



Export of family benefits

Report on the questionnaire on the export of family benefits
Reference year 2022

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Glossary

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

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

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

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

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

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

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

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

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

Summary of the main findings

In a cross-border context, it is possible that the entitlement to family benefits arises in more than one Member State.¹ Therefore, the Social Security Coordination Regulations lay down priority rules 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.

This year marks 10 years of collecting statistics on the application of the Coordination Regulations. Indeed, since 2014 such data is collected and reported by the [Network Statistics FMSSFE](#), on behalf of the European Commission - DG Employment. Hence, it is a perfect moment to take a closer look at the evolution and trends of the collected and reported statistics since then.² This year's report on the export of family benefits is therefore not limited to an analysis of the figures collected for reference year 2022 but also highlights some key evolutions and trends. In 2015, a statistical questionnaire on the export of family benefits was introduced for the first time. The EU/EFTA countries and the UK were asked to report data for reference year 2013 or 2014. The number of countries that could provide data as well as the quality of the data provided subsequently improved year by year. Despite these improvements, a number of gaps still remain in terms of data reporting. Consequently, a complete picture for the EU-EFTA and the UK is still missing for some indicators, such as total exported amount.

In 2022, the reporting EU/EFTA countries exported family benefits to more than 1.1 million family members residing in another EU/EFTA country or the UK. There are several variables which influence the number of exported family benefits in the EU/EFTA and the UK. One of the main variables is the size of the reference group, namely the number of mobile persons working/residing in a Member State other than their family members. Consequently, it can be expected that Member States with a high number of incoming cross-border workers pay a high number of family benefits to families living in another EU/EFTA country or the UK. This strong link is confirmed by the data collected between 2015 and 2023. Germany, Switzerland, Luxembourg, and Austria are identified as the main exporters of family benefits in the EU/EFTA and the UK. Especially in Luxembourg, the export of family benefits accounts for a large share of the total family benefits paid. It exports about 50 % of the family benefits paid to another EU/EFTA country or the UK. Furthermore, most family benefits are exported to Member States with a high number of outgoing cross-border workers such as Poland, France, and Germany.

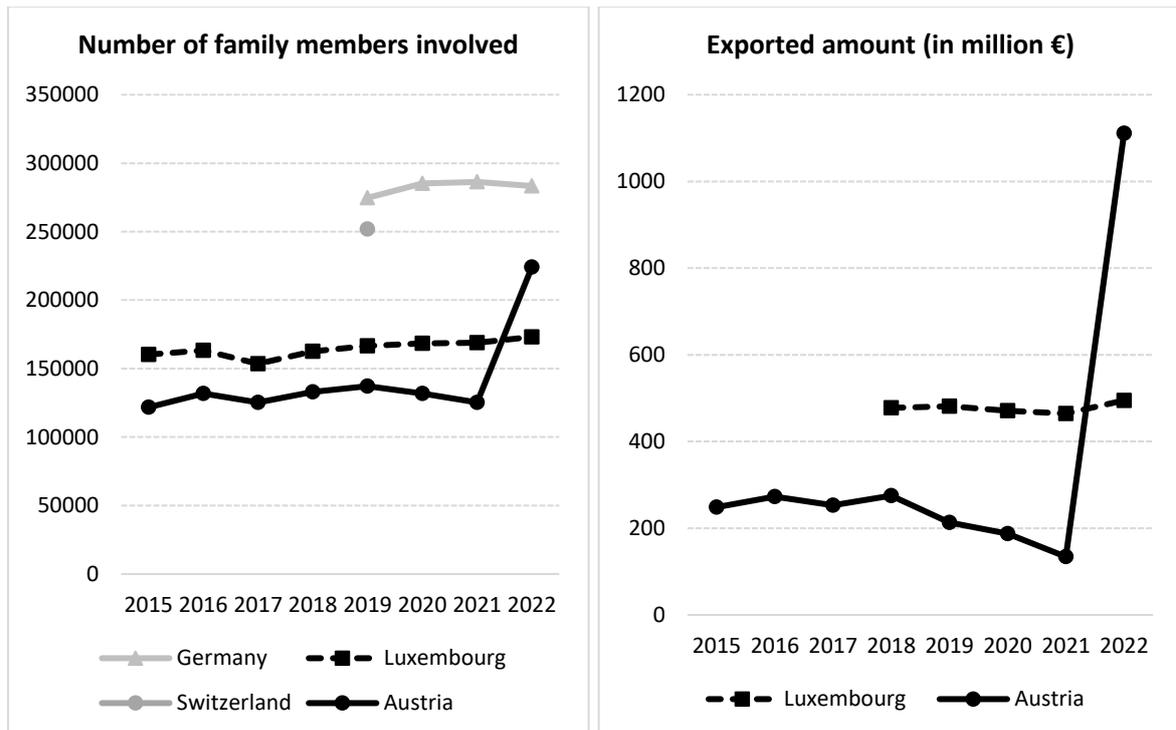
As can be seen in *Figure 1*, the export of family benefits in most of the main sending Member States shows a relatively stable evolution over the observed period, even during the COVID-19 pandemic. The exception to this is Austria. Starting on 1 January 2019, Austria introduced an indexation of the amount of family benefits, child tax credits, and family tax credits for EU nationals who work in Austria and have children living abroad. This implied that the amount of the family benefit depended on the cost of living of the place of residence of the children. Consequently, the annual amount of family benefits exported abroad decreased by around EUR 140 million between 2018 and 2021 (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 only 2.6 % in 2021. However, the Court of Justice of the European Union ruled on 16 June

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 CLEISS (*Centre des Liaisons Européennes et Internationales de Sécurité Sociale*) is currently conducting a similar exercise for France, though covering a much longer period.

2022 that the indexation of family benefits by Austria is not compatible with EU law.³ With Federal Law Gazette I No. 135/2022,⁴ an amendment to the Family Burdens Equalisation Act and the Income Tax Act came into force. This law repealed the indexation provisions and created a legal basis for back payments. The financial impact of the ECJ ruling is clearly reflected in the 2022 figures for Austria. An amount of EUR 1.1 billion was paid out to families residing in another EU/EFTA country and the UK in 2022. This mainly concerned (back) payments to families living in Hungary (EUR 329 million), Slovakia (EUR 206 million), Slovenia (EUR 121 million), and Czechia (EUR 113 million).

Figure 1 Export of family benefits, main exporting countries, 2015-2022



Source: Questionnaire on the export of family benefits

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/l/2022/135>. 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 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. Consequently, especially Member States with a high average spending per family member will have to pay an additional supplement. The impact on secondarily competent Member States will be greater if the eligibility criteria for receiving a family benefit from the primarily competent Member State are selective and even more so if the average amount is relatively low. Nevertheless, no differential supplement must be paid for children residing in another Member State when the benefit in the secondarily competent Member State is based on residence only.

Member States apply different types of family benefits in cash and in kind.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 amount of the 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 criteria⁸ and rates regarding family benefits.

A thematic questionnaire was addressed to the Administrative Commission to collect data on the export of family benefits, both in terms of numbers and expenditure.⁹ 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

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

⁹ See *Annex IV* for the detailed questionnaire.

year 2022 on the export of family benefits¹⁰⁻¹¹. 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, to provide a more realistic and complete picture of the situation at EU level.¹² 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. Since last year, the EU-28 aggregate is replaced by a EU-27 aggregate (excluding the UK) in all thematic statistical reports. There are two Agreements now governing the relations between the EU and UK in terms of social security coordination. First, the **Withdrawal Agreement**¹³ 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 acquis¹⁴ 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. Provisions of the Withdrawal Agreement can be extended to protect the rights of person who were in triangular situation involving the UK, EU and EEA/Switzerland at the end /before the end of transition period. The **Trade and Cooperation Agreement**¹⁵ 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.¹⁶ Furthermore, it does not apply to the EEA and Switzerland. However, **this Protocol does not apply to family benefits.**

¹⁰ No response was received from CY, PT, IS, and the UK. For PT data from reference year 2021 is used. This is always mentioned in a footnote.

¹¹ 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.

¹² For instance, for Switzerland reference is made to data for 2019.

¹³ 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>

¹⁴ Basic Regulation and Implementing Regulation

¹⁵ 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>

¹⁶ See Regulation (EU) No 1231/2010 of the European Parliament and of the Council of 24 November 2010 extending Regulation (EC) No 883/2004 and Regulation (EC) No 987/2009 to nationals of third countries who are not already covered by these Regulations solely on the ground of their nationality.

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 1.1 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 (data 2019), Austria, and Luxembourg namely all more than 120 000 family members (*Table 1*). These are all countries with many incoming cross-border workers (*see section 7*). In contrast, almost no family benefits were exported by Spain, Croatia, and Malta, as they each transferred family benefits to 50 family members or less. This is not surprising as the entitlement to a family benefit in these Member States is income-tested.

Germany paid a child benefit (*i.e.*, *Kindergeld*) to some 283 000 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 99 600 households or some 173 000 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 224 000 children residing in another EU/EFTA country or the UK.

Austria is the clear frontrunner in terms of the amount of family benefits exported. An amount of EUR 1.1 billion was paid in 2022 by Austria. However, this amount also include the back payments of family benefits as result of the ECJ ruling C-328/20 of June 2022. Indeed, the ECJ ruled that the indexation of the family benefits by Austria, as implemented on 1 January 2019, is not compatible with EU law. Furthermore, Luxembourg exported EUR 638 million family benefits. Unfortunately, no figures are available for Germany and Switzerland, which are expected to export equally important amounts. Furthermore, Belgium (EUR 120.2 million), and the Netherlands (EUR 78.8 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 €, 2022

	Name of the family benefit	Number of households	Number of family members involved	Total expenditure (in €)
EU-27 Total****			913 583	
			1 174 575	
BE	Child benefits	46 960	82 771	120 192 174
BG	Family benefits	91	184	75 308
CZ	Parental benefits	168		859 496
	Child benefits	382		214 478
	Benefit for child in foster care	<5		4 629
DK	Child benefit (Børnetilskud)	1 305	2 957	2 467 554
	Child and youth allowance (Børne- og ungedydelse)	14 643	23 743	28 334 633
	Underholdsbidrag	151	234	441 508
DE	Kindergeld	n.a.	283 271	n.a.
EE	Family benefits	621	1 390	1 599 032
IE**	Child Benefit	3 947	7 059	11 859 120
	Domiciliary Care Allowance	65	76	463 270
	Guardians Payment (non-contributory)	<5	<5	4 966
	Working Family Payment	327	650	2 692 923
EL		5		2 100
ES	Family benefit for dependent child (INSS)	32	50	116 508
	Disable child aid (MUFACE)			
	Disable child aid (MUGEJU)			
FR	Allocation de rentrée scolaire	80	344	200 700
	Allocation de soutien familial	1 986	8 832	4 246 232
	Allocation d'éducation de l'enfant handicapé	12	54	35 570
	Allocation journalière de présence parentale	561	2 558	517 415
	Allocations familiales	50	168	102 711
	Complément Différentiel	696	2 995	1 418 161
	Complément familial	345	1 835	646 790
	MPI majoration parent isolé	<5	11	2 090
	PAJE, Allocation de base	614	2 558	794 963
	PAJE, Complément de mode de garde structure	39	146	182 918
	PAJE, Prépare (Prestation Partagée Education de l'Enfant)	151	648	240 141
	PAJE, CLCA et prime à la naissance ou à l'adoption	<5	11	958
HR	Child benefit	<5	18	3 737
IT				
CY				
LV	Family state benefit	2 776	4 131	2 114 157
	Supplement to the family state benefit for a disabled child	124	131	126 239
	Parent's benefit	252	252	814 116
	Child-care benefit	603	603	427 797
	Disabled child care benefit	39	39	117 957
LT				
LU	Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)	99 646	173 113	494 947 475
	Birth grant (allocation de naissance)	3 620	3 512	3 051 333
	Parental leave benefit (indemnité de congé parental)	12 884	12 591	140 044 537
HU				
MT	Children's Allowance - Flat Rate	13	22	9 746
NL	Child benefit (Algemene kinderbijslag - AKW)	16 705	31 377	37 070 049
	Childcare allowance (Kinderopvangtoeslag - KOT)	1 197	1 646	6 357 879
	Child budget (Kindgebondenbudget - Wkb)	11 359	18 668	35 347 773
AT	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) + Compensation payment (Ausgleichszahlung)		224 066	1 110 577 827
	Parental benefit (Kinderbetreuungsgeld)	5 832	5 905	20 543 063
PL*	Child-raising benefit 'family 500+'	2 628		199 384 186
PT*	Family allowance for children and young persons	7 740	11 727	7 847 806
	Increase due to handicap	301	325	282 844
	Prenatal family allowance	825	825	502 544
	Special education allowance	25	115	158 304
	Funeral grant	33	33	7 259
RO	Child state allowance	20 655	n.a.	n.a.
	Child raising benefit	506	n.a.	n.a.
SI	Child Benefit	1 202	n.a.	n.a.
SK	Child Benefit	15 482	25 253	8 172 646
	Parental allowance	2 929	2 965	7 849 915

Export of family benefits

	Name of the family benefit	Number of households	Number of family members involved	Total expenditure (in €)
FI	Child benefit	2 916	4 556	3 255 342
	Child care allowance	199	257	449 447
SE***	Child benefit (Barnbidrag)	4 662	7 151	6 741 335
	Multi-child supplement (Flerbarnstillägg)	2 525	5 018	578 105
	Parental allowance (Föräldrapenning)	1 038	1 121	4 760 765
	Student grants and extra supplements (Studiebidrag och extra tillägg till studiebidrag)	242	252	125 264
	Housing allowance in the form of a special allowance for children living at home (Bostadsbidrag i form av särskilt bidrag för hemmavarande barn)	45	56	18 808
	Housing allowance in the form of a special allowance for children who live alternately and social allowance (Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag)	8	12	1 995
	Särskilt tilläggsbidrag för barnfamiljer Survivor allowance (Efterlevandestöd)	24 442	31	4 104 401 633
IS				
LI				
NO	Child benefit (barnetrygd)	9 146		13 656 732
	Cash-for-care benefit (kontantstøtte)	995		4 584 375
CH*	Child allowances(+supplement)		251 843	
	Education allowances		63 734	
UK				

* PL: data 2020. PT: data 2021. CH: the figures concern reference year 2019 (including extra-EU/EFTA countries). Figures for 2020: Child allowances (+supplement): 254 451; Education allowances: 65 120.

** 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.

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

**** 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 2023

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, Austria, and Luxembourg 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, Romania, Hungary, and Belgium.¹⁷

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 133 000 children residing in Poland received a child benefit (*i.e.*, *Kindergeld*) from Germany. In addition, the flow from Luxembourg to France is considerably. A family benefit (*i.e.*, *allocation familiale + allocation de rentrée scolaire*) was transferred by Luxembourg to roughly 50 100 households or some 88 00 children residing in France. This flow amounted to EUR 356.8 million. Other important flows in terms of amount exported go from Austria to Hungary (EUR 328.9 million for around 53 000 children) and to Slovakia (EUR 206.4 million for around 32 300 children). Mainly Member States where Austria's indexation has had a strong negative impact on the imported amount of family benefits between 2019 and 2021 (and show large differences in purchasing power with Austria) have received a high amount of (back) payments from Austria in 2022. 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.

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

Furthermore, most of the family benefits paid by Belgium, Estonia, Greece, Spain, France, Luxembourg, Malta, the Netherlands, 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 Czechia, Germany, Ireland, Croatia, Austria, Poland, Portugal, Slovenia, Slovakia, Finland, Sweden, and Norway which exported most family benefits to an EU-13 Member State. Finally, several reporting Member States exported most family benefits to a neighbouring country. This is the case for family benefits exported by Belgium, Czechia, Germany, Estonia, Spain, France, Croatia, Luxembourg, the Netherlands, Austria, Slovenia, and Finland.

¹⁷ 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*, 2022

		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			0	119		6	<5	0	<5	2 579	0			26		22 604		<5	4 179	6	21	105	576	<5		9	26				59	
	BG	838		0	394		20	63	0	0	18	0			<5		48		<5	225	<5	868	560	25	171		20	47				66	
	CZ	63			33		<5	32	0	0	5	0			6		451		0	80	509	64	33	63	8		16	25				38	
	DK	26		0			0	<5	0	0	0	0			91		<10		0	33	<5	17	9	135	0		9	235				200	
	DE	400		<5	1 217		10	10	<5	<5	256	0			346		21 332		0	4 251	1 000	131	375	3 875	17		13	61				122	
	EE	10		0	36				6	0	0	33	0		150		<10		0	39	0	10	24	0	<5		2 139	121				120	
	IE	46		0	42		<5		0	0	9	0			164		12		0	22	0	58	43	295	0		<5	7				12	
	EL	98		0	37		<5	6		0	<5	0	0		7		13		0	45	0	21	13	133	6		12	43				13	
	ES	948		0	269		26	57	0	<5	348	0			28		241		0	538	<5	95	717	5 342	<5		26	92				300	
	FR	26 431		0	193		<5	13	0	26		0			16		50 099		0	212	<5	135	437	1 442	11		10	27				79	
	HR	224		0	67		<5	112	0	0	0	0			<5		26		<5	40	27	17	0	<5	739		7	66				37	
	IT	408		0	177		7	26	0	0	240	0			20		238		<5	138	60	103	833	3 311	47		9	30				47	
	CY	9		0	13		<5	<5	0	0	0	0	0		9		<10		0	7	0	<5	<5	118	0		<5	<5				0	
	LV	32		0	196		209	78	0	0	66	0					22		0	66	0	0	55	0	<5		217	144				227	
	LT	55		0	554		6	162	0	0	0	0			59		10		0	113	<5	72	73	0	<5		106	244				1 523	
	LU	158		0	28		0	0	0	0	79	0			9				0	6	<5	0	13	34	0		5	<5				0	
	HU	118		0	66		<5	32	0	0	61	0			<5				0	132	2 261	46	66	153	65		10	46				26	
	MT	7		0	9		<5	<5	0	0	0	0			<5		<10			12	0	6	0	18	<5		<5	<5				<5	
	NL	8 906		0	178		5	<5	0	0	34	0			87		556		7		<5	29	200	348	6		11	34				86	
	AT	43		0	44		0	<5	<5	0	22	0			16		39		0	29		13	22	882	5		<5	17				8	
	PL	2 747		28	4 406		6	1 237	0	0	277	0			13		871		<5	4 778	505		175	25	24		101	2 152				3 863	
	PT	558		0	159		<5	39	0	<5	338	0			<5		1 844		0	213	0	37		109	0		7	30				166	
	RO	4 022		0	1 166		0	671	0	0	92	0			<5		746		0	1 029	52	579	3 355		44		58	327				506	
	SI	11		0	0		0	0	0	0	0	<5			<5		<10		0	8	682	8	7	133			0	11				3	
	SK	194		353	67		<5	83	0	0	26	0			5		347		0	218	622	63	23	7	38		8	71				148	
	FI	20		0	60		278	<5	0	0	<5	0			144		<10		0	15	0	20	12	11	<5				448			124	
	SE	89		0	3 985		13	0	0	0	<5	0			117		11		0	56	<5	36	29	122	0		92					976	
	IS	0		0	189		0	0	0	0	0	0			13		<10		0	<5	0	0	<5	8	0		<5	6				62	
LI	0		0	0		0	0	0	0	0	0			0		0		0	0	13	0	0	0	0		<5	0				0		
NO	33		0	497		18	0	0	0	0	0			717		<10		0	32	<5	11	12	201	<5		13	209						
CH	144		0	140		0	<5	0	<5	36	0			33		35		0	47	75	5	36	182	0		8	19				33		
UK	322		0	302		5	1 303	<5	0	10	0			690		36		0	141	3	162	509	3 103	0		5	141				300		
Total	46 960	91	382	14 643		621	3 947	5	32	4 541	<5			2 776		99 646		13	16 705	5 832	2 628	7 740	20 655	1 202	15 482	2 916	4 662				9 146		
EU-27	46 461		382	13 515		598	2 642	<5	31	4 495	<5			1 323		99 542		13	16 484	5 740	2 450	7 180	17 161	1 201		2 892	4 312				8 751		
EU-14	38 131		<5	6 508		352	164	<5	31	3 917	0			1 073		96 989		9	9 737	1 078	716	2 808	16 615	99		207	1 051				2 192		
EU-13	8 330		381	7 007		246	2 478	0	0	578	<5			250		2 553		<5	6 747	4 662	1 734	4 372	546	1 102		2 685	3 261				6 559		
Neigh.	35 895		382	5 202		487	1 303	0	28	3 538	<5			209		94 035			8 430	5 222	420	1 373	178	856		2 244	892				1 100		

* How to read this table? Belgium has paid a family benefit to 838 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 and SK: breakdown by Member State of residence is not available.

*** AT: breakdown by Member State of residence is from 'Kinderabsetzbetrag'.

**** PL: data 2020. PT: data 2021.

***** LU anonymised data itself with less than 10 households. They are therefore included in the total row, but not in the EU-27, EU-13, EU-14, and Neighbour rows.

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

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

Source: Questionnaire on the export of family benefits 2023

Table 3 - Export of family benefits by *the number of family members involved*, 2022

		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				197	1 155	7	6	<5	11 288	0			41		40 326	<5	7 036	48		162						16	43						
	BG	763			572	9 246	37	91	0	84	0			<5		70	<5	945	1 698		830						28	68						
	CZ	57			48	33 107	<5	62	0	20	0			7		716	0	143	16 211		47						25	36						
	DK	32				296	0	<5	0	0	0				149		<10	0	70		14						13	362						
	DE	515			1 982		10	14	<5	1 131	0				544		36 022	0	7 247	5 917		568					21	92						
	EE	20			46	80		8	0	164	0				239		<10	0	63	9		39					3 260	183						
	IE	37			75	51	<5		0	39	0				218		21	0	50	5		69					5	9						
	EL	127			51	4 514	<5	8	0	17	0				9		24	0	160	282		21					24	58						
	ES	1 514			418	1 629	50	102	<5	1 577	0				36		481	0	1 072	147		1 118					37	148						
	FR	61 668			293	14 747	<5	21	40		0				23		87 556	0	448	65		641					20	38						
	HR	149			105	20 328	<5	173	0	0					<5		42	<5	113	9 111		0					14	94						
	IT	841			248	3 225	7	37	0	1 041	0				24		378	<5	293	1 339		1 230					12	46						
	CY	10			20	15	<5	<5	0	0	0				14		<10	0	15	8		<5					<5	<5						
	LV	26			296	1 126	452	118	0	322	0						35	0	127	56		88					352	218						
	LT	40			790	2 487	13	252	0	0	0				87		21	0	200	26		105					162	339						
	LU	408			48	19	0	0	0	330	0				14			0	5	0		22					7	<5						
	HU	116			101	9 869	<5	49	0	302	0				<5		47	0	304	53 265		85					13	69						
	MT	7			14	<5	0	<5	0	0	0				<5		<10		18			0					<5	<5						
	NL	5 989			282	4 723	16	<5	0	168	0				125		1 007	13		59		308					19	51						
	AT	52			66	2 308	0	5	0	78	0				25		63	0	64			33					<5	23						
	PL	2 627			7 099	132 960	19	1 986	0	1 266	0				18		1 561	<5	9 007	25 067		248					176	3 368						
	PT	863			221	1 666	<5	66	<5	1 521	0				<5		2 753	0	428	189							16	34						
	RO	6 195			1 655	31 171	0	1 266	0	471	0				<5		1 189	0	2 297	23 538		5 116					102	511						
	SI	8			0	395	0	0	0	0	18				<5		<10	0	18	19 608		7					0	14						
	SK	152			116	7 671	<5	154	0	113	0				7		607	0	535	32 339		37					15	101						
	FI	21			85	65	654	7	0	20	0				223		<10	0	28	22		13						717						
	SE	87			7 148	132	36	0	0	16	0				168		18	0	151	35		43					170							
	IS	0			288	<5	0	0	0	0	0				15		<10	0	<5	0		5					<5	9						
LI	0			0	<5	0	0	0	0	0				0		0	0	0	22		0					<5	0							
NO	27			756	<5	58	0	0	0	0				1 135		<10	0	68	11		30					25	302							
CH	146			223	30	0	<5	<5	143	0				50		61	0	79	137		54					12	26							
UK	274			500	244	16	2 625	0	49	0				950		58	0	391	40		792					9	188							
Total	82 771	184		23 743	283 271	1 390	7 059	50	20 160	18				4 131		173 113	22	31 377	224 066	11 727						25 253	4 556	7 151					251 843	
EU-27	82 324			21 976	282 988	1 316	4 431	49	19 968	18				1 981		172 937	22	30 837	189 056		10 846					4 513	6 630							
EU-14	72 154			11 114	34 530	789	270	49	17 226	0				1 601		168 649	15	17 052	8 117		4 242					361	1 622							
EU-13	10 170			10 862	248 458	527	4 161	0	2 742	18				380		4 288	7	13 785	180 939		6 604					4 152	5 008							
Neigh.	68 580			9 130	189 345	1 106	2 625	44	15 510	18				326		163 904		14 283	128 838		1 118					3 455	1 381							

* How to read this table? Belgium has exported a family benefit to 763 family members residing in Bulgaria. To avoid double-counting of the number of family members involved, only one family benefit scheme of each of the reporting Member States was retained, namely the family benefit scheme with the highest number of family members involved (this is not the case for FR).

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

*** PT: data 2021. CH: data 2019.

**** AT: breakdown my Member State of residence is from Familienbeihilfe + Kinderabsetzbetrag + Ausgleichszahlung. The total figure (224 066) also includes 34 800 family members for which the Member State of residence could not be determined.

***** LU anonymised data itself with less than 10 family members involved. They are included therefore included in the total row, but not in the EU-27, EU-13, EU-14, and Neighbour rows.

***** ES reported <5 family members for which ES was the Member State of residence.

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

Source: Questionnaire on the export of family benefits 2023

Table 4 - Export of family benefits by expenditure (in €), 2022

		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			2 954	247 993	57 657	10 080	0	1 023	4 668 151	0	51 916	133 233 126	308	17 334 732	113 017	103 246										20 174	82 541		125 646				
	BG	1 937 388		0	919 189	23 584	152 880	0	0	45 737	0	308	207 801	768	3 578 387	7 828 643	626 924										27 274	96 946		102 974				
	CZ	148 905			94 826	720	104 160	0	0	20 214	0	12 052	2 957 991	0	318 519	112 947 774	32 588										26 952	98 728		71 740				
	DK	23 537		2 753		0	1 680	0	0	0	0	145 010	0	0	148 475	24 209	9 148										11 305	1 210 878		238 573				
	DE	625 755		10 797	2 764 689	83 736	23 520	1 260	4 266	397 234	0	445 380	115 507 926	0	17 588 419	33 089 808	428 013										23 377	515 768		224 611				
	EE	14 480		0	57 948		13 440	0	0	30 416	0	273 627	0	0	77 909	25 980	31 691										2 462 703	182 273		270 488				
	IE	44 597		0	159 592	360	0	0	0	6 944	0	148 253	49 678	0	107 529	11 098	60 161										3 332	13 222		27 479				
	EL	210 535		0	61 051	584	13 440	0	0	6 617	0	6 151	82 252	0	384 929	1 564 796	13 019										24 442	213 655		25 465				
	ES	2 578 399		0	666 600	43 998	171 360	0	1 023	837 192	0	59 045	1 607 972	422	2 313 099	799 169	898 230										38 967	382 247		603 079				
	FR	79 195 058		0	350 304	18 497	35 280	0	97 106		0	42 362	356 785 116	0	855 337	154 631	470 375										12 488	124 553		110 221				
	HR	407 968		0	185 211	720	290 640	0	0	0	0	300	144 908	945	293 762	50 375 151	0										14 931	143 076		70 713				
	IT	1 216 355		1 529	352 950	27 867	62 160	0	0	416 311	0	34 005	1 335 233	509	545 582	8 063 093	867 611										9 075	161 768		82 346				
	CY	10 654		0	30 163	720	1 680	0	0	0	0	19 576	0	0	23 634	34 862	75										2 197	5 124		0				
	LV	69 372		0	545 441	578 542	198 240	0	0	72 109	0	0	0	0	93 439	0	286 348	235 891									64 760	370 105	326 720		428 013			
	LT	65 151		1 762	1 032 139	24 145	423 360	0	0	0	0	117 494	75 350	0	420 995	159 447	83 926										101 331	461 523		2 283 260				
	LU	403 118		0	71 568	0	0	0	0	85 936	0	22 632	0	0	18 101	3 022	19 318										4 030	14 033		0				
	HU	285 741		0	104 321	5 477	82 320	0	0	99 935	0	300	124 582	0	752 473	328 895 708	69 180										8 480	145 875		54 202				
	MT	4 769		0	28 038	0	1 680	0	0	0	0	5 223	0	0	17 517	13 242	0										1 214	4 607		3 673				
	NL	15 332 306		0	324 716	20 539	5 040	0	0	54 768	0	109 728	3 273 529	5 315		156 846	222 412										10 639	148 153		90 435				
	AT	96 048		5 497	93 278	0	8 400	420	0	39 634	0	11 312	182 546	0	127 753		22 159										95	56 773		3 945				
	PL	4 906 107		172 797	7 638 906	16 020	3 336 480	0	0	586 129	0	23 404	5 143 946	1 479	22 477 151	118 537 818	219 948										188 036	5 001 498		8 728 174				
	PT	1 075 753		0	269 650	561	110 880	0	11 837	656 495	0	666	10 069 481	0	934 324	907 230											22 121	48 363		236 628				
	RO	10 599 018		0	2 621 251	0	2 126 880	0	0	217 821	0	300	4 052 076	0	7 199 359	109 964 171	3 783 371										95 918	937 261		1 160 075				
	SI	16 094		669 985	0	0	0	0	0	0	0	3 737	540	0	40 877	121 282 220	6 752										0	27 827		3 495				
	SK	378 180		202 551	190 313	614	258 720	0	0	51 221	0	2 553	1 966 353	0	1 502 644	206 363 047	23 179										14 776	178 429		344 700				
	FI	26 196		0	82 340	555 338	11 760	0	0	11 606	0	192 524	0	0	45 253	38 108	13 152												1 103 094		218 478			
	SE	67 028		0	10 065 396	46 956	0	0	0	1 545	0	179 941	43 162	0	289 118	72 171	30 840										175 900	4		1 999 008				
	IS	0		0	397 401	0	0	0	0	0	0	9 869	0	0	1 096	0	3 674										2 668	18 794		105 566				
	LI	0		0	0	0	0	0	0	0	0	0	0	0	0	146 915	0										977	0		0				
	NO	17 192		0	908 955	74 683	0	0	0	0	0	928 682	0	0	130 828	33 953	20 924										13 081	586 690						
	CH	113 438		0	245 206	0	5 040	0	1 253	55 731	0	46 407	201 849	0	135 285	854 075	44 156										8 824	81 507		39 591				
	UK	331 804		7 979	734 259	17 712	4 410 000	420	0	26 903	0	710 709	156 306	0	826 265	156 906	629 925										9 379	260 082		588 533				
	Total	120 190 290	75 308	1 078 603	31 243 695	1 599 032	11 859 120	2 100	116 508	8 388 647	3 737	3 600 267	638 043 345	9 746	78 775 701	1 131 120 890	199 384 186	8 798 756	16 022 561	3 704 789	12 632 009	18 241 107												
EU-27	119 738 510		1 070 625	28 957 873	1 506 637	7 444 080	1 680	115 255	8 306 014	3 737	1 904 599	636 936 466	9 746	77 682 228	1 101 661 153	8 100 077										3 669 862	11 684 938		17 507 418					
EU-14	100 894 684		23 530	15 510 127	856 095	453 600	1 680	115 255	7 182 432	0	1 448 924	622 170 020	6 554	40 692 652	44 997 200	3 157 683										355 945	4 075 051		3 985 913					
EU-13	18 843 826		1 047 095	13 447 746	650 542	6 990 480	0	0	1 123 582	3 737	455 675	14 766 445	3 192	36 989 576	1 056 663 953	4 942 394										3 313 917	7 609 886		13 521 506					
Neigh.	95 556 237		391 642	12 830 085	1 133 880	4 410 000	0	108 943	6 460 554	3 737	391 121	605 526 168		34 923 151	811 642 639	898 230										2 651 684	2 900 662		2 217 486					

* How to read this table? Belgium has paid an amount of EUR 1 937 388 to households residing in Bulgaria. The figures reflect the total sum of expenditure on exported family benefits reported by Member States.

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

*** PL: data 2020. PT: data 2021.

**** AT: The total figure (EUR 1131 120 890) also includes EUR 28 267 887 for which the Member State of residence could not be determined.

***** ES reported EUR 12 382 for which ES was the Member State of residence. SE reported EUR 4 for which SE was the Member State of residence.

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

Source: Questionnaire on the export of family benefits 2023

3. Primarily and secondarily competent Member States

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

In total for the reporting Member States, 45 % of the cross-border expenditure is incurred as primarily competent Member State and 55 % of the spending is related to the payment of a supplement. Most reporting Member States paid family benefits as primarily competent Member State (BG, CZ, DK, IE, ES, FR, HR, LV, MT, NL, and SE). Slovakia and Finland, on the other hand, mainly paid benefits as secondarily competent Member State. In Estonia, Luxembourg, and Austria the competency varies, either between the different types of family benefits and the share in family members versus expenditure. Furthermore, some 62 % of the child allowances transferred by Switzerland in 2019 were paid as primarily competent Member State and some 38 % as a supplement.

When analysing the total number of persons who are entitled to the family benefits, it can be seen that a family benefits is paid to around 57 % of the persons residing abroad as primarily competent Member State, and to around 43 % as secondarily competent Member State.

In some Member States, it is the case 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, which implies that the share of the primary competent Member State in total is higher for the variable 'expenditure' compared to 'family members involved'. For instance, Luxembourg pays an annual average amount of EUR 3 521 as a primary competent Member State and an annual average amount of EUR 1 987 as a secondary competent Member State (or 56 % of the average amount paid as primary competent Member State).

Table 5 - Export of family benefits, breakdown between 'primarily competent' and 'secondarily competent', 2022

	Name	Primarily competent						Secondarily competent					
		Number of entitled persons	Number of family members involved	Total expenditure (in €)	Average amount (in €)	Share in total number of family members	Share in total expenditure	Number of entitled persons	Number of family members involved	Total expenditure (in €)	Average amount (in €)	Share in total number of family members	Share in total expenditure
BE	Child benefits)	41 027	54 589	109 823 901	2 012	65 %	76 %	19 399	28 893	34 364 563	1 189	35 %	24 %
CZ	Parental benefits	152		798 703			93 %	16		60 793			7 %
	Child benefits	341		203 048			95 %	41		11 431			5 %
	Benefit for child in foster care	<5		4 629			100 %						0 %
DK	Børnetilskud	1 197	2 686	2 230 323	830	88 %	90 %	170	356	237 231	666	12 %	10 %
	Børne- og ungeydelse	9 921	15 715	23 034 115	1 466	62 %	81 %	5 898	9 714	5 300 517	546	38 %	19 %
	Underholdsbidrag	149	231	438 265	1 897	99 %	99 %	<5	<5	3 243	1 081	1 %	1 %
EE	Family benefits	340	632	1 089 619	1 724	45 %	68 %	281	758	509 413	672	55 %	32 %
IE	Child Benefit	3 947	7 059	11 859 120	1 680	100 %	100 %					0 %	0 %
	Domiciliary Care Allowance	53	62	384 797	6 206	82 %	83 %	12	14	78 474	5 605	18 %	17 %
	Guardians Payment (non-contributory)	<5	<5	4 966	4 966	100 %	100 %					0 %	0 %
	Working Family Payment	327	650	2 692 923	4 143	100 %	100 %					0 %	0 %
ES	Family benefit for dependent child (INSS)	30	46	111 220	2 418	92 %	95 %	<5	<5	5 289	1 322	8 %	5 %
FR	Family benefits (total)	3 851	17 192	6 999 438	407	85 %	83 %	690	2 968	1 389 210	468	15 %	17 %
HR	Child benefit	<5	18	3 737	208	100 %	100 %					0 %	0 %
LV	Family state benefit	2 142	3 146	1 700 984	541	76 %	80 %	634	985	413 173	419	24 %	20 %
	Supplement to the family state benefit for a disabled child	84	86	97 320	1 132	66 %	77 %	40	45	28 919	643	34 %	23 %
	Parent's benefit	225	225	732 762	3 257	89 %	90 %	27	27	81 354	3 013	11 %	10 %
	Child-care benefit	442	442	330 453	748	73 %	77 %	161	161	97 344	605	27 %	23 %
	Disabled child care benefit	29	29	96 291	3 320	74 %	82 %	10	10	21 666	2 167	26 %	18 %
LU	Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)	50 252	85 584	301 341 288	3 521	47 %	61 %	55 993	97 426	193 606 187	1 987	53 %	39 %
MT	Children's Allowance - Flat Rate	13	22	9 746	443	100 %	100 %	0	0	0		0 %	0 %
NL	AKW (algemene kinderbijslag)	11 167	21 657	33 079 847	1 527	69 %	89 %	5 538	9 720	3 990 202	411	31 %	11 %
	KOT (Kinderopvangtoeslag)	1 197	1 646	6 357 879	3 863	100 %	100 %	0	0	0		0 %	0 %
	Wkb (Kindgebondenbudget)	8 080	13 407	25 248 073	1 883	72 %	71 %	3 279	5 261	10 099 700	1 920	28 %	29 %
AT	Familienbeihilfe + Kinderabsetzbetrag + Ausgleichszahlung		80 881	315 881 742	3 906	36 %	28 %		143 185	794 696 085	5 550	64 %	72 %
	Kinderbetreuungsgeld	2 991	3 023	13 924 063	4 606	50 %	68 %	2 986	3 029	6 618 999	2 185	50 %	32 %
SK	Child benefit	1 544	2 478	515 311	208	10 %	6 %	14 168	23 103	7 657 335	331	90 %	94 %
	Parental allowance	1 127	1 145	2 092 956	1 828	39 %	27 %	1 802	1 820	5 756 959	3 163	61 %	73 %
FI	Child benefit	868	1 483	1 452 817	980	31 %	45 %	2 202	3 323	1 802 525	542	69 %	55 %
	Child care allowance	63	86	151 988	1 767	31 %	34 %	151	191	297 459	1 557	69 %	66 %

	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
SE	Barnbidrag	1 717	2 655	3 164 853	1 192	53 %	78 %	1 581	2 360	916 979	389	47 %	22 %
	Förlängt barnbidrag												
	Flerbarnstillägg	1 011	1 971	303 571	154	55 %	80 %	832	1 594	73 758	46	45 %	20 %
	Föräldrapenning	<5	<5	8	8	33 %	1 %	2	2	968	484	67 %	99 %
	Studiebidrag och extra tillägg till studiebidrag	87	88	50 346	572	64 %	82 %	47	50	11 183	224	36 %	18 %
	Bostadsbidrag i form av särskilt bidrag för hemmavarande barn	24	29	11 241	388	76 %	93 %	8	9	892	99	24 %	7 %
	Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag	6	10	1 580	158	91 %	100 %	<5	<5	2	2	9 %	0 %
Särskilt tilläggsbidrag för barnfamiljer	12	16	2 273	142	89 %	84 %	<5	<5	420	210	11 %	16 %	
CH*	Child allowances		156 886			62%			94 957			38%	
Total						57 %	45 %					43 %	55 %
EU-27						54 %						46 %	

* CH: data 2019.

Source: Questionnaire on the export of family benefits 2023

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 2.5 % of the family benefits are paid to persons residing in another EU/EFTA country or the UK, which corresponds to 4.8 % of expenditure. These shares are higher than in 2021 (1.8 % and 1.2 % respectively), which is mainly due to the high influence of the figures from Austria and Luxembourg. When excluding these two Member States, the share of family members amounts to 1.5 % and the share of expenditure to 1.2 %.

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 Czechia, Estonia, Ireland, Greece, Spain, Croatia, Malta, Poland (data 2020), Romania, Slovenia, Finland. For certain or all family benefits in Belgium, Denmark, Germany, Latvia, Luxembourg, the Netherlands, Austria, Portugal (data 2021), Slovakia, Sweden, Norway, and Switzerland, this share lies above 1 %.

The undisputable frontrunner in the export of family benefits is Luxembourg. They exported 56 % of their family benefits (*i.e.*, *allocations familiale + allocation de rentrée scolaire*) to another EU/EFTA country or the UK, which accounts for 48 % of its total spending on family benefits. This lower share of total spending compared to the number of family members involved, can be explained by the lower average amount paid per family member as the secondarily competent Member State (EUR 1 987, 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 (data 2019).

Finally, the Austrian share of export is much higher in 2022 than in 2021. As explained earlier, this is caused by the back payments which are included in the total exported amount for 2022. Around 11 % of the families receiving a family benefit from Austria (*i.e.*, *Familienbeihilfe + Kinderabsetzbetrag + Ausgleichszahlung*) reside in another EU/EFTA country or the UK. These families receive 19.8 % of total expenditure on family benefits (*i.e.*, *Familienbeihilfe + Ausgleichszahlung*). Whereas in 2021, these shares 'only' amounted to 6.0 % and 2.6 % respectively.

Table 6 - The share of the export of family benefits in the total number of family benefits paid by the reporting Member State, 2022

		Households	Family members involved	Expenditure
BE	Child benefits	2.9 %	5.7 %	1.3 %
BG				
CZ	Parental benefits	0.005 %		0.1 %
	Child benefits	0.01 %		0.1 %
	Benefit for child in foster care	0.001 %		0.01 %
DK*	Child benefit (Børnetilskud)	0.8 %	0.7 %	0.8 %
	Child and youth allowance (Børne- og ungeydelse)	2.1 %	2.0 %	1.5 %
DE	Kindergeld		1.6 %	
EE	Family benefits	0.4 %	0.5 %	0.5 %
IE	Domiciliary Care Allowance	0.1 %	0.1 %	0.2 %
	Guardians Payment (non-contributory)	0.2 %	0.1 %	0.1 %
EL		0.5 %		0.3 %
ES	Family benefit for dependent child (INSS)	0.003 %	0.002 %	0.008 %
FR				
HR	Child benefit	0.003 %	0.007 %	0.002 %
IT				
CY				
	Family state benefit	1.3 %	1.2 %	1.0 %
	Supplement to the family state benefit for a disabled child	1.6 %	1.6 %	1.2 %
LV	Parent's benefit	1.3 %	1.3 %	0.6 %
	Child-care benefit	1.9 %	1.8 %	0.8 %
	Disabled child care benefit	1.3 %	1.3 %	1.0 %
LT				
LU	Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)	55.8 %	56.2 %	47.9 %
	Birth grant (allocation de naissance)	23.5 %	23.5 %	23.0 %
	Parental leave benefit (indemnité de congé parental)	48.5 %	49.8 %	47.1 %
HU				
MT	Children's Allowance - Flat Rate	0.04 %	0.05 %	0.05 %
	Child benefit AKW (Algemene kinderbijslag - AKW)	0.9 %	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 %
	Parental benefit (Kinderbetreuungsgeld)	2.8 %	2.8 %	1.7 %
AT	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) + Compensation payment (Ausgleichszahlung)		10.7 %	19.8 %
PL**	Child-raising benefit 'family 500+'	0.04 %		2.2 %
	Family allowance for children and young persons	1.1 %	1.1 %	1.1 %
	Increase due to handicap	0.3 %	0.3 %	0.3 %
PT**	Prenatal family allowance	1.3 %	1.3 %	1.4 %
	Special education allowance	1.7 %	0.5 %	0.5 %
	Funeral grant	0.4 %	0.4 %	0.4 %
RO	Child state allowance	0.6 %		
	Child raising benefit	0.3 %		
SI	Child Benefit	0.6 %		
SK	Child benefit	2.2 %	2.1 %	1.8 %
	Parental allowance	1.4 %	1.4 %	1.3 %
FI	Child benefit	0.5 %	0.4 %	0.2 %
	Child home care allowance	0.2 %	0.3 %	0.2 %
SE	Efterlevandestöd	3.1 %		2.1 %
	Barnbidrag	0.3 %	0.3 %	0.3 %
	Förlängt barnbidrag			
	Flerbarnstillägg	0.2 %		0.2 %
	Föräldrapenning	0.1 %		0.2 %
	Studiebidrag och extra tillägg till studiebidrag	0.05 %		0.03 %
	Bostadsbidrag i form av särskilt bidrag för hemmavarande barn	0.03 %	0.02 %	0.001 %
	Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag	0.02 %	0.02 %	0.0003 %
	Särskilt tilläggsbidrag för barnfamiljer	0.02 %		0.001 %
IS				
LI	Family benefits			
NO	Child benefit (barnetrygd)	1.3 %		0.8 %
	Cash-for-care benefit (kontantstøtte)	2.9 %		4.1 %
CH**	Child allowances (+supplement)		13.9 %	
	Education allowances		10.5 %	
UK				
Total		1.0 %	2.5 %	4.8 %

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

** PL: data 2020. PT: data 2021. CH: data 2019.

Source: Questionnaire on the export of family benefits 2023

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 2022 is reported in *Table 7*. Most Member States show an increase in the exported amount of family benefits from 2021 to 2022. For instance, in Bulgaria and Latvia, the amount (for certain benefits) more than doubled. However, the most interesting evolution of the years can be seen in Austria. Starting on 1 January 2019, Austria introduced an indexation for the amount of family benefits, child tax credits and family tax credits for EU nationals who work in Austria and have children living abroad.¹⁸ 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 ECJ 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.¹⁹ Therefore, data from 2022 show an enormous increase in the amount exported. In total in 2022, EUR 1.1 billion was exported for Family allowances (Familienbeihilfe), Child tax credit (Kinderabsetzbetrag), and Compensation payment (Ausgleichszahlung) compared to only EUR 134 million in 2021, or an increase of 743 %.

Table 7 - Export of family benefits by expenditure, 2019-2022

	Name of the family benefit	2019	2020	2021	2022	Change 2021-2022	
						In absolute terms	In %
BE	Child benefits		91 622 986	74 266 963	120 190 290	45 923 327	61.8 %
BG	Family benefits	52 670	115 328	34 377	75 308	40 931	119.1 %
CZ	Parental benefits	1 063 590	1 319 500	986 466	859 496	-126 970	-12.9 %
	Child benefits	194 090	171 735	142 006	214 478	72 473	51.0 %
	Benefit for child in foster care	7 113	8 272	4 751	4 629	-121	-2.6 %
DK	Børnetilskud	2 298 306	2 039 939	2 262 169	2 467 554	205 385	9.1 %
	Børne- og ungeydelse	37 816 223	31 521 938	35 013 358	28 334 633	-6 678 725	-19.1 %
	Underholdsbidrag	643 967	427 191	483 760	441 508	-42 252	-8.7 %
DE							
EE	Family benefits	1 701 425	2 030 008	1 427 440	1 599 032	171 592	12.0 %
IE	Child Benefit	12 830 160	12 388 320	11 949 840			
	Domiciliary Care Allowance	196 604	253 399	305 983	463 270	157 287	51.4 %
	Guardians Payment (non-contributory)	8 758	7 164	10 123	4 966	-5 157	-50.9 %
EL				2 100			
ES	Family benefit for dependent child (INSS)	5 818	38 676	96 001	116 508	20 507	21.4 %
FR	Family benefits (total)	10 245 965	9 716 817	8 687 829	8 388 647	-299 181	-3.4 %
HR	Child benefit		3 946	2 645	3 737	1 092	41.3 %
IT							
CY							
LV	Family state benefit	498 181	810 163	998 363	2 114 157	1 115 794	111.8 %
	Supplement to the family state benefit for a disabled child	50 948	66 509	107 315	126 239	18 924	17.6 %
	Parent's benefit	574 983	1 005 894	802 614	814 116	11 502	1.4 %
	Child-care benefit	560 950	658 165	658 165	427 797	-230 368	-35.0 %
	Disabled child care benefit	44 287	74 753	97 877	117 957	20 080	20.5 %
LT							
LU	Family benefit (allocation familiale) including the new school year allowance (allocation de rentrée scolaire)	481 331 146	471 191 860	464 518 294	494 947 475	30 429 181	6.6 %
	Birth grant (allocation de naissance)	2 607 815	2 747 022	2 877 529	3 051 333	173 804	6.0 %
	Parental leave benefit (indemnité de congé parental)	97 434 454	110 327 129	115 287 398	140 044 537	24 757 139	21.5 %
HU	Family Benefits without Child care fee						
MT	Children's Allowance - Income Based	971	1 888				
	Children's allowance - flat rate	7 170	2 719	8 592	9 746	1 154	13.4 %
	In Work Benefit	688					

¹⁸ 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 EU law.

¹⁹ [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	2022	Change 2021-2022	
						In absolute terms	In %
NL	AKW (algemene kinderbijslag)	35 807 329	33 180 499	32 922 809	37 070 049	4 147 239	12.6 %
	KOT (Kinderopvangtoeslag)		5 260 036	5 753 774	6 357 879	604 105	10.5 %
	Wkb (Kindgebondenbudget)		32 692 123	34 356 107	35 347 773	991 667	2.9 %
AT	Tota (excl. Kinderbetreuungsgeld)I	212 947 000	187 636 011	134 261 652	1 131 120 890	996 859 237	742.5 %
	Familienbeihilfe	36 688 775	35 855 658	34 154 799	315 881 742	241 401 698	324.1 %
	Ausgleichszahlung	102 284 349	93 001 540	59 781 608			
	Kinderabsetzbetrag	73 973 876	58 778 813	40 325 245	794 696 085	734 914 477	1 229.3 %
	Kinderbetreuungsgeld	20 259 626	19 977 093	18 810 823	20 543 063	1 732 240	9.2 %
PL							
PT	Family allowance for children and young persons	7 828 160	8 238 132	7 847 806			
	Increase due to handicap	262 218	272 421	282 844			
	Prenatal family allowance	614 371	529 524	502 544			
	Special education allowance	172 718	165 435	158 304			
	Funeral grant	3 733	3 739	7 259			
RO							
SI		356 745					
SK		13 633 192			16 022 561		
FI	Child benefit	5 289 655	2 564 085	3 208 482	3 255 342	46 860	1.5 %
	Child care allowance	1 121 417		711 042	449 447	-261 595	-36.8 %
SE	Efterlevandestöd	497 283	518 848	446 414	401 633	-44 781	-10.0 %
	Barnbidrag		5 330 493	6 030 776	6 741 335	710 559	11.8 %
	Förlängt barnbidrag						
	Flerbarnstillägg		444 762	503 322	578 105	74 783	14.9 %
	Föräldrapenning		4 140 321	4 721 125	4 760 765	39 640	0.8 %
	Studiebidrag och extra tillägg till studiebidrag		81 425	81 425	125 264	43 839	53.8 %
	Bostadsbidrag i form av särskilt bidrag för hemmavarande barn		20 146	22 966	18 808	-4 158	-18.1 %
	Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag			574	1 937	1 995	58
Särskilt tilläggsbidrag för barnfamiljer		1 707	4 701	4 104	-596	-12.7 %	
IS	Cash benefit	480 868					
LI							
NO	Child benefit (barnetrygd)	10 710 581	12 114 929	12 393 690	13 656 732	1 263 042	10.2 %
	Cash-for-care benefit (kontantstøtte)	4 482 939	5 585 332	4 524 488	4 584 375	59 887	1.3 %
CH							
UK							

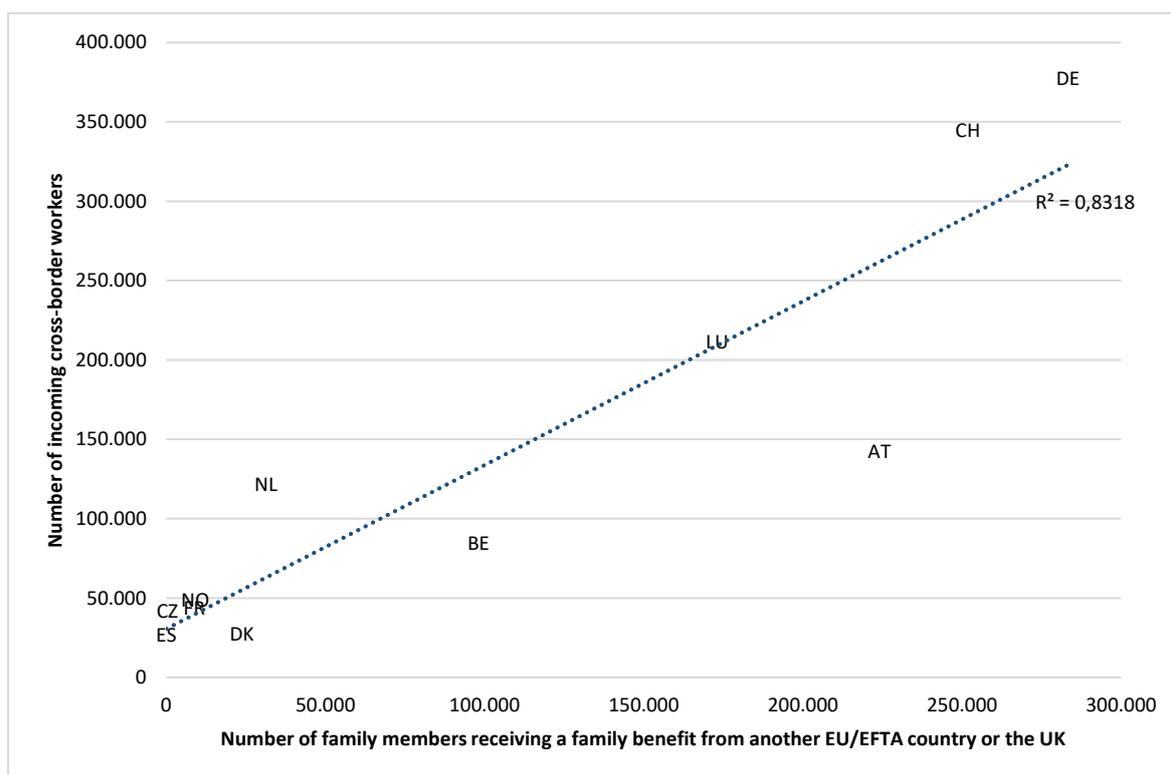
Source: Questionnaires on the export of family benefits 2020-2023

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 2021.²⁰ Germany (378 000), Switzerland (345 000)²¹, and Luxembourg (212 000)²² have the most incoming cross-border borders, as they attracted almost 60 % of all cross-border workers. Furthermore Austria (143 000), the Netherlands (122 000), and Belgium (85 000) receive a high number of incoming cross-border workers. Therefore, it is not surprising that these are the main exporting Member States of a family benefit (see *Table 1*). The main countries of origin of EU/EFTA cross-border workers in 2021 are France (424 000) and to a lesser extent Germany (213 000) and Poland (190 000). The largest macro-regions of cross-border movements are the Alpine region (incl. bordering regions between France, Switzerland, and Italy), the Upper-Rhine region (France, Switzerland, and Italy) and the Greater Region (France, Belgium, Luxembourg, and Germany). Together they account for almost 50 % of all flows.

Figure 1 shows the strong link between the number of incoming frontier workers and the export of family benefits (a positive correlation of 0.83).

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



Source: Questionnaire on the export of family benefits 2023 and EU-LFS data

²⁰ These figures were collected by the EU Labour Force Survey (EU-LFS) and reported in the 'Annual report on intra-EU labour Mobility' (Hassan et al. (2022), *Annual report on intra-EU labour mobility 2022*, Network Statistics FMSSFE, European Commission).

²¹ Based on administrative data from Switzerland, the number of frontier workers amounted to 348 000 in the second quarter of 2021.

²² Based on administrative data from Luxembourg, the number of frontier workers amounted to 224 000 in the last quarter of 2022.

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

In Belgium, Ireland, Spain, Malta, and Slovakia most 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, 2022

	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	13 936	55 620	53 655 830	98.1 %	331	527	1 056 811	1.9 %
DK	Børnetilskud	282	585	544 093	22.0 %	1 023	2 373	1 923 462	78.0 %
	Børne- og ungeydelse	5 381	9 332	10 631 790	37.5 %	9 262	14 534	17 702 843	62.5 %
	Underholdsbidrag	12	17	19 923	4.5 %	139	217	421 585	95.5 %
IE	Domiciliary Care Allowance	32	39	234 337	50.6 %	33	37	228 934	49.4 %
	Guardians Payment (non- contributory)	<5	<5	4 966	100.0 %				0.0 %
ES	Family benefit for dependent child (INSS)	26	46	24 685	85.7 %	27	33	4 107	14.3 %
HR	Child benefit	0	0	0	0.0 %	<5	18	3 737	100.0 %
MT	Children's Allowance - Flat Rate	12	21	8 853	90.8 %	<5	<5	893	9.2 %
SK	Child benefit	15 482	25 253	8 172 646	100.0 %	0	0	0	0.0 %
	Parental allowance	2 929	2 965	7 849 915	100.0 %	0	0	0	0.0 %
SE	Barnbidrag	1 175	1 905	1 155 768	21.6 %	2 830	4 229	4 205 849	78.4 %
	Förlängt barnbidrag								
	Flerbarnstillägg	682	1 424	132 073	27.9 %	1 514	2 895	341 746	72.1 %
	Föräldrapenning	375	382	1 775 097	37.7 %	694	768	2 938 330	62.3 %
	Studiebidrag och extra tillägg till studiebidrag	55	58	30 716	28.8 %	150	154	76 078	71.2 %
	Bostadsbidrag i form av särskilt bidrag för hemmavarande barn	<5	<5	8	0.1 %	36	46	12 766	99.9 %
	Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag				0.0 %	7	10	1 941	100.0 %
Särskilt tilläggsbidrag för barnfamiljer Efterlevandestöd	<5	<5	121	3.7 %	17	22	3 145	96.3 %	

Source: Questionnaire on the export of family benefits 2023

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 (BE, CZ, IE, HR, LT, NL, PL, SK, FI, and SE). Thus, no general conclusions can be made.

A relatively high number of cases in terms of family members involved were reported by Belgium, Lithuania, and Slovakia as Member State of residence. Let us have a more detailed look at the data reported by Slovakia. For the child benefit, about 4 300 of the 15 700 families to which Slovakia pays a child benefit, one of the parents is working and/or living in Austria. In nine out of ten cases Slovakia was the secondarily competent Member State.

Table 9 - Family benefits paid as a Member State of residence, 2022

	Name	Number of entitled persons	Number of family members involved	Total expenditure (in €) (A)	Pro Memoria: expenditure as exporting MS (in €) (B)	Share Member State of residence in total expenditure (A/(A+B))
BE	Child benefit	13 887	30 434	55 011 863	120 192 174	31.4 %
CZ	Parental benefits	5 815		33 022 467	859 496	97.5 %
	Child benefits	3 909		2 217 787	214 478	91.2 %
	Benefit for child in foster care	135		397 370	4 629	98.8 %
IE	Domiciliary Care Allowance	8	8	28 136	463 270	5.7 %
	Guardians Payment (non- contributory)	<5	<5	4 239	4 966	46.1 %
HR	Child benefit	18	73	4 162	3 737	52.7 %
LT		10 622	7 103	11 417 829		
NL	KOT (Kinderopvangtoeslag)	40	51	206 701	6 357 879	3.1 %
	Wkb (Kindgebondenbudget)	113	169	337 860	35 347 773	0.9 %
PL	Family 500+ benefit	149 051		268 991 851		
	All family benefits	200 610		39 793 668		
SK	Child Benefit	15 482	25 253	8 172 646	8 172 646	50.0 %
	Parental allowance	2 929	2 965	7 849 915	7 849 915	50.0 %
FI	Child benefit	238	389	413 765	6 741 335	5.8 %
	Child care allowance					
SE	Barnbidrag	167	327	39 735	578 105	6.4 %
	Förlängt barnbidrag	<5	<5	5 428	4 760 765	0.1 %
	Flerbarnstillägg	14	27	11 948	125 264	8.7 %
	Föräldrapenning	14	27	2 450	18 808	11.5 %
	Studiebidrag och extra tillägg till studiebidrag	<5	<5	134	1 995	6.3 %
	Bostadsbidrag i form av särskilt bidrag för hemmavarande barn				4 104	0.0 %
	Bostadsbidrag i form av särskilt bidrag för barn som bor växelvis och umgängesbidrag					
	Särskilt tilläggsbidrag för barnfamiljer					
	Efterlevandestöd					

Source: Questionnaire on the export of family benefits 2023

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. Spain also indicated that regular checks are carried out twice a year, crossing data with the State Tax Administration Agency and regional authorities to verify the income limit for being entitled to this benefit, to avoid undue payments or, where appropriate, the corresponding claims. Switzerland indicated that the (EESSI) coordination procedure based on Article 68 of Regulation (EC) No 883/2004 is usually sufficient to adequately clarify the facts and benefit claims thus avoiding cases of fraud and error.

Only five Member States indicated that fraud or error had occurred and were able to quantify its occurrence (Belgium, Czechia, Finland, 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 50 713 of which 41 896 concerned error and 8 817 fraud. Romania reported 1 895 cases of error, Belgium 793 cases of error and 36 cases of fraud, Finland reported 30 cases of error and 24 cases of fraud, and finally Czechia reported 133 error cases. The latter number of cases represent 34.8 % of total export of family benefits for Czechia, but the share in the total amount exported only amounts to 8.3 %. The highest amounts are seen in Belgium, Germany, and Romania, all over EUR 1 million. Nevertheless, in Belgium it only accounts for 1.3 % of the total exported amount. In terms of effort, Romania indicated that 84 human resources are allocated on uncovering fraud and error, and Finland mentioned that clerks at Kela are the first to check out case of possible misuse of family benefits, and when there is a suspicion of fraud the case moves to the Legal Service Group which can send it on to police investigation.

Table 10 - Cases of fraud and error in case of export of family benefits, 2022

Type of inappropriate use	Cases	Amount (in €)	Share in total export of family benefits	Share in total exported amount
BE Fraud	36	160 524 €	0.1 %	0.1 %
Error	793	1 456 053 €	1.7 %	1.2 %
Total	829	1 616 577 €	1.8 %	1.3 %
CZ Error: Concerned persons do not inform or inform the competent institution paying family benefits late about the change of decisive facts which leads to a change of the jurisdiction of the relevant State.	133	89 645 €	34.8 %	8.3 %
FI Fraud: Moving or working abroad was intentionally not informed by the customer to Kela. False address information was given, and benefits were taken at the same time from another country.	24		0.8 %	
Error: Customer error: statistics are found only for the cases of possible fraud but ending up as a customer's failure to comply with the notification obligation on moving/working abroad.	30		1.0 %	
Total	54		1.9 %	
DE Fraud: Tax evasion: by providing incorrect or incomplete information on tax-relevant facts or by failing to notify changes in tax-relevant facts. No sanction is imposed.	2 505			
Fraud: Tax evasion (see above) Punishment or intention to punish (fine, penalty order, transfer to public prosecutor's office, + discontinuation due to insignificance)	6 312	1 721 774 €		
Error: official negligence (mistyping, offsetting), and unintentional negligence of the client (notification no longer completely immediate, documents submitted late, etc.)	41 896			
Total	50 713			
RO Error: Double payments of child state allowance or child raising indemnity caused by errors in forms or delayed communication with other member states.	1 895	1 922 201 €	9.2 %	

Source: Administrative data Questionnaire on the export of family benefits 2023

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.* (2022), *Fraud and error in the field of EU social security coordination Reference year 2021*, Network Statistics FMSSFE, European Commission – DG EMPL).

Annex I Additional tables

Table A1 - Export of family benefits by the number of households, column %, 2022

	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
BE			0.0 %	0.8 %		1.0 %	0.1 %	0.0 %	3.1 %	56.8 %	0.0 %			0.9 %		22.7 %		7.7 %	25.0 %	0.1 %	0.8 %	1.4 %	2.8 %	0.3 %	0.0 %	0.3 %	0.6 %					0.6 %
BG	1.8 %		0.0 %	2.7 %		3.2 %	1.6 %	0.0 %	0.0 %	0.4 %	0.0 %			0.0 %		0.0 %		7.7 %	1.3 %	0.1 %	33.0 %	7.2 %	0.1 %	14.2 %	0.0 %	0.7 %	1.0 %					0.7 %
CZ	0.1 %			0.2 %		0.2 %	0.8 %	0.0 %	0.0 %	0.1 %	0.0 %			0.2 %		0.5 %		0.0 %	0.5 %	8.7 %	2.4 %	0.4 %	0.3 %	0.7 %	0.0 %	0.5 %	0.5 %					0.4 %
DK	0.1 %		0.0 %			0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			3.3 %		0.0 %		0.0 %	0.2 %	0.0 %	0.6 %	0.1 %	0.7 %	0.0 %	0.0 %	0.3 %	5.0 %					2.2 %
DE	0.9 %		0.3 %	8.3 %		1.6 %	0.3 %	60.0 %	3.1 %	5.6 %	0.0 %			12.5 %		21.4 %		0.0 %	25.4 %	17.1 %	5.0 %	4.8 %	18.8 %	1.4 %	0.0 %	0.4 %	1.3 %					1.3 %
EE	0.0 %		0.0 %	0.2 %			0.2 %	0.0 %	0.0 %	0.7 %	0.0 %			5.4 %		0.0 %		0.0 %	0.2 %	0.0 %	0.4 %	0.3 %	0.0 %	0.3 %	0.0 %	73.4 %	2.6 %					1.3 %
IE	0.1 %		0.0 %	0.3 %		0.2 %		0.0 %	0.0 %	0.2 %	0.0 %			5.9 %		0.0 %		0.0 %	0.1 %	0.0 %	2.2 %	0.6 %	1.4 %	0.0 %	0.0 %	0.1 %	0.2 %					0.1 %
EL	0.2 %		0.0 %	0.3 %		0.2 %	0.2 %		0.0 %	0.1 %	0.0 %			0.3 %		0.0 %		0.0 %	0.3 %	0.0 %	0.8 %	0.2 %	0.6 %	0.5 %	0.0 %	0.4 %	0.9 %					0.1 %
ES	2.0 %		0.0 %	1.8 %		4.2 %	1.4 %	0.0 %	3.1 %	7.7 %	0.0 %			1.0 %		0.2 %		0.0 %	3.2 %	0.1 %	3.6 %	9.3 %	25.9 %	0.2 %	0.0 %	0.9 %	2.0 %					3.3 %
FR	56.3 %		0.0 %	1.3 %		0.5 %	0.3 %	0.0 %	81.3 %		0.0 %			0.6 %		50.3 %		0.0 %	1.3 %	0.0 %	5.1 %	5.6 %	7.0 %	0.9 %	0.0 %	0.3 %	0.6 %					0.9 %
HR	0.5 %		0.0 %	0.5 %		0.2 %	2.8 %	0.0 %	0.0 %	0.0 %				0.0 %		0.0 %		7.7 %	0.2 %	0.5 %	0.6 %	0.0 %	0.0 %	61.5 %	0.0 %	0.2 %	1.4 %					0.4 %
IT	0.9 %		0.0 %	1.2 %		1.1 %	0.7 %	0.0 %	0.0 %	5.3 %	0.0 %			0.7 %		0.2 %		7.7 %	0.8 %	1.0 %	3.9 %	10.8 %	16.0 %	3.9 %	0.0 %	0.3 %	0.6 %					0.5 %
CY	0.0 %		0.0 %	0.1 %		0.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			0.3 %		0.0 %		0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.6 %	0.0 %	0.0 %	0.0 %	0.1 %					0.0 %
LV	0.1 %		0.0 %	1.3 %		33.7 %	2.0 %	0.0 %	0.0 %	1.5 %	0.0 %					0.0 %		0.0 %	0.4 %	0.0 %	0.0 %	0.7 %	0.0 %	0.3 %	0.0 %	7.4 %	3.1 %					2.5 %
LT	0.1 %		0.0 %	3.8 %		1.0 %	4.1 %	0.0 %	0.0 %	0.0 %	0.0 %			2.1 %		0.0 %		0.0 %	0.7 %	0.0 %	2.7 %	0.9 %	0.0 %	0.3 %	0.0 %	3.6 %	5.2 %					16.7 %
LU	0.3 %		0.0 %	0.2 %		0.0 %	0.0 %	0.0 %	0.0 %	1.7 %	0.0 %			0.3 %				0.0 %	0.0 %	0.0 %	0.0 %	0.2 %	0.2 %	0.0 %	0.0 %	0.2 %	0.0 %					0.0 %
HU	0.3 %		0.0 %	0.5 %		0.2 %	0.8 %	0.0 %	0.0 %	1.3 %	0.0 %			0.0 %		0.0 %		0.0 %	0.8 %	38.8 %	1.8 %	0.9 %	0.7 %	5.4 %	0.0 %	0.3 %	1.0 %					0.3 %
MT	0.0 %		0.0 %	0.1 %		0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			0.1 %		0.0 %		0.0 %	0.1 %	0.0 %	0.2 %	0.0 %	0.1 %	0.1 %	0.0 %	0.1 %	0.1 %					0.0 %
NL	19.0 %		0.0 %	1.2 %		0.8 %	0.0 %	0.0 %	0.0 %	0.7 %	0.0 %			3.1 %		0.6 %		53.8 %		0.0 %	1.1 %	2.6 %	1.7 %	0.5 %	0.0 %	0.4 %	0.7 %					0.9 %
AT	0.1 %		0.0 %	0.3 %		0.0 %	0.1 %	20.0 %	0.0 %	0.5 %	0.0 %			0.6 %		0.0 %		0.0 %	0.2 %		0.5 %	0.3 %	4.3 %	0.4 %	0.0 %	0.0 %	0.4 %					0.1 %
PL	5.8 %		7.3 %	30.1 %		1.0 %	31.3 %	0.0 %	0.0 %	6.1 %	0.0 %			0.5 %		0.9 %		15.4 %	28.6 %	8.7 %		2.3 %	0.1 %	2.0 %	0.0 %	3.5 %	46.2 %					42.2 %
PT	1.2 %		0.0 %	1.1 %		0.3 %	1.0 %	0.0 %	6.3 %	7.4 %	0.0 %			0.1 %		1.9 %		0.0 %	1.3 %	0.0 %	1.4 %		0.5 %	0.0 %	0.0 %	0.2 %	0.6 %					1.8 %
RO	8.6 %		0.0 %	8.0 %		0.0 %	17.0 %	0.0 %	0.0 %	2.0 %	0.0 %			0.0 %		0.7 %		0.0 %	6.2 %	0.9 %	22.0 %	43.3 %		3.7 %	0.0 %	2.0 %	7.0 %					5.5 %
SI	0.0 %		0.0 %	0.0 %		0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %			0.0 %		0.0 %		0.0 %	0.0 %	11.7 %	0.3 %	0.1 %	0.6 %		0.0 %	0.2 %						0.0 %
SK	0.4 %		92.4 %	0.5 %		0.2 %	2.1 %	0.0 %	0.0 %	0.6 %	0.0 %			0.2 %		0.3 %		0.0 %	1.3 %	10.7 %	2.4 %	0.3 %	0.0 %	3.2 %		0.3 %	1.5 %					1.6 %
FI	0.0 %		0.0 %	0.4 %		44.8 %	0.1 %	0.0 %	0.0 %	0.1 %	0.0 %			5.2 %		0.0 %		0.0 %	0.1 %	0.0 %	0.8 %	0.2 %	0.1 %	0.1 %	0.0 %		9.6 %					1.4 %
SE	0.2 %		0.0 %	27.2 %		2.1 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %			4.2 %		0.0 %		0.0 %	0.3 %	0.1 %	1.4 %	0.4 %	0.6 %	0.0 %	0.0 %	3.2 %					10.7 %	
IS	0.0 %		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 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %					0.7 %
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 %	0.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %					0.0 %
NO	0.1 %		0.0 %	3.4 %		2.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			25.8 %		0.0 %		0.0 %	0.2 %	0.0 %	0.4 %	0.2 %	1.0 %	0.1 %	0.0 %	0.4 %	4.5 %					
CH	0.3 %		0.0 %	1.0 %		0.0 %	0.1 %	0.0 %	3.1 %	0.8 %	0.0 %			1.2 %		0.0 %		0.0 %	0.3 %	1.3 %	0.2 %	0.5 %	0.9 %	0.0 %	0.0 %	0.3 %	0.4 %					0.4 %
UK	0.7 %		0.0 %	2.1 %		0.8 %	33.0 %	20.0 %	0.0 %	0.2 %	0.0 %			24.9 %		0.0 %		0.0 %	0.8 %	0.1 %	6.2 %	6.6 %	15.0 %	0.0 %	0.0 %	0.2 %	3.0 %					3.3 %
Total	100 %		100 %	100 %		100 %			100 %		100 %		100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %					100 %					
EU-27	98.9 %		100.0 %	92.3 %		96.3 %	66.9 %	80.0 %	96.9 %	99.0 %	100.0 %			47.7 %		99.9 %		100.0 %	98.7 %	98.4 %	93.2 %	92.8 %	83.1 %	99.9 %	0.0 %	99.2 %	92.5 %					95.7 %
EU-13	81.2 %		0.3 %	44.4 %		56.7 %	4.2 %	80.0 %	96.9 %	86.3 %	0.0 %			38.7 %		97.3 %		69.2 %	58.3 %	18.5 %	27.2 %	36.3 %	80.4 %	8.2 %	0.0 %	7.1 %	22.5 %					24.0 %
EU-14	17.7 %		99.7 %	47.9 %		39.6 %	62.8 %	0.0 %	0.0 %	12.7 %	100.0 %			9.0 %		2.6 %		30.8 %	40.4 %	79.9 %	66.0 %	56.5 %	2.6 %	91.7 %	0.0 %	92.1 %	69.9 %					71.7 %
Neigh.	76.4 %		100.0 %	35.5 %		78.4 %	33.0 %	0.0 %	87.5 %	77.9 %	100.0 %			7.5 %		94.4 %		0.0 %	50.5 %	89.5 %	16.0 %	17.7 %	0.9 %	71.2 %	0.0 %	77.0 %	19.1 %					12.0 %

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

** AT: breakdown my Member State of residence is from 'Kinderabsetzbetrag'.

*** PL: data 2020. PT: data 2021.

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

***** ES reported <5 households or 3.1 % for which ES was the Member State of residence.

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

Source: Questionnaire on the export of family benefits 2023

Table A3 - Export of family benefits by expenditure (in €), column %, 2022

		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 %	0.8 %		3.6 %	0.1 %	0.0 %	0.9 %	55.6 %	0.0 %			1.4 %		20.9 %		3.2 %	22.0 %	0.0 %		1.2 %				0.5 %	0.7 %				0.7 %	
	BG	1.6 %		0.0 %	2.9 %		1.5 %	1.3 %	0.0 %	0.0 %	0.5 %	0.0 %			0.0 %	0.0 %			7.9 %	4.5 %	0.7 %		7.1 %				0.7 %	0.8 %				0.6 %	
	CZ	0.1 %			0.3 %		0.0 %	0.9 %	0.0 %	0.0 %	0.2 %	0.0 %			0.3 %	0.5 %			0.0 %	0.4 %	10.0 %		0.4 %				0.7 %	0.8 %				0.4 %	
	DK	0.0 %		0.3 %			0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			4.0 %	0.0 %			0.0 %	0.2 %	0.0 %		0.1 %				0.3 %	9.6 %				1.3 %	
	DE	0.5 %		1.0 %	8.8 %		5.2 %	0.2 %	60.0 %	3.7 %	4.7 %	0.0 %			12.4 %	18.1 %			0.0 %	22.3 %	2.9 %		4.9 %				0.6 %	4.1 %				1.2 %	
	EE	0.0 %		0.0 %	0.2 %			0.1 %	0.0 %	0.0 %	0.4 %	0.0 %			7.6 %	0.0 %			0.0 %	0.1 %	0.0 %		0.4 %				66.5 %	1.4 %				1.5 %	
	IE	0.0 %		0.0 %	0.5 %		0.0 %		0.0 %	0.0 %	0.1 %	0.0 %			4.1 %	0.0 %			0.0 %	0.1 %	0.0 %		0.7 %				0.1 %	0.1 %				0.2 %	
	EL	0.2 %		0.0 %	0.2 %		0.0 %	0.1 %			0.0 %	0.1 %	0.0 %		0.2 %	0.0 %			0.0 %	0.5 %	0.1 %		0.1 %				0.7 %	1.7 %				0.1 %	
	ES	2.1 %		0.0 %	2.1 %		2.8 %	1.4 %	0.0 %	0.9 %	10.0 %	0.0 %			1.6 %	0.3 %			4.3 %	2.9 %	0.1 %		10.2 %				1.1 %	3.0 %				3.3 %	
	FR	65.9 %		0.0 %	1.1 %		1.2 %	0.3 %	0.0 %	83.3 %		0.0 %			1.2 %	55.9 %			0.0 %	1.1 %	0.0 %		5.3 %				0.3 %	1.0 %				0.6 %	
	HR	0.3 %		0.0 %	0.6 %		0.0 %	2.5 %	0.0 %	0.0 %	0.0 %	0.0 %			0.0 %	0.0 %			9.7 %	0.4 %	4.5 %		0.0 %				0.4 %	1.1 %				0.4 %	
	IT	1.0 %		0.1 %	1.1 %		1.7 %	0.5 %	0.0 %	0.0 %	5.0 %	0.0 %			0.9 %	0.2 %			5.2 %	0.7 %	0.7 %		9.9 %				0.2 %	1.3 %				0.5 %	
	CY	0.0 %		0.0 %	0.1 %		0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			0.5 %	0.0 %			0.0 %	0.0 %	0.0 %		0.0 %				0.1 %	0.0 %				0.0 %	
	LV	0.1 %		0.0 %	1.7 %		36.2 %	1.7 %	0.0 %	0.0 %	0.9 %	0.0 %				0.0 %			0.0 %	0.4 %	0.0 %		0.7 %				10.0 %	2.6 %				2.3 %	
	LT	0.1 %		0.2 %	3.3 %		1.5 %	3.6 %	0.0 %	0.0 %	0.0 %	0.0 %			3.3 %	0.0 %			0.0 %	0.5 %	0.0 %		1.0 %				2.7 %	3.7 %				12.5 %	
	LU	0.3 %		0.0 %	0.2 %		0.0 %	0.0 %	0.0 %	0.0 %	1.0 %	0.0 %			0.6 %				0.0 %	0.0 %	0.0 %		0.2 %				0.1 %	0.1 %				0.0 %	
	HU	0.2 %		0.0 %	0.3 %		0.3 %	0.7 %	0.0 %	0.0 %	1.2 %	0.0 %			0.0 %	0.0 %			0.0 %	1.0 %	29.1 %		0.8 %				0.2 %	1.2 %				0.3 %	
	MT	0.0 %		0.0 %	0.1 %		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 %	
	NL	12.8 %		0.0 %	1.0 %		1.3 %	0.0 %	0.0 %	0.0 %	0.7 %	0.0 %			3.0 %	0.5 %			54.5 %		0.0 %		2.5 %				0.3 %	1.2 %				0.5 %	
	AT	0.1 %		0.5 %	0.3 %		0.0 %	0.1 %	20.0 %	0.0 %	0.5 %	0.0 %			0.3 %	0.0 %			0.0 %	0.2 %			0.3 %				0.0 %	0.4 %				0.0 %	
	PL	4.1 %		16.0 %	24.4 %		1.0 %	28.1 %	0.0 %	0.0 %	7.0 %	0.0 %			0.7 %	0.8 %			15.2 %	28.5 %	10.5 %		2.5 %				5.1 %	39.6 %				47.8 %	
	PT	0.9 %		0.0 %	0.9 %		0.0 %	0.9 %	0.0 %	10.2 %	7.8 %	0.0 %			0.0 %	1.6 %			0.0 %	1.2 %	0.1 %						0.6 %	0.4 %				1.3 %	
	RO	8.8 %		0.0 %	8.4 %		0.0 %	17.9 %	0.0 %	0.0 %	2.6 %	0.0 %			0.0 %	0.6 %			0.0 %	9.1 %	9.7 %		43.0 %				2.6 %	7.4 %				6.4 %	
	SI	0.0 %		62.1 %	0.0 %		0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %			0.0 %	0.0 %			0.0 %	0.1 %	10.7 %		0.1 %				0.0 %	0.2 %				0.0 %	
	SK	0.3 %		18.8 %	0.6 %		0.0 %	2.2 %	0.0 %	0.0 %	0.6 %	0.0 %			0.1 %	0.3 %			0.0 %	1.9 %	18.2 %		0.3 %				0.4 %	1.4 %				1.9 %	
	FI	0.0 %		0.0 %	0.3 %		34.7 %	0.1 %	0.0 %	0.0 %	0.1 %	0.0 %			5.3 %	0.0 %			0.0 %	0.1 %	0.0 %		0.1 %									1.2 %	
	SE	0.1 %		0.0 %	32.2 %		2.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			5.0 %	0.0 %			0.0 %	0.4 %	0.0 %		0.4 %				4.7 %	0.0 %				11.0 %	
	IS	0.0 %		0.0 %	1.3 %		0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			0.3 %	0.0 %			0.0 %	0.0 %	0.0 %		0.0 %				0.1 %	0.1 %				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 %	0.0 %	0.0 %		0.0 %				0.0 %	0.0 %				0.0 %		
NO	0.0 %		0.0 %	2.9 %		4.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			25.8 %	0.0 %			0.0 %	0.2 %	0.0 %		0.2 %				0.4 %	4.6 %						
CH	0.1 %		0.0 %	0.8 %		0.0 %	0.0 %	0.0 %	1.1 %	0.7 %	0.0 %			1.3 %	0.0 %			0.0 %	0.2 %	0.1 %		0.5 %				0.2 %	0.6 %				0.2 %		
UK	0.3 %		0.7 %	2.4 %		1.1 %	37.2 %	20.0 %	0.0 %	0.3 %	0.0 %			19.7 %	0.0 %			0.0 %	1.0 %	0.0 %		7.2 %				0.3 %	2.1 %				3.2 %		
Total	100 %		100 %	100 %		100 %			100 %	100 %			100 %	100 %	100 %		100 %				100 %	100 %				100 %							
EU-27	99.6 %		99.3 %	92.7 %		94.2 %	62.8 %	80.0 %	98.9 %	99.0 %	100.0 %			52.9 %	99.8 %			100.0 %	98.6 %	97.4 %		92.1 %				99.1 %	92.5 %				96.0 %		
EU-13	83.9 %		2.2 %	49.6 %		53.5 %	3.8 %	80.0 %	98.9 %	85.6 %	0.0 %			40.2 %	97.5 %			67.3 %	51.7 %	4.0 %		35.9 %				9.6 %	32.3 %				21.9 %		
EU-14	15.7 %		97.1 %	43.0 %		40.7 %	58.9 %	0.0 %	0.0 %	13.4 %	100.0 %			12.7 %	2.3 %			32.7 %	47.0 %	93.4 %		56.2 %				89.4 %	60.2 %				74.1 %		
Neigh.	79.5 %		36.3 %	41.1 %		70.9 %	37.2 %	0.0 %	93.5 %	77.0 %	100.0 %			10.9 %	94.9 %			0.0 %	44.3 %	71.8 %		10.2 %				71.6 %	23.0 %				12.2 %		

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

** PT: data 2021.

*** AT: The total figure (EUR 1131 120 890) also includes EUR 28 267 887 or 2.5 % for which the Member State of residence could not be determined.

***** ES reported EUR 12 382 or 0.9 % for which ES was the Member State of residence. SE reported EUR 4 or 0.00003 % for which SE was the Member State of residence.

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

Source: Questionnaire on the export of family benefits 2023

Annex II Additional visualisations

Figure A1 – Number of family members to whom a family benefit was exported, share in total number of exported family benefits, 2022



* Data for Portugal concern 2021. Data for Switzerland concern 2019.

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

*** How to read this figure? Of all the family benefits exported, Germany exported a family benefit to 24.8 % 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 Work	Country of residence																										
	EU-27	EFTA	AT	BE	BG	CZ	DE	DK	EE	ES	FI	FR	HR	HU	IT	LT	LU	LV	NL	PL	PT	RO	SE	SI	SK	CH	
EU-27	1 309	6	38	106	33	64	147	6	13	32	2	203	33	84	26	3	7	8	31	184	15	113	23	23	110	9	
EFTA	371		9			1	44	2	2	1		208	2	4	70	2		3		23			12		6		
AT	163					12							5	49						11		7		16	36		
BE	73					1						38			2		2			14		7					
CZ	42									2										13					27		
DE	407		28	12	17	46				5		41	14	26	5		2		14	114		42		1	24	7	
DK	28																			7			11				
ES	27																				6	7					
FI									10																		
FR	44			13						9					6		1										
HR																								1			
HU																									9		
IE										1																	
IT	55									4			3									35		4		1	
LT																											
LU	204			45			33					95															
LV																											
MT															2												
NL	101			34	4	1				2					2					18						4	
PL										2																	
PT										2																	
SE								3	1									2		5							
SI													6														
SK						2																		1			
CH	321		9			1	43			1		208		4	70											4	
IS																											
NO	49							2	2				1			2		3		21			12				

* Figures may differ from national administrative data (see for instance [data for Luxembourg published by STATEC](#)).

Source: Tersch et al. 2021 based on LFS.

Annex 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 2022? 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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