 %	39.2 %	62.6 %		15.5 %	12.0 %	88.5 %		8.9 %	2.4 %		35.0 %	43.7 %	79.7 %		56.3 %					92.7 %	70.6 %					
Neigh.	70.3 %			42.8 %	66.4 %	86.0 %	32.5 %		54.2 %	75.4 %	88.5 %		7.6 %	94.7 %		0.0 %	46.5 %	91.8 %		9.5 %					76.3 %	18.8 %					

* How to read this table? Belgium has paid 1.5 % of the exported family benefits to family members living in a household in Bulgaria.

Source: Questionnaire on the export of family benefits 2022

Table A3 - Export of family benefits by expenditure (in €), column %, 2021

		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	IS	LI	NO	CH	UK
Member State of residence	BE			0.3 %	0.6 %		0.8 %	0.2 %		4.1 %	53.1 %	0.0 %			1.8 %		21.9 %		5.7 %	20.7 %	0.2 %		1.2 %			0.3 %	1.0 %					0.5 %	
	BG	1.4 %		0.0 %	3.0 %		1.5 %	1.3 %		0.3 %	0.4 %	0.0 %			0.1 %		0.0 %		0.8 %	3.8 %	0.0 %		7.1 %			0.9 %	1.0 %					0.4 %	
	CZ	0.2 %			0.3 %		0.0 %	0.9 %		0.0 %	0.2 %	0.0 %			0.3 %		0.4 %		0.0 %	0.4 %	8.9 %		0.4 %			0.6 %	0.9 %					0.4 %	
	DK	0.1 %		0.0 %			4.5 %	0.0 %		0.0 %	0.1 %	0.0 %			2.8 %		0.0 %		0.0 %	0.1 %	0.0 %		0.1 %			0.2 %	7.7 %					1.5 %	
	DE	0.9 %		2.0 %	8.5 %		0.0 %	0.2 %		7.2 %	4.6 %	2.5 %			10.8 %		17.5 %		0.0 %	22.2 %	17.3 %		4.9 %			0.7 %	2.9 %					1.0 %	
	EE	0.0 %		0.0 %	0.2 %		0.9 %	0.1 %		0.0 %	0.0 %	0.0 %			8.7 %		0.0 %		0.0 %	0.1 %	0.0 %		0.4 %			64.3 %	1.4 %					1.2 %	
	IE	0.1 %		0.0 %	0.2 %		0.0 %			0.0 %	0.1 %	0.0 %			3.8 %		0.0 %		5.8 %	0.1 %	0.0 %		0.7 %			0.0 %	0.2 %					0.1 %	
	EL	0.3 %		0.0 %	0.3 %		0.0 %	0.2 %		0.0 %	0.1 %	0.0 %			0.1 %		0.0 %		0.0 %	0.4 %	0.0 %		0.1 %			1.0 %	1.7 %					0.1 %	
	ES	3.0 %		0.0 %	1.9 %		0.1 %	1.7 %			11.1 %	0.0 %			1.0 %		0.3 %		0.0 %	2.6 %	0.1 %		10.2 %			0.9 %	3.5 %					3.3 %	
	FR	51.5 %		0.0 %	1.0 %		0.9 %	0.3 %		66.4 %		0.0 %			1.2 %		55.4 %		2.9 %	1.0 %	0.0 %		5.3 %			0.5 %	1.5 %					0.6 %	
	HR	0.4 %		0.0 %	0.4 %		0.0 %	2.5 %		0.0 %	0.0 %				0.0 %		0.0 %		11.6 %	0.2 %	0.2 %		0.0 %			0.3 %	1.1 %					0.4 %	
	IT	1.5 %		0.6 %	1.1 %		0.3 %	0.7 %		1.3 %	5.8 %	0.0 %			0.7 %		0.3 %		6.1 %	0.7 %	1.3 %		9.9 %			0.4 %	1.0 %					0.5 %	
	CY	0.0 %		0.0 %	0.1 %		0.0 %	0.0 %		0.0 %	0.0 %	0.0 %			0.7 %		0.0 %		0.0 %	0.0 %	0.0 %		0.0 %			0.1 %	0.0 %					0.0 %	
	LV	0.1 %		0.0 %	1.4 %		34.4 %	1.7 %		0.0 %	0.1 %	0.0 %					0.0 %		0.0 %	0.5 %	0.0 %		0.7 %			9.9 %	2.1 %					2.0 %	
	LT	0.1 %		0.0 %	3.5 %		1.4 %	4.2 %		0.3 %	0.2 %	0.0 %			3.7 %		0.0 %		0.0 %	0.6 %	0.0 %		1.0 %			3.7 %	3.6 %					12.8 %	
	LU	0.4 %		0.0 %	0.2 %		0.0 %	0.0 %		0.0 %	0.5 %	0.0 %			0.4 %				0.0 %	0.0 %	0.0 %		0.2 %			0.1 %	0.0 %					0.0 %	
	HU	0.3 %		0.0 %	0.5 %		0.0 %	0.7 %		0.0 %	1.2 %	0.0 %			0.3 %		0.0 %		0.0 %	0.9 %	36.4 %		0.8 %			0.5 %	1.0 %					0.3 %	
	MT	0.0 %		0.0 %	0.1 %		0.0 %	0.0 %		0.0 %	0.0 %	0.0 %			0.2 %		0.0 %		0.0 %	0.0 %	0.0 %		0.0 %			0.0 %	0.1 %					0.0 %	
	NL	22.6 %		0.2 %	1.0 %		0.5 %	0.2 %		4.2 %	0.5 %	0.0 %			3.5 %		0.5 %		43.8 %		0.0 %		2.5 %			0.2 %	0.9 %					0.5 %	
	AT	0.1 %		1.0 %	0.3 %		0.0 %	0.1 %		0.4 %	0.1 %	0.0 %			0.4 %		0.0 %		0.0 %	0.2 %			0.3 %			0.0 %	0.4 %					0.0 %	
	PL	4.6 %		16.3 %	25.7 %		0.7 %	31.0 %		0.0 %	6.8 %	0.0 %			1.0 %		0.9 %		5.8 %	31.5 %	7.7 %		2.5 %			6.9 %	48.8 %					48.1 %	
	PT	1.1 %		0.0 %	0.7 %		0.0 %	1.1 %		4.2 %	10.9 %	0.0 %			0.8 %		1.7 %		0.0 %	1.1 %	0.1 %					0.3 %	0.7 %					0.8 %	
	RO	10.4 %		0.0 %	6.8 %		0.0 %	16.9 %		9.1 %	2.8 %	0.0 %			0.0 %		0.5 %		17.5 %	8.8 %	1.1 %		43.0 %			2.3 %	6.7 %					5.3 %	
	SI	0.0 %		0.0 %	0.0 %		0.0 %	0.0 %		0.0 %	0.0 %	97.5 %			0.1 %		0.0 %		0.0 %	0.1 %	13.6 %		0.1 %			0.0 %	0.2 %					0.0 %	
	SK	0.4 %		79.6 %	0.5 %		0.0 %	2.4 %		0.0 %	0.3 %	0.0 %			0.3 %		0.3 %		0.0 %	2.0 %	9.9 %		0.3 %			0.4 %	1.2 %					1.5 %	
	FI	0.0 %		0.0 %	0.3 %		36.6 %	0.2 %		0.0 %	0.1 %	0.0 %			5.9 %		0.0 %		0.0 %	0.0 %	0.0 %		0.1 %				8.8 %					1.0 %	
	SE	0.1 %		0.0 %	33.2 %		6.5 %	0.0 %		0.0 %	0.1 %	0.0 %			4.4 %		0.0 %		0.0 %	0.3 %	0.0 %		0.4 %			4.4 %						12.0 %	
	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 %			0.1 %	0.4 %					0.6 %	
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 %	0.3 %		0.0 %			0.0 %	0.0 %					0.0 %		
NO	0.0 %		0.0 %	2.7 %		9.4 %	0.0 %		0.5 %	0.0 %	0.0 %			25.4 %		0.0 %		0.0 %	0.1 %	0.0 %		0.2 %			0.3 %	4.3 %					0.0 %		
CH	0.1 %		0.0 %	0.8 %		0.0 %	0.1 %		0.4 %	0.5 %	0.0 %			1.5 %		0.0 %		0.0 %	0.3 %	2.7 %		0.5 %			0.1 %	1.1 %					0.2 %		
UK	0.5 %		0.1 %	3.1 %		1.6 %	33.3 %		1.4 %	0.4 %	0.0 %			19.7 %		0.0 %		0.0 %	1.2 %	0.0 %		7.2 %			0.5 %	2.3 %					4.7 %		
Total	100 %		100 %	100 %		100 %	100 %		100 %	100 %	100 %			100 %		100 %		100 %	100 %	100 %		100 %			100 %	100 %					100 %		
EU-27	99.3 %		99.9 %	91.9 %		89.0 %	66.6 %		97.6 %	99.1 %	100 %			52.9 %		99.9 %		100 %	98.4 %	97.0 %		92.1 %			98.9 %	98.4 %					94.4 %		
EU-13	81.5 %		4.1 %	49.4 %		50.2 %	4.8 %		87.9 %	87.0 %	2.5 %			37.6 %		97.6 %		64.3 %	49.6 %	19.1 %		35.9 %			9.0 %	30.3 %					21.9 %		
EU-14	17.8 %		95.9 %	42.6 %		38.9 %	61.8 %		9.7 %	12.0 %	97.5 %			15.2 %		2.3 %		35.7 %	48.8 %	77.9 %		56.2 %			89.9 %	68.1 %					72.5 %		
Neigh.	75.3 %		98.8 %	41.7 %		71.0 %	33.3 %		70.6 %	75.6 %	97.5 %			12.4 %		94.8 %		0.0 %	42.9 %	90.4 %		10.2 %			69.1 %	20.8 %					13.0 %		

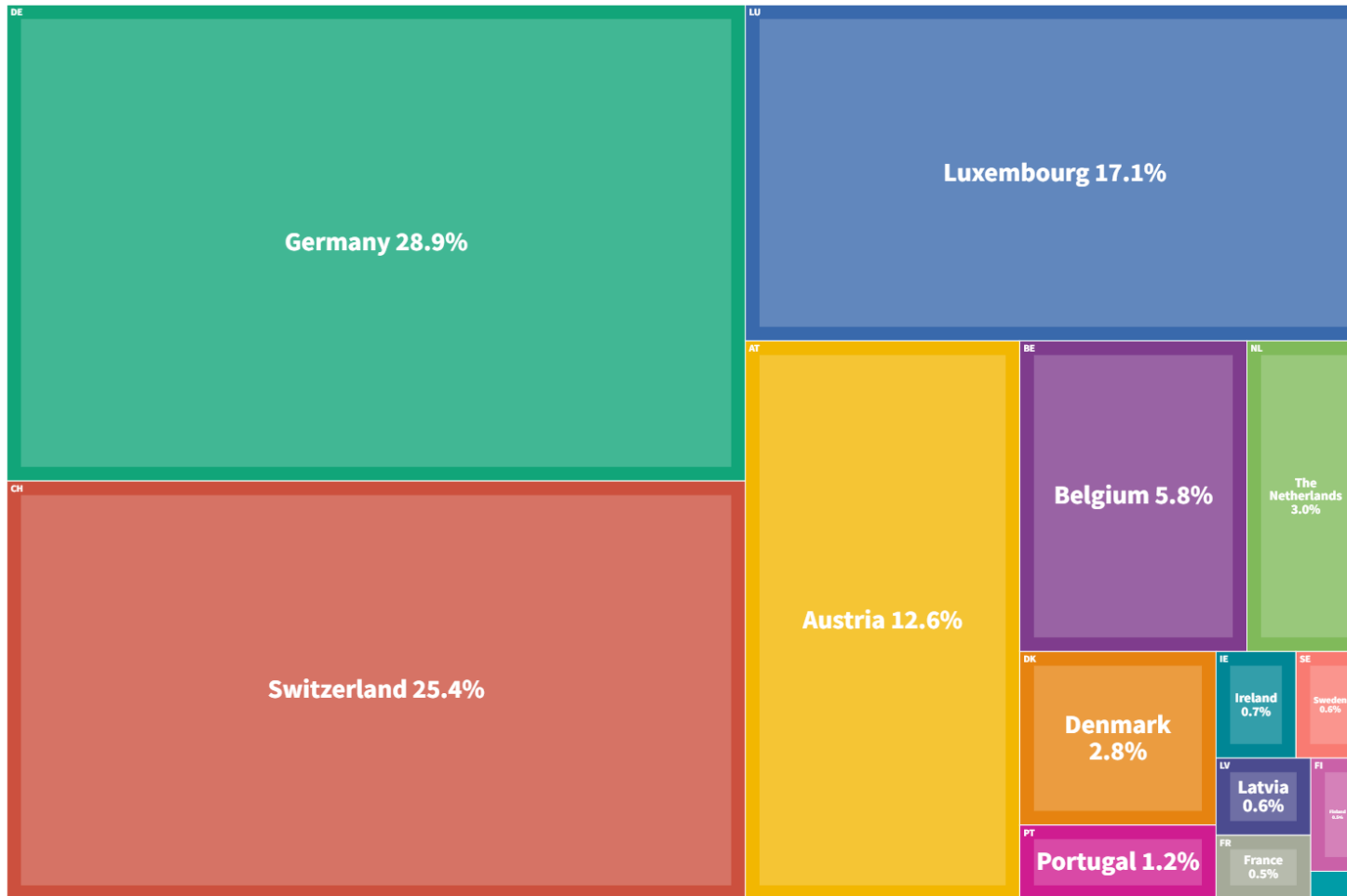
* How to read this table? Belgium has paid 1.4 % of the total exported amount to persons with a household in Bulgaria.

** EE reported 0.9 % for which EE was the Member State of residence.

Source: Questionnaire on the export of family benefits 2022

Annex II Additional visualisations

Figure A1 – Number of family members to whom a family benefit was exported, relative share in total number of exported family benefits, 2021



* Data for CH concern 2019.

** No data available for CZ, EL, IT, CY, LT, HU, PL, RO, SI, SK, IS, LI, NO, and UK.

*** How to read this figure? Of all the family benefits exported, Germany exported a family benefit to 28.9 % of all family members to whom a family benefit was exported.

Annex III Number of cross-border workers

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

		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	
Country of Work	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						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							
	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 IV Questionnaire on the export of family benefits

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

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 €)
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			

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:

MS of residence of the members of the family	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						

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 (Persons who work in a Member State other than the Member State where they and their children reside)			Other mobile persons (Persons who reside in a Member State other than the Member State of residence of the child(ren))		
	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						

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 €)
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			

Export of family benefits

- 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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