



# Coordination of social security systems at a glance

2023 Statistical Report

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2023 Statistical Report

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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.

**EU-28:** Belgium (BE), Bulgaria (BG), Czechia (CZ), Denmark (DK), Germany (DE), Estonia (EE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Croatia (HR), Italy (IT), Cyprus (CY), Latvia (LV), Lithuania (LT), Luxembourg (LU), Hungary (HU), Malta (MT), the Netherlands (NL), Austria (AT), Poland (PL), Portugal (PT), Romania (RO), Slovenia (SI), Slovakia (SK), Finland (FI), Sweden (SE), and the United Kingdom (UK).

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

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

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

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

**Persons covered by Article 12 of the Basic Regulation:** Article 12 relates to persons who are employed by an employer which normally carries out its activities in a Member State and who are posted by that employer to another Member State to perform work on its behalf, and persons who normally pursue an activity as a self-employed person in a Member State who go to pursue a similar activity in another Member State.

**Persons covered by Article 13 of the Basic Regulation:** These persons pursue an activity as an employed/self-employed person in two or more Member States.

**Portable Document (PD) A1:** This certificate proves that the social security legislation of the issuing Member State applies and confirms that this person has no obligations to pay contributions in another Member State.

**Portable Document (PD) U1:** This document is a statement of insurance periods to be taken into account when calculating an unemployment benefit.

**Portable Document (PD) U2:** This document certifies the authorisation to export unemployment benefits if unemployed persons go to another Member State to look for work.

**Portable Document (PD) S1:** This document allows a person to register for healthcare if (s)he resides in an EU country, Iceland, Liechtenstein, Norway, or Switzerland but (s)he is insured in a different one of these countries.

**Portable Document (PD) S2:** This document certifies the entitlement of the insured person to planned health treatment in a Member State other than the competent Member State.

**The European Health Insurance Card (EHIC):** This document proves the entitlement to necessary healthcare in kind during a temporary stay in a Member State other than the competent Member State.

## Executive summary

One of the essential components of the European single market is, without any doubt, the free movement of persons. Already in the earliest days of the European Economic Community (EEC), it was recognised that genuinely free movement could not be achieved without a solution for the social security rights of mobile citizens. In order to safeguard the social security rights of persons moving within the EU/EFTA and the UK, common EU-rules on the coordination of social security systems are established by [Regulation \(EC\) No 883/2004](#) ('Basic Regulation') and [Regulation \(EC\) No 987/2009](#) ('Implementing Regulation'). Since 2014, data on the application of the Coordination Regulations has been collected and reported by the [Network Statistics FMSSFE](#), on behalf of the European Commission - DG Employment. Hence, this year marks 10 years of collecting statistics. Therefore, it is a perfect moment to take a closer look at the evolution and trends of the collected and reported statistics since then.

### Applicable legislation

A total number of 4.6 million Portable Documents A1 (PD A1) were issued in 2022, of which 3 million PDs A1 issued to persons covered by Article 12 of the Basic Regulation (i.e., 'intra-EU posting') and 1.4 million PDs A1 issued to persons covered by Article 13 (i.e., 'active in two or more Member States'). The number of PDs A1 granted to persons posted to another Member State or to persons active in multiple Member States increased significantly over the past 15 years. For instance, between 2012 and 2022, the number of PDs A1 issued more than tripled, or increased by more than 3 million PDs A1. Both Poland and Germany have consistently issued by far the most PDs A1. Together, these two Member States issued 50 % of all PDs A1 in 2022. Until 2018, Poland was the main issuing Member State. This has changed from 2019 onwards. Since then, Germany is indisputably the Member State issuing the most PDs A1. The importance of both Member States differs strongly according to the legal ground for which the PD A1 is granted. Germany is the main issuing Member State for PDs A1 issued according to Article 12 while Poland is the main issuing Member State for PDs A1 issued under Article 13.

Whereas in 2010, Poland, Germany, France, Portugal, and Luxembourg issued the most PDs A1 under Article 12, the main issuing Member States in 2022 were Germany, Poland, Italy, Spain, and France. Apart from the unprecedented increase in 2019 that occurred in Germany, several other EU/EFTA countries show a notable growth (e.g., Spain, Italy, Switzerland, and Slovenia (until 2017)). Poland, the main issuing Member State in 2010, experienced a relatively stable evolution in the number of PDs A1 granted according to Article 12. The most prominent receiving Member States in which workers and self-employed persons with a PD A1 issued under Article 12 are temporarily active have remained largely the same between 2010 and 2022. It concerned mostly the following EU/EFTA countries: Germany, France, Austria, Belgium, the Netherlands, and Switzerland.

Between 2010 and 2022, there has been a continuous increase in the number of PDs A1 issued according to Article 13 by Poland, even during the COVID-19 pandemic. Furthermore, the recent sharp increase in the number of PDs A1 issued according to Article 13 by Slovenia (since 2016) and Lithuania (since 2017) should be noted. Especially seeing that both Member States hardly issued any PDs A1 under Article 13 until recently.

### Cross-border healthcare

Three cross-border healthcare situations are identified and regulated under the Coordination Regulations. Firstly, there is unplanned cross-border healthcare. The European Health Insurance Card (EHIC) comes into play when a person needs necessary

healthcare while temporarily staying abroad. In 2022, roughly 242 million EHICs were in circulation. Consequently, around 46 % of the EU/EFTA/UK citizens are currently in possession of an EHIC. Over the years, there is a clear trend of increasing the validity period of the EHIC. In nine Member States, this period was increased for several groups or for all insured persons when comparing reference year 2013 to 2022. The main Member States of treatment were mostly Germany, Spain, France, and Austria. Furthermore, the most prominent competent Member States were the United Kingdom, France, and Germany.

Secondly, planned cross-border healthcare may be received in a Member State other than the competent Member State when patients purposely seek out healthcare abroad. In 2022, more than 50 000 Portable Document S2 (PD S2) were issued. In general, the main issuing Member States of a PD S2 are Germany, Luxembourg, Austria, France, Italy, the Netherlands, and the United Kingdom. Luxembourg shows a clear continuing decline in the number of PDs S2 issued over the years (from around 17 500 PDs S2 issued in 2013 to around 8 000 PDs S2 in 2022). The most prominent receiving Member States of planned cross-border healthcare under the Coordination Regulations are Belgium, Germany, France, Luxembourg, Switzerland, Austria, and the Netherlands.

Finally, persons who reside in a Member State other than the competent Member State are also entitled to receive healthcare. In 2022, around 2.1 million persons resided in a Member State other than the competent Member State and were registered for healthcare in their Member State of residence by means of a PD S1. A difference is noted between the main issuing/receiving Member States of a PD S1 depending on the concerned group of persons, being either insured persons or pensioners. For insured persons, Germany and Luxembourg are the main issuing Member States while France is the main receiving Member State. For pensioners and their family members however, the United Kingdom is clearly the main issuing Member State of PDs S1 whereas Spain is an important receiving Member State.

The budgetary impact of cross-border healthcare by applying the Coordination Regulations amounts to some 0.4 % of total healthcare spending related to benefits in kind. This percentage represents an amount in absolute terms of more than EUR 4.5 billion. From 2017 to 2022, there are clearly two main debtors, being the United Kingdom and Germany. The main creditors have remained the same over the years, notably Germany, France, and Spain.

### **Unemployment**

In 2022, roughly 27 000 PDs U2 were granted to unemployed persons wishing to export their unemployment benefit to another EU/EFTA country or the UK, representing less than 0.2 % of the total number of unemployment benefits paid. It appears that there has been a consistent growth of the number of PDs U2 issued between 2014 and 2019 (from roughly 24 000 PDs U2 to around 33 000 PDs U2), which came to an end in 2020 due to the COVID-19 pandemic. In 2020, 2021, and 2022, approximately 27 000 PDs U2 were issued annually. A number that is roughly 5 000 PDs U2 lower than the numbers for 2018 and 2019 but still higher compared to 2014. In 2014, Spain, Germany, the Netherlands, Portugal, and Switzerland were the main issuing Member States of PDs U2. This top five has changed over the years. Based on the most recent data for 2022, Germany appears to be the most important issuing Member State, and to a lesser extent Switzerland, Denmark, Austria, and the Netherlands. The figures show a sharp decline in the number of PDs U2 issued by Spain (-3 527 compared to 2014), the Netherlands (-3 124 compared to 2018) and Portugal (-2 233 compared to 2014). In contrast, Germany (+6 557), and to a lesser extent Switzerland (+2 103), issued many more PDs U2 compared to 2014. By far most of the unemployment benefits are exported to Poland. This was already the case in 2014 and it

still is today. The evolution of the number of PDs U2 received by Poland shows a growth until 2019 (from 4 651 PDs U2 in 2014 to 10 289 PDs U2 in 2019). Since 2020, however, a decrease in the number of PDs U2 received by Poland can be observed (6 796 PDs U2 in 2022). As a result, Poland's share in the total number of PDs U2 received decreased between 2019 and 2022 (from 38 % to 31 %), also partly due to the increase in the number of PDs U2 exported to Romania (from 381 PDs U2 in 2014 to 3 381 PDs U2 in 2022). Finally, it should be noted that the UK was still the second most important receiving Member State in 2014 (3 594 PDs U2), mainly concerning unemployment benefits exported from Spain. However, from 2014 onwards, these numbers showed a sharp downward trend (even before Brexit).

In 2022, roughly 38 400 PDs U1 were received by EU/EFTA countries and the UK. Compared to 2021, this concerns an increase of about 3 000 PDs U1 or 8 %. However, 2021 was a year marked by a sharp fall in the number of PDs U1 issued. Moreover, this negative trend had already started in 2020. Indeed, over 50 000 PDs U1 were still issued in 2019, but then dropped to 48 000 PDs U1 in 2020 and only 35 400 PDs U1 in 2021. The COVID-19 pandemic is one of the explanations for this decline since 2020 but surely also the UK's departure from the EU. Indeed, the UK was the main issuing country of a PD U1 until 2019. The Member States reporting the most PDs U1 received in 2022 were Italy (7 251 PDs U1), Lithuania (4 964), Austria (3 917), France (3 889), Spain (3 123), and Hungary (2 720). These have also been the main receiving Member States of a PD U1 over the studied period.

### **Family benefits**

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. 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 over the studied period. 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.

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. Indeed, Austria introduced an indexation of the amount of family benefits in 2019. 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). However, the Court of Justice of the European Union ruled that the indexation of family benefits by Austria is not compatible with EU law. The figures for 2022 show the strong financial impact of this ruling. Indeed, 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, Slovakia, Slovenia, and Czechia.

### **Maternity and equivalent paternity benefits**

In 2022, 22 reporting countries exported around 33 100 maternity and equivalent paternity benefits to another EU/EFTA country or the UK, for an amount of EUR 248 million. Over the years, Luxembourg and Switzerland clearly stand out when it comes to the export of

maternity and equivalent paternity benefits. For both, the export is almost continuously growing from 2016 to 2022. From 2016 to 2022 the number of persons increased by 10 % in Luxembourg and even by 28 % in Switzerland. In terms of total expenditure as well, there is a growth from 2016 to 2022 in both Luxembourg (16 %) and Switzerland (27 %).

### **Pensions**

Around 6.2 million pensions were paid to persons residing in another EU/EFTA country or the UK, amounting to a total expenditure of some EUR 26.7 billion in 2022. On average 3.9 % of the total number of pensioners resided in another EU/EFTA country or the UK. Total spending for this group of pensioners amounted to only 1.3% of the total amount of paid pensions. The top three exporting Member States of pensions are Germany, France, and Switzerland, which show a rather stable evolution in terms of number of exported pensions, but a continuous increase in the amount paid from 2018 to 2022. From a receiving side, the main importing Member States are Germany, Spain, Italy, France, and Portugal, again all with a rather stable evolution over the years.

It can be expected that the evolution of the export of pensions is highly dependent on 1) the evolution of intra-EU labour mobility, mainly of employed EU-movers (who return to their country of origin) and frontier workers and 2) the evolution of pensioners moving to an EU/EFTA country other than their country of origin. Both have increased sharply over the past 20 years and are likely to do so in the future. Countries such as Luxembourg and Switzerland with a high number of incoming frontier workers, or Germany and the United Kingdom with a high number of incoming EU/EFTA/UK movers are expected to export a high number of pensions. Furthermore, it can be expected that Mediterranean countries such as for instance Spain, Italy, and Portugal receive a high number of pensioners who have decided to move abroad. Finally, a lot of pensions will be exported to Member States with a large group of returning EU-movers (for instance, Romania, Germany, Italy, Poland etc.).



## Introduction

Free movement of persons would not be possible without the guarantee that citizens do not lose their social security rights when moving to another Member State. In order to safeguard the social security rights of persons moving within the EU/EFTA and the UK<sup>1</sup>, common rules are established at EU level.<sup>2</sup> The outcome of the EU rules on social security coordination is a high-quality level of coordination techniques based on some key principles: *a)* the prohibition of discrimination, reinforced by the equal treatment of cross-border facts and events (i.e. principle of assimilation); *b)* the aggregation of insurance periods; *c)* the exportability of benefits; and *d)* the determination of a single applicable legislation. The Coordination Regulations only ‘coordinate’ the various social security systems, they do not intend to ‘harmonise’ the systems. Consequently, Member States are still free to decide which benefits to grant, to whom, under which circumstances, and for how long. Moreover, coordination can be applied only in respect of legislation concerning social benefits which are within the material scope of the Coordination Regulations. It covers the following branches of social security: sickness benefits, maternity and equivalent paternity benefits, invalidity benefits, old-age benefits, survivors’ benefits, benefits in respect of accidents at work and occupational diseases, death grants, unemployment benefits, pre-retirement benefits, and family benefits. The Coordination Regulations also apply to special non-contributory cash benefits but not to social and medical assistance and certain benefits which are a compensation for damages. The Coordination Regulations protect, in the field of social security, all persons moving to another Member State within the EU/EFTA and the UK, be it for reasons linked to work (e.g., active movers, frontier workers, seasonal, posted workers, business travellers, etc.) or for other reasons (e.g., holiday, planned healthcare, moving abroad as a retired person, etc.).<sup>3</sup>

<sup>1</sup> As of 1 February 2020, the United Kingdom is no longer part of the European Union. There are two Agreements now governing the relations between the EU and UK in terms of social security coordination. First, the Withdrawal Agreement (WA) 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 acquis applies to these persons. Furthermore, partial coordination applies to persons who are not covered by Art. 30 (full coordination) but have been subject to both UK/EU social security legislation before the end of the transition period. This includes among others EU rules concerning the aggregation of periods, rights and obligations deriving from such periods. The Withdrawal Agreement also protects persons in triangular situations with EFTA Member States. The Trade and Cooperation Agreement (TCA) was signed on 30 December 2020, was applied provisionally as of 1 January 2021, and entered into force on 1 May 2021. In this Agreement there is a Protocol on Social Security Coordination which covers all persons who 1) are or have been covered by the social security legislation of an EU Member State or of the UK; 2) are residing in an EU Member State or the UK; 3) are or have been in a cross-border situation between an EU Member State and the UK as from 1 January 2021. This Protocol fully coordinates all branches of social security coordination that are currently coordinated under the Basic Regulation except for family benefits, long-term care, special non-contributory cash benefits, and assisted reproduction services. Additionally, there is a partial coordination for invalidity benefits and unemployment benefits. However, this Protocol does not apply to situations involving a UK national moving between two or more Member States, without a cross-border element with the UK as such. Furthermore, it does not apply to the EFTA Member States.

<sup>2</sup> Detailed rules are laid down in Regulation (EC) No 883/2004 (‘Basic Regulation’) and Regulation (EC) No 987/2009 (‘Implementing Regulation’). The rules do not only apply to EU nationals but also to nationals of Norway, Iceland and Liechtenstein, thanks to the Agreement on the European Economic Area (EEA), as well as to Swiss nationals by virtue of a bilateral agreement on the free movement of persons.

<sup>3</sup> In that regard, the importance of these EU-rules can be demonstrated by referring to the group of persons benefitting from the application of it. For instance, almost 20 million EU/EFTA/UK citizens live in another EU/EFTA country or the UK (2019 figures) (Eurostat data). Furthermore, almost 100 million tourist trips (excluding trips for professional reasons) took place within the EU in 2021 (Eurostat data).



This Statistical Report provides an overview of the impact of the Coordination Regulations, both in terms of persons involved and related public social spending.<sup>4</sup> It draws conclusions and identifies trends by area of social security. The separate thematic reports can be consulted for a more detailed analysis and reporting of the data. Furthermore, *Annex II* provides more detailed information per thematic report. Finally, the Statistical Report also provides one-page summaries for all 27 EU Member States, the four EFTA-countries and the UK in *Annex I*. These one-page summaries provide detailed information on the applicable legislation, cross-border healthcare, pensions, unemployment, family benefits, and maternity and equivalent paternity benefits for reference year 2022. This allows for a concise overview of all branches of cross-border social security per Member State, instead of only focussing on one branch at a time (which is how the Statistical Report is structured).

A new element in the current Statistical Report compared to previous editions is an **analysis of the evolution and trends** of the collected figures over the years. Since 2014, data on several branches of social security has been collected and reported by the [Network Statistics FMSSFE](#), on behalf of the European Commission - DG Employment. Hence, this year marks 10 years of collecting statistics. As a result, it is a perfect moment to take a closer look at the evolution and trends of the collected and reported statistics since then.<sup>5</sup> Consequently, the summaries per branch of social security are not limited to an analysis of the figures collected for the reference year 2022 but also highlights key evolutions and trends.

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<sup>4</sup> Article 91 of the Implementing Regulation requires the competent authorities to compile statistics on the application of the Coordination Regulations and to forward them to the Administrative Commission for the Coordination of Social Security Systems. Such data are currently collected and analysed by the *Network Statistics FMSSFE*. The Network would like to thank all delegations of the Administrative Commission for providing these data. Moreover, we would like to thank the European Commission and the Administrative Commission for the review of the statistical reports.

<sup>5</sup> It would be useful to apply a mixed method that combines and integrates qualitative and quantitative research methods. For instance, expert interviews could be used to clarify some of the reported figures and evolutions.

## 1. Determination of the applicable legislation

The main principle of the Coordination Regulations is that persons are subject to the legislation of a single Member State only. If the person works, the legislation of the Member State where the economic activity is carried out applies (*lex loci laboris*). In some very specific situations, other criteria apply. Such situations include, *inter alia*, 1) persons who are employed by an employer which normally carries out its activities in a Member State and who are posted by that employer to another Member State to perform work on its behalf (Article 12(1) of the Basic Regulation), 2) persons who normally pursue an activity as a self-employed person in a Member State who go to pursue a similar activity in another Member State (Article 12(2) of the Basic Regulation); and 3) persons who pursue an activity as an employed/self-employed person in two or more Member States (Article 13 of the Basic Regulation). Under Article 12 of the Basic Regulation, the social security legislation of the Member State where the employer normally carries out its activities / where the self-employed activity is normally pursued continues to apply for up to 24 months. Under Article 13 of the Basic Regulation, special rules for persons who are normally employed, self-employed, or both employed and self-employed in two or more Member States are laid down to ensure that the social security legislation of only one Member State is applicable.

In the situations discussed above, a so-called Portable Document A1 (PD A1) is issued.<sup>6</sup> This certificate proves that the social security legislation of the issuing Member State applies and confirms that the person concerned has no obligations to pay social security contributions in another Member State. The current legal framework provides that the employer or the person concerned must inform the competent institution about their planned transnational activities, whenever possible before these activities take place. Subsequently, after verification of several conditions, a PD A1 is provided by the competent institution.<sup>7</sup> In practice, authorities are not always informed about these transnational activities. Consequently, there might be a discrepancy between the number of PDs A1 issued and the actual number of persons being sent abroad. However, it is likely that this difference has narrowed in recent years. Indeed, some Member States have laid down sanctions in their national legislation for not having a PD A1 and/or carry out far more inspections on having a PD A1. In addition, the communication of competent authorities concerning the application for a PD A1 when making a 'business trip' to another EU/EFTA country may also have a direct impact.

### 1.1. Overall picture of the number of PDs A1 issued

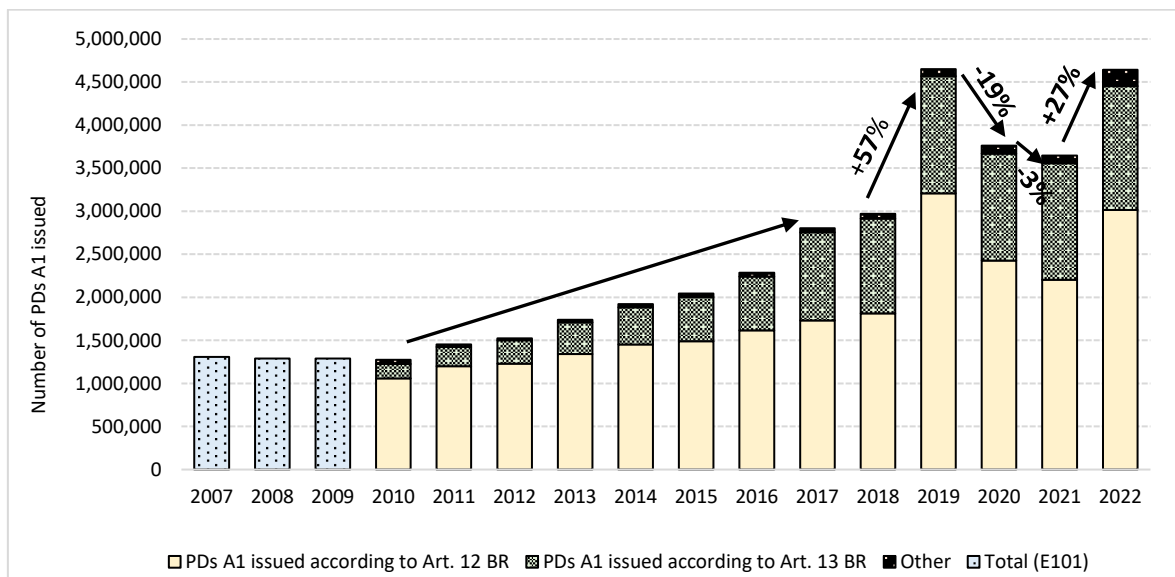
A total number of 4.6 million PDs A1 were issued at the request of the employer or the person concerned in 2022. The majority of these PDs A1 were applicable to persons covered by Article 12, namely 3 million. Another 1.4 million PDs A1 were issued to persons covered by Article 13. The remaining 188 000 PDs A1 were issued for other categories, mainly issued to civil servants (136 642 PDs A1), as well as to persons covered by an 'Article 16 Agreement' (19 554 PDs A1) and mariners (17 540 PDs A1). The two main issuing Member States of a PD A1 were Germany (1.6 million PDs A1 issued) and Poland (723 000 PDs A1 issued).

<sup>6</sup> For instance, in cases subject to Article 13 of the Basic Regulation, the person concerned must inform the relevant institution in the Member State of residence, which will launch the procedure for determining the applicable legislation. Once the competent Member State has been identified, it will issue a PD A1.

<sup>7</sup> Under the CJEU case-law (see e.g., Case C-202/97, FTS, paragraph 51 EU:C:2000:75) the competent authority needs to carry out a proper assessment of the facts relevant to the application of the rules for determining the applicable social security legislation and, consequently, to guarantee the correctness of the information contained in the PD A1.

Reported data in *Figure 1* depict a huge, though not a constant linear increase in the number of PDs A1 issued over the past 15 years.<sup>8,9</sup> In some reference years, a sharp decline or growth occurred compared to the previous year, mainly due to a macro-economic event (e.g., most recently the COVID-19 pandemic) but also due to other reasons (e.g., some Member States have laid down sanctions in their national legislation for not having a PD A1 and/or carry out far more inspections on having a PD A1). In 2007, a total of about 1.3 million E101 certificates were issued by the reporting Member States. In the following three years, mainly because of the financial and economic crisis and its after-effects, fewer E101 certificates were issued compared to 2007. From 2011 and especially from 2013 onwards, there was a strong annual growth of the number of PDs A1 issued until 2020. There was a peak in growth in 2019 (+57 %), mainly due to an enormous increase of PDs A1 granted under Article 12 by Germany. In that year 4.6 million PDs A1 were issued. Due to the COVID-19 pandemic, a decline in the number of PDs A1 issued occurred in 2020 (-19 %) and 2021 (-3 %). In both years there was a substantial decrease of the number of PDs A1 issued compared to 2019. However, the number of PDs A1 issued were still significantly higher than in 2018 and before. The latest figures for 2022 show that the number of PDs A1 issued has returned to the 2019 level (+27 % compared to 2021). Consequently, between 2012 and 2022, the number of PDs A1 issued more than tripled, or increased by more than 3 million PDs A1.

**Figure 1 - Evolution of the number of PDs A1 issued, by type, 2007-2022**



*Source:* Administrative data PD A1 Questionnaire 2023 and previous years Both Poland and Germany have consistently issued by far the most PDs A1. Together, these two Member States issued 50 % of all PDs A1 in 2022. Until 2018, Poland was the main issuing Member State. This has changed from 2019. Since then, Germany is indisputably the Member State issuing the most PDs A1. The importance of both Member States differs strongly according to the legal ground which the PD A1 is granted for. Germany is the main issuing Member State for PDs A1 issued according to Article 12 while Poland is the main issuing Member State for PDs A1 issued under Article 13.

<sup>8</sup> Data are available on the PDs A1/E101 certificates issued from reference year 2005 onwards. Before 2014, it was the European Commission that collected such data, at that time on the number of E101 certificates issued. For an overview of the data for reference years 2005, 2006, 2007 see [“Study on the economic and social effects associated with the phenomenon of posting of workers in the EU”](#). For data for reference years 2008 and 2009 see [“Posting of workers in the European Union and EFTA countries : Report on E101 certificates issued in 2008 and 2009”](#). And for data for reference years 2010 and 2011 see [“Posting of workers in the European Union and EFTA countries : Report on E101 certificates issued in 2010 and 2011”](#).

<sup>9</sup> It would be interesting to take an even longer time perspective, and to see, for example, what the impact was of the enlargement of the European Union in 2004 on the evolution of the number of E101 certificates issued before and after 2004.

Both Poland and Germany have consistently issued by far the most PDs A1. Together, these two Member States issued 50 % of all PDs A1 in 2022. Until 2018, Poland was the main issuing Member State. This has changed from 2019. Since then, Germany is indisputably the Member State issuing the most PDs A1. The importance of both Member States differs strongly according to the legal ground which the PD A1 is granted for. Germany is the main issuing Member State for PDs A1 issued according to Article 12 while Poland is the main issuing Member State for PDs A1 issued under Article 13.

There is a growing importance of the number of PDs A1 issued according to Article 13 in the total number of PDs A1 issued. This was especially the case in the period between 2010 and 2018. Consequently, the share of the PDs A1 issued to persons covered by Article 13 in the total number of PDs A1 increased by almost 24 percentage points in that period (from 13 % to 37 %). This was mainly due to the high annual growth rates of the PDs A1 issued under Article 13 while for Article 12 annual growth rates were much lower. This raises the question whether there has been a shift from the use of Article 12 to Article 13 in recent years.<sup>10-11</sup> The peak in the number of PDs A1 issued under Article 12 in 2019 and 2022 resulted in a decrease in the relative importance of Article 13 in total for both years. In addition, there are also strong differences between Member States as regards the relative importance of PDs A1 issued under Article 12 or under Article 13 respectively. For example, France hardly granted PDs A1 according to Article 13. This appears to have changed in 2022. The (relative) importance of other provisions affecting the issuance of a PD A1 remains limited. This is also the case for the PDs A1 awarded under the application of Article 16 (specific agreement), even during the COVID-19 pandemic. However, this could change from July 2023 onwards due to the [Framework Agreement on the application of Article 16 \(1\) of Regulation \(EC\) No. 883/2004 in cases of habitual cross-border telework](#).

Below, the evolution and main trends of the number of PD A1 issued under Article 12 and Article 13 is discussed. After all, in the analysis of the number of PDs A1 issued, a clear distinction between ‘posting according to Article 12’ and ‘pursuing activities in two or more Member States according to Article 13’ is preferred.

## 1.2. Intra-EU posting (Article 12)

In 2022, approximately 3 million PDs A1 were granted under Article 12, covering around 1.8 million persons. One posted worker or self-employed person received an average of 1.7 PDs A1 in 2022. This indicates that posted workers are sent to another Member State several times a year for a certain period. *Figure 2* on the number of PDs A1 issued according to Article 12 depicts an upward trend from 2010 to 2022. It can be assumed that the evolution of the number of PDs A1 issued according to Article 12 strongly depends on the evolution of cross-border trade in services. However, other factors may also have an impact on the evolution of the number of PDs A1 issued according to Article 12. For instance, the communication of competent authorities concerning the application for a PD A1 when making a ‘business trip’<sup>12</sup> to another Member State may have a direct impact on its

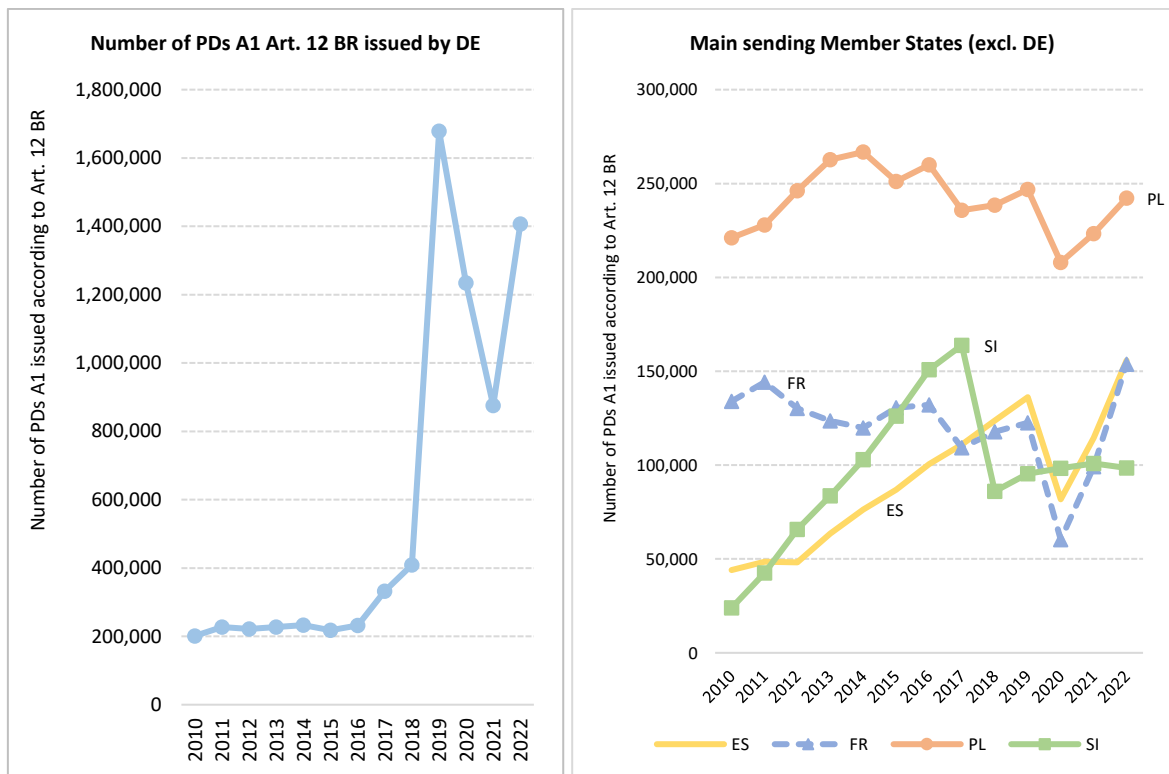
<sup>10</sup> Please note that in order to apply Article 13, it must be possible to ascertain in advance – by virtue of foreseeability or predictability in the next 12 months – not only when and for how long a work activity takes place, but also where (Article 14(10) of the Implementing Regulation).

<sup>11</sup> Such a shift has certainly taken place in Slovenia. Following the implementation of the Transnational Provision of Services Act in 2018, the total number of PDs A1 issued under Article 12 drastically decreased while many employers started with asking for a PD A1 under Article 13, which is not regulated by the Act (see also Figure 2 and 4 in the summary).

<sup>12</sup> “As far as the coordination of social security is concerned, Regulations (EC) No 883/2004 and 987/2009 provide that, for every cross-border work-related activity (including ‘business trips’) the employer, or any self-employed person concerned, is under the obligation to notify the competent (home) Member State, whenever possible in advance, and obtain a Portable

evolution. Compared to 2012, the total number of PDs A1 granted under Article 12 tripled in 2022. Between 2012 and 2018, a constant but relatively limited annual growth occurred (especially compared to the growth rates over the same period for PDs A1 issued under Article 13). However, in 2019 there was an unprecedented increase in the total number of PDs A1 issued under Article 12, mainly due to PDs A1 issued by Germany. Indeed, in 2019, Germany showed a fourfold increase in the number of PDs A1 issued compared to 2018, or an increase of nearly 1.3 million PDs A1. Due to the COVID-19 pandemic, a decrease in the number of PDs A1 issued occurred in 2020, which continued in 2021. Nonetheless, these numbers were still significantly higher in both years compared to 2018 and before. Moreover, 2019 could be considered an exceptional year, even an outlier, although this observation for 2019 can be refuted by the data that became available for 2022. Indeed, in 2022, about the same number of PDs A1 was issued as in 2019. Moreover, it shows how much the EU totals depend on fluctuations which occur in Germany.

**Figure 2 - Evolution of the number of PDs A1 issued under Article 12 BR, main issuing Member States, 2010-2022**



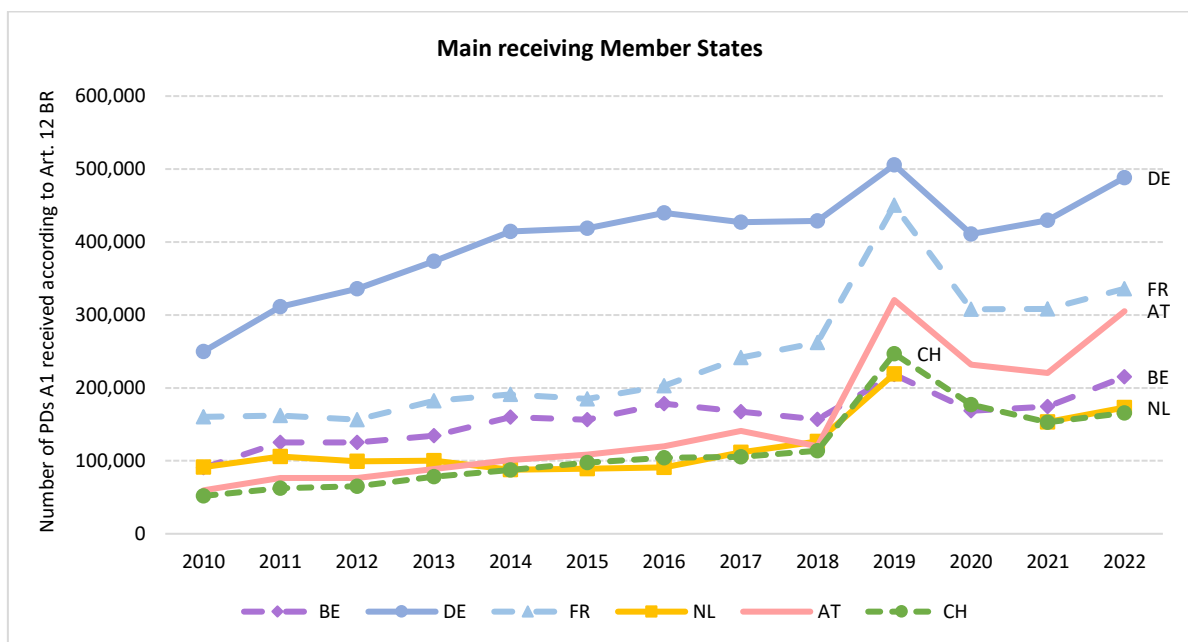
Source: Administrative data PD A1 Questionnaire 2023 and previous years

Whereas in 2010, Poland, Germany, France, Portugal, and Luxembourg issued the most PDs A1 under Article 12, the main issuing Member States in 2022 were Germany, Poland, Italy, Spain, and France. Apart from the unprecedented increase in 2019 that occurred in Germany, several other EU/EFTA countries show a notable growth (e.g., Spain, Italy, Switzerland, and Slovenia (until 2017)). Poland, the main issuing Member State in 2010, experienced a relatively stable evolution in the number of PDs A1 granted according to Article 12. Finally, there are several countries showing a negative evolution. Czechia, Estonia, Cyprus, Iceland, and the United Kingdom all issued less PDs A1 under Article 12 compared to 2010.

*Document A1. That obligation covers any economic activity, even if only of short duration. These Regulations do not provide for any exceptions for business trips either.* (See the [Practical Guide on Posting](#) (EC, 2019)).

The most prominent receiving Member States in which workers and self-employed persons with a PD A1 issued under Article 12 are temporarily active have remained largely the same between 2010 and 2022 (Figure 3). It concerned mostly the following EU/EFTA countries: Germany, France, Austria, Belgium, the Netherlands, and Switzerland. The main bilateral flows as well as the importance of flows between different regions sometimes fluctuate, which can mainly be explained by the fluctuations in the number of PDs A1 issued under Article 12 by Germany.

**Figure 3 - Evolution of the number of PDs A1 issued under Article 12 BR, main receiving Member States, 2010-2022**



Source: Administrative data PD A1 Questionnaire 2023 and previous years

Not all responding Member States are able to provide sectoral data as well as data on the number of persons with a PD A1 and the validity period of the PD A1. Over the ten years of data collection, the number of Member States, not least the main issuing ones, able to provide data on these variables increased. This has had a positive impact on the representativeness of the reported EU-average figures. However, this variability makes that EU-averages for some variables can fluctuate strongly depending on the reporting year. For example, Germany has been reporting data by sector since 2020 and since 2022 Germany provided figures on the number of unique persons involved and on the average validity period of the PD A1. As a result, the relative importance of the construction sector in the EU has changed considerably. Before 2020, the construction sector covered around 40 % of the PDs A1 issued under Article 12, but this percentage did not include figures from Germany. By adding figures from Germany, the share of the construction sector dropped to around 20 % from 2020 onwards. In addition, it was often assumed that the average posting period was approximately three to four months. However, this EU-average did not include figures for Germany. In 2022, the average validity period of a PD A1 under Article 12 granted by Germany was 21 days. This brings the EU-average down to about 60 days or about 2 months.

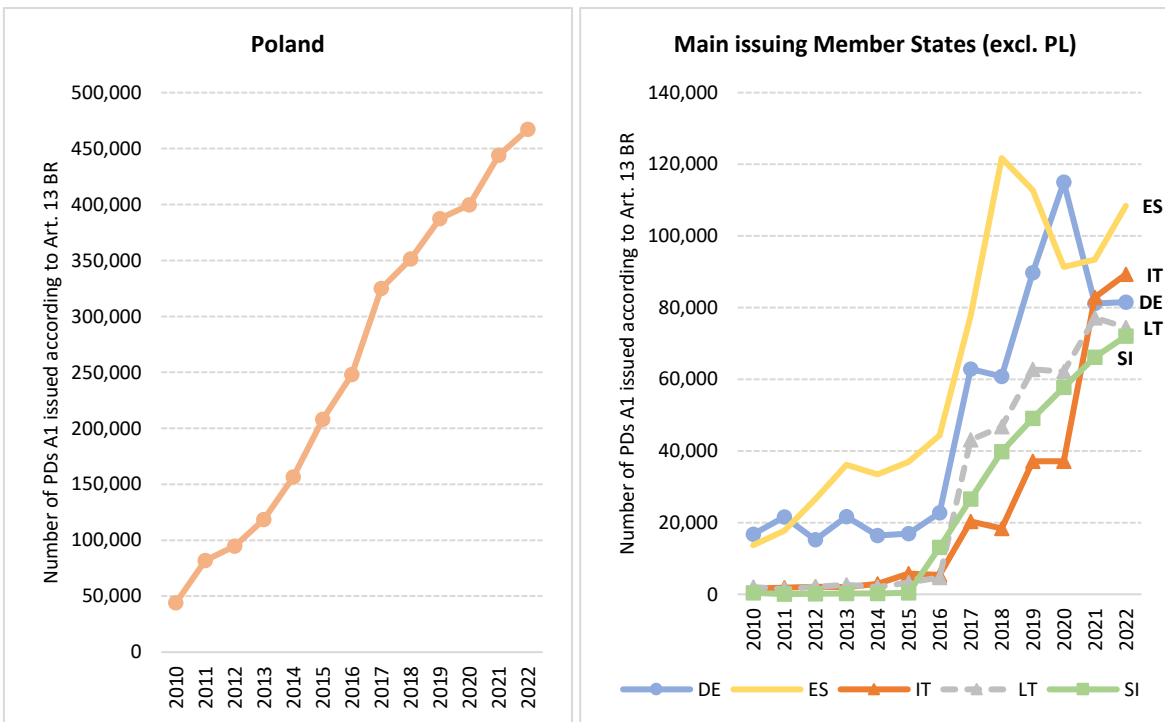
Finally, the share of the number of self-employed persons in total appears to be relatively stable. Only in Slovakia more than half of the PDs A1 under Article 12 are granted to the self-employed, and a strong growth has occurred during the past years.



### 1.3. Active in two or more Member States (Article 13)

In 2022, approximately 1.4 million PDs A1 were granted under Article 13, covering roughly 1.3 million persons. The number of PDs A1 granted according to Article 13 has continuously been on the rise from 2010 to 2022, with only a small decline during the COVID-19 pandemic (2020 and 2021). In 2010 the level of the number of PDs A1 awarded according to Article 13 was very low with only 168 000 PDs A1 issued. Between 2010 and 2018, the number of PDs A1 granted under Article 13 showed a strong annual growth, with for instance a 64 % growth in 2017 compared to 2016. The strong increase can mainly be explained by the increasing importance of international road freight transport (and the increased number of inspections in this sector). Approximately 40 % of the PDs A1 granted under Article 13 is issued to persons active in road freight transport. Moreover, it is mainly Member States that have an important share in international road freight transport, such as Poland, Slovakia, Spain, and Lithuania, which issue a high number of PDs A1 under Article 13. Between 2010 and 2022, there has been a continuous increase in the number of PDs A1 issued according to Article 13 by Poland, even during the COVID-19 pandemic (Figure 4). Finally, the recent sharp increase in the number of PDs A1 issued according to Article 13 by Slovenia (since 2016) and Lithuania (since 2017) should be noted. Especially seeing that both Member States hardly issued any PDs A1 under Article 13 until recently.

**Figure 4 - Evolution of the number of PDs A1 issued under Article 13 BR, main issuing Member States, 2010-2022**



Source: Administrative data PD A1 Questionnaire 2023 and previous years

## 2. Cross-border healthcare

Insured persons have different routes at their disposal to receive cross-border healthcare in the EU and to be reimbursed. They can seek treatment according to the rules and principles set by the Coordination Regulations; Directive 2011/24/EU<sup>13</sup>; bilateral/multilateral agreements or their own national legislation. The figures reported in this chapter relate to cross-border healthcare provided under the Coordination Regulations.

Three cross-border healthcare situations are identified and regulated under the Coordination Regulations. (1) There is unplanned cross-border healthcare when necessary and unforeseen healthcare is received during a temporary stay outside of the competent Member State. (2) Planned cross-border healthcare may be received in a Member State other than the competent Member State when patients purposely seek out healthcare abroad. Finally, (3) persons who reside in a Member State other than the competent Member State are also entitled to receive healthcare.

In this chapter, all three types of cross-border healthcare are discussed consecutively, as well as a section comparing the three types.

### 2.1. Unplanned cross-border healthcare

The European Health Insurance Card (EHIC) comes into play when a person needs necessary healthcare while temporarily staying abroad. It acts as a proof of entitlement for insured persons and their family members who are temporarily staying in a Member State (i.e., 'the Member State of stay') other than the one in which they are insured (i.e., 'the competent Member State') and who need unplanned necessary healthcare. When unplanned healthcare is necessary while temporarily staying abroad for reasons of work, holiday, study etc., the patient should present the EHIC to the public healthcare provider. This card then guarantees that the patient will be treated on equal grounds with insured patients in the Member State of treatment.

Seeing that there are currently some 242 million EHICs in circulation in 2022, the Coordination Regulations are of importance for all EU citizens when they move between Member States, be it for work or for private reasons. The main issuing Member States have remained the same over the years. Particularly Germany, Italy and the United Kingdom have issued the highest number of EHICs. Furthermore, while the Netherlands shows a decline in the number of EHICs in circulation (from 16 million in 2014 to 8.2 million in 2022), France has known a growth (from 4.1 million in 2013 to 14.6 million in 2022).

Around 46 % of the EU/EFTA/UK citizens<sup>14</sup> are currently in possession of an EHIC. However, the share of insured persons with an EHIC differs greatly between Member States. This can be explained by the different application and issuing procedures and the validity period, applied by the competent Member State. For instance, in some Member States the EHIC is issued automatically resulting in a coverage rate of (almost) 100 %, whilst other Member States issue it on request. Moreover, the validity period, which ranges from a few months to 20 years, and the mobility of insured persons and their awareness of their cross-border healthcare rights influence the coverage rate as well.

<sup>13</sup> Directive 2011/24/EU of the European Parliament and of the Council of 9 March 2011 on the application of patients' rights in cross-border healthcare (OJ L 88, 4.4.2011, p. 45).

<sup>14</sup> There are around 528.3 million citizens in the EU-27, EFTA, and UK in 2022. (Eurostat [\[DEMO PJAN\]](#))



The issuing procedure and the validity period, as well as the ways in which Member States raise awareness concerning the EHIC have remained rather rigid over the years. Over the years, there is a clear trend of increasing the validity period. In nine Member States, this period was increased for several groups or for all insured persons when comparing 2013 to 2022<sup>15</sup>. For instance, in Czechia the period increased from 5 years in 2013 to 10 years in 2022, in France from 1 to 2 years, and in Romania from 6 months to 2 years. Only in Slovakia, the opposite occurred, as in 2013 there was an indefinite duration, while in 2022 the validity period was 10 years.

In most Member States, the EHIC can be requested electronically via the internet or at the desk of the competent institution. In recent years, several Member States also introduced a mobile application for requesting the EHIC. Moreover, the Single Digital Gateway Regulation requires Member States to ensure that citizens and businesses can access and complete several administrative procedures fully online and receive the output electronically by 12 December 2023. One of these procedures relate to the application for the EHIC.<sup>16</sup>

Healthcare provided in the Member State of stay is reimbursed by the competent Member State in accordance with the rates of the Member State of stay. This can happen in two different ways: either the reimbursement claims are settled between the Member State of stay and the competent Member State, or the claims are settled between the competent Member State and the insured person. The reported data show that nine out of ten of the reimbursement claims for unplanned necessary treatment are settled through the first manner. This indicates a widespread and routinized payment and reimbursement procedure following the use of the EHIC.

In 2020, tourism was among the sectors most affected by the COVID-19 pandemic, due to the travel restrictions as well as other precautionary measures. In 2021, most restrictions were lifted, but the tourism sector was still affected. From 2019 to 2020, the nights spent by international tourists in the tourist accommodation establishments (hotels, etc.) in the EU-27 dropped by some 70 %, while there was an increase from 2020 to 2021 of 42 %, and an even higher increase from 2021 to 2022 of 105 %.<sup>17</sup> Nevertheless, the number of nights spent in tourist accommodations in 2022 was still 11 % lower than in 2019 (1 207 million nights in 2022 compared to 1 363 million in 2019). The decrease in the number of trips for leisure and business abroad during the COVID-19 pandemic and in its aftermath may have had an impact on the level of unplanned necessary cross-border healthcare in the EU.<sup>18</sup> In 2019, some 2.4 million claims for reimbursement were issued by the reporting Member States, accounting to around EUR 1.2 billion. Both in 2020 and 2021, there has been a sharp drop in the amount claimed by the Member States of stay (the total amount claimed was in both years less than EUR 700 million). However, in 2022, both the number of forms and the amount are increasing again, although not yet reaching the levels of 2019 (from the perspective of the Member State of stay in 2022 the number of claims amounted to 2 million and the amount to around EUR 880 million).

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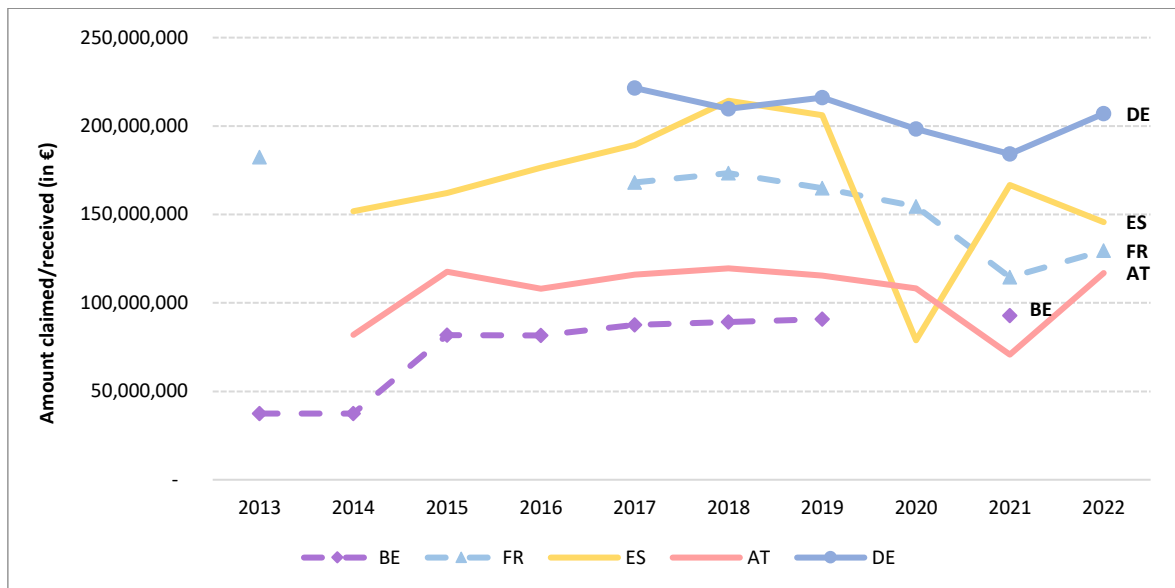
<sup>15</sup> The validity period in 2013 differed from the period in 2022 for the following Member States (sometimes for specific groups of insured and sometimes for all insured persons): CZ, EL, ES, FR, HR, LT, PL, RO, and CH.

<sup>16</sup> See also [the Communication of the Commission on digitalisation in social security coordination: facilitating free movement in the Single Market \(COM\(2023\) 501 final\)](#).

<sup>17</sup> Eurostat [[tour\\_occ\\_nim](#)]

<sup>18</sup> [Decision No H9](#) and [Decision No H11](#) were adopted by the Administrative Commission in the light of the COVID-19 pandemic. These Decisions prolonged all deadlines for the introduction, contestation and settlement of reimbursement claims between 1 February 2020 and 30 June 2021 by a period of six months. This might have implications for the analysis of the impact of the COVID-19 pandemic on unplanned cross-border healthcare in the EU.

**Figure 5 - Reimbursement by the Member State of treatment, amount claimed/received in €, main Member States of treatment, 2013-2022**



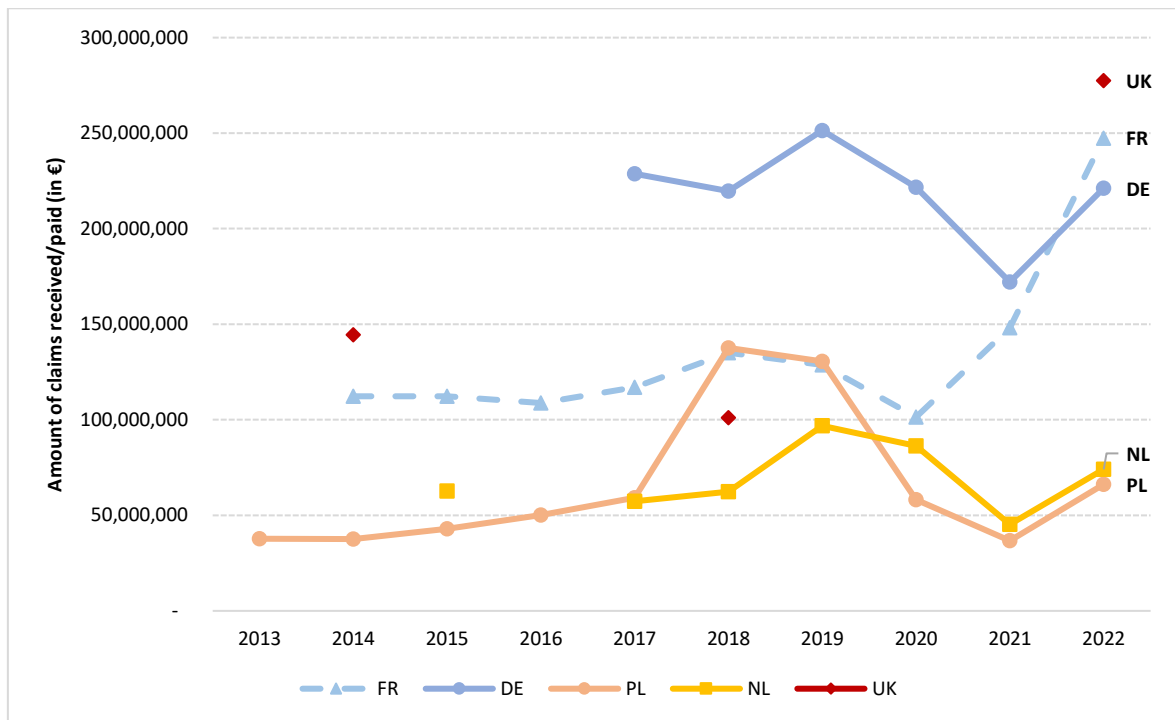
\* For BE, DE, and FR it concerns the amount claimed and not received.

Source: Administrative data EHC Questionnaire 2023 and previous years

From the perspective of the Member State of treatment, the evolution of the amount claimed/received by the main Member States can be looked at (Figure 5). In 2022, the main Member States of treatment were Germany, Spain, France, and Austria, as they all claimed/received an amount of over EUR 110 million. Over the years, an upward trend can be seen for Belgium and Austria, while for Germany, Spain, and France a decrease is noted. Although all main Member States of treatment have been hit by the COVID-19 pandemic, this is particularly the case for Spain. The amount received decreased from EUR 206 million in 2019 to EUR 79 million in 2020, but recovered quickly as it was back at EUR 167 million in 2021. Nevertheless, the amount received by Spain in 2022 (EUR 146 million) is still not at the highest level in 2018 (EUR 214 million), and a decrease is even noted from 2021 to 2022. Other important Member States of treatment which appeared in the top 5 of amount received/claimed over the years are Portugal, Greece, Italy, Poland, Finland, Sweden, the Netherlands, and Switzerland. The main flows from the perspective of the Member State of stay in 2022 went from Germany to Austria (EUR 59 million), and from France to Belgium (EUR 50 million, data 2021).

It also possible to consider the perspective of the competent Member State (Figure 6), the top 5 Member States in terms of the amount of claims received/paid in 2022 are the United Kingdom, France, and Germany, all over EUR 220 million, followed by the Netherlands and Poland, both above EUR 50 million. All these Member States were hardly hit by the COVID-19 pandemic, especially the United Kingdom, where the amount decreased from EUR 101 million in 2018 to not even EUR 1 million in 2020 and 2021. However, in 2020, the United Kingdom had the highest amount of all Member States, namely EUR 277 million. Moreover, France shows an impressive growth, particularly from 2020 onwards, from EUR 112 million in 2015 to EUR 247 million in 2022. Other top 5 competent Member States in terms of amount which popped up over the years from 2013 to 2021 are Belgium, Bulgaria, Slovakia, Sweden, Portugal, Romania, Italy, and Spain. The main flows from the perspective of the competent Member State in 2022 went from the United Kingdom to France (EUR 181 million), from France to Belgium (EUR 128 million), and from Germany to Austria (EUR 55 million).

**Figure 6 - Reimbursement by the competent Member State, amount of claims received/ paid in €, main competent Member States, 2013-2022**



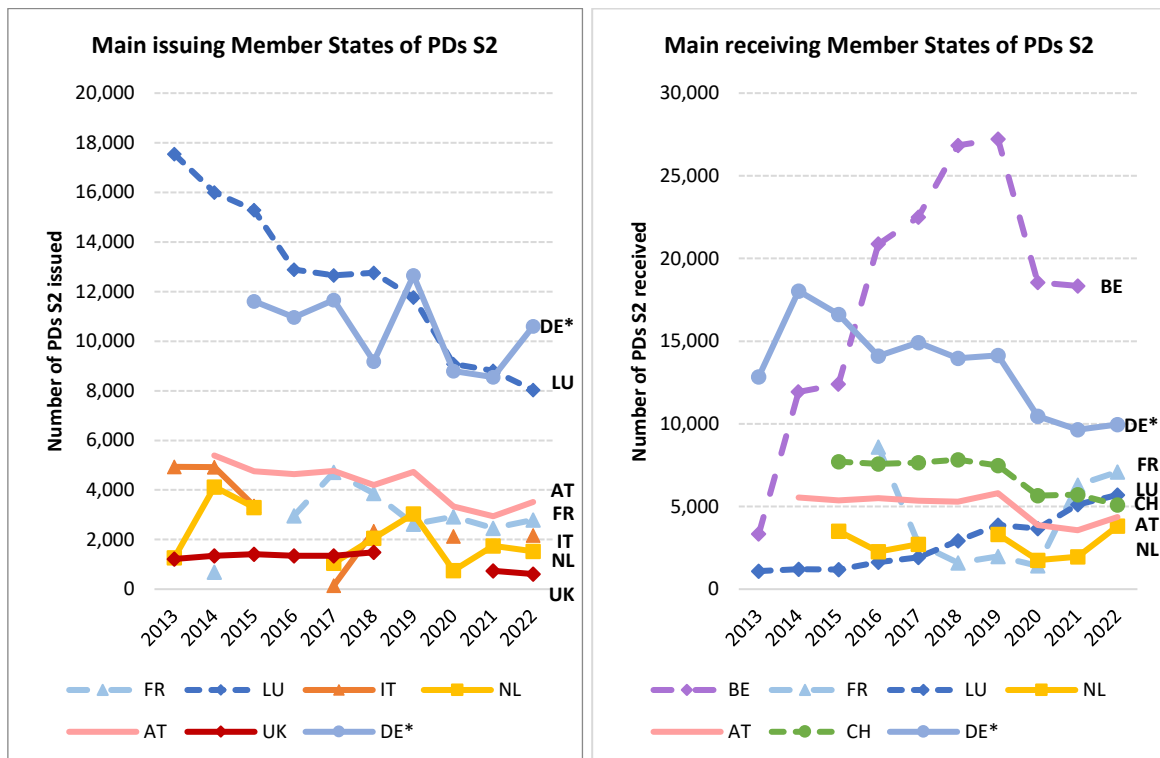
\* For DE, FR, PL, and UK it concerns the amount claimed and not paid.

Source: Administrative data EHC Questionnaire 2023 and previous years

## 2.2. Planned cross-border healthcare

There are different ways in which planned cross-border healthcare in the EU can be obtained and reimbursed. Either under EU rules (the Coordination Regulations or the Directive 2011/24/EU on the application of patients' rights in cross-border healthcare) or other parallel procedures, which are provided in national legislation or in (bilateral) agreements. Although this chapter mainly concerns the first option, namely planned cross-border healthcare provided by EU rules, more specifically by the Coordination Regulations, it also pays attention to other parallel procedures.

In 2022, more than 50 000 'Portable Document S2' (PD S2) were issued. This form certifies the entitlement to planned healthcare treatment in an EU/EFTA country other than the competent Member State of the insured person, based on the procedures provided by the Coordination Regulations. The main issuing Member States of a PD S2 are Germany (estimate), Luxembourg, Austria, France, Italy, the Netherlands, and the United Kingdom. Luxembourg shows a clear continuing decline in the number of PDs S2 issued over the years (*Figure 7, left*). Although Luxembourg issued around 17 500 PDs S2 in 2013, the number declined to around 8 000 in 2022. The most prominent receiving Member States of planned cross-border healthcare under the Coordination Regulations are Belgium, Germany (estimate), France, Luxembourg, Switzerland, Austria, and the Netherlands. Belgium reached a peak in 2019 when it received more than 27 000 PDs S2.

**Figure 7 - Main issuing and receiving Member States of PDs S2, 2013-2022**


\* DE cannot provide data on the number of PDs S2 issued and received. Therefore, the number of PDs S2 issued and received is estimated based on the total number of PDs S2 received and issued by reporting Member States respectively. As a result, the numbers shown for DE are more sensitive to fluctuations as they depend highly on the reporting Member States.

Source: PD S2 Questionnaire 2023 and earlier years

One could wonder how the COVID-19 pandemic influenced the level of planned cross-border healthcare in the EU. Considering that the pandemic might have increased the likelihood that a patient could not receive medical treatment within a reasonable period of time, it could have led planned healthcare being approved in another Member State. Furthermore, COVID-19 patients were sometimes treated in a foreign hospital. In the 'Guidelines on EU Emergency Assistance on Cross-Border Cooperation in Healthcare related to the COVID-19 crisis',<sup>19</sup> published by the Commission, it was stated that "Patients who have to be transported to a hospital in a neighbouring or another Member State offering assistance should normally be in possession of a prior authorisation from the competent social security institution. This is not practical in view of the COVID-19 pandemic and the emergency situation." As can be seen in *Figure 7*, there is indeed no increase noted in the number of PDs S2 issued or received in 2020, at the height of the COVID-19 pandemic. It can even be seen that for most of the main issuing and receiving Member States, there is a drop in the number of PDs S2 issued/received from 2019 to 2020.

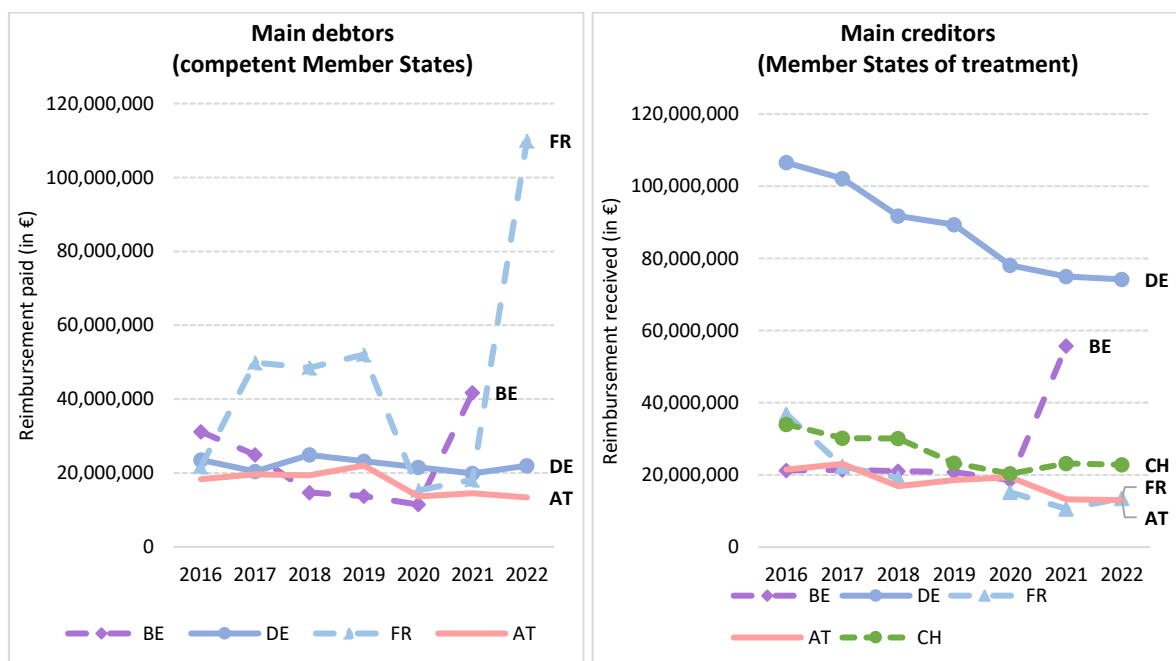
Around three out of four prior authorisations in 2022 have been authorised to receive planned cross-border healthcare in an EU-14 Member State. The most prominent flows go from France to Belgium, from Belgium to Luxembourg, from Switzerland to France, from Luxembourg to Belgium, from Luxembourg to Germany, from Germany to Switzerland, and from Austria to Germany. This enumeration shows that cross-border planned care is rather concentrated in a few EU-14 Member States and Switzerland. Moreover, it is found that more than seven in ten PDs S2 are issued to a neighbouring country, which indicates that

<sup>19</sup> See [https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020XC0403\(02\)&from=EN](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020XC0403(02)&from=EN)

proximity plays an important role. This is especially the case in the EU-14 (80 % in a neighbouring Member State) compared to the EU-13 (39 %).

In addition to the number of PDs S2 issued and received, it is essential to look at the budgetary impact of cross-border planned healthcare, which overall remains limited. Over the years, the four main debtors are Belgium, Germany, France, and Austria, while the five main creditors are Belgium, Germany, France, Austria, and Switzerland. As one of the main debtors, France saw a remarkable increase in the amount reimbursed from 2021 to 2022 (*Figure 8, left*). This increase is almost exclusively due to reimbursements paid to Belgium as a Member State of treatment. Furthermore, it can be seen that Belgium knew a serious drop in reimbursement as a debtor from 2019 to 2020. From a creditor's perspective, the main Member State Germany has known a continuous decrease of reimbursement received (*Figure 8, right*). Belgium on the other hand has experienced a serious increase in 2021.

**Figure 8 - Reimbursement by the main debtors, and reimbursement received by the main creditors, in €, 2016-2022**



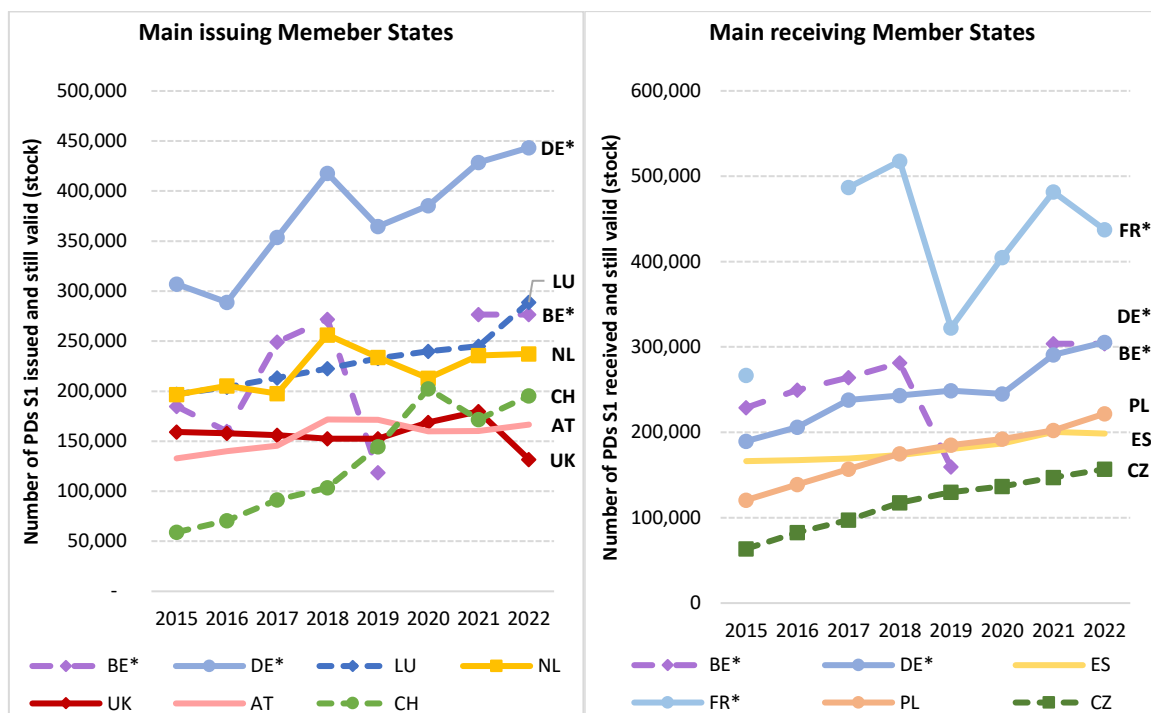
Source: PD S2 Questionnaire 2023 and earlier years

### 2.3. Residing in a Member State other than the competent one

Insured persons and their family members residing in a Member State other than the Member State in which they are insured (i.e., the competent Member State) are entitled to sickness benefits in kind provided for under the legislation of the Member State of residence. The healthcare provided in the Member State of residence is reimbursed by the competent Member State in accordance with the rates of the Member State of residence. This group of persons is also entitled to cash benefits provided by the competent Member State (i.e., export of sickness benefits in cash). Their right to sickness benefits in kind in the Member State of residence is certified by Portable Document S1 (PD S1). This form is issued by the competent Member State and allows the person to register for healthcare in the Member State of residence. The form is issued mainly to cross-border workers (and their family members) and mobile pensioners (and their family members).

In 2022, around 2.1 million persons resided in a Member State other than the competent Member State and are registered for healthcare in their Member State of residence by means of a PD S1. This implies that on average 0.5 % of the insured persons reside in a Member State other than the competent Member State. This share is considerably higher in Luxembourg, as more than three in ten persons insured in Luxembourg reside in another Member State. Furthermore, the share only exceeds 1 % in Belgium (2.4 %, data 2021), Switzerland (2.2%), Austria (1.8 %), the Netherlands (1.4 %), Liechtenstein (1.4 %), Malta (1.1 %), and Czechia (1.0%). Approximately 0.6 % of the persons insured in Germany reside in another Member State. From the perspective of the receiving Member State, only persons with a valid PD S1 who reside in Belgium (2.6 %, data 2021), Hungary (2 %), Cyprus (1.8 %, data 2019), and Slovakia (1.6 %) represent more than 1.5 % of the total number of persons insured in these receiving Member States.

**Figure 9 - Main issuing and receiving Member States of PDs S1 in circulation, 2015-2022**



\* DE cannot provide data on the number of PDs S1 issued and received. Therefore, the number of PDs S2 issued and received is estimated based on the total number of PDs S1 received and issued by reporting Member States respectively. As a result, the numbers shown for DE are more sensitive to fluctuations as they depend highly on the reporting Member States. In BE as well, the number of issued and received PDs S1 in 2018 is estimated. In FR, the number of received PDs S1 in 2019 is estimated.

Source: PD S1 Questionnaire 2023 and earlier years

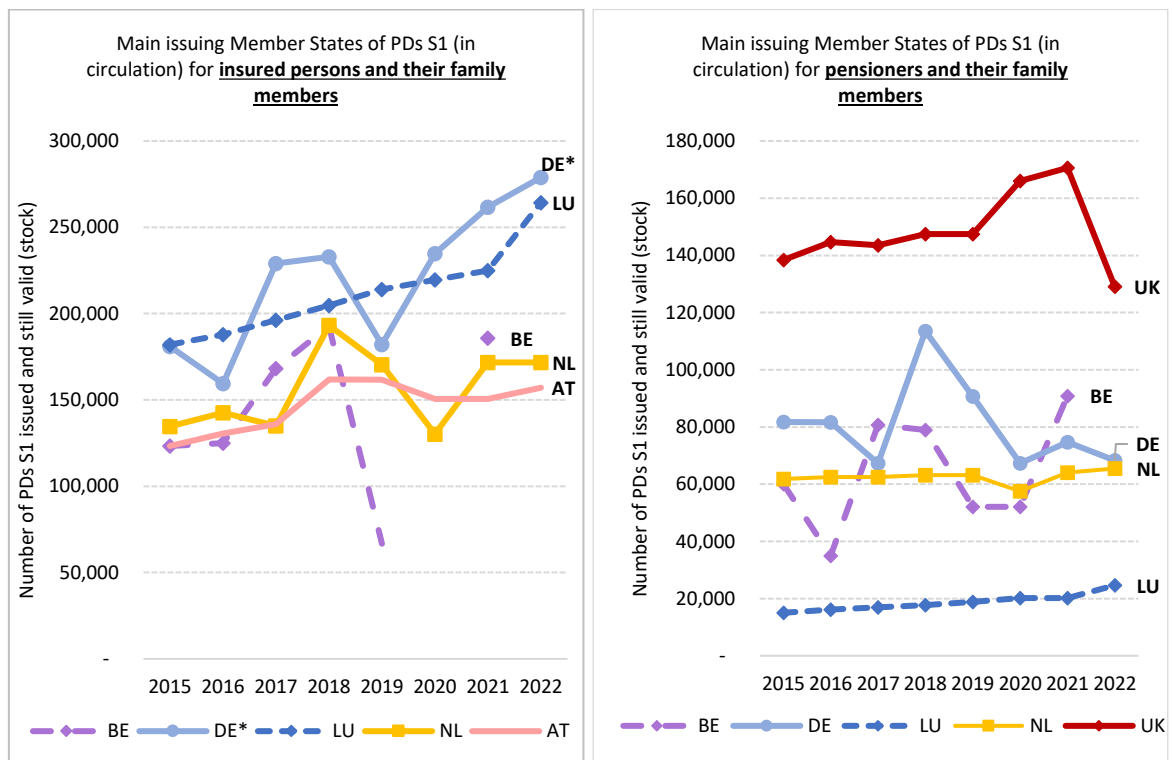
The main issuing Member States of PDs S1 are Germany, Luxembourg, Belgium, the Netherlands, Switzerland, Austria, and the United Kingdom. In 2022, these seven Member States issued 82 % of all PDs S1. The main issuing Member States of PDs S1, Germany and Luxembourg have known an almost continuous increase from 2015 to 2022 (*Figure 9, left*). As a result, both Member States noted an increase of around 45 % from 2015 to 2022. The main receiving Member States of PDs S1 are France, Germany, Belgium, Poland, Spain, and Czechia. Almost eight in ten persons with a PD S1 resided in one of these top six receiving Member States in 2022. These main Member States of residence generally show an increase in the number of PDs S1 received over the years (*Figure 9, right*). This is especially the case in Poland and Czechia which show a growth of 84 % and 147 % respectively from 2015 to 2022. France and Belgium both show a large decrease in the



number of PDs S1 received from 2018 to 2019 (*Figure 9, right*), as did Belgium as a main issuing Member State (*Figure 9, left*).

The profile of the persons with a PD S1 can be very different. On average, more than 70 % of the PDs S1 were issued to persons of working age and their family members residing in a Member State other than the competent Member State. Furthermore, almost 30 % of the PDs S1 were issued to pensioners (including pension claimants) and their family members. This distribution varies strongly among Member States. Most Member States issued the highest number of PDs S1 to persons of working age. Czechia, Luxembourg, Malta, Austria, Liechtenstein, Norway, and Switzerland issued more than nine out of ten PDs S1 to persons of working age and their family members. This contrasts with the United Kingdom, which issued almost 98 % of PDs S1 to pensioners and their family members.

**Figure 10 - Main issuing Member States of PDs S1 in circulation, for insured persons and their family members, and for pensioners and their family members, 2015-2022**



\* DE cannot provide data on the number of PDs S1 issued and received. Therefore, the number of PDs S2 issued and received is estimated based on the total number of PDs S1 received and issued by reporting Member States respectively. As a result, the numbers shown for DE are more sensitive to fluctuations as they depend highly on the reporting Member States.

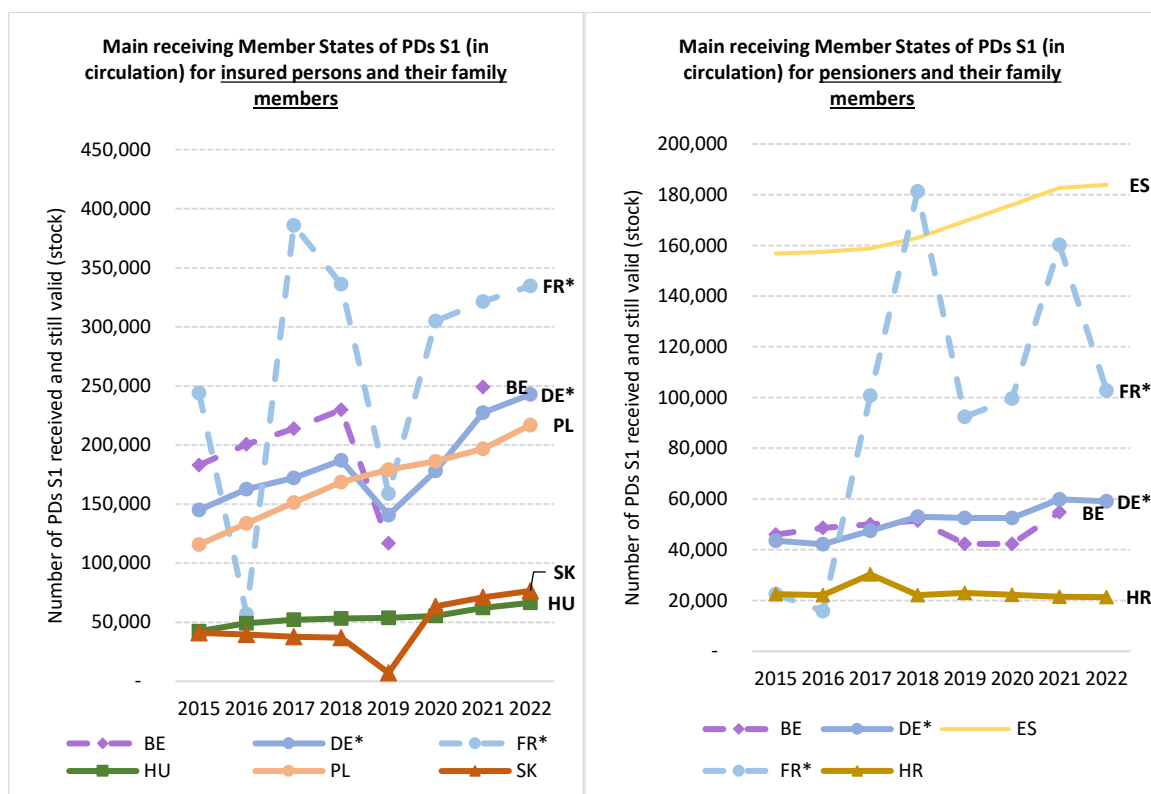
\*\* Data on PDs S1 issued to pensioners and their family members excludes pension claimants.

Source: PD S1 Questionnaire 2023 and earlier years

The main issuing Member States over time of PDs S1 for insured persons and their family members are Germany, Luxembourg, Belgium, the Netherlands, and Austria (*Figure 10, left*). These are all countries with a high number of incoming cross-border workers. Both Germany (+54 %) and Luxembourg (+45 %) saw a growth in the number of PDs S1 issued from 2015 to 2022. On the contrary, the main issuing Member States over time of PDs S1 for pensioners and their family members are the United Kingdom, Belgium, Germany, the Netherlands, and Luxembourg (*Figure 10, right*). As the main issuing Member State for pensioners, the United Kingdom has seen an increase from 2015 until 2021, going from around 138 400 PDs S1 in 2015 to 170 600 in 2021, but this is followed by a rather sharp

decrease to 129 000 PDs S1 issued in 2022. From 2021 to 2022, the evolution amounted to -24 %. This is most likely a consequence of Brexit. Furthermore, an important flow of PDs S1 often mentioned in this regard concerns the PDs S1 issued by the United Kingdom for pensioners residing in Spain. From 2015 to 2021 the number of PDs S1 issued in this flow has known an almost continuous increase. Though, also for this flow, the drop from 2021 to 2022 is visible. The number of PDs S1 issued by the United Kingdom for pensioners and their family members residing in Spain grew from 67 702 in 2015 to 85 173 in 2021. However, from 2021 to 2022 the number fell to 64 478. This brings the number back to a level even lower than in 2015.

**Figure 11 - Main receiving Member States of PDs S1 in circulation, for insured persons and their family members, and for pensioners and their family members, 2015-2022**



\* DE cannot provide data on the number of PDs S1 issued and received. Therefore, the number of PDs S2 issued and received is estimated based on the total number of PDs S1 received and issued by reporting Member States respectively. As a result, the numbers shown for DE are more sensitive to fluctuations as they depend highly on the reporting Member States. In FR, the number of received PDs S1 in 2019 is estimated.

Source: PD S1 Questionnaire 2023 and earlier years

From a receiving perspective, the main Member States concerning insured persons and their family members are France, Belgium, Germany, Poland, Slovakia, and Hungary (*Figure 11, left*), and the main Member States concerning pensioners and their family members are Spain, France, Germany, Belgium, and Croatia (*Figure 11, right*). In terms of receiving PDs S1 for pensioners and their family members, Spain stands out above all other main Member States (except in 2018 when France was the main receiving Member State), with over 150 000 PDs S1.

Considering both the issuing and receiving perspective, the main flows of PDs S1 in circulation went from Belgium to France, from Luxembourg to France, from Germany to Poland, from Switzerland to France, from the Netherlands to Germany and Belgium, from Luxembourg to Germany and Belgium, and from the United Kingdom to Spain.



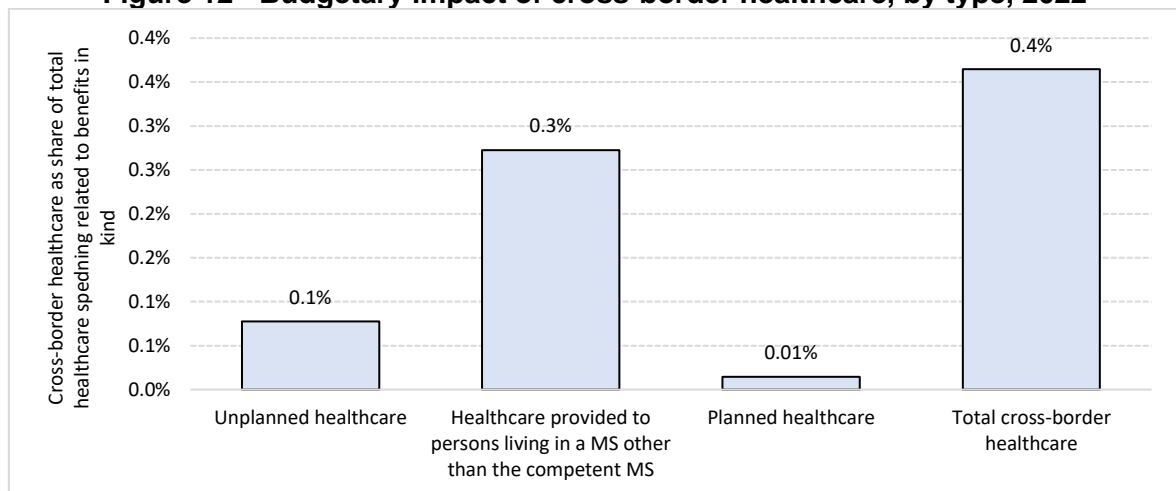
Finally, the amount of reimbursement over time can be looked at. The main competent Member States which paid the highest amounts of refunds are Spain, Germany, the Netherlands, Belgium, France, and Austria. Particularly France, Spain, and Germany stand out as they paid more than EUR 600 million of refunds, EUR 450 million, and EUR 400 million respectively over the last few years (2017-2021). From the perspective of the Member State of residence, most reimbursements were received by France, Germany, Belgium, Austria, and the Netherlands. Here, especially France and Germany stand out with more than EUR 700 million claimed in 2022, while the other main Member States of stay follow at a distance with amounts around EUR 304 million for Belgium (data 2021), EUR 66 million for Austria, and EUR 53 million for the Netherlands.

The average healthcare spending related to the reimbursement of sickness benefits in kind for persons residing in a Member State other than the competent Member State is limited to some 0.3 % of total healthcare spending related to benefits in kind.

## 2.4. General overview – Budgetary impact of cross-border healthcare

The budgetary impact of cross-border healthcare by applying the Coordination Regulations amounts to some 0.4 % of total healthcare spending related to benefits in kind. This rather low percentage represents an amount in absolute terms of more than EUR 4.5 billion.<sup>20</sup> The budgetary impact varies strongly, not only between Member States, but also between the different types of cross-border healthcare (*Figure 12*). The largest impact can be seen for healthcare provided to persons residing in a Member State other than the competent Member State (i.e., cross-border workers or pensioners) (0.3 % of total healthcare spending related to benefits in kind). For unplanned necessary healthcare the share amounts to 0.1 %, and finally, the budgetary impact of planned healthcare is only 0.01 % of total healthcare spending related to benefits in kind.<sup>21</sup>

**Figure 12 - Budgetary impact of cross-border healthcare, by type, 2022**



Source: Administrative data 2022 EHC Questionnaire, PD S2 Questionnaire, PD S1 Questionnaire, Eurostat [\[spr\\_exp\\_fsi\]](#) (data 2021; UK data 2018)

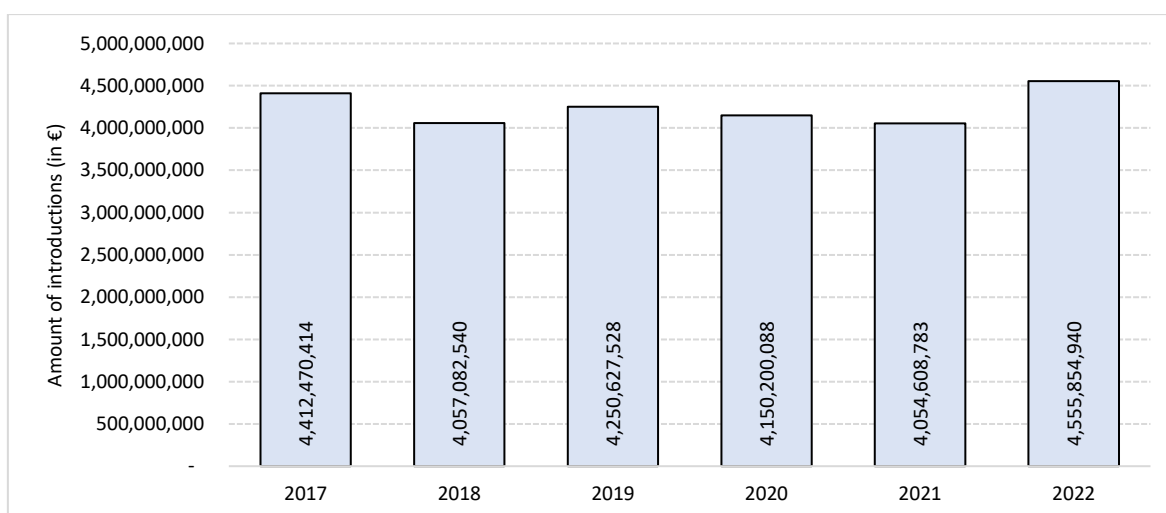
<sup>20</sup> Based on data collected within the framework of the Audit Board (see Olsson, J. (2023), Statement of annual accounts. Situation as at 31 December 2022, rapporteur of the Audit Board, on behalf of DG EMPL).

<sup>21</sup> Please note that the question on the reimbursement of cross-border healthcare is not similar in all questionnaires related to cross-border healthcare. Now, both the EHC Questionnaire and the PD S1 Questionnaire ask for the amount paid/received, while the amount claimed via the E125 forms received (issued) is asked to be reported in the PD S2 Questionnaire.

Outside the framework of the Administrative Commission, interesting data on cross-border healthcare under the Coordination Regulations are collected by the Audit Board.<sup>22</sup> Consequently, the evolution of the financial impact on competent Member States (*section 2.4.1*) and Member States of treatment (*section 2.4.2*) is based on these figures.<sup>23</sup> The figures which are considered concern the amount of introductions for the reimbursement of cross-border healthcare under the Coordination Regulations in 2022, including all claims based on actual expenditure and on fixed amounts.

Overall, the total amount of introductions for the reimbursement of cross-border healthcare has been fluctuating around EUR 4.2 billion over the last six years (*Figure 13*). There has been a dip from 2017 to 2018 (-8.1 %), as well as from 2019 to 2020 (-2.4 %) and 2020 to 2021 (-2.3 %), most likely due to the COVID-19 pandemic. However, from 2021 to 2022, the total amount grew by 12.4 % and reached almost EUR 4.6 billion, the highest level since 2017. It should be kept in mind that the period between treatment and the claim for reimbursement may differ significantly, seeing for instance that claims based on actual expenditure should be introduced within 12 months following the end of the calendar half-year during which those claims were recorded by the Member State of stay<sup>24</sup>. This means there is a certain time lag between the care provided and the introduction of the claim. Moreover, Decision H11 of the Administrative Commission<sup>25</sup> prolonged all deadlines for the introduction, contestation, and settlement of reimbursement claims between 1 February 2020 and 30 June 2021 by a period of six months. Therefore, the rather high increase from 2021 to 2022 could be explained by this time lag and the prolongations. In total, from 2017 to 2022, a growth of 3.2 % can be noted.

**Figure 13 - Total amount of introductions for the reimbursement of cross-border healthcare, 2017-2022, in €**



Source: Administrative data of the Audit Board

<sup>22</sup> See Article 74 of the Basic Regulation for an overview of the tasks taken up by the Audit Board.

<sup>23</sup> Olsson, J. (2023), Statement of annual accounts. Situation as at 31 December 2022, rapporteur of the Audit Board, on behalf of DG EMPL.

<sup>24</sup> In case the claim is recorded in October 2021 by the Member State of stay it should be introduced to the competent Member State up to 31 December 2022. Claims of fixed amounts for a calendar year should be introduced to the debtor Member State within the 12-month period following the month during which the average costs for the year concerned were published. (See Article 67 of the Implementing Regulation)

<sup>25</sup> AC Decision H9 extended all deadlines for the introduction and settlement of claims, mentioned in Articles 67 and 70 of the Implementing Regulation and in AC Decision S9 (later replaced by AC Decision S11), ending between 1 February 2020 and 31 December 2020 with 6 months. AC Decision H11, which replaced AC Decision H9 on 9 December 2020, extended the period covered with six months from 31 December 2020 to 30 June 2021.

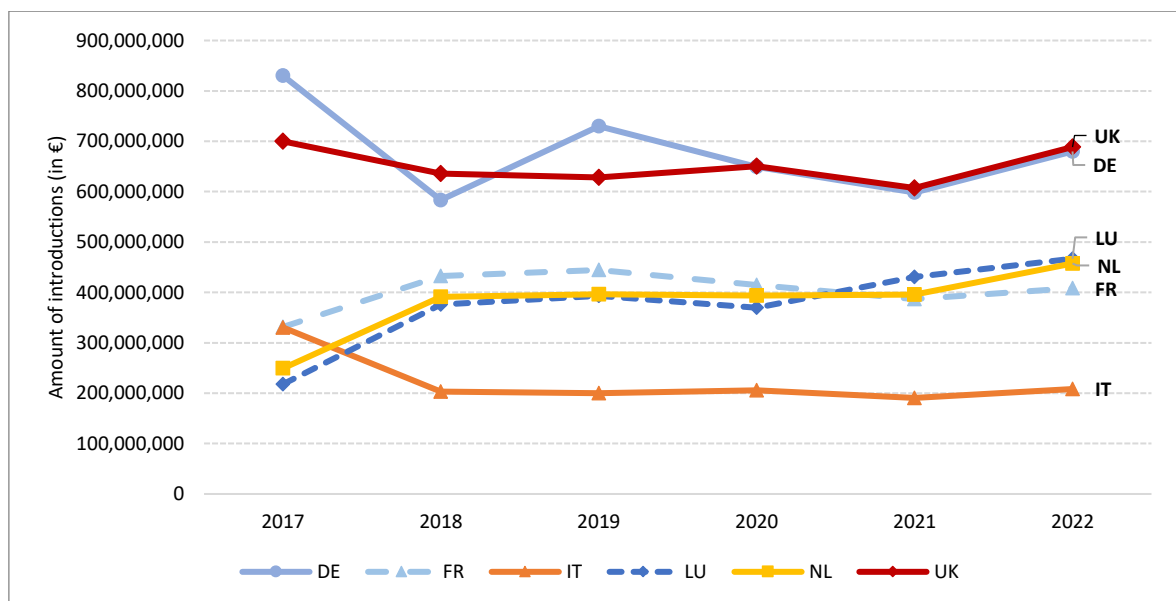
### 2.4.1. From the perspective of the competent Member State

From 2017 to 2022, there are clearly two main debtors, being the United Kingdom and Germany, both with around EUR 680 million in 2022 (*Figure 14*). They are followed by Luxembourg, the Netherlands, and France, which introduced an amount of more than EUR 400 million each in 2022. Finally, Italy comes in sixth place with a little over EUR 200 million in 2022.

From 2018 until 2022, the evolution for most Member States has been steady. However, the evolution from 2017 until 2022 is especially positive in Luxembourg (+114 %) and the Netherlands (+83 %). Furthermore, Germany knew a serious decrease from 2017 to 2018, and after a recovery in 2019, a further decrease from until 2021. In 2022, the amount is growing again, albeit still below the levels of 2018 and 2019. Germany seems to be the only Member State where the impact of the COVID-19 pandemic might be noted, as a decrease of 11 % occurred from 2019 to 2020, while for other main debtors the decrease is less pronounced (FR -6.7 %; LU -6 %; NL -0.6 %), or no decrease took place (IT +2.9 %; UK +3.5 %).

In total, these six main competent Member States account for over 60 % of the amount of introductions by all 32 Member States.

**Figure 14 - Evolution of amount of introductions for the reimbursement of cross-border healthcare, main debtors, 2017-2022, in €**



Source: Administrative data of the Audit Board

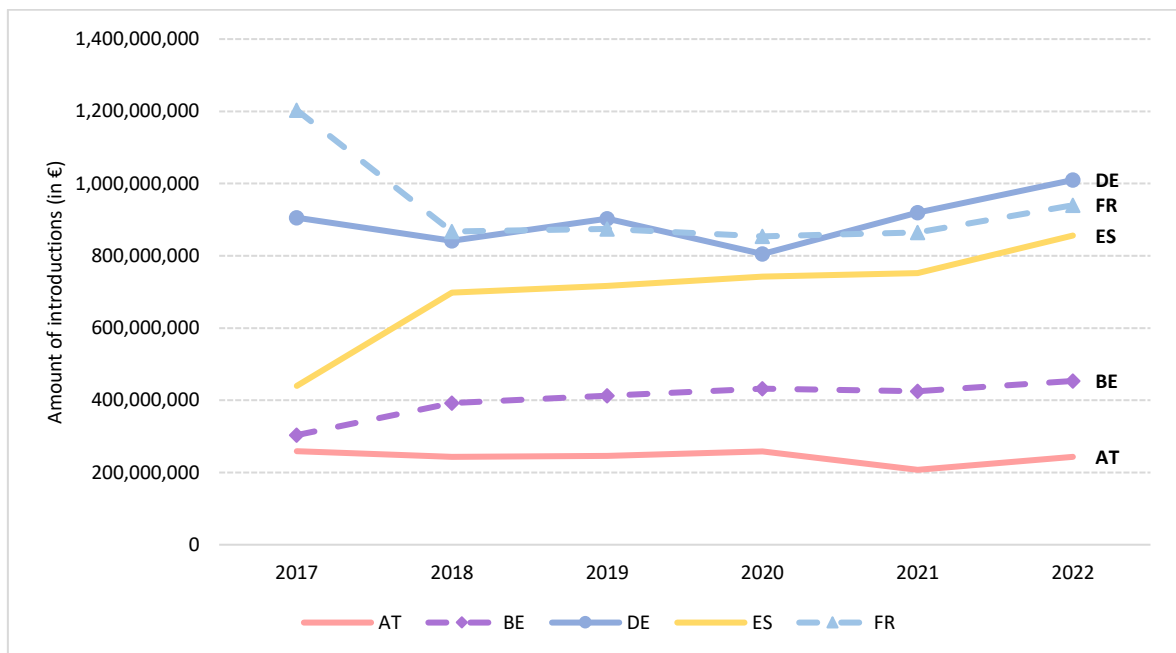
### 2.4.2. From the perspective of the Member State of treatment

The main creditors have remained the same over the years. The top three are Germany, France, and Spain, all above EUR 800 million in 2022, followed by Belgium and Austria with over EUR 200 million in 2022 (*Figure 15*). In general, the evolution of these five Member States is relatively stable, especially from 2018 onwards. France has known a decrease of 22 % from 2017 to 2022 but has been on the rise again starting from 2020. Spain, on the other hand, has known a continuous increase from 2017 onwards, with a growth of 95 % from 2017 to 2022.

Again, a considerable decline from 2019 to 2020, likely due to the COVID-19 pandemic, is only noticed in Germany (-10.6 %), and in France to a lesser extent (-2.3 %). In the other three main Member States of treatment, an increase is even noted from 2019 to 2020 (ES 3.6 %; BE 4.6 %; AT +4.9).

Together, these five main Member States of treatment account for over 70 % of introductions, from 2017 to 2022, with even accounting for over 77 % in 2021 and 2022.

**Figure 15 - Evolution of amount of introductions for the reimbursement of cross-border healthcare, main creditors, 2017-2022, in €**



Source: Administrative data of the Audit Board

## 3. Unemployment

Concerning unemployment, the Coordination Regulations take care of two different procedures. The first concerns the export of unemployment benefits (3.1), and the second is the aggregation of periods for unemployment benefits (3.2).

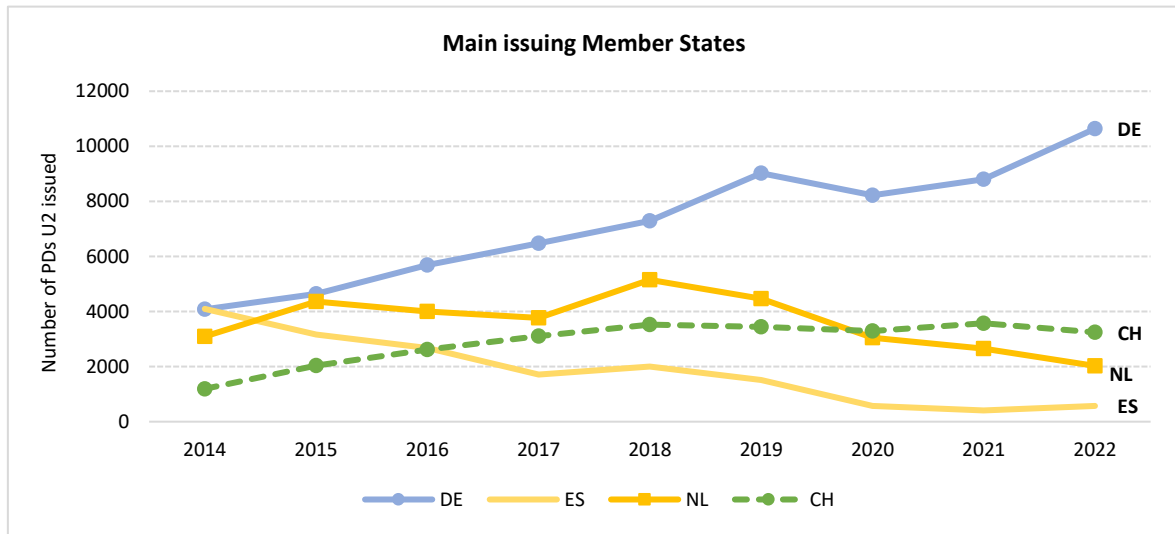
### 3.1. Export of unemployment benefits

An unemployed person has the right, under certain conditions and for a limited period, to search for a job in another Member State while retaining the unemployment benefit from the competent Member State. The Portable Document U2 (PD U2) certifies this right. In 2022, roughly 27 000 PDs U2 were granted to unemployed persons wishing to export their unemployment benefit to another EU/EFTA country or the UK, representing less than 0.2 % of the total number of unemployment benefits paid. Both in absolute and relative terms, only a small group of unemployed persons in the EU/EFTA and the UK export their unemployment benefits. It concerns unemployed persons who go to another Member State to seek work there. However, it may also concern unemployed persons, other than frontier workers, who reside in a Member State other than the Member State of last activity and export their unemployment benefit to that Member State of residence. Indeed, most of the exported unemployment benefits in the EU/EFTA and the UK are transferred to Romania and Poland. It concerns mostly unemployed persons who remained resident in either Poland or Romania during their last activity in Germany and the Netherlands and transferred the unemployment benefit to their Member State of residence.

The number of authorisations to export the unemployment benefit has always been on the low side, even though a number of Member States are facing a large outflow of persons of working age, including unemployed persons. It is therefore likely that a (large) group of unemployed persons moved to another Member State and looked for work there without having applied for a PD U2 in the competent Member State. Looking at the PD U2 data collected within the Administrative Commission between 2014 and 2023, it appears that there has been a consistent growth between 2014 and 2019 (from roughly 24 000 PDs U2 to around 33 000 PDs U2), which came to an end in 2020 due to the COVID-19 pandemic. In 2020, 2021 and 2022, approximately 27 000 PDs U2 were issued annually. A number that is roughly 5 000 PDs U2 lower than the numbers for 2018 and 2019 but still higher compared to 2014.

The general evolution and trend of the number of PDs U2 issued/received in the EU/EFTA and the UK sometimes differs strongly from the evolution and trend that can be observed at country level, both in terms of the number of PDs U2 issued and the number of PDs U2 received. In 2014, Spain, Germany, the Netherlands, Portugal, and Switzerland were the main issuing Member States of a PD U2. This top five has changed over the years. Based on the most recent data for 2022, Germany appears to be the most important issuing Member State (39 % of the total number of PDs U2 issued), and to a lesser extent Switzerland, Denmark, Austria, and the Netherlands (*Figure 16*). The figures show a sharp decline in the number of PDs U2 issued by Spain (-3 527 compared to 2014), the Netherlands (-3 124 compared to 2018) and Portugal (-2 233 compared to 2014). In contrast, Germany (+6 557), and to a lesser extent Switzerland (+2 103), issued many more PDs U2 compared to 2014. For instance, the number of PDs U2 issued by Germany more than doubled between 2014 and 2022 (from 4 080 PDs U2 in 2014 to 10 637 PDs U2 in 2022). This while Member States such as Spain and Portugal show a strong negative trend between 2014 and 2022, and the Netherlands since 2019. Several Member States also issue a (very) limited number of PDs U2. For instance, in Bulgaria, Estonia, Malta, Romania, and Slovakia, less than 100 PDs U2 were issued annually between 2014 and 2022.

**Figure 16 - Evolution of the number of PDs U2 issued between 2014-2022, selection of the main issuing Member States**

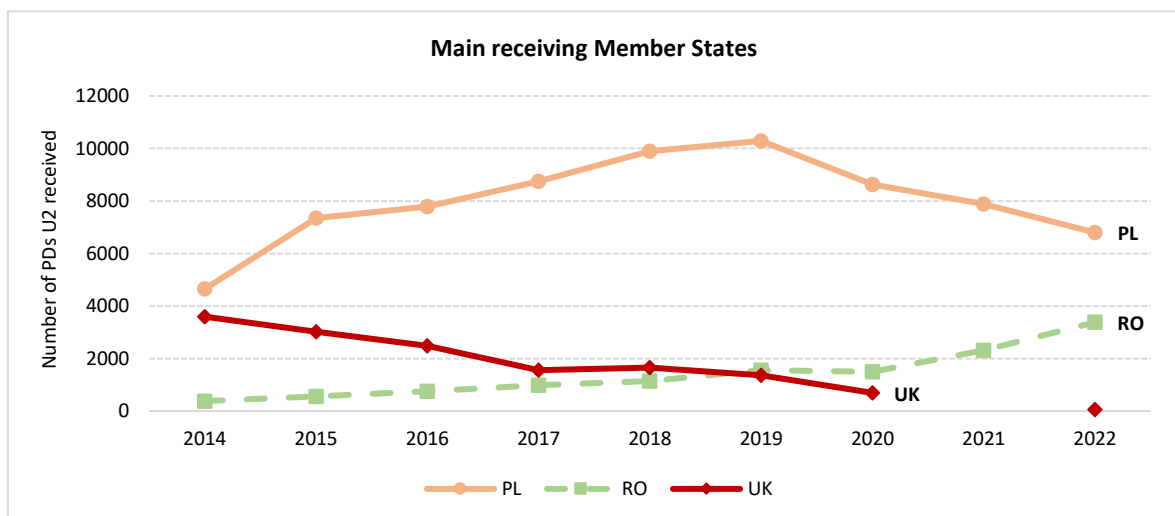


\* Other main issuing Member States such as DK, AT, FR and PT are not included to preserve the readability.

Source: Administrative data PD U2 Questionnaire 2015-2023

By far most of the unemployment benefits are exported to Poland. This was already the case in 2014 and it still is today (Figure 17). The evolution of the number of PDs U2 received by Poland shows a growth until 2019 (from 4 651 PDs U2 in 2014 to 10 289 PDs U2 in 2019). Since 2020, however, a decrease in the number of PDs U2 received by Poland can be observed (6 796 PDs U2 in 2022). As a result, Poland's share in the total number of PDs U2 received decreased between 2019 and 2022 (from 38 % to 31 %), also partly due to the increase in the number of PDs U2 exported to Romania (from 381 PDs U2 in 2014 to 3 381 PDs U2 in 2022). In 2022, around half of the total exported unemployment benefits in the EU/EFTA and the UK were transferred to Poland and Romania. Finally, it should be noted that the UK was still the second most important receiving Member State in 2014 (3 594 PDs U2), mainly concerning unemployment benefits exported from Spain. However, from 2014 onwards, these numbers showed a sharp downward trend (even before Brexit).

**Figure 17 - Evolution of the number of PDs U2 received between 2014-2022, selection of the main receiving Member States**



Source: Administrative data PD U2 Questionnaire 2015-2023



Under the current rules, the period of export is limited to three months. The competent institutions may, however, extend this period of three months up to a maximum of six months. Consequently, export rules are not applied uniformly across the EU. It appears that more than half of the Member States do not provide an extension. The policy applied by competent institutions on whether or not to grant an extension hardly changed during the last decade. As a result, the average period that unemployment benefits are exported does not show a sharp decrease or increase in the EU/EFTA and the UK.

## 3.2. Aggregation of periods for unemployment benefits

The EU rules on the coordination of social security systems are based on some key principles protecting the social security rights of persons moving within the EU. The principle of 'aggregation' intends to eliminate disadvantages for persons who have been affiliated under different social security systems and are confronted with the fact that national social security systems often require a minimum period of affiliation in order to access social benefits. Indeed, in most Member States entitlement to an unemployment benefit is dependent on the condition that the unemployed person has worked/been insured during a certain period preceding the application for an unemployment benefit (i.e., the qualifying period). In some cases, the period of insurance, employment, or self-employment of an EU/EEA/CH/UK mover might be insufficient to be entitled to an unemployment benefit of the Member State of last activity (i.e., the competent Member State). In such cases, additional periods completed by the person in another Member State and proven by a Portable Document U1 (PD U1) are required. These periods should be taken into account by the Member State of last activity when determining access to an unemployment benefit.

The scope of the data collection and thus of the report is limited to the number of PDs U1 received from EU/EEA/CH/UK movers who became unemployed in their Member State of last activity and needed additional periods completed in a Member State other than the competent Member State to be entitled to an unemployment benefit. However, a PD U1 might also be asked for other situations.<sup>26</sup> Consequently, Member States may have provided data on the total group of persons for which a PD U1 was received without selecting for those issued under Article 61 of the Basic Regulation.<sup>27</sup> As a result, there are several reservations concerning the scope of the reported data. Moreover, the scope of the reported data may also have been corrected by some Member States during the period of the data collection. This summary therefore also uses generic terms, notably: PDs U1 'received' and 'issued'.

In 2022, roughly 38 400 PDs U1 were received by EU/EFTA countries and the UK. Compared to 2021, this concerns an increase of about 3 000 PDs U1 or 8 %. However, 2021 was a year marked by a sharp fall in the number of PDs U1 issued. Moreover, this negative trend had already started in 2020. Indeed, over 50 000 PDs U1 were still issued in 2019, but then dropped to 48 000 PDs U1 in 2020 and only 35 400 in 2021. The COVID-19 pandemic is one of the explanations for this decline since 2020 but surely also Brexit. Indeed, as will be seen in the reported figures below, the UK was the main issuing country of a PD U1 until 2019.

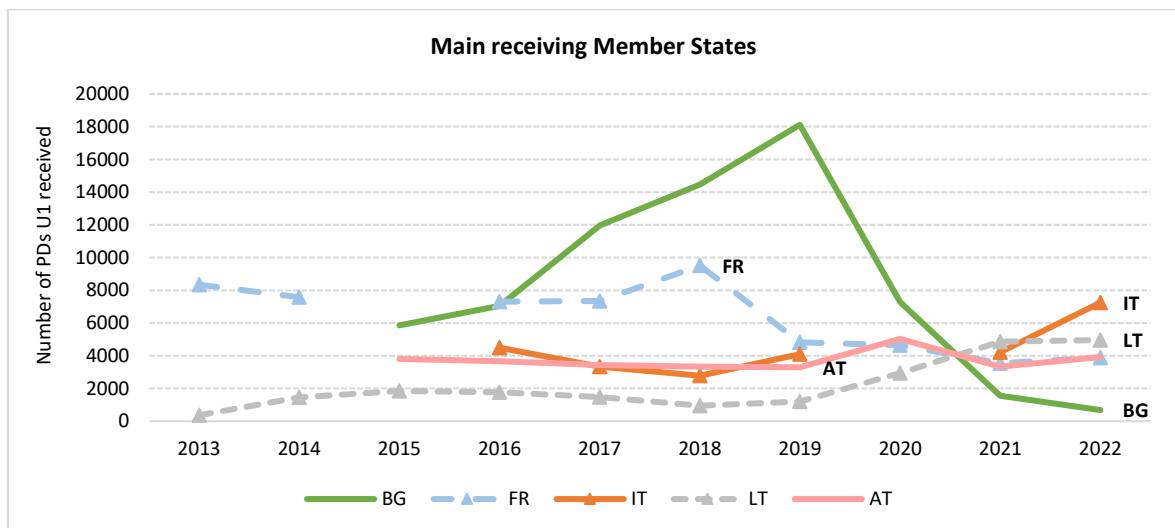
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<sup>26</sup> For instance, for outgoing frontier workers and other cross-border workers who became unemployed in their Member State of last activity. Frontier workers will receive their unemployment benefit from the competent institution in their Member State of residence. Other cross-border workers have the right to choose: either they remain in the Member State of last activity and are entitled to an unemployment benefit from that Member State, or they return to the Member State of residence and are entitled to an unemployment benefit from that Member State.

<sup>27</sup> *"The competent institution of a Member State whose legislation makes the acquisition, retention, recovery or duration of the right to benefits conditional upon the completion of either periods of insurance, employment or self-employment shall, to the extent necessary, take into account periods of insurance, employment or self-employment completed under the legislation of any other Member State as though they were completed under the legislation it applies."*

The Member States reporting the most PDs U1 received in 2022 were Italy (7 251 PDs U1), Lithuania (4 964), Austria (3 917), France (3 889), Spain (3 123), and Hungary (2 720). These have also been the main receiving Member States of a PD U1 over the studied period (Figure 18). Bulgaria can be added to this list as it reported by far the most PDs U1 of all reporting Member States between 2017 and 2019. For instance, in 2019, some 18 100 PDs U1 were received by Bulgaria. Reported figures show a sharp decline in PDs U1 received by Bulgaria from 2020 onwards, to even 682 PDs U1 received in 2022. It is unlikely that the figures reported by above Member States include only cases of unemployed recent mobile workers with a PD U1 to receive an unemployment in their Member State of last activity. In this regard, it would be useful to apply a mixed method that combines and integrates qualitative and quantitative research methods. For instance, expert interviews could be used to explain the reported number of PDs U1 and evolutions/trends. In any case, the breakdown of the reported data by issuing Member State for above listed main receiving Member States provides some additional interesting information. These figures give the impression that it mainly concerns frontier workers and other cross-border workers (e.g., seasonal workers) who claim unemployment benefits in their country of residence on the basis of a PD U1 received in their country of last activity.<sup>28</sup> Indeed, the direction of the bilateral flows of the PDs U1 tend to go in the opposite direction of the bilateral flows of intra-EU labour mobility (of EU-movers, frontier workers, other cross-border workers). For instance, it appears that a lot of PDs U1 received by Lithuania, Spain, and Bulgaria were issued by the UK. Most of these cases may concern workers who were temporarily employed in the UK and maintained their residence in their country of origin. Furthermore, Hungary and Slovenia appear to receive many PDs U1 issued by Austria, while there is an important flow of frontier workers residing in Hungary and Slovenia and working in Austria. A similar reasoning can be made for the high number of PDs U1 received by France and issued by Switzerland, or for the high number of PDs U1 received by Austria and issued by Germany.

**Figure 18 - Evolution of the number of PDs U1 received between 2013-2022, selection of the main receiving Member States**



Source: Administrative data PD U2 Questionnaire 2014-2023

<sup>28</sup> Based on the application of Article 65(5)(a) of Regulation 883/2004. They may also include unemployed other cross-border workers who first receive unemployment benefits from the Member State of last activity (application of Article 65(5)(b) of Regulation 883/2004). In that respect, there might be a correlation with the figures reported in the PD U2 Report. However, this exercise goes beyond the scope of this report.



## 4. Family benefits

In a cross-border context, it is possible that the entitlement to family benefits arises in more than one Member State. 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.

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.<sup>29</sup> 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.

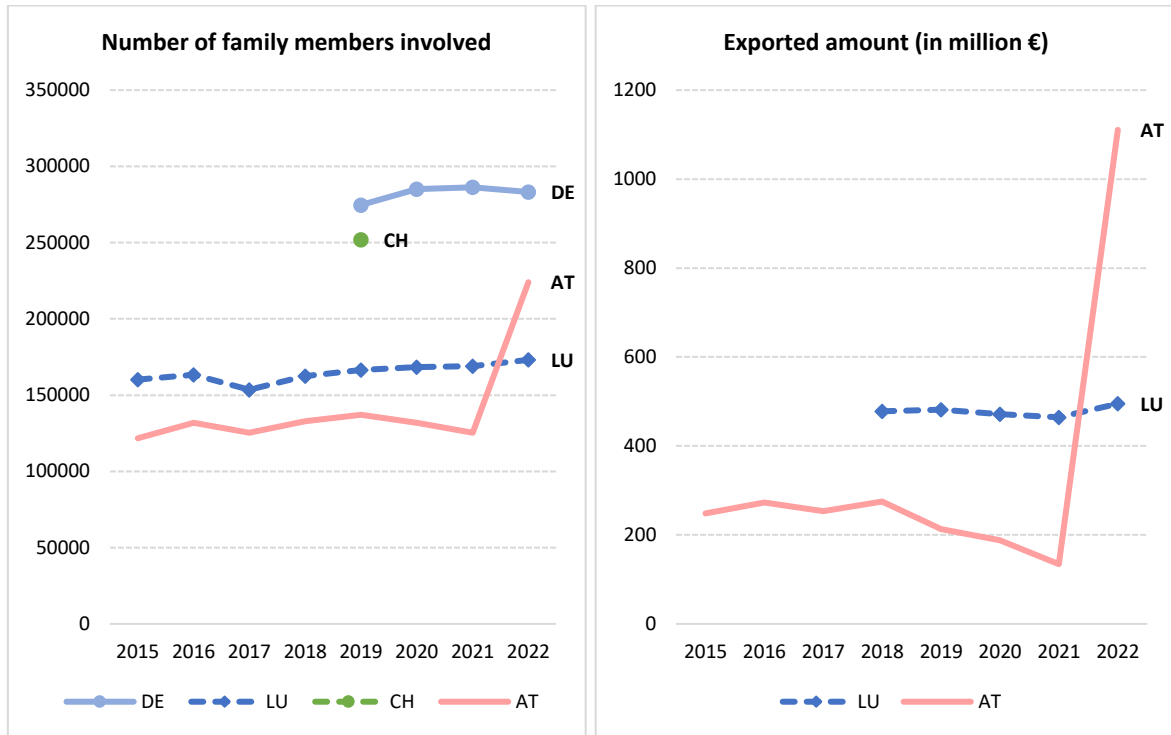
As can be seen in *Figure 19*, the export of family benefits in most of the main sending Member States shows a relatively stable evolution over the observed period, even during the COVID-19 pandemic. The exception to this is Austria. Starting on 1 January 2019, Austria introduced an indexation of the 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 2022 that the indexation of family benefits by Austria is not compatible with EU law.<sup>30</sup> With Federal Law Gazette I No. 135/2022,<sup>31</sup> 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 CJEU 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).

<sup>29</sup> A recent study published by CLEISS provides data on the export of family benefits by France over a period of more than five decades, notably from 1968 to 2021. [https://www.cleiss.fr/docs/decryptage/decryptage29/Decryptage\\_29.pdf](https://www.cleiss.fr/docs/decryptage/decryptage29/Decryptage_29.pdf)

<sup>30</sup> [Judgment of the Court in Case C-328/20 Commission v Austria \(Indexation of family benefits\)](#). See also [press release No 102/22](#).

<sup>31</sup> <https://www.ris.bka.gv.at/eli/bgb/I/2022/135>. See also <https://www.bmf.gv.at/en/current-issues/ECJ-ruling-on-the-indexation-of-tax-deductions-.html>

**Figure 19 - Export of family benefits, main exporting countries, 2015-2022**



Source: Questionnaire on the export of family benefits

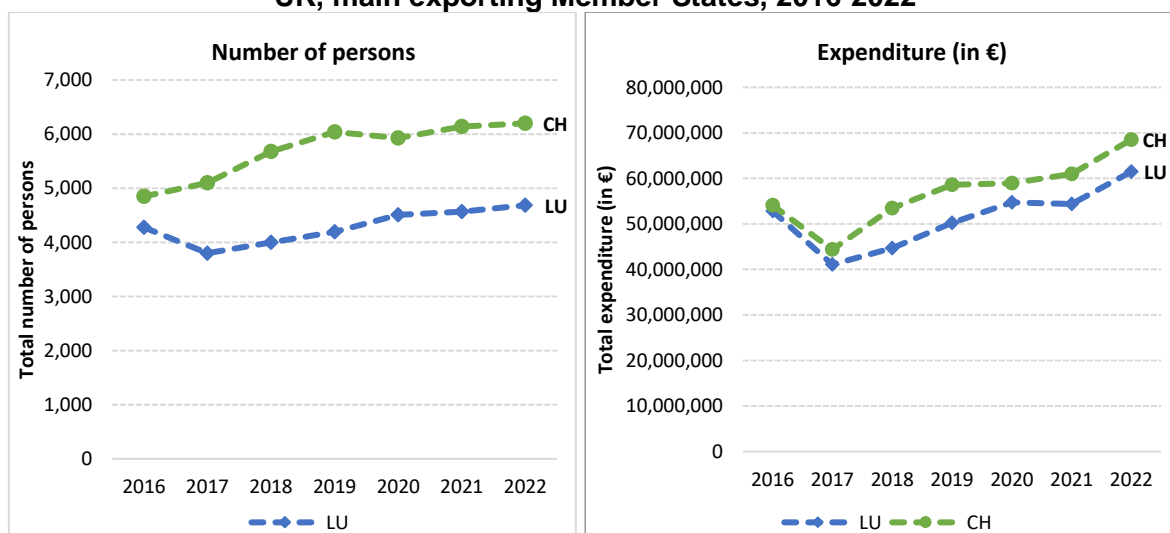
## 5. Maternity and equivalent paternity benefits in cash

Following the Social Security Coordination Regulations, parents residing in a Member State other than the Member State where they are insured (i.e., competent Member State), are entitled to maternity and equivalent paternity benefits in cash provided by the competent Member State (i.e., export of maternity and equivalent paternity allowances). As a rule, these benefits are paid according to the legislation of the competent Member State, regardless of the Member State of residence.

Data collected on reference year 2022 show that the 22 reporting Member States exported around 33 100 maternity and equivalent paternity benefits to another Member State in 2022, for an amount of EUR 248 million. However, figures for Germany, the main receiving country of cross-border workers, are missing. Two Member States clearly stand out when it comes to the export of maternity and equivalent paternity benefits, and they have consistently been the top two exporters over time. Both Switzerland and Luxembourg exported over EUR 80 million maternity and equivalent paternity benefits to another Member State in 2022. This is not a surprising observation since both Member States are characterised by a substantial number of incoming cross-border workers. Most of these benefits for both Luxembourg and Switzerland are exported to their neighbouring countries, especially to France.

The evolution of the export of maternity and equivalent paternity benefits in the two main exporting Member States is almost continuously growing, with a small dip in 2017 (*Figure 20*). From 2016 to 2022 the number of persons increased by 10 % in Luxembourg and even by 28 % in Switzerland. In terms of total expenditure as well, there is a growth from 2016 to 2022 in both Luxembourg (16 %) and Switzerland (27 %). Furthermore, Denmark, the Netherlands, Austria, and Norway each exported more than EUR 10 million of maternity and equivalent paternity benefits in 2022.

**Figure 20 - Evolution of the number of maternity and equivalent paternity benefits and amount paid (in €) to persons who reside in another EU/EFTA country and the UK, main exporting Member States, 2016-2022**



\* For both Member States, the benefit is chosen for which the greatest number of cases were exported. This is maternity leave for Luxembourg and maternity allowance (Allocation en cas de maternité dans le cadre des allocations pour pertes de gains (APG)) for Switzerland.

Source: Questionnaire on maternity and equivalent paternity benefits in cash 2017-2023

## 6. Old-age, survivors', and invalidity pensions

To facilitate transnational mobility of persons of all ages, well-designed transnational social security rights are a prerequisite. For instance, EU citizens would be reluctant to move from one Member State to another if they were to lose their pension rights already acquired or if the pension was subject to any reduction or amendment. Thanks to the rules set out at EU level by Regulations (EC) Nos 883/2004 and 987/2009 (i.e., the 'Coordination Regulations') this is not the case.<sup>32,33</sup>

This summary aims to analyse the data on the export of pensions within the EU/EFTA and the UK between reference years 2016 and 2022.<sup>34,35</sup> In 2016, a statistical questionnaire on cross-border pensions was introduced for the first time. The EU/EFTA countries and the UK were asked to report data for reference year 2015. The number of countries that could provide data as well as the quality of the data provided subsequently improved year by year. An almost complete picture for all EU/EFTA countries and the UK has been obtained from reference year 2018 onwards.

This time frame (2016-2022) might be too short as one can expect a stable trend in the export of pensions over a short period of time. It is only when such data are collected over a longer period that trends concerning the evolution of pension exports will become visible.<sup>36</sup> Indeed, it can be expected that the evolution of the export of pensions is highly dependent on 1) the evolution of intra-EU labour mobility, mainly of employed EU-movers (who return to their country of origin) and frontier workers and 2) the evolution of pensioners moving to a EU/EFTA country other than their country of origin. Both have increased sharply over the past 20 years and are likely to do so in the future. However, it may still be too early to see the increase in intra-EU labour mobility reflected in the volume of the export of pensions, especially for the group of EU-movers. Countries such as Luxembourg and Switzerland with a high number of incoming frontier workers, or Germany and the United Kingdom with a high number of incoming EU/EFTA/UK movers are expected to export a high number of pensions. Furthermore, it can be expected that Mediterranean countries such as for instance Spain, Italy, and Portugal receive a high number of pensioners who have decided to move abroad. Finally, a lot of pensions will be exported to Member States with a large group of returning EU-movers (for instance, Romania, Germany, Italy, Poland etc.).

In 2022, roughly 6.2 million pensions were paid to persons residing in another EU/EFTA Member State or the UK, amounting to a total expenditure of some EUR 26.7 billion. In terms of exported amounts, this concerns an increase of about 7 % compared to 2021. About 71 % of the exported pensions concern old-age pensions ( $\pm$  4 400 000), and to a lesser extent survivors' pensions ( $\pm$  1 100 000) and invalidity pensions ( $\pm$  200 000).<sup>37</sup> An average annual amount of EUR 4 326 was exported, which is much lower than the average pension amount in the EU ( $\pm$  EUR 15 000 for old-age pensions). However, the pensioner concerned will often receive a pension from several Member States.

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<sup>32</sup> For more information, see the recent publication of the European Commission: ["Retirement abroad. How the European Union protects your pensions and healthcare rights"](#).

<sup>33</sup> The material scope of the Coordination Regulations in principle only concerns statutory pension schemes.

<sup>34</sup> Moreover, in this year's Annual report on intra-EU labour mobility there is a chapter on "Intra-EU mobility of retired EU citizens and pension transfers". Data collected on the export of pensions is reported in that chapter.

<sup>35</sup> The statistical questionnaire also collects data on other (sub)indicators.

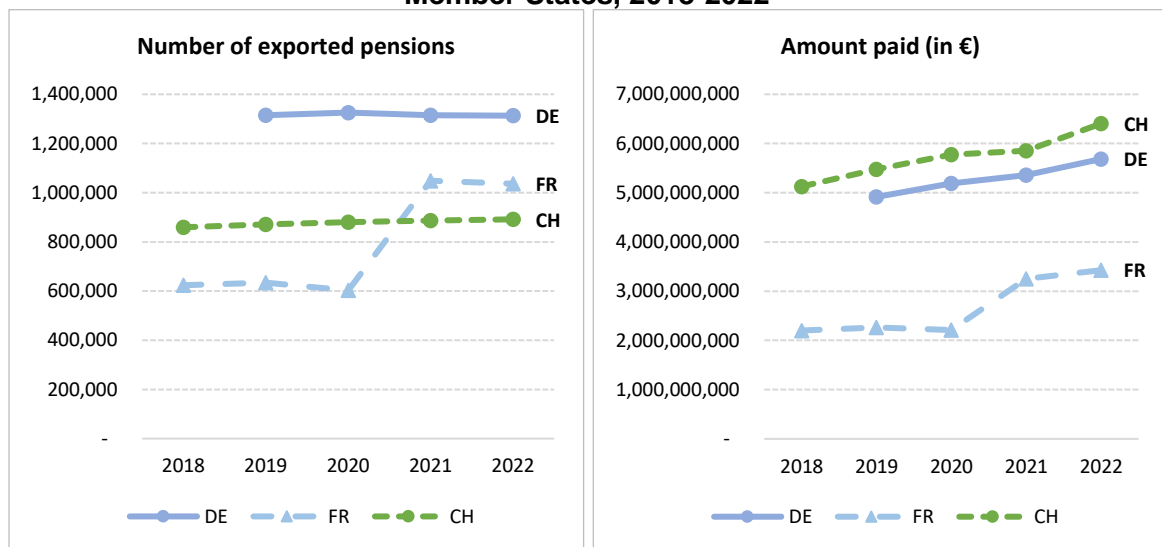
<sup>36</sup> Such data are not available, but it indicates the importance of longitudinal data.

<sup>37</sup> No breakdown available for SK and UK.

Switzerland, Germany, and France are the Member States that pay by far the most pensions to people residing in another EU/EFTA country or the UK. In 2022, Switzerland paid a total amount of EUR 6.4 billion to some 891 000 pensioners residing in another EU/EFTA country or the UK. Germany paid EUR 5.7 billion to approximately 1.3 million pensioners residing in another EU/EFTA country or the UK. Consequently, almost 50 % of the exported pensions within the EU/EFTA and the UK comes from these two countries. France paid an amount of EUR 3.4 billion to roughly 1 million pensioners residing abroad. The importance of countries such as Poland and Romania, which both have many outgoing EU-movers and a lot of returnees, is not yet reflected in the data. The explanation might be that many of these returnees have not yet reached retirement age. Consequently, it can be expected that the importance of these Member States will increase in the future.

The number of exported pensions shows a stable evolution in Switzerland (+2.3 %) and Germany (-0.1 %) between 2019 and 2022 (*Figure 21*). However, the amount exported shows a sharp increase over the same period (+15.7 % in Germany and +16.9 % in Switzerland). The COVID-19 pandemic does not seem to have had an impact to the volume of exported pensions. Finally, the reported figures for France show an increase from 2020 onwards, mainly due to corrected reporting.<sup>38,39</sup>

**Figure 21 - Evolution of the number of exported pensions and amount paid (in €) to pensioners who reside in another EU/EFTA country and the UK, main exporting Member States, 2018-2022**



Source: Questionnaire on cross-border old-age, survivors', and invalidity pension 2023 and earlier years

On average 3.9 % of the total number of EU/EFTA/UK pensioners reside in another EU/EFTA country or the UK. However, total spending for this group of pensioners amounts to only 1.3 % of the total amount of paid pensions. Luxembourg is certainly an outlier regarding the export of pensions, which is mainly the result of the high number of incoming frontier workers. Some 41.8 % of the pensions paid by Luxembourg are exported abroad, accounting for 25.7 % of total expenditure on pensions. In addition to Luxembourg,

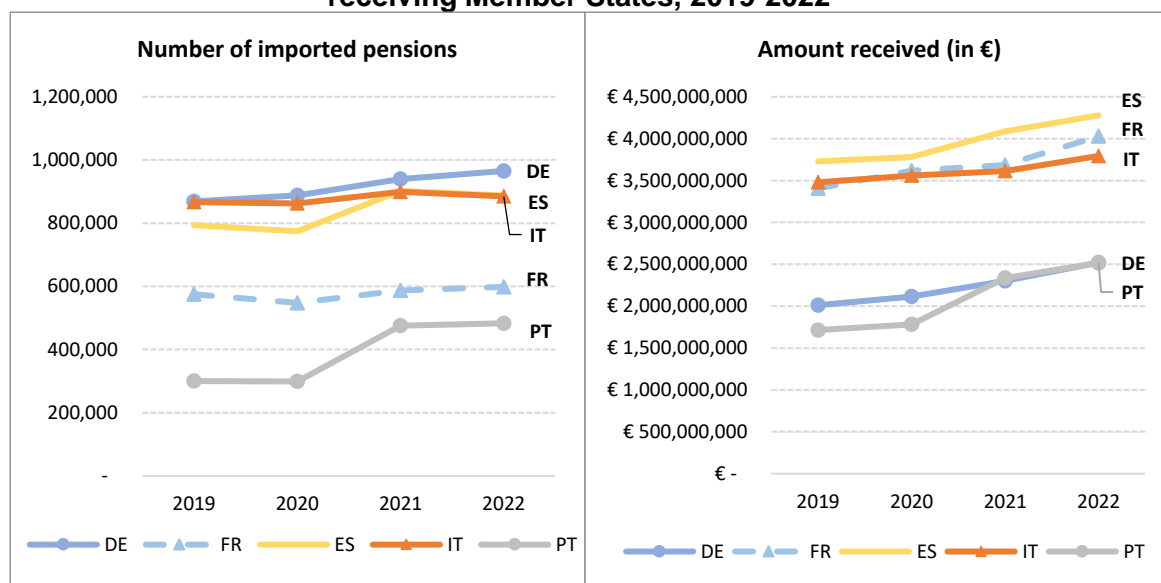
<sup>38</sup> The 2020 data are consistent with those for the 2019 financial year and earlier, but with little or no consistency with the following 2 years (2021 and 2022). Two factors may explain this break in series: \*data from the Agirc-Arrco scheme (supplementary pension) have only been taken into account since 2021 (so they were not taken into account in 2020 and earlier), even though the data from this scheme are relatively important; \*the CNAV information system (general scheme), whose data is of prime importance, was overhauled in 2021. This overhaul has led to divergent results in the queries compared with the old system, particularly with regard to survivors' pensions.

<sup>39</sup> In that respect it is useful to refer to the annual [Statistical Report](#) published by CLEISS, which also reports figures on the export of pensions.

Switzerland exports a high share of pensions abroad, namely 24.9 %. However, these pensions only represent 8.3 % of the total amount of pensions paid. Furthermore, Austria (7.1 %), Slovenia (6.7 %), Poland (6.7 %), Belgium (5.7 %), Germany (4.7 %), Sweden (5.1 %), and the Netherlands (4.8 %), export a relatively high share of their pensions to persons who reside abroad.

Most EU/EFTA/UK pensions are exported to pensioners residing in France, Spain, Italy, Germany, and Portugal. Around 64 % of the exported amount was paid to pensioners residing in one of these five Member States. For instance, some 888 000 pensioners residing in Spain received a total amount of EUR 4.3 billion from another Member State. Furthermore, some 600 000 pensioners residing in France received a total amount of EUR 4 billion. Most pensions are exported to Germany ( $\pm$  965 000). However, the imported amount ( $\pm$  EUR 2.5 billion) is remarkably lower compared to France, Spain, and Italy. The explanatory reason is that these are mainly pensions exported from Poland to persons living in Germany. Between 2019 and 2022, both the number of exported pensions to these countries and the amount show a positive trend ( *Figure 22*). What is particularly striking is the strong increase in the number of exported pensions to Portugal.<sup>40</sup>

**Figure 22 - Evolution of the number of imported pensions and amount received (in €) by pensioners who reside in another EU/EFTA country and the UK, main receiving Member States, 2019-2022**



Source: Questionnaire on cross-border old-age, survivors', and invalidity pension 2023 and earlier years

By comparing the total flow of imported pensions with the total flow of exported pensions, a net balance can be calculated. A Member State can then be quantified as 'net exporting' (exported amount higher than imported amount) or as 'net importing' (imported amount higher than exported amount). The main net exporting Member States are Switzerland, Germany, and the United Kingdom. The main net importing Member States are Spain, Italy, and Portugal.

The export of pensions from Switzerland to Italy and France are the two main flows in terms of amount exported. In 2022, Switzerland paid an amount of EUR 1.97 billion to almost 294 000 pensioners residing in Italy and an amount of EUR 1.5 billion to some 135 000 pensioners residing in France. The large volume of pensions exported by Switzerland to

<sup>40</sup> However, mainly the result of the corrected figures for France.

Italy and France can be linked to the large number of frontier workers working in Switzerland and residing in one of these two Member States. Moreover, both flows are likely to increase in size in the future noting that in 2002 there were about 36 500 frontier workers from Italy and 87 500 from France, while in 2023 there are already 91 724 frontier workers from Italy and 221 782 from France employed in Switzerland.<sup>41</sup>

Another important flow goes from France to Portugal (EUR 1.3 billion to 350 000 pensioners), and from Germany to Italy (EUR 1.1 billion to 361 000 pensioners). Furthermore, Switzerland paid an amount of EUR 989 million to 148 602 pensioners residing in Spain, and Germany paid an amount of EUR 840 million to 205 000 pensioners residing in Spain. Finally, 312 000 pensioners residing in Germany received a pension benefit from Poland, and 304 000 pensioners residing in Spain received a pension benefit from France.

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<sup>41</sup> [Figures](#) from 'Office fédéral de la statistique' in Switzerland.



## Annex I One-page summaries

In this Annex, 32 one-page summaries are provided for each of the 27 EU Member States, the four EFTA countries and the United Kingdom. Data provided in these summaries concern reference year 2022, unless otherwise specified. Six different topics are analysed: applicable legislation, cross-border healthcare (including unplanned necessary healthcare, planned healthcare, and persons residing in a Member State other than the competent Member State), pensions, unemployment, family benefits, and maternity and equivalent paternity benefits. Whenever a topic is not included in a one-page summary, this means that this type of information was not available for that specific Member State.



# Social security coordination in Austria in 2022

## Applicable legislation

In 2022, Austria issued 139 994 PDs A1 of which more than half under Art. 12 BR (i.e., posted workers) (55.9 %), 43.3 % under Art. 13 BR (i.e., active in two or more Member States), and 0.8 % under other categories. Over half of the PDs A1 issued under Art. 12 BR were received by Germany (52.7 %). The most common sector of activity for which PDs A1 under Art. 12 BR were issued by Austria is the industry sector (66.1 %) consisting of 30.2 % of the construction sector. The total number of PDs A1 issued in national employment amounted to 3 % for Austria as a sending Member State, which is above the EU/EFTA average of 1.8 %.

Austria is one of the main receiving Member States of posted workers. It received 305 478 PDs A1 under Art. 12 in 2022, which was 10 % of all PDs A1 issued by all EU/EFTA countries and the United Kingdom under Art. 12 BR. The great majority of these PDs A1 were issued by Germany (80.1 %), followed to a lesser extent by Slovenia (5.3 %).

## Cross-border healthcare

Austria received as debtor an amount of EUR 179.7 million (or 0.6 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 243.6 million (or 0.8 % of total healthcare spending related to benefits in kind).

There were 8 682 533 EHICs in circulation in Austria for unplanned necessary cross-border healthcare, which indicates that 94.1 % of the Austrian population had an EHIC. Regarding the provision of unplanned necessary cross-border healthcare, Austria paid EUR 21.7 million as a competent Member State and received EUR 116.8 million as a Member State of stay, the fourth highest amount of all reporting Member States.

In Austria, 3 511 insured persons received planned healthcare in another Member State on the basis of a PD S2. Almost all these persons, 93.2 %, received planned healthcare in Germany, and 5.9 % received care in Switzerland. Consequently, roughly 38 in 100 000 insured persons in Austria were entitled to receive planned cross-border healthcare based on a prior authorisation, compared to 7 in 100 000 on average for all Member States. As a Member State of treatment, Austria received 4 359 PDs S2 of which three quarters is issued by Germany (77.6 %) and 11.6 % by Switzerland. Austria paid EUR 13.4 million as a competent Member State for planned cross-border healthcare and received EUR 13 million as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 166 740 persons were insured in Austria and resided in another Member State, whilst 44 928 persons resided in Austria and were insured in another Member State. For this group of persons, Austria paid EUR 162.9 million as a competent Member State and received EUR 65.7 million as a Member State of treatment.

## Pensions

Austria exported 202 899 pensions to beneficiaries who resided in another Member State in 2022. This corresponded to 7.1 % of all pensions paid by Austria, a rather high share compared to the EU/EFTA average of 3.9 %. Almost half of these pensions were exported to persons residing in Germany (49.6 %). An amount of EUR 772.7 million was paid to these beneficiaries, which amounted to 1.4 % of the total expenditure on pensions.

## Unemployment

Austria issued 2 103 authorisations to export the unemployment benefit to another Member State (PD U2). This means that 1 % of unemployed persons exported their unemployment benefit to another Member State in 2022.

For the acquisition of an unemployment benefit Austria received 3 917 certificates (PDs U1) to prove periods of insurance or (self-)employment completed in other Member States. This is one of the highest numbers of all Member States. It corresponded to 1.4 % of unemployed persons needing aggregated periods. Most PDs U1 were issued by Germany (36.3 %), Switzerland (10.9 %), Romania (7.6 %), and Hungary (6.3 %).

## Family benefits

A family benefit was transferred from Austria to 224 066 children who resided in another Member State, which corresponded to 10.7 % of all family benefits paid by Austria. The amount exported in 2022 was EUR 1.1 billion, which also include the back payments of family benefits as result of the ECJ ruling C-328/20 of June 2022. Most family benefits were exported to Hungary (38.8 %), Germany (17.1 %), Slovenia (11.7 %), and Slovakia (10.7 %).

## Maternity and equivalent paternity benefits

Austria exported 1 553 maternity and equivalent benefit for an amount of EUR 10.2 million. Most benefits were exported to Hungary (34.4 %), Germany (25.7 %), Slovenia (12.1 %), and Slovakia (9.9 %). The number of benefits exported corresponded to 1.5 % of total benefits, and the amount exported to 1.7 % of total expenditure on maternity and equivalent paternity benefits. This is both above the average of 0.8 % and 1.2 % respectively.



# Social security coordination in Belgium in 2022

## Applicable legislation

Belgium issued 143 137 PDs A1 in 2022. The distribution is almost fifty-fifty between those issued under Art. 12 (i.e., posted workers) (55.5 %) and those under Art. 13 BR (i.e., active in two or more Member States) (43.4 %). In addition, 1.1 % of PDs A1 were issued under other categories. The main flows of PDs A1 under Art. 12 BR went from Belgium to France (41.6 %), to the Netherlands (24.3 %), to Luxembourg (10.3 %), and Germany (7.3 %), its four neighbouring countries. The average duration per individual posted worker under Art. 12 amounted to 73 days, one of the lowest periods compared to other Member States. The most common sector of activity for these PDs A1 was the services sector (69.1 %) of which about one fifth (21.1 %) for temporary employment agencies. Concerning PDs A1 under Art. 13 BR, 67.4 % were issued for the services sector, of which the road freight transport sector was the most important sector (28.1 % of all PDs A1 issued under Art. 13 BR by Belgium). The total number of PDs A1 issued by Belgium represented 2.8 % of national employment in 2022.

Belgium is one of the main receiving Member States of posted workers. It received 215 167 PDs A1 under Art. 12 BR, or 7.1 % of all PDs A1 issued under Art. 12 BR. About three in ten of these PDs A1 was issued by Germany (30 %). Other important issuing Member States for Belgium as a receiving Member State were France (20.4 %) and Luxembourg (10.7 %). Almost one third of PDs A1 received under Art. 12 BR were received in the construction sector (32.5 %).

## Cross-border healthcare

Belgium received as debtor an amount of EUR 328.5 million (or 0.9 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 453.4 million (or 1.2 % of total healthcare spending related to benefits in kind).

In Belgium, 3 493 313 EHICs were in circulation in 2021 for unplanned necessary cross-border healthcare, implying that around 30.4 % of the population was in possession of an EHIC. As a debtor, Belgium reimbursed EUR 37.7 million for the provision of unplanned necessary cross-border healthcare, and as a creditor it received EUR 92.9 million in 2021, although in both instances it concerns the amount claimed for E125 forms received/issued respectively.

About 119 persons insured in Belgium received planned healthcare in another Member State based on a PD S2 in 2021. The most common Member States of treatment for these persons were France (39.5 %), Germany (28.6 %), and the Netherlands (14.3 %). In addition, Belgium reported 8 804 PDs S2 issued under parallel procedures, of which many in border regions with France, Germany, and Luxembourg. As a Member State of treatment, Belgium received 18 337 PDs S2 in 2021, the highest number, of which 71.9 % were issued by France (including the PDs S2 issued under the ZOAST-agreement), and 23.3 % by Luxembourg. In 2021, Belgium paid EUR 41.7 million as a competent Member State for planned cross-border healthcare and received EUR 55.7 million as a Member State of treatment.

In 2021, 267 551 PDs S1 issued by Belgium were still valid, while there were 303 791 received PDs S1 still valid. These were used for healthcare provided to persons residing in a Member State other than the competent one. For this group of persons, Belgium received EUR 304 million as a Member State of treatment in 2021.

## Pensions

In 2022, Belgium exported 197 841 pensions to persons residing in another Member State. This implies that 5.7 % of the pensions paid by Belgium were transferred to another Member State, a share higher than the average of 3.9 %. Most of the beneficiaries resided in France (34.2 %), Italy (15.5 %), Spain (15.2 %), the Netherlands (13.1 %), and Germany (6.8 %). A total of EUR 1.5 billion was paid to these beneficiaries residing abroad, which amounted to 2.3 % of total expenditure on pensions.

## Unemployment

Belgium issued 729 PDs U2 to export the unemployment benefit to another Member State, which corresponds to 0.3 % of unemployed persons. Most PDs U2 were received by France (47.1 %), Spain (13.7 %), and Poland (9.1 %).

Belgium received 2 010 certificates proving periods of insurance or (self-)employment completed in other Member States to be considered for the acquisition of an unemployment benefit. These PDs U1 are mainly issued by the Netherlands (24.4 %), Luxembourg (22.2 %), France (19.7 %), and Spain (9.4 %). In general, 0.6 % of unemployed persons needed aggregated periods.

## Family benefits

Around 2.9 % of family benefits paid by Belgium were exported abroad, amounting to 46 960 family benefits. These households primarily resided in France (56.3 %) and the Netherlands (19 %). The amount exported in 2022 is EUR 120.2 million which accounted for 1.3 % of the total family benefit expenditure.

## Maternity and equivalent paternity benefits

In 2022, Belgium paid 2 350 maternity and equivalent paternity benefits to persons residing abroad. This equalled 1.6 % of all benefits being exported, above the average of 0.8 %. The most common Member States of residence were France (79.9 %) and the Netherlands (15.3 %). An amount of EUR 8.1 million was exported, equalling 1.3 % of total expenditure on maternity benefits, also slightly above the average of 1.2 %.



## Social security coordination in Bulgaria in 2022

### Applicable legislation

Bulgaria issued 26 612 PDs A1 in 2022, of which 45.7 % under Art. 12 BR (i.e., posted workers), 51.8 % under Art. 13 BR (i.e., active in two or more Member States), and 2.5 % under other categories. Concerning the PDs A1 issued under Art. 12 BR, most were received by Germany (40.3 %), followed to a lesser extent by Belgium (12.6 %), and France (10 %). The impact of the total number of PDs A1 issued by Bulgaria in its national employment amounted to 0.8 %, less than half of the average of 1.8 %.

Under Art. 12 BR Bulgaria received 10 301 PDs A1 in 2022. These PDs A1 were primarily issued by Germany (71.5%) and Italy (6.1 %).

### Cross-border healthcare

Bulgaria received as debtor an amount of EUR 67.4 million (or 2 % of total healthcare spending related to benefits in kind, the second highest of all Member States) and issued as creditor an amount of EUR 5.7 million (or 0.2 % of total healthcare spending related to benefits in kind).

For unplanned necessary cross-border healthcare, 303 129 EHICs were in circulation in Bulgaria. Therefore, only 5.3 % of the Bulgarian population had an EHIC. Bulgaria paid EUR 27.3 million as a competent Member State, which corresponded to 0.9 % of its total healthcare spending related to benefits in kind, the highest share of all Member States. As a Member State of stay, it received EUR 2.6 million.

For planned healthcare, Bulgaria issued 512 PDs S2 of which over half for treatment in Germany (59.4 %). In addition, Austria (11.5 %), France (10.4 %), and Switzerland (6.6 %) were important Member States of treatment. As a Member State of treatment, Bulgaria received only 15 PDs S2. Bulgaria paid EUR 7 million as a competent Member State for planned cross-border healthcare and received EUR 538 as a Member State of treatment.

Regarding healthcare provided to persons residing in a Member State other than the competent one, 13 370 persons were insured in Bulgaria and resided in another Member State, whilst 7 921 persons resided in Bulgaria and were insured in another Member State. For this group of persons, Bulgaria paid EUR 39.6 million as a competent Member State and received EUR 1.7 million as a Member State of treatment.

### Pensions

Approximately 0.3 % of the beneficiaries of a Bulgarian pension resided in another Member State, seeing that 5 559 pensions were paid to beneficiaries residing in another Member State. The most popular Member State of stay was clearly Germany (44.4 %), followed to a lesser extent by Spain (15.1 %) and Greece (7.4 %). Bulgaria paid 0.2 % of total expenditure on pensions to these beneficiaries residing abroad, an amount of EUR 10 million.

### Unemployment

To export the unemployment benefit to another Member State, Bulgaria issued 16 PDs U2, of which 68.8 % to Germany. This corresponds to 0.01 % of unemployed persons exporting their unemployment benefit to another Member State in 2022.

Bulgaria received 682 PDs U1. These certificates prove periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit and 0.4 % of unemployed persons needed them. The prominent issuing Member States for PDs U1 received by Bulgaria were France (25.7 %), the United Kingdom (17.4 %), Ireland (10.9 %), and Germany (9.2 %).

### Family benefits

There were 91 family benefits exported from Bulgaria to households residing in another Member State for an amount of EUR 75 308.

### Maternity and equivalent paternity benefits

In 2018, Bulgaria exported 268 maternity and equivalent paternity benefits to persons residing abroad. The amount exported equals EUR 265 845. Therefore, the average amount per benefit equals EUR 992, one of the lowest of all Member States.



## Social security coordination in Croatia in 2022

### Applicable legislation

In total, Croatia issued 83 514 PDs A1 in 2022 of which the majority under Art. 12 BR (i.e., posted workers) (59.5 %), 35.4 % under Art. 13 BR (i.e., active in two or more Member States), and 5.1 % under other categories. Almost seven in ten of the PDs A1 issued under Art. 12 BR were received by Germany (68 %). The average duration per individual person active under Art. 12 amounted to 483 days for Croatia as a sending Member State, the longest duration of all reporting Member States. The PDs A1 under Art. 12 BR were issued almost exclusively for activities in the industry sector (86.5 %), of which the construction sector made up 48 %. The PDs A1 issued under Art. 13 BR on the other hand, were mainly issued for activities in the services sector (55.7 %), of which 45.4 % for the road freight transport sector. The share of PDs A1 issued in total employment amounted to 0.3 %.

Croatia received 16 405 PDs A1 under Art. 12 BR, with most coming from Germany (44.7 %), Slovenia (16.5 %), and Italy (15.4 %).

### Cross-border healthcare

Croatia received as debtor an amount of EUR 18.5 million (or 0.7 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 64.5 million (or 1.7 % of total healthcare spending related to benefits in kind).

In Croatia, about 9.7 % of the population had an EHIC for unplanned necessary cross-border healthcare. This corresponds to an absolute number of 395 913 EHICs in circulation in 2022. For unplanned necessary cross-border healthcare, Croatia reimbursed EUR 9.1 million. As a Member State of stay it received EUR 22.8 million which corresponded to 0.7 % of its total healthcare spending related to benefits in kind, the highest of all reporting Member States and the only one to surpass 0.5 %.

As a competent Member State, Croatia issued 482 PDs S2 for planned healthcare, mostly in Germany (37.1 %), Austria (15.8 %), and Switzerland (15.4 %). On the receiving end, Croatia received only 106 PDs S2, mainly coming from Slovenia (50 %) and Germany (34.9 %). Croatia paid EUR 3.2 million as a competent Member State for planned cross-border healthcare and received EUR 3.6 million as a Member State of treatment.

In 2022, for healthcare provided to persons residing in a Member State other than the competent one, 3 178 PDs S1 issued by Croatia were still valid, while 34 951 PDs S1 received were still valid. For this group of persons, Croatia paid EUR 5.7 million as a competent Member State and received EUR 59.3 million as a Member State of treatment.

### Pensions

Croatia paid 33 615 pensions to beneficiaries residing abroad, equalling 2.7 % of total pensions. These persons mostly resided in Germany (46.2 %), Slovenia (26.4 %), and Austria (12.1 %). Approximately EUR 41 million was exported, corresponding to 0.9 % of total pension expenditure. From a receiving perspective, 11 % of pensioners residing in Croatia received a pension from another EU/EFTA country or the United Kingdom.

### Unemployment

Only 0.02 % of unemployed persons in Croatia exported their unemployment benefit in 2022, corresponding to 27 PDs U2. Out of these 27 PDs U2 issued, 15 were received by Germany.

Croatia received 334 PDs U1 which prove periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. Consequently, 0.2 % of unemployed persons needed aggregated periods. The number one most common Member State of last activity was Germany (50.6 %), followed by Austria (18.9 %), Ireland (10.2 %), and Slovenia (8.4 %).

### Family benefits

Less than five family benefits were paid to households residing abroad, equalling 0.003 % of total family benefits. All these households were residing in Slovenia. The amount equalled EUR 3 737 and corresponds to 0.002 % of total family benefits paid by Croatia.



## Social security coordination in Cyprus in 2022

### Applicable legislation

In 2021, Cyprus issued 3 294 PDs A1. Most of them were issued under Art. 13 BR (i.e., active in two or more Member States) (70.5 %), and only a small share under Art. 12 BR (i.e., posted workers) (2.4 %), and under other categories (27.1 %). More than half of the PDs A1 issued under Art. 12 BR were received by Greece (57 %). These PDs A1 under Art. 12 BR concerned mainly the services sector (78.5 %). Concerning PDs A1 under Art. 13 BR, 53.9 % were issued for the services sector, and 46.1 % were issued for activities in the industry sector. As a sending Member State, the impact of the total number of PDs A1 in national employment amounted to 0.7 % in Cyprus.

In 2022, Cyprus received 2 445 PDs A1 under Art. 12 BR. Most were issued by Germany (52.3 %).

### Cross-border healthcare

In 2022, Cyprus received as debtor an amount of EUR 11.2 million (or 0.8 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 26.6 million (or 2 % of total healthcare spending related to benefits in kind, the second highest share of all Member States).

In 2019, Cyprus issued 55 926 EHCs for unplanned necessary cross-border healthcare.

In 2019, Cyprus issued 486 PDs S2 for planned cross-border healthcare mainly for treatment in Germany (69.1 %) and the United Kingdom (24.3 %).

For healthcare provided to persons residing in a Member State other than the competent one, in 2019, 1 710 PDs S1 issued by Cyprus were still valid, whereas 14 423 PDs S1 received were still valid.

### Pensions

There were 2 858 pensions exported by Cyprus in 2021 to persons residing abroad. This amounted to 1.5 % of all pensions paid by Cyprus. The beneficiaries primarily stayed in the Greece (47.6 %) and Bulgaria (28.1 %). The amount exported to these beneficiaries was EUR 6.8 million in 2021, equalling 0.4 % of total expenditure on pensions. From an importing perspective, 9.8 % of pensioners residing in Cyprus received a pension from another EU/EFTA country or the United Kingdom in 2022.

### Unemployment

Cyprus issued 10 PDs U2 to export the unemployment benefit to another Member State in 2021. In total, 0.03 % of unemployed persons exported their unemployment benefit in 2021.

Less than five PDs U1 were received by Cyprus in 2021. This means that 0.01 % of unemployed persons needed certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit.

### Maternity and equivalent paternity benefits

In 2017, Cyprus exported six maternity and equivalent paternity benefits for an amount of EUR 18 162.





## Social security coordination in Czechia in 2022

### Applicable legislation

Out of the 69 505 PDs A1 issued by Czechia in 2022, 11.1 % were issued under Art. 12 BR (i.e., posted workers), 87.4 % under Art. 13 BR (i.e., active in two or more Member States), and 1.4 % under other categories. The main receiving Member State of PDs A1 issued under Art. 12 BR by Czechia were Germany (32.2 %), Austria (8.8 %), and Slovakia (7.5 %). Almost one in five (19.8 %) of the PDs A1 issued under Art. 12 BR were issued to self-employed persons. Most of the PDs A1 under Art. 12 BR were issued for activities in the industry sector (63 %), more specifically the construction sector (40.2 %). The share of the total number of PDs A1 issued by Czechia on national employment amounted to 1.3 %.

According to Art. 12 BR, Czechia received 73 088 PDs A1 in 2022. Almost three out of four PDs A1 under Art. 12 BR were issued by Germany (73.5 %) and 9 % were issued by Slovakia.

### Cross-border healthcare

Czechia received as debtor an amount of EUR 44.1 million (or 0.3 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 102.8 million (or 0.7 % of total healthcare spending related to benefits in kind).

Approximately 10 250 000 EHICs were in circulation in Czechia in 2022. Around 92.1 % of the Czech population had an EHIC for unplanned necessary cross-border healthcare. As a debtor, EUR 20.8 million was paid, and as a creditor, EUR 22.7 million was received by Czechia.

There were 124 persons insured in Czechia who received planned healthcare in another Member State based on a PD S2. Most of them were treated in Poland (36.3 %), followed by Slovakia (31.5 %) and Germany (22.6 %). As a receiving Member State, Czechia received 987 PDs S2 of which more than three quarters were issued by Slovakia (79 %) and 8.3 % by the United Kingdom. Czechia paid EUR 990 061 as a competent Member State for planned cross-border healthcare and received EUR 8.4 million as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 109 458 persons were insured in Czechia and resided in another Member State, whilst 156 772 persons resided in Czechia and were insured in another Member State. For this group of persons, Czechia paid EUR 23.8 million as a competent Member State and received EUR 76.4 million as a Member State of treatment.

### Pensions

Out of all pensions paid by Czechia, 2.7 % or 95 094 pensions were exported to another Member State in 2022. About 40.2 % of the beneficiaries stayed in Slovakia, 22.2 % in Germany, and 18.8 % in Poland. An amount of EUR 236.3 million was exported to these beneficiaries, which equalled 1.2 % of total spending on pensions.

### Unemployment

To export the unemployment benefit to another Member State, Czechia issued 279 authorisations (PDs U2), of which more than 70 % were issued for a period of over three months (71.7 %). Overall, 0.2 % of unemployed persons exported their unemployment benefit in 2022.

Furthermore, 689 certificates proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit. This means that 0.5 % of unemployed persons needed aggregated periods.

### Family benefits

Family benefits were exported to 382 households residing abroad in 2022, which accounted for 0.01 % of all family benefits. The amount exported equalled EUR 1.1 million and corresponded to 0.1 % of the total amount of family benefits paid. These households were primarily located in Slovakia (92.4 %) and Poland (7.3 %).





## Social security coordination in Denmark in 2022

### Applicable legislation

A total of 47 455 PDs A1 were issued by Denmark in 2022. The majority concerned PDs A1 under Art. 13 BR (i.e., active in two or more Member States) (69.6 %), 21.2 % concerned PDs A1 under Art. 12 BR (i.e., posted workers), and 9.1 % under other categories. A high share of PDs 1 issued under Art. 12 BR were received by Norway (25.3 %), Germany (11.9 %), and Spain (10.3 %). The impact of the total number of PDs A1 issued in national employment amounted to 1.5 %, which lies close to the average of all Member States of 1.8 %.

Denmark received 43 240 PDs A1 under Art. 12 BR in 2022. Most of these PDs A1 were issued by Germany (64.7 %), and Poland (7.7 %) and Italy (6.6 %) to a lesser extent.

### Cross-border healthcare

Denmark received as debtor an amount of EUR 49.2 million (or 0.2 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 11.1 million (or 0.1 % of total healthcare spending related to benefits in kind).

Almost seven out of ten persons in Denmark had an EHIC (68.6 %) for unplanned necessary cross-border healthcare, seeing that in 2022 there were 3 977 634 EHICs in circulation. For this type of care, Denmark reimbursed EUR 7.5 million and received EUR 7.5 million.

About 84 persons insured in Denmark received planned healthcare in another Member State based on a PD S2. Most of them received care in Germany (28.6 %), Sweden (22.6 %) or Spain (11.9 %). As a Member State of treatment, Denmark received 24 PDs S2 of which 45.8 % were issued by Germany. Denmark paid EUR 753 604 as a competent Member State for planned cross-border healthcare and received EUR 477 156 as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, Denmark paid EUR 33 million as a competent Member State and received EUR 2 million as a Member State of treatment.

### Pensions

In 2022, Denmark exported 43 119 pensions to beneficiaries residing in another Member State, amounting to 2.8 % of all pensions paid by Denmark. Most of the pensions were exported to Sweden (29.5 %), Germany (17.4 %), and Norway (17 %). In terms of expenditure, an amount of EUR 315.9 million was exported, which was 1 % of total spending on pensions.

### Unemployment

To export the unemployment benefit to another Member State, 2 370 PDs U2 were issued by Denmark. This means that 1.7 % of unemployed persons exported their unemployment benefit, considerably higher than the average of 0.2 %. Most unemployment benefits were exported to Poland (19.1 %) and Romania (19 %).

As a receiving Member State, Denmark received 185 certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit, equalling 0.1 % of total unemployed persons. The most common Member States of last activity were Norway (30.8 %), Sweden (14.6 %), and Germany (14.6 %).

### Family benefits

A total of 14 643 family benefits were exported to households residing in another Member State. This accounted for 2.1 % of family benefits being exported, mainly towards Poland (30.1 %) and Sweden (27.2 %). An amount of EUR 31.2 million family benefits was paid equalling 1.5 % of the total amount of family benefits paid by Denmark.

### Maternity and equivalent paternity benefits

Denmark exported 2 521 maternity and equivalent paternity benefits for an amount of around EUR 18.7 million. The number of benefits corresponded to 1.4 % of total maternity and equivalent paternity benefits and the amount paid to 1.2 % of total expenditure. Denmark did not provide data on the main Member States of residence, but on the nationality of the beneficiaries. It appears that 40.1 % was Danish, 20 % Swedish, 11.8 % Polish, and 11.1 % Germany.



## Social security coordination in Estonia in 2022

### Applicable legislation

17 114 PDs A1 were issued by Estonia in 2022. These were issued under Art. 12 BR (i.e., posted workers) (24.3 %), under Art. 13 BR (i.e., active in two or more Member States) (74.6 %), and under other categories (1.1 %). Almost six in ten of the PDs A1 issued under Art. 12 BR were received by Finland (59.9 %), and a high share was received by Sweden (15 %) as well. The most important sector for which PDs A1 under Art. 12 BR were issued was the industry sector (80.4 %), in particular the construction sector (52.5 %), although the agriculture, hunting, and fishing sector (2.6 %) was of relative importance as well, seeing that Estonia showed the third highest percentage of PDs A1 issued under Art. 12 of all reporting Member States in this sector. The impact of the total number of PDs A1 issued was rather on the high side, with 2.6 % of national employment compared to the average of 1.8 %.

According to Art. 12 BR, Estonia received 59 072 PDs A1 in 2022. Almost all of these PDs A1 were issued by Germany (96.9 %).

### Cross-border healthcare

Estonia received as debtor an amount of EUR 5.2 million (or 0.4 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 3.8 million (or 0.3 % of total healthcare spending related to benefits in kind).

For unplanned necessary cross-border healthcare, Estonia issued 95 254 EHICs in 2021. In 2022, as a competent Member State, Estonia paid back EUR 4.1 million for unplanned necessary cross-border healthcare whereas it received EUR 1.5 million as a Member State of treatment, although for the latter it concerns the amount claimed instead of received for E125 forms issued.

As a competent Member State, Estonia issued 9 PDs S2 for planned healthcare, mostly for treatment in Germany. As a Member State of treatment, Estonia received 79 PDs S2, primarily issued by Finland (39.2 %), Latvia (38 %), and Croatia (17.7 %). Estonia paid EUR 247 277 as a competent Member State for planned cross-border healthcare and received EUR 125 259 as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 1 523 persons were insured in Estonia and resided in another Member State, whilst 5 374 persons resided in Estonia and were insured in another Member State. For this group of persons, Estonia paid EUR 2.2 million as a competent Member State and received EUR 2.3 million as a Member State of treatment.

### Pensions

Estonia exported 10 509 pensions to beneficiaries residing abroad, mainly in Finland (47.2 %), Germany (18.2 %), and Latvia (16.8 %). Consequently, 2.5 % of all pensions were exported to another Member State in 2022. As a share of total pension expenditure, the amount exported (EUR 42 million) amounted to 2.3 %.

### Unemployment

Only seven authorisations to export the unemployment benefit were issued by Estonia in 2022 (PDs U2). This corresponded to 0.02 % of unemployed persons exporting their unemployment benefit.

Estonia received 301 certificates proving periods of insurance or (self-)employment completed in other Member States to be considered for the acquisition of an unemployment benefit. The majority of these PDs U1 were issued by Finland (59.8 %) and a smaller share by Norway (9 %) and the United Kingdom (9 %). Overall, 0.7 % of unemployed persons needed aggregated periods.

### Family benefits

Estonia paid EUR 1.6 million of family benefits to households residing abroad, corresponding to 0.5 % of total expenditure on family benefits. There were 621 households receiving an exported family benefit, which was 0.4 % of all family benefits. These households mainly resided in Finland (44.8 %) and Latvia (33.7 %).

### Maternity and equivalent paternity benefits

In 2022, Estonia paid 16 maternity and equivalent paternity benefits to persons residing abroad, which equalled 0.1 % of all benefits. The amount paid was EUR 22 510 and corresponded to 0.1 % of total expenditure.



# Social security coordination in Finland in 2022

## Applicable legislation

In 2022, Finland issued 11 916 PDs A1 of which 41.4 % under Art. 12 BR (i.e., posted workers), 45.4 % under Art. 13 BR (i.e., active in two or more Member States), and 13.2 % under other categories. Out of all PDs A1 issued under Art. 12 BR, most were received by Sweden (26.6 %), Spain (13.6 %), and Germany (10.1 %). Most PDs A1 issued under Art. 12 BR were for activities in the services sector (52.6 % of which 30.4 % in education, health and social work, arts and other services), and 46.6 % for activities in the industry sector. For PDs A1 issued under Art. 13 BR, the majority was issued for the industry sector (66 % of which 12 % in the construction sector) and 33.5 % for the services sector. The average duration per individual worker active with a PD A1 under Art. 13 BR was quite long in Finland with 546 days. The impact of all PDs A1 issued by Finland in national employment was limited to 0.4 %.

Out of the 31 317 PDs A1 received by Finland under Art. 12 BR, 51.2 % was issued by Germany, 10.2 % by Poland, and 7.9 % by Estonia.

## Cross-border healthcare

Finland received as debtor an amount of EUR 18.6 million (or 0.1 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 5.2 million (or 0.03 % of total healthcare spending related to benefits in kind).

A total of 2 178 837 EHICs were in circulation in Finland in 2022 for unplanned necessary cross-border healthcare. Consequently, 36.8 % of the Finnish population had an EHIC. Finland paid EUR 5.7 million in reimbursement as a competent Member State (for E125 forms received it concerns the amount claimed), while it received EUR 4.3 million as the Member State of stay (for E125 forms issued it concerns the amount claimed).

There were 81 persons insured in Finland who received planned healthcare in another Member State based on a PD S2. They mostly received planned healthcare in Estonia (34.6 %), Germany (28.4 %), Spain (9.9 %), and Sweden (7.4 %). As receiving Member State, Finland received 12 PDs S2. Finland paid EUR 1 million as a competent Member State for planned cross-border healthcare and received EUR 11 313 as a Member State of treatment.

Regarding healthcare provided to persons residing in a Member State other than the competent one, 15 624 persons were insured in Finland and resided in another Member State, whilst 841 persons resided in Finland and were insured in another Member State. For this group of persons, Finland claimed EUR 14.1 million as a competent Member State and claimed EUR 860 029 as a Member State of treatment.

## Pensions

Approximately 2.6 % of the pensions paid Finland were exported to another Member State, seeing that 47 362 pensions were paid to beneficiaries residing in another Member State. Almost two thirds of these beneficiaries resided in Sweden (64.6 %), and a smaller share in Estonia (8.3 %), Germany (6.7 %), and Spain (4.6 %). In value terms, 0.8 % of total expenditure on pensions was exported in 2022, which amounted to EUR 238.6 million.

## Unemployment

About 0.1 % of the Finnish unemployed persons exported their unemployment benefit in 2022, seeing that 90 PDs U2 were issued. The receiving Member States of these PDs U2 are mostly Spain (27.8 %), Germany (10 %), and Sweden (10 %).

There were 264 PDs U1 received by Finland, which prove periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. Consequently, 0.1 % of unemployed persons needed aggregated periods. For 182 PDs U1 for which a breakdown by issuing Member State was available, the main sending Member States were Norway (23.5 %) and Sweden (14.8 %).

## Family benefits

An amount of EUR 3.7 million was exported to households residing abroad, which accounted for 0.2 % of family benefits paid. This corresponded to 2 916 family benefits being exported or 0.5 % of all family benefits. Almost three quarters of households resided in Estonia (73.4 %).

## Maternity and equivalent paternity benefits

In 2022, Finland paid 427 maternity and equivalent paternity benefits to persons residing abroad. This equalled 0.2 % of all maternity and equivalent paternity benefits paid. The most common Member States of residence were Sweden (20 %), Estonia (17.1 %), and Germany (12.9 %). The amount exported was EUR 2.7 million which was 0.3 % of total expenditure on maternity benefits.



## Social security coordination in France in 2022

### Applicable legislation

France issued 166 408 PDs A1 in 2022. Almost all these PDs A1 were issued under Art. 12 BR (i.e., posted workers), namely 92.4 % of all PDs A1 issued. Only a small share was issued under Art. 13 BR (i.e., active in two or more Member States) (7.3 %), and under other categories (0.2 %). The PDs A1 issued under Art. 12 BR were mostly received by Belgium (28.5 %), and Germany (13.7 %). In addition, Spain (9.6 %), Italy (9 %), and Switzerland (8.1 %) received a relatively large share of PDs A1 issued by France under Art. 12 BR. The average duration per individual person involved under a PD A1 Art. 12 BR was the shortest of all reporting Member States at only 41 days. About half of the PDs A1 issued under Art. 12 BR were for activities in the industry sector (48.9 %) and half for activities in the services sector (51 %). For PDs A1 issued under Art. 13 BR the most common sector of activity was the services industry (51 %) and 48.9 % for the industry sector. The share of issued PDs A1 in national employment in France was minimal at 0.6 %.

France was the second most important receiving Member State of PDs A1 issued under Art. 12 BR, as it received 336 595 PDs A1 under Art. 12 BR in 2022, equalling 11.1 % of all PDs A1 issued by all Member States under Art. 12 BR. These PDs A1 were mainly issued by Germany (32.6 %), Italy (18 %), and Spain (12.8 %).

### Cross-border healthcare

France received as debtor an amount of EUR 408.5 million (or 0.2 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 940.4 million, the second highest absolute amount of all member States (or 0.4 % of total healthcare spending related to benefits in kind).

In France, 14 613 985 EHICs were in circulation for unplanned necessary cross-border healthcare. This means that 20.2 % of the French population had an EHIC. As competent Member State, France paid the second highest amount of all Member states (EUR 247.4 million). As Member State of treatment, it also received the third highest amount of all Member States (EUR 129.5 million). However, for both, it concerned the amount claimed for E125 forms received and issued respectively.

France issued 2 798 PDs S2 for planned healthcare in another Member State in 2022. Most treatment took place in Spain (52.2 %), Czechia (11 %), Belgium (11 %), and Germany (10.5 %). As a Member State of treatment, France received 7 099 PDs S2 of which 76.8 % were issued by Switzerland, 10.8 % by Belgium, and 6.2 % by Luxembourg. France paid EUR 110 million as a competent Member State for planned cross-border healthcare (mainly to Belgium) and received EUR 13.5 million as a Member State of treatment (mainly from Luxembourg and Belgium).

Concerning healthcare provided to persons residing in a Member State other than the competent one, 11 470 persons were insured in France and resided in another Member State. On the other hand, 437 613 persons resided in France and were insured in another Member State, the highest number of all Member States. For this group of persons, France claimed EUR 190.9 million as a competent Member State and claimed EUR 794.3 million as a Member State of treatment.

### Pensions

In 2022, France exported 1 036 217 pensions to beneficiaries residing abroad which corresponded to 4.1 % of all pensions paid by France. Many of the beneficiaries resided in Portugal (33.8 %) and Spain (29.3 %), and to a lesser extent in Italy (11.4 %), Belgium (9.2 %), and Germany (6.6 %). An amount of EUR 3.4 billion was exported, which equalled 0.9 % of total pension expenditure.

### Unemployment

France issued 1 595 authorisations to export the unemployment benefit (PDs U2). Most of these authorisations were received by Belgium (24.8 %), Switzerland (20.3 %), and Germany (18.3 %). In total, 0.1 % of unemployed persons exported their unemployment benefit.

As a receiving Member State, France received 3 889 PDs U1 in 2022. This means that 0.2 % of unemployed persons needed to prove periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. These PDs U1 were mainly issued by Switzerland (34.2 %), Belgium (14.9 %), Luxembourg (12 %), Germany (7.9 %), and the United Kingdom (7.9 %).

### Family benefits

France exported 4 541 family benefits to households residing abroad. Most of these households were residing in Belgium (56.8 %), followed by Spain (7.7 %), Portugal (7.4 %), and Poland (6.1 %). The amount exported in 2022 was EUR 8.4 million. France was one of the most important receiving Member States.

### Maternity and equivalent paternity benefits

A total of 856 maternity and equivalent paternity benefits were exported by France, for EUR 2.3 million. This equalled 0.1 % of the benefits and 0.1 % of the expenditure on maternity benefits paid. About two thirds of beneficiaries resided in Belgium (66.2 %), while 8 % resided in Germany, 6.3 % in Italy, 5.4 % in Spain, and 4.4 % in Switzerland. France was one of the main receiving Member States.



## Social security coordination in Germany in 2022

### Applicable legislation

Germany was the main issuing Member State of PDs A1 in 2022, with 1 607 884 PDs A1 which equalled 34.6 % of all PDs A1 issued in 2022. The bulk of these PDs A1 were issued under Art. 12 BR (i.e., posted workers) (87.5 %). Only 5.1 % was issued under Art. 13 BR (i.e., active in two or more Member States) and 7.4 % under other categories. Most PDs A1 issued under Art. 12 BR were received by Austria (17 %), France (7.6 %), Switzerland (6.6 %), and the Netherlands (6.3 %). The average duration per person involved concerning PDs A1 under Art. 12 BR is only 35 days, one of the lowest durations. Most PDs A1 under Art. 12 BR were issued for activities in the industry sector (57 %) and the services sector (42.5 %). For PDs A1 issued under Art. 13 BR the most common sector is the industry sector (78.7 %), including most notably the construction sector (53.6 %). The share of PDs A1 issued in national employment amounted to 3.5 %.

In addition, Germany was the main receiving Member State as well, seeing that in 2022 it received an estimated number of 489 178 PDs A1 under Art. 12 BR, or 16.1 % of all PDs A1 received under Art. 12 BR. These PDs A1 were mostly issued by Poland (27.9 %), Slovenia (11.9 %), and Slovakia (9.9 %).

### Cross-border healthcare

Germany received as debtor an amount of EUR 679.8 million, the second highest amount of all Member States (or 0.2 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 1 010 million, the highest amount of all Member States (or 0.3 % of total healthcare spending related to benefits in kind).

The EHC for unplanned necessary cross-border healthcare was mostly issued automatically on the back of the national health insurance card. Around EUR 221.1 million was paid by Germany as competent Member State for the provision of unplanned necessary cross-border healthcare. Furthermore, around EUR 207 million was received as Member State of stay. In both instances it concerns the amount claimed for E125 forms received/issued respectively.

For planned cross-border healthcare, the number of issued and received PDs S2 can be estimated for Germany based on data from all reporting Member States. It was estimated that Germany issued around 10 600 PDs S2, mainly to Switzerland, Austria, and the Netherlands. Furthermore, Germany received an estimated 9 962 PDs S2, primarily issued by Luxembourg and Austria. Germany paid EUR 22 million as a competent Member State for planned cross-border healthcare (mainly to Switzerland) and received EUR 74.2 million as a Member State of treatment (mainly from Austria, Luxembourg and Cyprus).

For healthcare provided to persons residing in a Member State other than the competent Member State, Germany claimed EUR 410.1 million as a competent Member State (mainly to France, Austria, and Spain) and claimed EUR 709.5 million as a Member State of treatment (mainly from the Netherlands, Luxembourg, and Switzerland).

### Pensions

In 2022, Germany exported 1 312 956 pensions to beneficiaries, which corresponded to 4.7 % of all pensions paid by Germany. The preferred Member States of stay were Italy (27.5 %), Spain (15.6 %), and Austria (9.5 %). In monetary value terms, Germany exported the highest amount in 2022 of EUR 5.7 billion, although this only corresponded to 1.5 % of its total pension spending. Germany received the highest number of pensions as a Member State of residence of the pensioner (965 355 pensions).

### Unemployment

Germany issued the highest number of PDs U2 to export the unemployment benefit, namely 10 673 or 39.3 % of all PDs U2 issued by the reporting Member States. Nevertheless, it only corresponded to 0.8 % of unemployed persons who exported their unemployment benefit. Almost 2 700 PDs U2 received by Poland were issued by Germany.

The number of certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit received by Germany in 2022 amounted to 1 674. This implies that 0.1 % of unemployed persons needed aggregated periods. The most common issuing Member States of these PDs U1 were Austria (20.7 %), Switzerland (16.2 %), and Poland (9.3 %).

### Family benefits

In 2022, Germany paid family benefits to 283 271 family members involved, which was a relative share of 1.6 % of family members entitled to a family benefit who resided in another Member State. Most of these family benefits resided in Poland (46.9 %), Czechia (11.7 %), and Romania (11 %).





## Social security coordination in Greece in 2022

### Applicable legislation

In 2022, 26 PDs A1 were issued by Greece, the lowest number of all reporting Member States. All these PDs A1 were issued under Art. 12 BR (i.e., posted workers). The main receiving Member States of PDs A1 issued by Greece under Art. 12 BR were France (46.2 %) and Belgium (23.1 %). The share of PDs A1 in national employment in 2022 was the lowest of the reporting Member States with 0.001 %.

In 2022, Greece received 21 547 PDs A1 under Art. 12 BR. Most of these were issued by Germany (53.8 %), 15.3 % by Italy, 8.6 % by France, and 6.9 % by Spain.

### Cross-border healthcare

In 2022, Greece received as debtor an amount of EUR 28.2 million (or 0.3 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 37.7 million (or 0.4 % of total healthcare spending related to benefits in kind).

In Greece, only 0.04 % of the population had an EHIC for unplanned necessary cross-border healthcare, the lowest share of all reporting Member States. This corresponded to an absolute number of 3 913 EHICs in circulation in 2022. Greece paid EUR 26 011 in reimbursement as a competent Member State, while it received EUR 720 as a Member State of stay.

As a competent Member State, Greece issued 469 PDs S2 for planned cross-border healthcare. These persons were mainly treated in Italy (46.3 %), Switzerland (19 %), Germany (13 %), and France (12.8 %). Greece paid EUR 3.4 million as a competent Member State for planned cross-border healthcare (mainly to Italy) and received EUR 121 520 as a Member State of treatment (mainly from Germany).

Concerning healthcare provided to persons residing in a Member State other than the competent one Greece paid EUR 5.5 million as a competent Member State and received EUR 8.6 million as a Member State of treatment.

### Pensions

In 2022, Greece exported 11 179 pensions to beneficiaries residing abroad which corresponded to 0.4 % of all pensions paid by Greece. Many of the beneficiaries resided in Germany (39.5 %), Bulgaria (30.9 %), and Cyprus (11 %). An amount of EUR 26.8 billion was exported, which equalled 0.1 % of total pension expenditure.

### Family benefits

An amount of EUR 2 100 was exported to households residing abroad in 2022, which accounted for 0.3 % of family benefits paid. This corresponded to five family benefits being exported or 0.5 % of all family benefits.



## Social security coordination in Hungary in 2022

### Applicable legislation

Hungary issued 68 849 PDs A1 in 2022 of which 67.5 % under Art. 12 BR (i.e., posted workers), 31.7 % under Art. 13 BR (i.e., active in two or more Member States), and 0.7 % under other categories. The main receiving Member States of the PDs A1 issued under Art. 12 BR were Germany (61.1 %), Austria (12.1 %), and the Netherlands (7.8 %). The impact of all PDs A1 issued by Hungary in national employment reached 1.4 %.

The number of PDs A1 under Art. 12 BR received by Hungary in 2022 amounted to 42 022 of which 67.6 % were issued by Germany, 5.6 % by Italy, and 5.4 % by Slovakia.

### Cross-border healthcare

Hungary received as debtor an amount of EUR 31.9 million (or 0.4 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 14.5 million (or 0.2 % of total healthcare spending related to benefits in kind).

There were 1 080 039 EHICs for unplanned necessary cross-border healthcare in circulation in 2022. As a result, 26.3 % of the Hungarian population had an EHIC. Approximately EUR 6 million was reimbursed by Hungary for unplanned necessary healthcare (for E125 forms received it concerned the amount claimed), whereas it received EUR 2.5 million as Member State of stay.

In Hungary, 127 insured persons received planned healthcare abroad based on a PD S2. This healthcare was mainly sought in Austria (40.9 %), Switzerland (26.8 %), and Germany (23.6 %). As receiving Member State, 262 PDs S2 were issued to Hungary, mainly by Austria (32.4 %), Romania (22.5 %), and Germany (14.5 %). Hungary paid EUR 3.9 million as a competent Member State and received EUR 1.9 million as a Member State of treatment.

Regarding healthcare provided to persons residing in a Member State other than the competent one, 14 229 persons were insured in Hungary and resided in another Member State, while 84 122 persons resided in Hungary and were insured in another Member State. Hungary paid EUR 9.5 million as a competent Member State and received EUR 19.7 million as a Member State of treatment.

### Pensions

In 2022, 32 931 pensions were exported to pensioners residing abroad which corresponded to 1.2 % of all pensions paid by Hungary. Around half of these pensioners were residing in Germany (49.8 %), while 13 % of them resided in Austria and 9.5 % in Slovakia. The amount exported reached EUR 56.6 million or 0.6 % of total pension expenditure.

### Unemployment

To export the unemployment benefit to another Member State, Hungary issued only 20 authorisations. This corresponded to 0.01 % of unemployed persons exporting their unemployment benefit to another Member State in 2022.

Around 1.4 % of unemployed persons in Hungary needed certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit, which was higher than the average of 0.2 %. This corresponded to Hungary receiving 2 720 PDs U1 in 2022, of which most were issued by Austria (40.8 %), Germany (23.5 %), the United Kingdom (17.9 %), and the Netherlands (5.5 %).

### Maternity and equivalent paternity benefits

Hungary exported 56 maternity and equivalent paternity benefits in 2022, mostly towards Slovakia (83.9 %). The amount paid is EUR 248 917. Both the number of benefits and expenditure amounted to 0.1 % of total benefits and expenditure in relative terms.





## Social security coordination in Iceland in 2022

### Applicable legislation

Iceland issued the second lowest number of PDs A1 in 2022 of all Member States, namely 295. Most were issued under Art. 12 BR (i.e., posted workers) (53.9 %). Additionally, 22.4 % of PDs A1 were issued under Art. 13 BR (i.e., active in two or more Member States), and a rather high share under other categories (23.7%). The PDs A1 issued under Art. 12 BR were mainly received by Norway (34 %), France (21.4 %), and Italy (15.1 %). More than one third of PDs A1 issued under Art. 12 BR were issued to self-employed persons (37.7 %). Most PDs A1 under Art. 12 BR were issued in the services sector (90.5 %), specifically education, health and social work, arts, and other services (58.2 %). Of all reporting Member States, Iceland issued the highest share of PDs A1 under Art. 12 BR for agriculture, hunting and fishing, namely 6.3 %. For PDs A1 issued under Art. 13 BR, Iceland granted a high percentage of forms to persons who were both employed and self-employed in different Member States (10.5 %). In general, the impact of PDs A1 issued in national employment was minimal with 0.1 %.

Iceland received 18 705 PDs A1 under Art. 12 BR in 2022. These PDs A1 were for the most part issued by Germany (95.6 %).

### Cross-border healthcare

In 2022, Iceland received as debtor an amount of EUR 2.8 million (or 0.2 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 2.6 million (or 0.1 % of total healthcare spending related to benefits in kind).

In 2019 there were 162 618 EHICs in circulation for unplanned necessary cross-border healthcare. Consequently, 45.7 % of the Icelandic population had an EHIC. In 2018, EUR 533 908 was reimbursed by Iceland for unplanned necessary healthcare, whereas it received EUR 2.6 million as Member State of stay.

Based on data from reporting receiving Member States, it can be estimated that as a competent Member State, Iceland issued 14 PDs S2 for planned cross-border healthcare in 2022, mainly for treatment in the Netherlands. And based on data from reporting issuing Member States, it can be estimated that as a Member State of treatment, Iceland received less than five PDs S2 for planned cross-border healthcare in 2022, all issued by Spain.

Concerning healthcare provided to persons residing in a Member State other than the competent one, in 2018, 683 persons were insured in Iceland and resided in another Member State, whilst 69 persons resided in Iceland and were insured in another Member State.

### Pensions

Approximately 4 % of the beneficiaries of an Icelandic pension resided in another Member State, seeing that 3 201 pensions were paid to beneficiaries residing in another Member State in 2022. The top three Member States of stay for these beneficiaries were Denmark (24.5 %), Norway (21.7 %), and Sweden (20.2 %). Approximately EUR 52.4 million was paid to these beneficiaries in 2022, which equalled 2.3 % of total expenditure on pensions. When dividing the total amount paid by the number of beneficiaries, it can be seen that an average amount of EUR 16 383 was paid per pensioner, the highest of all Member States, and considerably above the average of EUR 4 333.

### Unemployment

In 2022, Iceland issued 1 062 authorisations to export the unemployment benefit to another Member State (PDs U2). This equalled 13.3 % of all unemployed persons exporting their unemployment benefit, the highest share of all Member States and remarkably higher than the average of 0.2 %. The largest share of these PDs U2 were received by Poland (61 %), followed to a lesser extent by Lithuania (7.4 %) and Spain (6.7 %).

As a receiving Member State in 2021, Iceland received 66 PDs U1. This implied that 0.5 % of unemployed persons needed certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. Of these 66 PDs U1 38 originated from Nordic countries while 28 came from outside Nordic countries.



## Social security coordination in Ireland in 2022

### Applicable legislation

Ireland issued 5 427 PDs A1 in 2022. They consisted of 55.5 % PDs A1 under Art. 12 BR (i.e., posted workers), 37.8 % under Art. 13 BR (i.e., active in two or more Member States), and 6.7 % under other categories. Most of the PDs A1 under Art. 12 BR were issued to Germany (16.2 %), Belgium (15 %), Denmark (12.6 %), and Sweden (10.2 %). The impact of all issued PDs A1 was limited for Ireland, equalling 0.2 % of national employment.

In 2022, Ireland received 44 848 PDs A1 under Art. 12 BR. They were issued for the largest part by Germany (86.9 %), Spain (3 %), and Italy (2.3 %).

### Cross-border healthcare

Ireland received as debtor an amount of EUR 31 million (or 0.1 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 8.8 million (or 0.04 % of total healthcare spending related to benefits in kind).

Around three in ten Irish persons was in possession of an EHIC for unplanned necessary cross-border healthcare (32.1 %). In absolute numbers, 1 635 915 EHICs were in circulation in 2022. As debtor, Ireland paid EUR 10.2 million, and as creditor, it received EUR 1.5 million.

In 2022, Ireland issued 886 PDs S2 for planned healthcare abroad. More than three quarters of PDs S2 were issued for treatment in the United Kingdom (76.6 %). Furthermore, 10.7 % were issued for treatment in Sweden and 9.5 % for treatment in Germany. As a Member State of treatment, Ireland did not receive any PD S2. Ireland paid EUR 13.8 million as a competent Member State and received EUR 1.5 million as a Member State of stay.

With regard to healthcare provided to persons residing in a Member State other than the competent one, 918 persons were insured in Ireland and resided in another Member State, whereas 2 211 persons resided in Ireland and were insured in another Member State. For this group of persons, Ireland paid EUR 6.1 million as a competent Member State and received EUR 5.9 million as a Member State of treatment.

### Pensions

In 2022, Ireland exported 34 607 pensions to beneficiaries residing abroad which corresponded to 3.2 % of all pensions paid by Ireland. Many of the beneficiaries resided in the United Kingdom (79 %), followed by Poland (4.2 %) and Spain (3.1 %). An amount of EUR 148.2 million was exported, which equalled 0.8 % of total pension expenditure.

### Unemployment

There were 455 PDs U2 issued by Ireland in 2022 to export the unemployment benefit to another Member State. This corresponded to 0.4 % of unemployed persons exporting their unemployment benefit, primarily to Poland (45.5 %), followed by Lithuania (15.4 %), Spain (8.1 %), Slovakia (6.2 %), and Latvia (5.1 %).

### Family benefits

Family benefits were exported to 3 947 households residing abroad in 2022. Most of these households concerned cross-border workers, and the majority resided in the United Kingdom (33 %), Poland (31.3 %), and Romania (17 %). The amount paid to these households equalled EUR 15 million.

### Maternity and equivalent paternity benefits

In 2022, Ireland exported 640 maternity and equivalent paternity benefits, which equalled 0.9 % of all maternity benefits paid. Almost nine in ten benefits went to the United Kingdom (89.8 %), and 5.6 % towards Poland. An amount of EUR 3.1 million was exported, corresponding to 1.1 % of total expenditure on maternity benefits.



## Social security coordination in Italy in 2022

### Applicable legislation

In 2022, Italy issued 315 052 PDs A1. Italy issued 70.9 % of PDs A1 under Art. 12 BR (i.e., posted workers), 28.3 % under Art. 13 BR (i.e., active in two or more Member States), and 0.8 % under other categories. The three main receiving Member States for PDs A1 issued under Art. 12 BR by Italy were France (27 %), Switzerland (18.6 %), and Germany (15 %). The impact of PDs A1 issued in Italian employment amounted to 1.2 %.

In 2022, Italy received 132 741 PDs A1 under Art. 12 BR of which almost 56.8% were issued by Germany, 10.6 % by Spain, and 10.4 % by France.

### Cross-border healthcare

In 2022, Italy received as debtor an amount of EUR 208 million (or 0.2 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 105 million (or 0.1 % of total healthcare spending related to benefits in kind).

In Italy in 2020, approximately 60 million persons were insured. As the EHIC for unplanned necessary cross-border healthcare is mostly issued automatically, it can be estimated that around 60 million EHICs were in circulation.

As competent Member State, Italy issued a high number of 2 168 PDs S2 for planned cross-border healthcare in 2022. They were mostly issued to receive treatment in Switzerland (45.2 %), Germany (28 %), and France (11.8 %). Furthermore, as Member State of treatment, Italy received 333 PDs S2 in 2020, which were mainly issued by Greece (24.3 %) and Romania (24 %).

In 2018, 16 973 PDs S1 were issued by Italy and still valid, and 17 931 PDs S1 were received and still valid. These forms are used for healthcare provided to persons residing in a Member State other than the competent one.

### Pensions

Italy exported 173 710 pensions to beneficiaries residing in another Member State, of which 28.5 % resided in Germany, 20.3 % in France, and 16.5 % in Switzerland. As a result, 0.9 % of the pensions paid by Italy were exported to another Member State. The amount exported to these beneficiaries was EUR 796.8 million, which is 0.3 % of Italy's total pension expenditure. Italy is the third most important receiving Member State, in terms of number of pensions received as it received 884 457 pensions. In monetary values, an amount of EUR 3.7 billion was exported to Italy in 2022, of which EUR 2 billion from Switzerland, making Italy the third most important Member State of residence of the pensioner.

### Unemployment

Italy issued 155 authorisations to export the unemployment benefit to another Member State in 2022. This corresponded to 0.01 % of unemployed persons exporting their unemployment benefit.

In reference year 2022, Italy received 7 251 PDs U1 proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit, the highest number of all reporting Member States. This means that 0.3 % of unemployed persons needed aggregated periods.



## Social security coordination in Latvia in 2022

### Applicable legislation

In 2022, Latvia issued 23 723 PDs A1, consisting of 16.9 % under Art. 12 BR (i.e., posted workers), 72.7 % under Art. 13 BR (i.e., active in two or more Member States), and 10.4 % under other categories. The most prominent receiving Member States for PDs A1 issued by Latvia under Art. 12 BR were Germany (30.5 %), Sweden (26.7 %), Estonia (14.9 %), and Finland (9.8 %). More than half of the PDs A1 issued under Art. 12 BR were for activities in the services sector (51.2 %) of which 21.5 % in wholesale and retail trade. For PDs A1 issued under Art. 13, the majority concerned the services sector (60.5 %), with the freight transport by road in particular (38.5 %). As one of the only Member States, Latvia issued more PDs A1 for activities in the construction sector under Art. 13 BR than under Art. 12 BR (74 % versus 26 % respectively). When comparing the total number of PDs A1 issued by Latvia to the total number of employed persons in Latvia, the share amounted to 2.7 % which is above the average of 1.8 %.

As a receiving Member State, Latvia received 3 269 PDs A1 under Art. 12 BR in 2022, one of the lowest numbers. These were primarily issued by Germany (62.6 %). Furthermore, a high share is issued by Poland (12.6 %) and Lithuania (6.1 %).

### Cross-border healthcare

Latvia received as debtor an amount of EUR 18.7 million (or 1.1 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 1.3 million (or 0.1 % of total healthcare spending related to benefits in kind).

There were 281 257 EHICs for unplanned necessary cross-border healthcare in circulation in Latvia in 2022. This means that 12.2 % of the Latvian population had an EHIC. Latvia paid EUR 6.6 million in reimbursement as a competent Member State, while it received EUR 367 098 as the Member State of stay.

In 2022, 123 persons insured in Latvia received planned healthcare in another Member State based on a PD S2. They mostly sought treatment in Lithuania (39.8 %), followed by Estonia (22.8 %) and Germany (22 %). Latvia received less than five PDs S2 in 2022. As a competent Member States Latvia paid EUR 683, while as a Member State of stay it received EUR 2.9 million.

In 2022, Latvia had 1 822 PDs S1 issued which were still valid, while it received 1 347 PDs S1 which were still valid. These forms are used for healthcare provided to persons residing in a Member State other than the competent one. For this group of persons, Latvia paid EUR 4.4 million as a competent Member State and received EUR 202 597 as a Member State of treatment.

### Pensions

The number of exported pensions in 2022 amounted to 14 075 for Latvia, which indicates that 2.4 % of beneficiaries resided in another Member State. Many of them resided in Lithuania (34.8 %), and a smaller part in Germany (22.4 %), the United Kingdom (16.2 %), and Estonia (7.8 %). Around EUR 34 million was exported to these beneficiaries, equalling 1.4 % of total pension expenditure.

### Unemployment

A total of 167 PDs U2 were issued by Latvia in 2022. This indicates that 0.3 % of unemployed persons received an authorisation to export their unemployment benefit to another Member State.

In addition, nine certificates proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit. This means that 0.01 % of unemployed persons needed aggregated periods.

### Family benefits

Latvia exported 2 776 family benefits to households who were residing abroad which was 1.3 % of all benefits. They were paid EUR 3.6 million which equalled 1 % of the total expenditure on family benefits. These households were mostly residing in Norway (25.8 %), the United Kingdom (24.9 %), and Germany (12.5 %).



## Social security coordination in Liechtenstein in 2022

### Applicable legislation

Liechtenstein issued 1 053 PDs A1 in 2022 consisting of 60 % under Art. 12 BR (i.e., posted workers), 37.5 % under Art. 13 BR (i.e., active in two or more Member States), and 2.5 % under other categories. Germany was the most important receiving Member State of PDs A1 issued under Art. 12 BR by Liechtenstein (34.2 %), followed Austria (13.6 %), Switzerland (13.6 %), and France (12.5 %). As one of the only Member States, the sector of activity including education, health and social work, arts and other services was of highest importance for Liechtenstein, as 58.2 % of PDs A1 under Art. 12 BR were issued for activities in this sector. For PDs A1 issued under Art. 13 BR on the other hand, the most important sector was the road freight transport sector with 45.3 % of all PDs A1 issued. Liechtenstein also granted a rather high percentage of PDs A1 under Art. 13 BR to persons who were both employed and self-employed in different Member States (4.9 %).

Out of the 13 278 PDs A1 received by Liechtenstein under Art. 12 BR, 94.4 % was issued by Germany and 3.8 % by Austria.

### Cross-border healthcare

Latvia received as debtor an amount of EUR 3.8 million and issued as creditor an amount of EUR 575 908.

Concerning unplanned necessary cross-border healthcare, there were 41 187 EHICs in circulation in 2022. Therefore, almost the entire Liechtenstein population was in possession of an EHIC (99.9 %). As a competent Member States, Liechtenstein paid EUR 710 541 and as a Member State of treatment, Liechtenstein was reimbursed EUR 395 694 in 2022.

26 persons insured in Liechtenstein received planned healthcare in another Member State based on a PD S2, all of them in Switzerland. Based on an estimate from data of the issuing Member States, it can be seen that Liechtenstein received zero PDs S2 as Member State of treatment. Liechtenstein received EUR 38 222 as a Member State of treatment.

As regards to healthcare provided to persons residing in a Member State other than the competent one, 578 persons were insured in Liechtenstein and resided in another Member State, whilst eight persons resided in Liechtenstein and were insured in another Member State. For this group of persons, Liechtenstein paid EUR 710 541 as a competent Member State and received EUR 412 897 as a Member State of treatment.

### Pensions

In 2022, Liechtenstein exported 20 061 pensions to beneficiaries who resided abroad. The most preferred Member States of stay for these beneficiaries were Austria (43.1 %) and Switzerland (36 %). In total, an amount of EUR 129 million was paid to these beneficiaries.

### Unemployment

No authorisations were issued by Liechtenstein to unemployed persons to export their unemployment benefit in 2022.

Liechtenstein received 67 PDs U1 in 2022, proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. Almost all these PDs U1 were issued by Switzerland (63 certificates or 94 %).

### Maternity and equivalent paternity benefits

In 2022, Liechtenstein exported 76 maternity and equivalent paternity benefits for an amount of EUR 13.8 million. The top two Member States of residence of the beneficiaries were Switzerland (71.1 %) and Austria (27.6 %).





## Social security coordination in Lithuania in 2022

### Applicable legislation

Lithuania issued 109 316 PDs A1 in 2022. About three in ten under Art. 12 BR (i.e., posted workers) (31.1 %), 68.1 % under Art. 13 BR (i.e., active in two or more Member States), and a small share under other categories (0.7 %). Most of the PDs A1 under Art. 12 BR issued by Lithuania were received by Germany (34.5 %), Sweden (17.7 %), the Netherlands (11.5 %), and Norway (11.4 %). Most of the PDs A1 under Art. 12 BR were issued in the services sector (54.2 %) of which the majority in accommodation and food service activities (32.9 %), and the industry sector (45.8 %) of which 36.1 % in the construction sector. Of the PDs A1 issued under Art. 13 BR, more than six in ten were issued in the road freight transport sector (60.7 %). The share of PDs A1 in national employment of Lithuania as the sending Member State was the third highest of all Member States, namely 7.5 %.

According to Art. 12 BR, Lithuania received 6 442 PDs A1 in 2022. Almost two thirds of these PDs A1 were issued by Germany (63 %) and 14.6 % by Poland.

### Cross-border healthcare

Lithuania received as debtor an amount of EUR 24.2 million (or 0.9 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 7 million (or 0.3 % of total healthcare spending related to benefits in kind).

About 20.7 % of the Lithuanian population had an EHIC for unplanned necessary cross-border healthcare. This corresponded to an absolute number of 617 133 EHICs. Lithuania paid EUR 18.2 million in reimbursement as a competent Member State, corresponding to 0.8 % of its total healthcare spending related to benefits in kind, the second highest share of all Member States. It received EUR 1.1 million as the Member State of stay.

Only 33 persons insured in Lithuania received planned healthcare in another Member State based on a PD S2. Most of these persons (45.2 %) received planned healthcare in Switzerland. As a Member State of treatment, Lithuania received 48 PDs S2 of which 75 % were issued by Latvia and 18.8 % by the United Kingdom. Lithuania paid EUR 687 543 as a competent Member State and received EUR 2.8 million as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 1 504 persons were insured in Lithuania and resided in another Member State, whilst 12 125 persons resided in Lithuania and were insured in another Member State. For this group of persons, Lithuania paid EUR 6.7 million as a competent Member State and received EUR 3.9 million as a Member State of treatment.

### Pensions

Approximately 1 % of the beneficiaries of a Lithuanian pension resided in another Member State, seeing that 11 653 pensions were paid to beneficiaries residing in another Member State. The three most common Member States of stay were the United Kingdom (29.2 %), Germany (21 %), and Latvia (15.9 %). Around EUR 32.8 million was paid to these beneficiaries, which implied that 0.9 % of the total expenditure on pensions was paid to beneficiaries who reside in another Member State.

### Unemployment

To export the unemployment benefit to another Member State, Lithuania issued 40 authorisations (PDs U2), of which 20 % went to Norway. This corresponded to 0.04 % of unemployed persons exporting their unemployment benefit to another Member State in 2022.

In addition, 4 964 certificates proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit, the second highest number of all reporting Member States. This means that 4.7 % of unemployed persons needed aggregated periods, the highest share and markedly higher than the average of 0.2 %. Most of the PDs U1 received by Lithuania were issued by the United Kingdom (37.1 %), Norway (26.9 %), and Germany (11.4 %).

### Family benefits

Lithuania did not report data on the export of family benefits in 2022. However, the export is expected to be on the low side, as in 2017 no family benefits were exported, and in 2016, 71 family benefits were exported for a total amount of EUR 14 609.



# Social security coordination in Luxembourg in 2022

## Applicable legislation

In 2022, Luxembourg issued 71 147 PDs A1 of which 84.9 % under Art. 12 BR (i.e., posted workers), 11 % under Art. 13 BR (i.e., active in two or more Member States), and 4.1 % under other categories. The PDs A1 issued under Art. 12 BR were mainly received by its neighbouring Member States Belgium (37.9 %), France (31.8 %), and Germany (18.4 %). Most were issued in the services sector (50.1 %) of which 37.2 % in the financial and insurance, real estate, professional, scientific and technical activities, administrative and support service activities. For PDs A1 issued under Art. 13 BR, the most common sector was the services sector (73.2 %), more specifically transportation and storage, information and communication (49.2 %).

On the receiving side, Luxembourg received 47 889 PDs A1 under Art. 12 BR. The majority came from Germany as a sending Member State (57.7 %), followed by Belgium (17.1 %) and France (14.9 %).

## Cross-border healthcare

Luxembourg received as debtor an amount of EUR 466.9 million, the third highest amount of all Member States (or 14.3 % of total healthcare spending related to benefits in kind, the highest share of all Member States) and issued as creditor an amount of EUR 68.6 million (or 2.1 % of total healthcare spending related to benefits in kind, the highest share of all Member States).

For unplanned necessary cross-border healthcare, Luxembourg had 739 411 EHICs in circulation in 2022, which corresponded to 77.8 % of the Luxembourg population having an EHIC.

Based on a PD S2 8 030 persons received planned healthcare in another Member State, by far the highest number of PDs S2 issued, namely 37.1 % of all issued PDs S2 in 2022. The most common Member States of treatment for Luxembourg as competent Member State were Germany (49.5 % of all PDs S2 issued), Belgium (35.2 %), and France (12.2 %). In Luxembourg, as an issuing Member State, 845 in 100 000 insured persons were entitled to receive planned cross-border healthcare based on a prior authorization, the highest of all Member States, compared to 7 in 100 000 on average for all Member States. As a Member State of treatment, Luxembourg received 5 699 PDs S2 of which almost all were issued by Belgium (96.5 %). Furthermore, from the receiving perspective, 600 in 100 000 insured persons were entitled to receive planned cross-border healthcare on the basis of a prior authorisation, considerably higher than the average of 18 in 100 000.

There were 288 898 persons insured in Luxembourg who resided in another Member State, the highest number of all Member States. This corresponded to 30.4 % of all insured persons in Luxembourg, compared to the average of all Member States of 0.5 %. On the other hand, 5 909 persons resided in Luxembourg and were insured in another Member State. Luxembourg issued 13.6 % of all PDs S1 issued in 2022 by the 32 Member States, whereas it received 0.3 % of all PDs S1 received in 2022.

## Pensions

In 2022, 90 751 pensions were paid to beneficiaries who resided in another Member State. This implies that 41.8 % of the beneficiaries resided in another Member State, the highest share for all Member States. About one third of these pensions was exported to France (33.1 %), followed by Germany (22.3 %), and Belgium (18.7 %). A total of EUR 1.3 billion was paid to beneficiaries who resided in another Member State, equalling 25.7 % of total expenditure. The average amount per pensioner who resided in another Member State amounted to EUR 14 260, the second highest of all Member States, compared to an average of EUR 4 333 for all Member States.

## Unemployment

Luxembourg issued 191 authorisations to export the unemployment benefit to another Member State, indicating that 1.3 % of unemployed persons exported their unemployment benefit to another Member State. Most of these authorisations were received by Portugal (42.9 %), France (24.6 %), and Italy (7.3 %).

Furthermore, 28 certificates proving periods of insurance or (self-)employment completed in other Member States were taken into account for the acquisition of an unemployment benefit. This means that 0.2 % of unemployed persons needed aggregated periods in 2022. Out of these 28 PDs U1, eight originated from Germany and five from Belgium.

## Family benefits

Luxembourg paid 99 646 family benefits to households who resided in another Member State, which corresponded to 55.8 % of households who are entitled to a family benefit. Most of these households resided in France (50.3 %), as well as Belgium (22.7 %), and Germany (21.4 %). The amount of family benefits paid to these households added up to EUR 638 million, which equalled 47.9 % of total family benefits paid.

## Maternity and equivalent paternity benefits

A total of 6 886 maternity and equivalent paternity benefits were exported by Luxembourg, good for EUR 85.6 million, which resulted in an average amount of EUR 12 426 per benefit, the second highest average of all Member States. More than half of these benefits were exported to France (54.4 %), a quarter to Belgium (24.7 %), and one fifth to Germany (20.5 %). The number of benefits and expenditure exported equalled around 47.6 % and 45.3 % respectively of the total benefits and expenditure of maternity and paternity benefits in cash, the highest shares of all Member States.





# Social security coordination in Malta in 2022

## Applicable legislation

In 2022, Malta issued 10 523 PDs A1. As the only Member State, the majority of these PDs A1 were issued under other categories (88 %), mostly mariners (82.8 %). The remaining PDs A1 were issued under Art. 12 BR (i.e., posted workers) (7.3 %) and under Art. 13 BR (i.e., active in two or more Member States) (4.6 %). The majority of the PDs A1 issued under Art. 12 BR were received by Italy (29.8 %), France (28.1 %), and Spain (12 %). The large majority of PDs A1 under Art. 12 BR were issued for the services sector (85.1 %), more specifically in the field of financial and insurance, real estate, professional, scientific and technical activities, and administrative and support service activities (68.4 %). Furthermore, almost all PDs A1 issued under Art. 13 BR were issued in the road freight transport sector (89.9 %). The share of total PDs A1 issued in national employment amounted to 3.7 % for Malta, above the average of 1.8 %.

On the receiving end, Malta received 38 019 PDs A1 under Art. 12 BR. Most of these PDs A1 were issued by Germany (93.7 %).

## Cross-border healthcare

Malta received as debtor an amount of EUR 2.1 million (or 0.3 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 2.5 million (or 0.3 % of total healthcare spending related to benefits in kind).

More than one third of the Maltese population (36.2 %) was in possession of an EHC for unplanned necessary cross-border healthcare, as 205 213 EHCs were in circulation in 2022. Malta reimbursed EUR 306 371 as competent Member State, whereas it received EUR 2.1 million as Member State of stay.

Malta issued 48 PDs S2 as competent Member State. Most of these forms to receive planned healthcare abroad were for treatment in Italy (50 %), the United Kingdom (27.1 %), and Germany (16.7 %). On the receiving side, Malta did not receive a single PD S2. Malta paid EUR 271 682 as a competent Member State.

For healthcare provided to persons residing in a Member State other than the competent one, 6 206 persons were insured in Malta who resided in another Member State, while 4 984 persons resided in Malta and were insured in another Member State. For this group of persons, Malta paid EUR 525 680 as a competent Member State and received EUR 475 374 as a Member State of treatment.

## Pensions

Approximately 1.6 % of the beneficiaries of a Maltese pension resided in another Member State, seeing that 1 590 pensions were paid to beneficiaries residing in another Member State. The majority of beneficiaries resided in the United Kingdom (63.1 %). Around EUR 6.2 million was exported, which indicates that 0.7 % of total pension expenditure went to beneficiaries residing abroad.

## Unemployment

Malta did not issue any PDs U2 to unemployed persons to export their unemployment benefit in 2022.

Additionally, five certificates proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit. This means that 0.1 % of unemployed persons needed aggregated periods.

## Family benefits

Thirteen households residing abroad were entitled to a family benefit from Malta, which was 0.04 % of all family benefits paid. They received EUR 9 746 or 0.1 % of total expenditure on family benefits. Most of these households were residing in the Netherlands (seven householders or 53.8 %).

## Maternity and equivalent paternity benefits

Less than five maternity and equivalent paternity benefits were exported by Malta for an amount of EUR 2 143. In relative terms, 0.1 % of benefits were exported and 0.1 % of the expenditure on maternity and equivalent paternity benefits went towards the export of benefits.



## Social security coordination in the Netherlands in 2022

### Applicable legislation

The Netherlands issued 87 596 PDs A1 in 2022. Most of them were issued under Art. 13 BR (i.e., active in two or more Member States) (71.5 %), about one fourth under Art. 12 BR (i.e., posted workers) (27.3 %), and a small share under other categories (1.2 %). Most of the PDs A1 issued under Art. 12 BR were received by Belgium (40.9 %), while Germany (15.8 %) and France (10.9 %) received a high share as well. A rather high share of PDs A1 issued under Art. 12 BR were issued for self-employed persons (14.4 %). The most common sector for PDs A1 issued under Art. 12 BR is the services sector (69.8 %) of which 32.7 % in education, health and social work, arts and other services. Compared to the national employment, the issued PDs A1 amounted to only 0.9 %.

There were 173 403 PDs A1 received by the Netherlands under Art. 12 BR. The majority of these PDs A1 were issued by Germany (52.6 %), followed by Belgium (11.1 %) and Poland (10.9 %).

### Cross-border healthcare

The Netherlands received as debtor an amount of EUR 457.4 million (or 0.7 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 79.4 million (or 0.1 % of total healthcare spending related to benefits in kind).

In 2022, 8 198 935 EHICs for unplanned necessary cross-border healthcare were in circulation. This corresponded to 47 % of the Dutch population having an EHIC. As competent Member State, the Netherlands reimbursed EUR 74 million for unplanned necessary healthcare. As Member State of stay, it received EUR 24 million in 2022.

The Netherlands issued 1 525 PDs S2 for planned healthcare in another Member State in 2022. Although for 70.8 % of PDs S2 the Member State of treatment was unknown, a high share was received by Belgium (20.3 %) and Germany (6 %). As a Member State of treatment, the Netherlands received 3 813 PDs S2 of which 87.9 % were issued by Germany and 5.5 % by Luxembourg. The Netherlands paid EUR 9.6 million as a competent Member State.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 237 226 persons were insured in the Netherlands and resided in another Member State, one of the highest numbers of all Member States. On the contrary, 38 130 persons resided in the Netherlands and were insured in another Member State. For this group of persons, the Netherlands paid EUR 375.3 million as a competent Member State and received EUR 52.9 million as a Member State of treatment.

### Pensions

Approximately 4.8 % of the beneficiaries of a Dutch pension resided in another Member State, seeing that 232 745 pensions were paid to beneficiaries residing in another Member State. These beneficiaries mainly resided in Belgium (29.3 %), Germany (23.2 %), and Spain (17.7 %). An amount of EUR 1 billion was exported to these beneficiaries, which implies that 1 % of the total expenditure on pensions was paid to beneficiaries who resided in another Member State.

### Unemployment

The Netherlands issued 2 026 PDs U2 for unemployed persons to export their unemployment benefit. The large majority of these authorisations were received by Poland (81.1 %). In general, 0.6 % of unemployed persons exported their unemployment benefit to another Member State.

As a receiving Member State, the Netherlands received 41 certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit (PDs U1). Therefore, 0.01 % of unemployed persons needed aggregated periods. The most common Member States of last activity were Belgium (31.7 %) and Germany (26.8 %).

### Family benefits

In relative terms, the Netherlands exported 0.9 % of its family benefits abroad, which corresponded to 0.9 % of its total expenditure on family benefits. In absolute terms, this concerned family benefits to 16 705 households for an amount of EUR 78.8 million. The top three Member States of residence of these households were Poland (28.6 %), Germany (25.4 %), and Belgium (25 %).

### Maternity and equivalent paternity benefits

Around 2.1 % of maternity and equivalent paternity benefits were exported to another Member State, which equalled 2 837 benefits. The amount exported was EUR 16.3 million, corresponding to 1.2 % of total expenditure on maternity benefits. The most common Member States of residence were Belgium (45.8 %), Germany (35.6 %), and Poland (12.9 %).



## Social security coordination in Norway in 2022

### Applicable legislation

Norway issued 5 792 PDs A1 in 2022 of which 32.8 % under Art. 12 BR (i.e., posted workers). The remaining PDs A1 were issued under Art. 13 BR (i.e., active in two or more Member States) (48.4 %) and under other categories (18.8 %). The main receiving Member State for PDs A1 issued by Norway under Art. 12 BR was Sweden (34.5 %), followed by Denmark (15.8 %), France (12.4 %), and Spain (10.7 %). For PDs A1 under Art. 13 BR, Norway issued a relatively high share to persons both employed and self-employed in different Member States (9.9 %). The impact of the total number of PDs A1 issued by Norway on national employment was one of the lowest of all Member States with 0.2 %, compared to the average of 1.8 %.

Out of the 44 469 PDs A1 under Art. 12 BR received by Norway, 65.8 % originated from Germany, 8.7 % from Lithuania, and 5.7 % from Denmark.

### Cross-border healthcare

Norway received as debtor an amount of EUR 33.6 million (or 0.1 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 6.1 million (or 0.02 % of total healthcare spending related to benefits in kind).

Around 1 715 000 EHICs were in circulation in 2022. As a result, 31.2 % of the Norwegian population had an EHIC for unplanned necessary cross-border healthcare. Norway reimbursed EUR 132 033 as competent Member State.

Not a single person insured in Norway received planned healthcare in another Member State based on a PD S2. Nevertheless, as Member State of treatment, it can be estimated that Norway received 36 PDs S2, issued primarily by Switzerland (25 PDs S2). Norway received EUR 432 813 as a Member State of treatment.

For healthcare provided to persons residing in a Member State other than the competent Member State, Norway paid EUR 7.3 million as a competent Member State and received EUR 1.1 million as a Member State of treatment.

### Pensions

Norway exported 56 962 pensions to persons residing in another Member State, which suggests that 3.7 % of beneficiaries of a Norwegian pension resided abroad. They primarily resided in Sweden (44.9 %) and Denmark (14.1 %). In value terms, EUR 556.3 million was exported, indicating that 1.5 % of pension expenditure went to beneficiaries residing abroad.

### Unemployment

Around 0.8 % of unemployed persons received an authorisation to export the unemployment benefit issued by Norway, as Norway issued 780 PDs U2. The majority of these PDs U2 were received by Poland (43.7 %) and Lithuania (20.8 %).

Norway received 383 PDs U1, indicating that 0.3 % of unemployed persons needed certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. Most of the certificates had Denmark as issuing Member State (18.1 %), 13.7 % originated from Sweden, and 11.4 % from Poland.

### Family benefits

A total of 9 146 family benefits were exported to households residing abroad in 2021. This corresponded to 1.3 % of all family benefits. The expenditure amounted to EUR 18.2 million or 0.8 % of total expenditure on family benefits which was being exported. The greatest part of these households resided in Poland (42.2 %), Lithuania (16.7 %), and Sweden (10.7 %).

### Maternity and equivalent paternity benefits

Norway exported 1 167 maternity and equivalent paternity benefits in 2022. The amount exported was EUR 13.8 million which brings the average annual amount per benefit to EUR 11 800, one of the highest amounts. The exported benefits accounted for 0.8 % of all benefits, and the amount exported equalled 0.6 % of total expenditure on maternity and equivalent paternity benefits. Most of the beneficiaries resided in Sweden (36.8 %), Poland (26.4 %), Lithuania (11 %), and Denmark (6.9 %).



## Social security coordination in Poland in 2022

### Applicable legislation

Poland was the second most important issuing Member State of PDs A1 in 2022 with 722 614 PDs A1 or 15.6 % of all PDs A1 issued. Around one third was issued under Art. 12 BR (i.e., posted workers) (33.5 %), two third under Art. 13 BR (i.e., active in two or more Member States) (64.7 %), and a small share under other categories (1.8 %). More than half of the PDs A1 issued under Art. 12 BR were received by Germany (56.4 %). In addition, France (8.3 %), the Netherlands (7.8 %), and Belgium (7.6 %) were important receiving Member States for Polish PDs A1 under Art. 12 BR. About six out of ten PDs A1 under Art. 12 BR were issued in the industry sector (60.9 %), with 43.8 % in the construction sector specifically. Furthermore, 36.5 % was issued to provide services, and 2.7 % for agriculture, hunting, and fishing, one of the highest shares of the reporting Member States. For PDs A1 issued under Art. 13 BR, 68.6 % was issued for services, of which 47.5 % for road freight transport. When comparing the total number of PDs A1 issued by Poland to the national employment, the share amounted to 4.3 %, a relatively high impact compared to the average of 1.8 %.

In 2022, Poland received 91 938 PDs A1 under Art. 12 BR. More than eight in ten of these PDs A1 were issued by Germany (80.2 %), while 6.4 % were issued by Italy.

### Cross-border healthcare

Poland received as debtor an amount of EUR 161.2 million (or 0.6 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 90.5 million (or 0.3 % of total healthcare spending related to benefits in kind).

There were 5 155 107 EHICs in circulation in Poland in 2022 for unplanned necessary cross-border healthcare, corresponding to 15.1 % of the population. For this type of healthcare, Poland reimbursed EUR 66.2 million while it received EUR 30.7 million. For both, it concerned the amount claimed for the E125 forms received/issued respectively.

Only 59 persons insured in Poland received planned healthcare in another Member State based on a PD S2. More than half of these persons, 55.9 %, received planned healthcare in Germany and 20.3 % received care in the United Kingdom. As a Member State of treatment, based on data from issuing Member States, it is estimated that Poland received 242 PDs S2, the majority which were issued by the United Kingdom (65.7 %). Poland paid EUR 35 729 as a competent Member State and received EUR 279 117 as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 19 162 persons were insured in Poland and resided in another Member State, whilst 221 865 persons resided in Poland and were insured in another Member State. For this group of persons, Poland paid EUR 76.4 million as a competent Member State and received EUR 41.3 million as a Member State of treatment.

### Pensions

The number of pensions exported amounted to 695 310 which equalled 6.7 % of all Polish pension beneficiaries, a rather high share. Around 44.9 % of the beneficiaries resided in Germany, 9 % in France, 8.6 % in Austria, and 7.3 % in Sweden. The amount exported equalled EUR 245.1 million which corresponded to 0.4 % of total pension expenditure.

### Unemployment

Poland issued 42 PDs U2 for unemployed persons to export their unemployment benefit to another Member State, most noticeably Germany (38.1 %) and the Netherlands (26.2%). This amounted to only 0.01 % of unemployed persons exporting their unemployment benefit. However, Poland was the main 'net receiving Member State' for jobseekers with a PD U2 (mainly from Germany and the Netherlands). The number of incoming jobseekers (6 796) in this Member State was almost 162 times higher than the number of outgoing jobseekers (42), based on the number of PDs U2 issued and received.

Furthermore, 467 certificates proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit. This means that 0.1 % of unemployed persons needed aggregated periods. The most common Member States of last activity were Germany (30.8 %), the United Kingdom (24.6 %), and the Netherlands (19.1 %).

### Family benefits

In 2020, Poland exported family benefits to 2 628 households residing abroad or 0.04 % of all family benefits and paid an amount of EUR 199.4 million, which equalled 2.2 % of total expenditure on family benefits. These households were primarily residing in Bulgaria (33 %) and Romania (22 %). Poland was an important receiving Member State of family benefits, primarily issued by Germany.

### Maternity and equivalent paternity benefits

Only 12 maternity and equivalent paternity benefits were exported by Poland in 2022. The amount exported was EUR 43 508. Therefore, the share of exported benefits only reached 0.002 %, and the share in total expenditure was 0.002 %. Around half of the benefits were exported to Lithuania.



## Social security coordination in Portugal in 2022

### Applicable legislation

There were 88 274 PDs A1 issued by Portugal in 2022. They were primarily issued under Art. 12 BR (i.e., posted workers) (67.3 %), and less so under Art. 13 BR (i.e., active in two or more Member States) (32.6 %), and under other categories (0.1 %). France received most of the PDs A1 issued by Portugal under Art. 12 BR (33.6 %), followed by Belgium (25.3 %) and Spain (21.8 %). The majority of PDs A1 under Art. 12 BR were issued for activities in the industry sector (83 %) consisting of 56 % in the construction sector. The impact of the PDs A1 issued in national employment lay around the average of 1.8 %, namely 1.7 %.

The 56 935 PDs A1 under Art. 12 BR received by Portugal were mainly issued by Germany (41.3 %) and Spain (40.9 %), and to a lesser extent by France (7.9 %) and Italy (3.9 %).

### Cross-border healthcare

Portugal received as debtor an amount of EUR 51 million (or 0.4 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 39.5 million (or 0.3 % of total healthcare spending related to benefits in kind).

In 2022, 1 906 017 EHICs were in circulation in Portugal for unplanned necessary cross-border healthcare. Around EUR 8.5 million in reimbursement was paid by Portugal as competent Member State, and EUR 6.1 million was received as Member State of treatment.

For planned cross-border healthcare, Portugal issued 14 PDs S2, of which eight for treatment in France. As Member State of treatment, Portugal received 13 PDs S2, mainly issued by France (53.8 %). Portugal paid EUR 1 127 as a competent Member State and received EUR 19 094 as a Member State of treatment.

Regarding healthcare provided to persons residing in a Member State other than the competent one, 4 675 persons were insured in Portugal and resided in another Member State, whereas 206 persons resided in Portugal and were insured in another Member State. For this group of persons, Portugal received EUR 4 million as a Member State of treatment.

### Pensions

Portugal exported 74 288 pensions to beneficiaries residing abroad in 2022. The most common Member States of stay were France (58.8 %), Germany (10.1 %), and Luxembourg (9.4 %). Around EUR 155.7 million was paid to these beneficiaries, which implies that 0.5 % of the total expenditure on pensions was paid to beneficiaries who reside in another Member State. As a receiving Member States, Portugal received the fifth highest number of pensions (483 060 of which 350 258 from France), and the fifth highest amount (EUR 2.5 billion of which EUR 1.3 billion from France).

### Unemployment

To export the unemployment benefit to another Member State, Portugal issued 176 authorisations (PDs U2). This equalled 0.1 % of unemployed persons exporting their unemployment benefit to another Member State in 2022.

Around 0.02 % of unemployed persons needed certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit, seeing that 54 PDs U1 were received by Portugal in 2022. Most PDs U1 were issued by France (27.8 %), Switzerland (22.2 %), and Spain (14.8 %).

### Family benefits

Portugal paid EUR 8.9 million family benefits to 7 740 households residing abroad in 2021. This corresponded to 1.1 % of the total number of family benefits and the expenditure on family benefits. The total expenditure amounts to EUR 8.9 million corresponding to 1.1 % of total expenditure on family benefits. Most of the households resided in Romania (43.3 %), Italy (10.8 %), and Spain (9.3 %).

### Maternity and equivalent paternity benefits

In 2021, a total of 182 maternity and equivalent paternity benefits were exported by Portugal, good for EUR 653 194. The share of benefits exported in total number of benefits amounted to 0.1 % and the share of the exported amount in the total expenditure amounted to 0.1 %. The most common Member States of residence were Spain (52.4 %), France (13.1 %), and Belgium (5.5 %).





## Social security coordination in Romania in 2022

### Applicable legislation

As an issuing Member State, Romania issued 66 210 PDs A1 in 2022. Under Art. 12 BR (i.e., posted workers) Romania issued 53.1 % PDs A1, under Art. 13 BR (i.e., active in two or more Member States) 46.2 %, and under other categories 0.7 %. A high share of the PDs A1 issued under Art. 12 BR were received by Germany (38.4 %), France (16.7 %), Italy (13 %), and Belgium (10.7 %). Almost half of the PDs A1 issued under Art. 12 BR were issued in the construction sector (49.3 %). The impact of all PDs A1 issued in national employment remained limited at 0.8 %.

As a receiving Member State, Romania received 33 143 PDs A1 under Art. 12 BR in 2022. More than seven in ten of these PDs A1 were issued by Germany (70.8 %). Additionally, 8 % was issued by Italy, 5.4 % by France and 4.9 % by Spain.

### Cross-border healthcare

Romania received as debtor an amount of EUR 153.4 million (or 1.6 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 4.5 million (or 0.05 % of total healthcare spending related to benefits in kind).

Only about 2.7 % of the Romanian population had an EHC for unplanned necessary cross-border healthcare, the second lowest share of all Member States. This corresponded to an absolute number of 444 976 EHCs in circulation. For unplanned necessary healthcare, Romania paid EUR 49.9 million as debtor, while it received EUR 1.4 million as creditor.

Romania issued 65 PDs S2 for planned healthcare in 2022. They were mainly for treatment in Germany (32.3 %), Italy (26.2 %), and France (26.2 %). On the other hand, Romania received less than five PDs S2 as Member State of treatment, mainly issued by Germany. Romania paid EUR 11 million as a competent Member State and received EUR 1 258 as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, on the one hand 37 094 persons were insured in Romania and resided in another Member State. On the other hand, 25 294 persons resided in Romania and were insured in another Member State. For this group of persons, Romania paid EUR 67.1 million as a competent Member State and received EUR 810 757 as a Member State of treatment.

### Pensions

Approximately 0.7 % of the beneficiaries of a Romanian pension resided in another Member State, seeing that 37 517 pensions were paid to beneficiaries residing in another Member State. The top two Member States of stay were Germany (38.9 %) and Hungary (31.6 %). A total of EUR 95.3 million was exported to these beneficiaries, corresponding to 0.5 % of total expenditure on pensions.

### Unemployment

Less than five PDs U2 were issued by Romania in 2022. As receiving Member State Romania received the second highest number of PDs U2, namely 3 381.

Romania received 19 PDs U1 in 2022. Therefore, 0.004 % of unemployed persons needed certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. Six of the PDs U1 were issued by Germany.

### Family benefits

There were 20 655 family benefits exported by Romania to households residing abroad in 2022. This corresponded to 0.6 % of all family benefits paid. The most common Member States of residence were Spain (25.9 %), Germany (18.8 %), Italy (16 %), and the United Kingdom (15 %).

### Maternity and equivalent paternity benefits

In 2022, nine maternity and equivalent paternity benefits were exported by Romania, for an amount of EUR 126 234. Eight of these benefits were exported to beneficiaries residing in Hungary.



## Social security coordination in Slovakia in 2022

### Applicable legislation

Slovakia issued 122 494 PDs A1 in 2022 of which the majority under Art. 12 BR (i.e., posted workers) (71 %). About one quarter was issued under Art. 13 BR (i.e., active in two or more Member States) (28.8 %), and a small share under other categories (0.1 %). More than half of the PDs A1 under Art. 12 BR were received by Germany (55.9 %). Austria (11 %), Czechia (7.5 %), the Netherlands (4.7 %), and Belgium (4.1 %) follow at a distance. As the only Member State, more than half of the PDs A1 under Art. 12 were issued to self-employed persons (50.7 %). Most of the PDs A1 under Art. 12 BR were issued for industry (81.8%), more exactly the construction sector (49.7 %). PDs A1 under Art. 13 BR were mainly issued for services (62.4 %), particularly freight transport by road (39.6 %). When comparing the total number of PDs A1 issued to the total number of employed persons in Slovakia, the share resulted in 5 %, the third highest of all Member States.

Slovakia received 60 088 PDs A1 under Art. 12 BR. The large majority of these PDs A1 were issued by Germany (87.4 %). Furthermore, Italy (3.5 %) and Poland (2.6 %) are important sending Member States.

### Cross-border healthcare

Slovakia received as debtor an amount of EUR 56.3 million (or 1.1 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 47.4 million (or 0.9 % of total healthcare spending related to benefits in kind).

More than 80 % of the Slovakian population (85.2 %) had an EHIC for unplanned necessary cross-border healthcare. In 2021, 4 416 741 EHICs were in circulation. As a competent Member State, Slovakia paid EUR 16.4 million, and as a Member State of stay it received EUR 6.9 million.

Slovakia issued 969 PDs S2 in 2022. Most of this planned healthcare took place in Czechia (81.1 %), followed by Germany (13 %). As a Member State of treatment, Slovakia received 67 PDs S2 of which 52.2 % was issued by Czechia, 34.3 % by the United Kingdom, and 7.5 % by Switzerland. Slovakia paid EUR 8.7 million as a competent Member State and received EUR 113 988 as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 15 629 persons were insured in Slovakia and resided in another Member State, while 80 821 persons resided in Slovakia and were insured in another Member State. For this group of persons, Slovakia paid EUR 12.3 million as a competent Member State and received EUR 38.6 million as a Member State of treatment.

### Pensions

Slovakia exported 29 399 pensions to other Member States. This implies that 1.6 % of all Slovakian pensions were transferred to another Member State. The amount exported of EUR 82.4 million corresponds to 1.0 % of Slovakia's total expenditure on pensions.

### Unemployment

To export the unemployment benefit to another Member State, Slovakia issued 62 authorisations (PDs U2), of which 24.2 % to Czechia and 12.9 % to Germany. This corresponded to 0.04 % of unemployed persons exporting their unemployment benefit to another Member State in 2022.

Slovakia received 1 321 PDs U1 proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. Therefore, 0.7 % of unemployed persons was in need of aggregated periods. The top issuing Member States were Czechia (25.8 %), the United Kingdom (19.2 %), Austria (16.5 %), and Germany (11.7%).

### Family benefits

In 2022, Slovakia exported family benefits to 15 482 households residing abroad or 2.2 % of all family benefits and paid an amount of EUR 16 million, which equalled 1.8 % of total expenditure on family benefits.

### Maternity and equivalent paternity benefits

Slovakia exported 67 maternity and equivalent paternity benefits to beneficiaries residing abroad. Most resided in Czechia (45.1 %), Hungary (15.7 %), and Lithuania (9.8 %). The number of benefits exported amounted to 0.1 % of all benefits. In value terms, EUR 374 037 was exported, equalling 0.1 % of total expenditure on maternity and equivalent paternity benefits.





## Social security coordination in Slovenia in 2022

### Applicable legislation

Slovenia issued 171 865 PDs A1 in 2022. The majority was issued under Art. 12 BR (i.e., posted workers) (57.3 %), followed by Art. 13 BR (i.e., active in two or more Member States) (41.9 %), and other categories (0.8 %). The most important receiving Member State of PDs A1 under Art. 12 BR issued by Slovenia was Germany (59.1 %), followed by Austria (16.6 %) and Belgium (7.7 %) to a lesser extent. Concerning PDs A1 under Art. 12 BR, Slovenia issued 99.2 % for activities in the industry of which the majority concerned the construction sector (57.3 %). For PDs A1 under Art. 13 BR, the highest share was issued for the industry as well (67.1 % of which 0.3 % for construction), although services were of importance as well (32.8 %). As a share in national employment, the total number of PDs A1 issued amounted to 15.9 %, the highest impact of all Member States. Especially in the construction sector, the impact of individual persons falling under Art. 12 BR in total employment was high with an estimated share of 31.5 %.

According to Art. 12 BR, Slovenia received 27 399 PDs A1 in 2022. Around seven in ten of these PDs A1 were issued by Germany (70 %), 11.7 % was issued by Croatia, 5.9 % by Italy, and 4.2 % by Austria.

### Cross-border healthcare

Slovenia received as debtor an amount of EUR 24.1 million (or 0.6 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 33 million (or 0.9 % of total healthcare spending related to benefits in kind).

For unplanned necessary cross-border healthcare, there were 895 891 EHICs in circulation in 2022. As a result, 41.6 % of the Slovenian population was in possession of an EHIC. Slovenia paid EUR 5.1 million in reimbursement as a competent Member State, while it received EUR 3.9 million as the Member State of stay.

Slovenia issued 468 PDs S2 as a competent Member State, primarily for care in Germany (41.7 %), Austria (25 %), and Italy (9.4 %). As a Member State of treatment, Slovenia received 20 PDs S2 for planned cross-border healthcare. They were issued mainly by Croatia (70 %) and Germany (20 %). Slovenia paid EUR 2.1 million as a competent Member State and received EUR 354 674 as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, there were 10 764 persons insured in Slovenia who resided in another Member State, whereas 6 671 persons resided in Slovenia but were insured in another Member State. For this group of persons, Slovenia paid EUR 9 million as a competent Member State and received EUR 19.9 million as a Member State of treatment.

### Pensions

Around 6.7 % of beneficiaries of Slovenian pensions resided in another Member State, a rather high share compared to the average of 3.9 %. This means that 49 076 pensions were exported abroad, mainly to Croatia (65.6 %), Germany (20.6 %), and Austria (8.2 %). The amount exported (EUR 115.2 million) corresponded to 2.6 % of total expenditure on pensions.

### Unemployment

Slovenia issued 23 authorisations to export the unemployment benefit to another Member State, mostly to Austria (30.4 %). In general, 0.1 % of unemployed persons exported their unemployment benefit abroad in 2022.

As a receiving Member State, Slovenia received 1 414 certificates proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. This indicates that 2.9 % of unemployed persons needed aggregated periods. This was the second highest share of all Member States, and considerably higher than the average of 0.2 %. Almost all these PDs U1 were issued by Austria (1 313 PDs U1 or 92.9 %).

### Family benefits

A total of 1 202 family benefits were exported to households residing abroad which corresponded to 0.6 % of all family benefits paid. More than six out of ten of these households resided in Croatia (61.5 %), another 14.2 % in Bulgaria, and 5.4 % in Hungary.



## Social security coordination in Spain in 2022

### Applicable legislation

Spain issued 270 906 PDs A1 in 2022. These were issued under Art. 12 BR (i.e., posted workers) (57.5 %), under Art. 13 BR (i.e., active in two or more Member States) (40 %), and under other categories (2.5 %). France (27.6 %), Germany (17 %), and Portugal (14.9 %) were the most important receiving Member States for the PDs A1 issued by Spain under Art. 12 BR. The share of PDs A1 issued in Spanish employment equalled 1.3 % which is below the 1.8 % average.

As a receiving Member State, Spain accepted 149 831 PDs A1 under Art. 12 BR. The most important issuing Member States of these PDs A1 under Art. 12 BR were Germany (58.2 %), Italy (11.5 %), France (9.9 %), and Portugal (8.6 %).

### Cross-border healthcare

Spain received as debtor an amount of EUR 50 million (or 0.1 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 856.1 million, the third highest amount of all Member States (or 1.1 % of total healthcare spending related to benefits in kind).

About 8.8 % of the Spanish population had an EHC for unplanned necessary cross-border healthcare. This corresponded to an absolute number of 4 404 389 EHICs. Approximately EUR 45.9 million was reimbursed by Spain as competent Member State, and EUR 145.6 million was received as Member State of treatment, the second highest amount of all reporting Member States.

As competent Member State, Spain issued 216 PDs S2 for planned healthcare in another Member State. Most of these PDs S2 were received by Germany (34.7 %), France (17.1 %), Italy (14.8 %), and the United Kingdom (9.7 %). As Member State of treatment, an estimated 1 599 PDs S2 were received by Spain in 2022. The majority of these PDs S2 were issued by France (91.8 %). Spain paid EUR 1.8 million as a competent Member State and received EUR 1.3 million as a Member State of treatment.

On the topic of healthcare provided to persons residing in a Member State other than the competent one, 9 464 persons were insured in Spain while residing in another Member State, whereas 198 502 persons resided in Spain while being insured in another Member State. For this group of persons, Spain received EUR 270.6 million as a Member State of treatment.

### Pensions

In 2022, Spain exported 84 284 pensions to beneficiaries residing abroad, which corresponded to 0.8 % of the total beneficiaries of a Spanish pension. More than one third of these beneficiaries resided in France (34.5 %), whereas another 17.7 % resided in Germany and 10.6 % in Portugal. Spain exported EUR 353.6 million to these beneficiaries, equalling 0.2 % of its total expenditure on pensions. Spain received the second highest number of pensions being exported (887 604) and the highest amount (EUR 4.3 billion of which the majority from Switzerland, France, and Germany).

### Unemployment

Only 0.02 % of unemployed persons exported their unemployment benefit from Spain. This indicates that 569 PDs U2 were issued by Spain in 2022, of which 17 % was received by France and 16.9 % by Germany.

Furthermore, 3 123 PDs U1 proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit. This means that 0.1 % of unemployed persons needed aggregated periods. The United Kingdom (29.6 %), France (15.5 %), and Germany (12.5 %) were the most prevailing Member States of previous employment/insurance.

### Family benefits

There were 32 households residing abroad who were entitled to a Spanish family benefit in 2022, which was 0.003 % of total family benefits. An amount of EUR 116 508 was exported to these households, corresponding to 0.008 % of total expenditure on family benefits. More than 80 % of these households resided in France (81.3 %).

### Maternity and equivalent paternity benefits

Spain exported 74 maternity and equivalent paternity benefits, which was 0.02 % of all maternity and equivalent paternity benefits. The majority of these benefits were exported to Portugal (62.2 %) and Germany (16.2 %). The amount exported was EUR 457 529 or 0.01 % of total expenditure on maternity benefits.



## Social security coordination in Sweden in 2022

### Applicable legislation

In 2022, Sweden issued 9 244 PDs A1 of which the majority (59.8 %) under Art. 13 BR (i.e., active in two or more Member States). The remaining PDs A1 were issued under Art. 12 BR (i.e., posted workers) (19.9 %), and under other categories (20.3 %). More than one fifth of the PDs A1 issued under Art. 12 BR were received by Norway (22.3 %), while Finland (13.7 %), France (11.9 %), Denmark (10.7 %), Italy (9.2 %), and Germany (8.2 %) received a remarkable share as well. The main sectors of activity for PDs A1 issued under Art. 12 BR were the industry (57.3 %) and services (42.4 %) sectors, with the latter consisting for 15.5 % of financial and insurance, real estate, professional, scientific and technical activities, and administrative and support service activities. For PDs A1 issued under Art. 13 BR, the industry (50.8 %) and services (48.6 %) were again the most important sectors. However, under services, the most important subsector was education, health and social work, arts and other services (19.2 %) of which 10.7 % in human health and social work activities. The impact of PDs A1 issued in national employment remained limited with 0.2 % compared to the average of 1.8 %.

As a receiving Member State, Sweden got 70 748 PDs A1 under Art. 12 BR in 2022. The main issuing Member States of these PDs A1 were Germany (43.5 %), Poland (18 %), and Lithuania (8.5 %).

### Cross-border healthcare

Sweden received as debtor an amount of EUR 44.3 million (or 0.1 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 32.7 million (or 0.1 % of total healthcare spending related to benefits in kind).

In Sweden, 2 929 865 EHICs for unplanned necessary cross-border healthcare were in circulation. In 2022, EUR 13.7 million was reimbursed by Sweden as competent Member State, and EUR 22.1 million was received as Member State of treatment.

96 persons insured in Sweden received planned healthcare in another Member State based on a PD S2. Most were treated in Germany (25 %), Finland (19.8 %), Spain (17.7 %), and Poland (10.4 %). On the receiving end, Sweden received 155 PDs S2, of which 56.8 % were issued by Ireland, 14.8 % by Denmark, and 8.4 % by the United Kingdom. In 2022, Sweden paid EUR 203 207 as a competent Member State, and received EUR 3.5 million as a Member State of treatment.

Concerning healthcare provided to persons residing in a Member State other than the competent one, 20 166 were insured in Sweden while residing in another Member State, whereas 3 014 persons resided in Sweden while being insured in another Member State. For this group of persons, Sweden paid EUR 12.3 million as a competent Member State and received EUR 109 522 as a Member State of treatment.

### Pensions

There 151 119 beneficiaries of a Swedish pension who resided abroad in 2022. They mostly resided in Finland (43.3 %), Norway (11.8 %), and Germany (9.4 %). In total, 5.1 % of beneficiaries resided in another Member State. Approximately EUR 617.9 million was exported to these beneficiaries, which corresponded to 1.2 % of total pension expenditure.

### Unemployment

Sweden issued 116 PDs U2 in 2022. Consequently, 0.03 % of unemployed persons exported their unemployment benefit to another Member State. The most common receiving Member States were Spain (18.1 %), Germany (12.1 %), and France (10.3 %).

About 0.02 % of the unemployed persons needed periods of aggregation proving periods of insurance or (self-)employment completed in other Member States for the acquisition of an unemployment benefit. In absolute numbers, Sweden received 109 PDs U1, of which many issued by Norway (35.8 %) and Denmark (22 %).

### Family benefits

Sweden exported 4 662 family benefits to households residing abroad, which was 0.3 % of total family benefits. Most of these family benefits were exported to other mobile persons, and not cross-border workers. Almost half of the households resided in Poland (46.2 %), 9.6 % in Finland and 7 % in Romania. The amount exported was EUR 12.6 million and equalled 0.3 % of total expenditure on family benefits.



## Social security coordination in Switzerland in 2022

### Applicable legislation

The number of PDs A1 issued by Switzerland in 2022 amounted to 137 489. These were issued under Art. 12 BR (i.e., posted workers) (76.5 %), under Art. 13 BR (i.e., active in two or more Member States) (19.3 %), and under other categories (4.2 %). The total number of PDs A1 issued by Switzerland divided by the total number of employed persons amounted to 2.7 %, which is considerably higher than the average of 1.8 %.

Switzerland is one of the main receiving Member States of posted workers. According to the application of Art. 12 BR, it received 165 535 PDs A1. Over half of these PDs A1 were issued by Germany (57.4 %). Additionally, 25.2 % was issued by Italy and 7.6 % by France.

### Cross-border healthcare

Switzerland received as debtor an amount of EUR 207.8 million (or 0.4 % of total healthcare spending related to benefits in kind) and issued as creditor an amount of EUR 192.5 million (or 0.4 % of total healthcare spending related to benefits in kind).

In Switzerland, it is estimated that 100 % of the population was in possession of an EHC for unplanned necessary cross-border healthcare. Therefore, around 8.7 million EHCs were in circulation in 2022.

There were 138 persons insured in Switzerland who received planned healthcare in another Member State based on a PD S2. Treatment was primarily sought in Germany (44.9 %), Norway (18.1 %), and Denmark (10.1 %). As Member State of treatment, Switzerland received one of the highest number of PDs S2, namely 5 104. They were mostly issued by Germany (68 %) and Italy (14.7 %). Switzerland paid EUR 5.4 million as a competent Member State and received EUR 22.9 million as a Member State of treatment.

Regarding healthcare provided to persons residing in a Member State other than the competent one, 195 382 persons were insured in Switzerland and resided in another Member State. On the other hand, 12 009 persons resided in Switzerland and were insured in another Member State.

### Pensions

Switzerland exported the second highest number of pensions abroad, namely 891 458. This implicates that 24.9 % of the beneficiaries of a Swiss pension resided in another Member State, an impressive share compared to the average of 3.9 %. One third of these beneficiaries resided in Italy (32.9 %), 17.8 % in Germany, 16.7 % in Spain, and 15.1 % in France. In value terms, Switzerland exported EUR 6.4 billion, the highest amount of all Member States. This corresponded to 8.3 % of total pension expenditure, the second highest share, and considerably higher than the average of 1.3 %.

### Unemployment

To export the unemployment benefit to another Member State, Switzerland issued 3 241 PDs U2. Therefore, 1.5 % of unemployed persons exported their unemployment benefit, which lies above the average of 0.2 %.

Switzerland received 2 322 PDs U1 in 2022. This means that for 0.9 % of unemployed persons, periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit, above the average of 0.2 %.

### Family benefits

In 2019, Switzerland exported 251 843 family benefits to family member involved. This was one of the highest numbers of all Member States. This corresponded to 13.9 % of all family members, one of the highest shares.

### Maternity and equivalent paternity benefits

Switzerland exported 12 940 maternity and equivalent paternity benefits, the highest number of all Member States. This equalled 9.2 % of all maternity and equivalent paternity benefits, a considerably higher share than the average of 0.8 %. The amount exported is EUR 83.1 million, the second highest amount, which corresponded to 8.3 % of total expenditure on maternity benefits. This share was remarkably higher than the average of 1.2 % as well. There were three main Member States of residence, namely France (61.6 %), Germany (17.1 %), and Italy (15.9 %).





## Social security coordination in the United Kingdom in 2022

### Applicable legislation

As an issuing Member State, the United Kingdom granted 37 296 PDs A1 in 2022 (of which 27 759 under the Trade and Cooperation Agreement (TCA) and 9 537 under the Withdrawal Agreement). Of these PDs A1 60.6 % were issued under Art. 12 BR or SSC.11 TCA (i.e., posted workers), 32.2 % under Art. 13 BR or SSC.12 TCA (i.e., active in two or more Member States), and 7.2 % under other categories. The issued PDs A1 under Art. 12 BR/SSC.11 TCA were primarily received by France (26.5 %), Germany (15 %), Spain (12.9 %), and Italy (10.3 %). More than one in three PDs A1 under Art. 12 BR/SSC.11 TCA were issued for self-employed persons (35.1 %). For PDs A1 issued under Art. 13 BR/SSC.12 TCA, the average duration per individual was one of the highest in the United Kingdom among the EU/EFTA Member States, namely 546 days, or one year and a half. The United Kingdom experienced one of the lowest impacts of the number of PDs A1 issued in national employment of 0.1 %.

The United Kingdom received 110 543 PDs A1 under Art. 12 BR or SSC.11 TCA in 2022. These were issued mainly by Germany (66.3 %), Spain (10.6 %), France (8.4 %), and Italy (6.7 %).

### Cross-border healthcare

The United Kingdom is expected to pay as debtor an amount of EUR 688.4 million, the highest amount of all Member States (or 0.4 % of total healthcare spending related to benefits in kind) and is expecting to receive as creditor an amount of EUR 58.7 million (or 0.03 % of total healthcare spending related to benefits in kind).

In the United Kingdom, 20 724 701 EHCs for unplanned necessary cross-border healthcare were in circulation in 2022. As competent Member State, it paid EUR 277.4 million while as Member State of treatment, it received EUR 22.5 million. For both however, it concerned the amount claimed for E125 forms received/issued.

There were 610 persons insured in the United Kingdom who received planned healthcare in another Member State based on a PD S2. The most common Member State of treatment was Poland (26.1 %), followed by Italy (13.6 %) and France (7.4 %). As a Member State of treatment, the United Kingdom received 767 PDs S2 of which many originated from Ireland (88.7 %). The United Kingdom is expecting to pay EUR 17.1 million as a competent Member State, and to receive EUR 3.3 million as a Member State of treatment.

As regards healthcare provided to persons residing in a Member State other than the competent one, 131 853 persons were insured in the United Kingdom and resided in another Member State with a registered PD S1, while 9 167 persons resided in the United Kingdom and were insured in another Member State.

### Pensions

In 2022, the United Kingdom exported pensions to 492 008 beneficiaries to persons who resided in the EU/EFTA, mainly in Ireland (26.1 %), Spain (21.3 %), and France (14.1 %). This means that 3.1 % of the total beneficiaries resided in another Member State. The total expenditure for these beneficiaries amounted to roughly EUR 2.3 billion in 2017. As a result, 0.9 % of total expenditure on pensions was for beneficiaries residing in the EU/EFTA.

### Unemployment

The United Kingdom issued 54 PDs U2 to unemployed persons in order for them to export their unemployment benefit in 2022. Most of these authorisations were received by Poland (42.6 %), 29.6 % by Slovenia, and 5.6 % by both Czechia and France.

In addition, 57 PDs U1 proving periods of insurance or (self-)employment completed in other Member States were considered for the acquisition of an unemployment benefit. Nine of these PDs U1 or 15.8 % had Ireland as a sending Member State.

### Maternity and equivalent paternity benefits

In 2022, the United Kingdom exported 76 maternity and equivalent paternity benefits to beneficiaries residing abroad, mainly residing in Ireland (15.8 %), Poland (14.5 %), Spain (11.8 %), and Cyprus (9.2 %).

## Annex II Statistical annex on applicable legislation and branches of social security

### Applicable legislation

**Table a1 - Evolution of the number of PDs A1 issued by sending Member State, 2012-2022**

Sending MS	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Change 2022 vs 2021	
												Numbers	%
EU-27	1 481 263	1 680 543	1 862 102	1 978 146	2 212 363	2 717 078	2 884 994	4 512 401	3 675 687	3 533 226	4 460 099	926 873	26.2 %
EU-28	1 524 363	1 721 592	1 895 194	2 022 478	2 261 573	2 766 574	2 934 219	4 570 675					
EU-14	839 011	935 821	998 841	1 035 468	1 132 760	1 392 689	1 600 478	3 108 956	2 372 793	2 101 161	2 964 466	863 305	41.1 %
EU-13	642 252	744 722	863 261	942 678	1 079 603	1 324 389	1 324 389	1 403 445	1 302 894	1 432 062	1 495 633	63 568	4.4 %
EFTA	760	19 902	24 792	26 714	29 603	36 705	36 705	79 067	49 777	84 830	144 629	59 799	70.5 %
<b>Total</b>	<b>1 525 123</b>	<b>1 741 494</b>	<b>1 919 986</b>	<b>2 049 192</b>	<b>2 291 176</b>	<b>2 803 279</b>	<b>2 968 487</b>	<b>4 649 742</b>	<b>3 762 860</b>	<b>3 646 509</b>	<b>4 642 047</b>	<b>995 538</b>	<b>27.3 %</b>
BE	59 832	83 582	79 771	86 218	104 307	134 398	137 022	150 677	123 839	128 293	143 137	14 844	11.6 %
BG	11 896	14 185	14 203	15 839	19 595	36 220	26 315	30 153	25 773	26 370	26 612	242	0.9 %
CZ	24 162	30 912	31 675	37 174	47 578	67 933	63 693	80 973	61 206	68 277	69 505	1 228	1.8 %
DK	19 592	25 220	20 409	30 031	29 595	37 848	47 453	53 269	43 589	38 056	47 455	9 399	24.7 %
DE	243 125	254 469	255 724	240 862	260 068	399 745	475 704	1 798 596	1 397 383	997 031	1 607 884	610 853	61.3 %
EE	18 606	15 927	15 054	15 363	17 953	18 977	19 862	23 060	22 206	21 006	17 114	-3 892	-18.5 %
IE	7 799	7 396	7 654	7 899	7 339	7 745	7 464	6 820	6 094	1 711	5 427	3 716	217.2 %
EL	1 889	2 131	3 608	4 789	6 924	7 204	9 251	9 251	9 251	9 251	26	-9 225	-99.7 %
ES	76 960	101 705	111 557	125 711	147 424	191 148	248 532	252 270	176 353	211 529	270 906	59 377	28.1 %
FR	140 805	130 435	125 203	139 040	135 974	111 659	119 516	126 485	61 677	102 088	166 408	64 320	63.0 %
HR		10 227	27 556	38 998	42 602	60 026	65 949	67 359	71 331	83 740	83 514	-226	-0.3 %
IT	52 237	59 114	74 431	91 740	114 515	152 528	169 774	215 628	215 628	274 789	315 052	40 263	14.7 %
CY	2 282	2 192	1 955	3 091	3 552	4 040	4 040	4 040	4 040	3 294	3 294	0	0.0 %
LV	5 402	7 425	6 656	7 738	10 830	20 689	20 199	23 271	23 758	23 855	23 723	-132	-0.6 %
LT	14 041	17 342	19 208	25 254	30 723	70 180	78 384	95 074	93 726	110 641	109 316	-1 325	-1.2 %
LU	44 256	32 472	62 141	62 947	68 725	73 875	79 831	92 350	67 818	65 737	71 147	5 410	8.2 %
HU	65 182	68 489	68 234	63 663	65 185	82 881	64 217	71 095	44 310	68 849	68 849	0	0.0 %
MT	327	322	324	228	504	1 388	2 655	4 082	6 998	6 965	10 523	3 558	51.1 %
NL	84 202	95 719	116 060	95 017	98 687	103 738	100 660	104 652	86 809	81 889	87 596	5 707	7.0 %
AT	40 038	42 171	48 815	64 373	75 132	68 956	110 687	197 627	104 796	106 766	139 994	33 228	31.1 %
PL	341 100	385 422	428 405	463 174	513 972	573 358	605 785	648 032	617 772	676 839	722 614	45 775	6.8 %
PT	55 901	82 851	75 577	64 970	64 459	85 074	74 109	77 389	60 832	67 173	88 274	21 101	31.4 %
RO	44 459	51 939	57 194	46 871	50 855	84 743	71 207	82 443	66 659	67 891	66 210	-1 681	-2.5 %
SI	65 871	83 898	103 303	126 902	164 226	190 976	127 059	146 157	156 871	168 126	171 865	3 739	2.2 %
SK	48 924	56 442	89 494	98 383	112 028	112 978	135 151	127 706	108 244	106 212	122 494	16 282	15.3 %
FI	6 223	6 892	6 940	9 369	8 155	8 061	9 882	10 328	8 628	9 232	11 916	2 684	29.1 %
SE	6 152	11 664	10 951	12 502	11 456	10 710	10 593	13 614	10 096	7 616	9 244	1 628	21.4 %
IS	306	277	245	283	239	293	245	288	214	216	295	79	36.6 %
LI	454	548	646	1 239	1 343	1 024	1 024	1 928	1 936	3 104	1 053	-2 051	-66.1 %
NO	n.a.	n.a.	3 252	3 887	4 134	4 097	4 357	4 614	2 553	3 347	5 792	2 445	73.1 %
CH	n.a.	19 077	20 649	21 305	23 887	31 291	28 642	72 237	45 074	78 163	137 489	59 326	75.9 %
UK	43 100	41 049	33 092	44 332	49 210	49 496	49 225	58 274	37 402	28 453	37 319	8 866	31.2 %

\* See *Table 4* in the 2022 PD A1 report.

Source: Administrative data PD A1 Questionnaires

**Table a2 - Total number of PDs A1 issued by sending Member State, breakdown by type, 2022**

Sending MS	Employed, active under Article 12(1)	Self-employed, active under Article 12(2)	Sum persons active under Article 12	Employed, working in two or more States	Self-employed, working in two or more States	Working as an employed person and as a self-employed person in different States	Working as a civil servant in one State and as an employed/self-employed person in one or more other States	Sum active in two or more States	Civil servant	Contract staff	Mariner	Flight or cabin crew member	Exception (Art. 16)	Working as an employed / self-employed person in only one Member State	Sum others	Total
<b>EU-27</b>	<b>2 732 107</b>	<b>151 261</b>	<b>2 883 368</b>	<b>1 247 160</b>	<b>126 017</b>	<b>15 028</b>	<b>9 645</b>	<b>1 397 850</b>	<b>131 625</b>	<b>408</b>	<b>16 955</b>	<b>10 020</b>	<b>17 421</b>	<b>2 452</b>	<b>178 881</b>	<b>4 460 099</b>
<b>EU-14</b>	<b>2 172 403</b>	<b>88 907</b>	<b>2 261 310</b>	<b>515 127</b>	<b>28 124</b>	<b>6 780</b>	<b>9 351</b>	<b>559 382</b>	<b>117 323</b>	<b>405</b>	<b>3 376</b>	<b>9 006</b>	<b>12 455</b>	<b>1 209</b>	<b>143 774</b>	<b>2 964 466</b>
<b>EU-13</b>	<b>559 704</b>	<b>62 354</b>	<b>622 058</b>	<b>732 033</b>	<b>97 893</b>	<b>8 248</b>	<b>294</b>	<b>838 468</b>	<b>14 302</b>	<b>3</b>	<b>13 579</b>	<b>1 014</b>	<b>4 966</b>	<b>1 243</b>	<b>35 107</b>	<b>1 495 633</b>
<b>EFTA</b>	<b>106 894</b>	<b>995</b>	<b>107 889</b>	<b>24 594</b>	<b>2 868</b>	<b>1 870</b>	<b>512</b>	<b>29 844</b>	<b>4 474</b>	<b>&lt;5</b>	<b>59</b>	<b>215</b>	<b>1 297</b>	<b>850</b>	<b>6 896</b>	<b>144 629</b>
<b>Total</b>	<b>2 853 658</b>	<b>160 183</b>	<b>3 013 841</b>	<b>1 279 296</b>	<b>132 466</b>	<b>17 799</b>	<b>10 160</b>	<b>1 439 721</b>	<b>136 642</b>	<b>409</b>	<b>17 540</b>	<b>10 353</b>	<b>19 530</b>	<b>3 988</b>	<b>188 462</b>	<b>4 642 024</b>
<b>BE</b>	74 261	5 200	<b>79 461</b>	57 923	2 934	616	601	<b>62 074</b>	555	0	120	93	679	155	<b>1 602</b>	<b>143 137</b>
<b>BG</b>	12 031	128	<b>12 159</b>	13 355	130	298	<5	<b>13 784</b>	257	<5	219	0	132	60	<b>669</b>	<b>26 612</b>
<b>CZ</b>	6 206	1 530	<b>7 736</b>	43 381	13 614	3 700	76	<b>60 771</b>	431	0	0	26	137	404	<b>998</b>	<b>69 505</b>
<b>DK</b>	9 823	259	<b>10 082</b>	32 453	433	72	80	<b>33 038</b>	174	0	476	2 458	1 205	22	<b>4 335</b>	<b>47 455</b>
<b>DE</b>	1 358 274	48 771	<b>1 407 045</b>	76 139	2 645	1 796	986	<b>81 566</b>	113 045	18	264	2 357	3 589	0	<b>119 273</b>	<b>1 607 884</b>
<b>EE</b>	4 130	23	<b>4 153</b>	12 686	39	40	<5	<b>12 767</b>	131	0	11	22	<5	27	<b>194</b>	<b>17 114</b>
<b>IE</b>	2 790	222	<b>3 012</b>	1 786	208	48	9	<b>2 051</b>	68	0	<5	47	248	0	<b>364</b>	<b>5 427</b>
<b>EL</b>	26		<b>26</b>					<b>0</b>							<b>0</b>	<b>26</b>
<b>ES</b>	146 579	9 149	<b>155 728</b>	102 339	5 951	92	6	<b>108 388</b>	995	0	982	3 449	1 364		<b>6 790</b>	<b>270 906</b>
<b>FR</b>	151 822	1 990	<b>153 812</b>	11 056	849	274	16	<b>12 195</b>	32	<5		298	68	<5	<b>401</b>	<b>166 408</b>
<b>HR</b>	49 572	157	<b>49 729</b>	28 724	524	286	11	<b>29 545</b>	149	0	1 788	61	2 238	<5	<b>4 240</b>	<b>83 514</b>
<b>IT</b>	209 436	13 912	<b>223 348</b>	83 329	4 809	855	316	<b>89 309</b>	709	0	185	0	1 494	7	<b>2 395</b>	<b>315 052</b>
<b>CY</b>	71	8	<b>79</b>	2 288	20	15		<b>2 323</b>	19		368		255	250	<b>892</b>	<b>3 294</b>
<b>LV</b>	4 011	<5	<b>4 014</b>	16 967	182	95	<5	<b>17 245</b>	91		1 391	7	966	9	<b>2 464</b>	<b>23 723</b>
<b>LT</b>	33 882	164	<b>34 046</b>	74 350	78	67		<b>74 495</b>			775				<b>775</b>	<b>109 316</b>
<b>LU</b>	60 017	388	<b>60 405</b>	6 484	243	1 056	10	<b>7 793</b>	<5	0	17	91	2 840	0	<b>2 949</b>	<b>71 147</b>
<b>HU</b>	46 054	437	<b>46 491</b>	21 003	229	619	<5	<b>21 853</b>	393	0	0	0	105	7	<b>505</b>	<b>68 849</b>
<b>MT</b>	715	58	<b>773</b>	424	39	23	<5	<b>487</b>	19	0	8 718	423	3	100	<b>9 263</b>	<b>10 523</b>
<b>NL</b>	20 439	3 446	<b>23 885</b>	55 881	6 111	633	41	<b>62 666</b>	0	386	654	5	0		<b>1 045</b>	<b>87 596</b>
<b>AT</b>	73 398	4 915	<b>78 313</b>	51 980	896	1 063	6 661	<b>60 600</b>	495	0	0	132	429	25	<b>1 081</b>	<b>139 994</b>
<b>PL</b>	228 683	13 599	<b>242 282</b>	397 798	68 970	367	120	<b>467 255</b>	11 501	<5	60	458	931	126	<b>13 077</b>	<b>722 614</b>
<b>PT</b>	59 205	217	<b>59 422</b>	26 275	2 487	5	0	<b>28 767</b>	12	0	0	0	73	0	<b>85</b>	<b>88 274</b>
<b>RO</b>	35 075	53	<b>35 128</b>	30 584	11			<b>30 595</b>	222		245		20		<b>487</b>	<b>66 210</b>
<b>SI</b>	96 368	2 075	<b>98 443</b>	67 983	2 674	1 332	67	<b>72 056</b>	1 053	0	<5	10	62	237	<b>1 366</b>	<b>171 865</b>
<b>SK</b>	42 906	44 119	<b>87 025</b>	22 490	11 383	1 406	13	<b>35 292</b>	36	<5	0	7	114	19	<b>177</b>	<b>122 494</b>
<b>FI</b>	4 638	296	<b>4 934</b>	4 877	402	61	65	<b>5 405</b>	761	0	281	50	336	149	<b>1 577</b>	<b>11 916</b>
<b>SE</b>	1 695	142	<b>1 837</b>	4 605	156	209	560	<b>5 530</b>	476	0	396	26	130	849	<b>1 877</b>	<b>9 244</b>
<b>IS</b>	99	60	<b>159</b>	13	18	31	<5	<b>66</b>	46	0	11	<5	0	9	<b>70</b>	<b>295</b>
<b>LI</b>	630	<5	<b>632</b>	282	18	52	43	<b>395</b>	11				15	0	<b>26</b>	<b>1 053</b>
<b>NO</b>	1 749	151	<b>1 900</b>	1 888	244	572	102	<b>2 806</b>	465		47		413	161	<b>1 086</b>	<b>5 792</b>
<b>CH</b>	104 416	782	<b>105 198</b>	22 411	2 588	1 215	363	<b>26 577</b>	3 952	<5	<5	211	869	680	<b>5 714</b>	<b>137 489</b>
<b>UK TCA</b>	12 222	6 658	<b>18 880</b>	4 790	2 467	234	<5	<b>7 493</b>	432	0	396	22	n.a.	536	<b>1 410</b>	<b>27 759</b>
<b>UK WA</b>	2 435	1 269	<b>3 704</b>	2 752	1 114	667	<5	<b>4 534</b>	111	0	130	96	812	150	<b>1 386</b>	<b>9 537</b>
<b>UK</b>	14 657	7 926	<b>22 584</b>	7 542	3 581	901	<5	<b>12 027</b>	543	0	526	118	812	686	<b>2 685</b>	<b>37 296</b>

\* CY and HU: data 2021.

\*\* See Table 1 in the 2022 PD A1 report.

Source: Administrative data PD A1 Questionnaire 2023





## Unplanned cross-border healthcare

**Table a4 - The number of EHICs issued/in circulation/as a percentage of the insured population and the number of PRCs issued, 2022**

MS	Number of EHICs issued	Number of PRCs issued (A)	Total number of EHICs in circulation (B)	Number of insured persons (C)	% Insured persons with an EHIC (B/C)	Ratio EHIC in circulation compared to PRC issued (A/B)
BE*	3 076 160	32 658	3 493 313	11 499 246	30.4 %	0.9 %
BG	136 419	10 421	303 129	5 743 090	5.3 %	3.4 %
CZ	app. 1 350 000	25 893	app. 10 250 000	10 862 345	92.1 %	0.3 %
DK*****	907 994	1 044 193	3 977 634	5 800 000	68.6 %	26.3 %
DE****	n.a.	n.a.	74 000 000	74 000 000	100.0 %	
EE	134 362	41 047	n.a.	1 304 431		
IE***	660 505	72 886	1 635 915	5 101 076	32.1 %	4.5 %
EL*	2 454	311	3 913	8 789 190	0.0 %	7.9 %
ES	3 014 358	780 754	4 404 389	50 215 783	8.8 %	17.7 %
FR	6 083 568	1 770 012	14 613 985	72 487 183	20.2 %	12.1 %
HR	133 459	3 575	395 913	4 076 919	9.7 %	0.9 %
IT*	10700		60 000 000	60 000 000	100.0 %	
CY*	55 926	31	n.a.	820 000		
LV	146 843	1 218	281 257	2 305 727	12.2 %	0.4 %
LT	219 972	34 444	617 133	2 983 826	20.7 %	5.6 %
LU	177 651	5 943	739 411	950 006	77.8 %	0.8 %
HU*****	612 504	13 311	1 080 039	4 111 054	26.3 %	1.2 %
MT	61 271	50	205 213	566 736	36.2 %	0.0 %
NL	1 749 802	8 822	8 198 935	17 455 000	47.0 %	0.1 %
AT	1 529 435	18 582	8 682 533	9 223 442	94.1 %	0.2 %
PL	2 471 514	10 174	5 155 107	34 128 951	15.1 %	0.2 %
PT	734 426	6 925	1 906 017	n.a.		0.4 %
RO	293 689	9 458	444 976	16 355 740	2.7 %	2.1 %
SI	592 115	307 233	895 891	2 151 163	41.6 %	34.3 %
SK	535 854	34 989	4 416 741	5 185 221	85.2 %	0.8 %
FI	1 192 482	5 181	2 178 837	5 916 398	36.8 %	0.2 %
SE*	1 556 728	6 000	2 929 865	5 818 550	50.4 %	0.2 %
IS*	62 753	12 926	162 618	355 766	45.7 %	7.9 %
LI	2 981	46	41 187	41 229	99.9 %	0.1 %
NO*	986 743	3 379	1 715 000	5 489 000	31.2 %	0.2 %
CH	3 500 000	n.a.	8 700 000	8 700 000	100.0 %	
UK	6 204 473	15 633	20 724 701			0.1 %
<b>Total**</b>			<b>±242 000 000</b>			

\* BE: data 2021. CY and IS: data 2019. For IT data on the number of insured persons from 2020 is imputed as it is assumed that every insured person in Italy has an EHIC. DK: data number of insured persons 2020. EL: data number of insured persons 2021. SE: The number of insured persons reported is an estimation of people between 19-64 years old that are insured in Sweden. Note that it is not comparable with the population that could receive EHIC which includes people in all ages. NO: number of insured persons is an estimation.

\*\* Assuming that every insured person in Germany and Italy has an EHIC.

\*\*\* Number of insured persons in IE is an estimation as it is known that approximately 32.07 % of insured persons has an EHIC and the number of EHICs in circulation was known.

\*\*\*\* DE: since the EHIC is usually shown on the back of the national health insurance card, it can be assumed that it is available almost nationwide in Germany. Based on data provided in previous years, it is estimated that around 74 million persons are insured in Germany.

\*\*\*\*\* HU: The number of insured persons applies to insured persons with full social security coverage. However, in total, some 9 233 620 persons are entitled to an EHIC and therefore the coverage ratio of EHIC is 6.6 %.

\*\*\*\*\*DK: The figure of 5.8 million is the number of Danish inhabitants in 2020, and not the actual number of Danish insured persons. The Danish healthcare system is residence-based i.e., all persons registered as residents in Denmark, will be enrolled in the Danish health insurance scheme. However, some persons are entitled to be insured in Denmark pursuant to EU-legislation (Regulation (EC) No. 883/2004 on the coordination of social security systems or the Withdrawal Agreement between EU and the UK), even though they are not residing in Denmark - and other persons residing in Denmark are insured at the expense of another Member State pursuant to the Regulations and the Withdrawal Agreement, and thus will not be entitled to a Danish issued EHIC, but must apply for the EHIC from their Competent Member State.

\*\*\*\*\*See Table 1 in the 2022 cross-border healthcare report.

Source: Administrative data EHIC Questionnaire 2023

# Planned cross-border healthcare

## Table a5 - Number of PDs S2 issued, breakdown by Member State of treatment, 2022

	Competent Member State																												Total				
	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		21	<5	<5		0	12	14	16	308	23	28	<5	<5	0	2 828	0	<5	310	<5	<5	0	0	<5	<5	0	<5	0	0	0	<5	26	3 607
BG	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	13	13
CZ	0	<5		0	0	0	0	<5	308	18	<5	0	0	<5	<5	<5	0	0	<5	0	0	0	0	16	786	0	0	0	0	0	23	1 161	
DK	0	0	0		<5	0	0	<5	37	0	0	<5	0	<5	<5	<5	0	0	0	0	0	0	0	0	0	<5	9	0	0	14	<5	70	
DE	34	304	28	24		5	84	61	75	293	179	606	336	27	<5	3 974	30	8	92	3 271	33	0	21	195	126	23	24	0	0	62	44	9 962	
EE	0	0	0	0		0	0	0	0	0	6	<5	0	28	0	0	0	0	0	0	0	0	0	0	0	28	0	10	0	0	<5	74	
IE	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	12	13	
EL	0	0	0	0		0	0	<5	28	0	0	0	0	0	0	0	0	0	0	<5	0	0	0	0	0	0	0	0	0	<5	28	61	
ES	<5	0	0	10		0	0	<5		1 468	0	15	0	0	0	6	0	0	9	<5	0	<5	0	0	0	8	17	8	0	0	5	44	1 599
FR	47	53	<5	5		0	10	60	37		13	256	10	0	0	981	6	0	10	<5	<5	8	17	24	<5	<5	5	0	0	8	45	1 605	
HR	0	7	<5	0		0	0	0	0	0		0	0	0	0	0	0	0	0	<5	0	0	0	0	41	<5	<5	0	0	0	<5	59	
IT	<5	15	<5	<5		0	<5	217	32	16	34		8	0	0	21	<5	24	<5	7	<5	0	17	44	<5	<5	0	0	0	9	83	546	
CY	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	<5	7	
LV	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	<5	
LT	0	0	0	0		0	0	0	0	0	0	0	0	49		0	0	0	0	0	0	0	0	0	0	0	0	<5	0	0	20	70	
LU	6	<5	0	0		0	0	0	0	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<5	88	
HU	0	0	0	0		0	0	0	0	0	26	0	<5	0	0	0	0	<5	<5	<5	0	0	<5	0	9	<5	<5	0	0	<5	25	74	
MT	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<5	<5	<5	
NL	17	0	0	<5		<5	8	0	<5	<5	<5	28	0	<5	0	118	<5	0		0	<5	0	0	9	0	0	<5	<5	0	0	23	226	
AT	<5	59	<5	0		0	<5	<5	6	<5	76	190	7	9	0	<5	52	0	<5		5	0	<5	117	21	<5	<5	<5	0	5	10	580	
PL	0	0	45	0		0	0	0	<5	<5	0	<5	0	0	5	<5	0	0	<5	<5		0	0	0	0	<5	<5	10	12	0	0	159	242
PT	0	0	0	0		0	0	0	0	94	<5	0	0	0	0	8	0	0	<5	0	0	0	0	0	0	0	0	0	0	0	<5	109	
RO	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	<5	11	
SI	0	0	0	0		0	0	0	0	0	21	0	0	0	0	0	<5	0	0	0	0	0	0	0	0	0	0	0	0	0	<5	23	
SK	0	0	39	0		0	0	<5	<5	0	<5	0	0	0	0	0	0	0	<5	0	0	0	0	0	0	0	0	<5	0	<5	16	66	
FI	0	0	0	0		<5	0	0	0	0	<5	<5	0	<5	<5	0	0	0	0	0	0	0	0	0	0	0	19	0	0	0	<5	29	
SE	0	0	<5	19		0	95	0	<5	0	<5	5	<5	<5	7	<5	0	0	<5	0	0	0	0	<5	0	6		<5	0	0	10	157	
IS	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	<5	<5		
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	
NO	0	0	0	<5		0	0	0	<5	0	0	<5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<5	0	0	0	25	<5	36
CH	10	34	0	5		0	<5	89	11	143	74	980	<5	<5	14	83	34	0	10	207	<5	0	<5	17	16	0	<5	<5	26	0	5	1 771	
UK	<5	16	<5	9		0	670	26	21	11	5	49	118	0	0	<5	0	13	<5	<5	12	<5	0	<5	<5	0	<5	0	0	0	0	964	
Unkn.																																1 079	
EU-27	108	462	123	69		9	213	354	181	2 644	403	1 136	367	122	19	7 936	93	35	435	3 302	46	11	61	451	952	78	92	39	0	0	113	601	20 455
EU-14	108	454	38	69		9	213	354	178	2 327	332	1 130	366	45	12	7 936	90	33	430	3 289	46	11	57	394	154	44	79	14	0	0	106	334	18 652
EU-13	0	8	85	0		0	0	0	<5	317	71	6	<5	77	7	0	<5	<5	5	13	0	0	<5	57	798	34	13	25	0	7	267	1 803	
EFTA	10	34	0	6		0	<5	89	14	143	74	983	<5	<5	14	83	34	0	10	207	<5	0	<5	17	16	0	<5	<5	26	0	25	9	1 810
Total	119	512	124	84		9	886	469	216	2 798	482	2 168	486	123	33	8 030	127	48	1 525	3 511	59	14	65	468	969	81	96	43	26	0	138	610	24 319

\* BE: data 2021. CY: data 2019. IS: data 2018.

\*\* DK: Please note that the number of PDs S2 listed under question 1 includes prior authorisations issued for scheduled treatment abroad according to both the Regulation (EC) No. 883/2004 and Danish Legislation. More than 90% of the total number of authorisations issued in 2022 were issued according to Danish legislation.

\*\*\* EE: This number represents S2-s issued Under Article 271(1) of the Health Insurance Act, there are letters of guarantee (27).

\*\*\*\* LU: reported "<5" itself. Therefore, the total reported by LU is correct, but these numbers could not be included in the column Total, or the row Totals for EU-14, EU-13, and EFTA for Luxembourg. As a result, the reported total (8 030) differs from the sum (8 019). LU also reported <5 PDs S2 for which LU was both the competent Member State and the Member States of treatment.

\*\*\*\*\*HU: The data appearing in this questionnaire given by Hungary are based on authorisations which were granted mostly for treatments not available in Hungary and only in a limited number for treatments included in the Hungarian list of services. In this sense, these cases do not strictly fall within the ambit of Reg. 883/2004, authorisation is the discretionary power of the state, but usually, if patients go abroad within the EEA and Switzerland, we issue the S2 to enable them to receive care easier.

\*\*\*\*\*NL: Numbers are recorded broken down by country, but not all competent institutions delivered by country. NL also reported 513 PDs S2 for which NL was both the competent Member State and the Member States of treatment; they are included under Unknown. Therefore, the total number (at least 1 525) is available and larger than the sum of the countries.

\*\*\*\*\* See *Table 10* in the 2022 cross-border healthcare report.

Source: PD S2 Questionnaire 2023

**Table a6 - Number of PDs S2 received, breakdown by competent Member State, 2022**

		Member State of treatment																											Total			
		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
Competent Member State	BE		0	0	0		0	0		767	0	<5	0	0	0	5 498	<5	0	64	5	0	0	0	<5	0	<5	0	0	0	14	0	6 354
	BG	15		<5	0		0	0		28	6	10	0	0	0	<5	<5	0	0	50	0	0	0	0	0	<5	0	0	28	5	146	
	CZ	<5	0		0		0	0		<5	<5	0	0	0	0	0	0	0	0	<5	<5	0	0	0	35	0	0	0	<5	0	47	
	DK	6	0	0			0	0		5	0	0	0	0	0	0	0	0	0	<5	<5	0	0	0	0	0	0	23	0	9	<5	50
	DE	64	<5	47	11		0	0		31	37	31	0	0	<5	114	38	0	3 352	3 382	<5	<5	<5	0	<5	5	0		3 473	<5	10 600	
	EE	0	0	0	<5			0		0	0	0	0	<5	0	0	<5	0	<5	0	0	0	0	0	0	<5	0	0	<5	0	12	
	IE	11	0	0	<5	<5		0		<5	0	6	0	0	0	0	0	0	35	<5	0	0	0	0	0	0	88	0	<5	680	828	
	EL	7	<5	0	0	<5		0		24	0	81	0	0	0	0	<5	0	5	<5	<5	0	0	0	0	0	0	0	80	18	222	
	ES	7	0	<5	<5		0	0		13	0	6	0	0	0	0	0	<5	0	0	<5	<5	0	0	<5	0	<5	<5	9	<5	55	
	FR	13 182	0	<5	0	<5		0			0	14	0	0	0	81	<5	0	12	0	7	<5	0	0	0	0	0	0	249	<5	13 554	
	HR	52	0	36	0	14		0		<5		26	0	0	0	0	21	0	10	94	0	0	14	0	0	0	0	0	67	<5	341	
	IT	33	<5	<5	0		0	0		202	<5		0	0	0	<5	<5	0	50	106	0	0	0	0	0	<5	0	751	8	1 159		
	CY	6	0	0	0		0	0		14	0	<5		0	0	0	0	0	<5	0	0	0	0	0	0	0	0	<5	26	51		
	LV	<5	0	0	0	30		0		0	0	<5	0		36	0	0	0	0	0	0	0	0	0	0	<5	<5	<5	0	74		
	LT	0	0	0	0	<5		0		0	0	0	0	0	0	0	0	5	<5	0	0	0	0	0	0	<5	9	0	21	0	39	
	LU	4 249	0	<5	0		0	0		438	0	5	0	0	<5		0	0	210	<5	0	0	0	0	0	0	<5	0	78	<5	4 988	
	HU	<5	0	<5	0		0	0		<5	0	<5	0	0	0	0	0	0	34	0	0	0	<5	0	0	0	0	37	0	84		
	MT	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	7	12		
	NL	626	<5	8	0		0	0		12	0	0	0	0	0	<5	6	0		19	0	0	0	0	0	0	<5	0	20	<5	695	
	AT	<5	0	<5	0		0	0		0	0	<5	0	0	0	0	85	0	<5		0	0	0	0	<5	0	0	<5	175	<5	273	
	PL	<5	0	0	0		0	0		<5	0	<5	0	0	0	0	<5	0	5	<5	0	0	0	0	0	0	<5	<5	<5	0	21	
	PT	<5	0	0	<5		0	0		6	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	<5	10	
	RO	32	<5	12	<5		0	0		63	0	80	0	0	0	0	59	0	<5	30	0		0	0	0	0	0	0	44	0	326	
	SI	0	0	<5	0		0	0		10	53	32	0	0	0	0	0	0	7	87	0	0	0	0	0	0	<5	0	13	<5	207	
	SK	0	0	780	0		0	0		<5	<5	<5	0	0	0	0	5	0	<5	16	0	0	0	0	0	0	0	0	16	0	826	
	FI	<5	0	<5	<5	31		0		0	0	0	0	0	0	0	0	0	<5	<5	0	0	0	0	0	0	5	0	0	<5	46	
	SE	<5	0	0	<5		0	0		<5	0	<5	0	0	0	0	<5	0	0	0	0	0	0	0	0	0	<5	0	<5	0	14	
IS	0	0	<5	<5		0	0		0	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	<5		5	0	14		
LI	0	0	0	0		0	0		<5	0	0	0	0	0	0	0	0	<5	0	0	0	0	0	0	0	0	0	<5	0	6		
NO	0	<5	0	<5		0	0		0	0	0	0	0	0	0	<5	0	<5	0	<5	0	<5	0	0	0	0	0	0	0	7		
CH	6	0	<5	0		0	0		5 451	0	<5	0	0	0	0	<5	0	<5	504	0	0	0	<5	5	0	0	0	0	0	5 978		
UK	22	5	82	0		0	0		18	<5	21	0	0	9	0	18	0	30	10	0	0	0	0	23	5	13	<5	<5	265			
EU-27	18 309	9	903	22		79	0		1 629	104	309	0	<5	39	5 693	238	0	3 771	3 845	12	<5	19	39	7	141	<5	5 091	767	41 034			
EU-14	18 191	6	66	18		34	0		1 501	40	152	0	0	<5	5 693	144	0	3 736	3 523	12	<5	<5	<5	<5	128	<5	4 860	724	38 848			
EU-13	118	<5	837	<5		45	0		128	64	157	0	<5	36	0	94	0	35	322	0	0	15	35	<5	13	<5	231	43	2 186			
EFTA	6	<5	<5	<5		0	0		5 452	0	<5	0	0	0	0	6	0	12	504	<5	0	<5	5	0	<5	0	9	0	6 005			
<b>Total</b>	<b>18 337</b>	<b>15</b>	<b>987</b>	<b>24</b>		<b>79</b>	<b>0</b>		<b>7 099</b>	<b>106</b>	<b>333</b>	<b>0</b>	<b>&lt;5</b>	<b>48</b>	<b>5 699</b>	<b>262</b>	<b>0</b>	<b>3 813</b>	<b>4 359</b>	<b>13</b>	<b>&lt;5</b>	<b>20</b>	<b>67</b>	<b>12</b>	<b>155</b>	<b>6</b>	<b>5 104</b>	<b>767</b>	<b>47 310</b>			

\* BE: data 2021. IT: data 2020. CY: data 2019. IS: data 2018.

\*\* BE: the number of PDs S2 received from France include the number of PDS S2 as well as the PDs S2 issued under the ZOAST-Agreement.

\*\*\* IE: This information is based on data up to 31.12.22 - <5 claims have been raised against other member states in 2022 (with 12 individual E125s). However, there may have been patients treated for which claims will be raised in 2023 or later.

\*\*\*\* IT: total reported (318) differs from the sum (333).

\*\*\*\*\*LU: reported "<5" itself. Therefore, the total reported by LU is correct, but these numbers could not be included in the column Total, or the row Totals for EU-14, EU-13, and EFTA for Luxembourg. As a result, the reported total (5 699) differs from the sum (5 693).

\*\*\*\*\* See Table 11 in the 2022 cross-border healthcare report.

Source: PD S2 Questionnaire 2023

## Persons residing in a Member State other than the competent Member State

**Table a7 - Number of PDs S1 issued and received, flow and stock, 2022**

	Issued				Received			
	Flow: In 2022		Stock: Total and still valid		Flow: In 2022		Stock: Total and still valid	
	Number	% of column total	Number	% of column total	Number	% of column total	Number	% of column total
<b>EU-27</b>	1 080 950	85.3 %	1 753 201	82.5 %	563 037	96.7 %	2 029 372	98.9 %
<b>EU-14</b>	1 029 583	81.2 %	1 517 553	71.5 %	317 926	54.6 %	1 372 711	66.9 %
<b>EU-13</b>	51 367	4.1 %	235 648	11.1 %	245 111	42.1 %	656 661	32.0 %
<b>EFTA</b>	169 333	13.4 %	238 852	11.2 %	17 755	3.1 %	12 859	0.6 %
<b>Total</b>	<b>1 267 438</b>	<b>100.0 %</b>	<b>2 123 906</b>	<b>100.0 %</b>	<b>582 124</b>	<b>100.0 %</b>	<b>2 051 398</b>	<b>100.0 %</b>
<b>BE*</b>	23 180	1.8 %	276 551	13.0 %	49 143	8.4 %	303 791	14.8 %
<b>BG</b>	3 447	0.3 %	13 370	0.6 %	2 507	0.4 %	7 912	0.4 %
<b>CZ</b>	15 509	1.2 %	109 458	5.2 %	34 502	5.9 %	156 772	7.6 %
<b>DK</b>	20 520 <sup>(e)</sup>	1.6 %	21 927 <sup>(e)</sup>	1.0 %	1 748 <sup>(e)</sup>	0.3 %	1 006 <sup>(e)</sup>	0.0 %
<b>DE</b>	178 244 <sup>(e)</sup>	14.1 %	443 335 <sup>(e)</sup>	20.9 %	105 658 <sup>(e)</sup>	18.2 %	305 551 <sup>(e)</sup>	14.9 %
<b>EE</b>	651	0.1 %	1 523	0.1 %	1 682	0.3 %	5 374	0.3 %
<b>IE</b>	1 974	0.2 %	918	0.0 %	470	0.1 %	2 211	0.1 %
<b>EL</b>	3 300 <sup>(e)</sup>	0.3 %	3 586 <sup>(e)</sup>	0.2 %	4 366 <sup>(e)</sup>	0.8 %	13 078 <sup>(e)</sup>	0.6 %
<b>ES</b>	4 106	0.3 %	9 464	0.4 %	27 226	4.7 %	198 502	9.7 %
<b>FR</b>	5 361	0.4 %	11 470	0.5 %	94 402	16.2 %	437 613	21.3 %
<b>HR</b>	1 018	0.1 %	3 178	0.1 %	10 974	1.9 %	34 951	1.7 %
<b>IT*</b>	10 630	0.8 %	16 973	0.8 %	3 721	0.6 %	17 931	0.9 %
<b>CY*</b>	883	0.1 %	1 710	0.1 %	1 373	0.2 %	14 423	0.7 %
<b>LV</b>	692	0.1 %	1 822	0.1 %	1 006	0.2 %	1 347	0.1 %
<b>LT</b>	1 006	0.1 %	1 504	0.1 %	8 237	1.4 %	12 125	0.6 %
<b>LU</b>	623 231	49.2 %	288 898	13.6 %	10 176	1.7 %	5 909	0.3 %
<b>HU</b>	3 145	0.2 %	14 229	0.7 %	33 385	5.7 %	84 122	4.1 %
<b>MT</b>	5 055	0.4 %	6 206	0.3 %	316	0.1 %	4 984	0.2 %
<b>NL</b>	82 076	6.5 %	237 226	11.2 %	8 335	1.4 %	38 130	1.9 %
<b>AT</b>	69 095	5.5 %	166 740	7.9 %	11 744	2.0 %	44 928	2.2 %
<b>PL</b>	4 674	0.4 %	19 162	0.9 %	101 134	17.4 %	221 865	10.8 %
<b>PT</b>	2 880	0.2 %	4 675	0.2 %	446	0.1 %	206	0.0 %
<b>RO</b>	7 045	0.6 %	37 094	1.7 %	28 115	4.8 %	25 294	1.2 %
<b>SI</b>	2 870	0.2 %	10 763	0.5 %	2 823	0.5 %	6 671	0.3 %
<b>SK</b>	5 372	0.4 %	15 629	0.7 %	19 057	3.3 %	80 821	3.9 %
<b>FI</b>	2 778	0.2 %	15 624	0.7 %	167	0.0 %	841	0.0 %
<b>SE</b>	2 208 <sup>(e)</sup>	0.2 %	20 166	0.9 %	324	0.1 %	3 014	0.1 %
<b>IS*</b>	516	0.0 %	683	0.0 %	38	0.0 %	69	0.0 %
<b>LI</b>	721	0.1 %	578	0.0 %	8	0.0 %	8	0.0 %
<b>NO</b>	21 575 <sup>(e)</sup>	1.7 %	42 209 <sup>(e)</sup>	2.0 %	257 <sup>(e)</sup>	0.0 %	773 <sup>(e)</sup>	0.0 %
<b>CH</b>	146 521	11.6 %	195 382	9.2 %	17 452	3.0 %	12 009	0.6 %
<b>UK</b>	17 155	1.4 %	131 853	6.2 %	1 332	0.2 %	9 167	0.4 %

\* BE: data 2021. IT and IS: data 2018. CY: data 2019.

\*\* Issued – flow: imputed data for DK, DE, EL, SE, and NO; issued – stock: imputed data for DK, DE, EL, and NO; received – flow: imputed data for DK, DE, EL, and NO (only insured persons and family members); received – stock: imputed data for DK, DE, EL, and NO (only insured persons and family members).

\*\*\* See Table 20 in the 2022 cross-border healthcare report.

Source: PD S1 Questionnaire 2023

## Total cross-border healthcare

**Table a8 - Budgetary impact of cross-border healthcare under the Coordination Regulations, by type, by competent Member State, 2022**

	Unplanned cross-border healthcare (A)		Planned cross-border healthcare (B)		Residing in a Member State other than the competent Member State (C)		Total (A+B+C)		Total audit board	
	Amount (in €)	%*	Amount (in €)	%*	Amount (in €)	%*	Amount (in €)	%*	Amount (in €)	%*
BE	37 674 206	0.10%	41707836	0.11%			79 382 042	0.22%	328 544 864	0.90%
BG	27 296 530	0.81%	7 039 897	0.21%	39 632 807	1.18%	73 969 234	2.20%	67 352 158	2.01%
CZ	20 793 670	0.13%	990 061	0.01%	23 789 509	0.15%	45 573 240	0.29%	44 051 432	0.28%
DK	7 450 508	0.04%	753 604	0.00%	33 006 245	0.16%	41 210 357	0.20%	49 237 689	0.24%
DE	221 127 758	0.08%	22 005 396	0.01%	410 078 767	0.14%	653 211 921	0.22%	679 827 062	0.23%
EE	4 089 463	0.29%	247 277	0.02%	2 180 672	0.16%	6 517 412	0.47%	5 245 646	0.38%
IE	10 249 783	0.05%	13 840 403	0.07%	6 050 888	0.03%	30 141 074	0.14%	30 984 121	0.15%
EL	26 011	0.00%	3 431 569	0.03%	5 477 069	0.05%	8 934 649	0.09%	28 152 221	0.27%
ES	45 899 844	0.06%	1 825 560	0.00%	1 394 713	0.00%	49 120 117	0.06%	49 960 846	0.06%
FR	247 394 171	0.11%	109 973 913	0.05%	190 922 225	0.08%	548 290 309	0.23%	408 490 963	0.17%
HR	9 092 331	0.24%	3 209 468	0.08%	5 700 919	0.15%	18 002 718	0.47%	18 539 751	0.49%
IT									208 025 366	0.17%
CY									11 187 506	0.83%
LV	6 630 575	0.39%	683	0.00%	4 352 967	0.25%	10 984 225	0.64%	18 651 634	1.09%
LT	18 150 484	0.70%	687 542	0.03%	6 654 541	0.26%	25 492 567	0.98%	24 222 821	0.93%
LU									466 940 045	14.30%
HU	5 971 969	0.08%	3 936 539	0.05%	9 512 216	0.12%	19 420 724	0.25%	31 933 914	0.42%
MT	306 371	0.04%	271 682	0.04%	525 680	0.07%	1 103 733	0.14%	2 067 302	0.27%
NL	74 031 684	0.11%	9 615 649	0.01%	375 284 399	0.54%	458 931 732	0.67%	457 415 970	0.66%
AT	21 737 436	0.07%	13 391 189	0.04%	162 936 427	0.52%	198 065 052	0.63%	179 717 261	0.57%
PL	66 200 763	0.24%	35 729	0.00%	76 357 516	0.28%	142 594 008	0.52%	161 226 966	0.59%
PT	8 535 075	0.06%	1 127	0.00%			8 536 202	0.06%	51 034 613	0.36%
RO	49 855 516	0.50%	10 977 392	0.11%	67 142 006	0.68%	127 974 914	1.30%	153 403 149	1.55%
SI	5 057 081	0.13%	2 113 659	0.06%	9 010 238	0.24%	16 180 978	0.43%	24 056 365	0.64%
SK	16 364 809	0.31%	8 708 379	0.17%	12 288 566	0.23%	37 361 754	0.71%	56 320 013	1.07%
FI	5 704 231	0.04%	1 020 977	0.01%	14 117 142	0.09%	20 842 350	0.14%	18 584 430	0.12%
SE	13 699 961	0.04%	203 207	0.00%	14 008 631	0.04%	27 911 799	0.08%	44 322 369	0.13%
UK									2 751 170	0.16%
IS	710 541				710 541		1 421 082		3 815 197	
LI	132 033	0.00%			7 266 487	0.03%	7 398 520	0.03%	33 567 842	0.13%
NO			5 431 400	0.01%					207 788 563	0.42%
CH	277 424 316	0.15%	17 062 740	0.01%			294 487 056	0.16%	688 435 690	0.37%

\* As share of total healthcare spending related to benefits in kind.

Source: Administrative data 2023 EHC Questionnaire, PD S2 Questionnaire, PD S1 Questionnaire, Eurostat [\[spr\\_exp\\_fsi\]](#) (2021 figures), Administrative data of the Audit Board



**Table a9 - Budgetary impact of cross-border healthcare under the Coordination Regulations, by type, by Member State of treatment, 2022**

	Unplanned cross-border healthcare (A)		Planned cross-border healthcare (B)		Residing in a Member State other than the competent Member State (C)		Total (A+B+C)		Total audit board	
	Amount (in €)	%*	Amount (in €)	%*	Amount (in €)	%*	Amount (in €)	%*	Amount (in €)	%*
BE	92 885 471	0.25%	557 199 195	1.52%	304 011 233	0.83%	954 095 899	2.61%	453 380 811	1.24%
BG	2 604 660	0.08%	538	0.00%	1 726 431	0.05%	4 331 629	0.13%	5 680 094	0.17%
CZ	22 723 902	0.15%	8 433 583	0.05%	76 377 757	0.49%	107 535 242	0.69%	102 815 389	0.66%
DK	7 482 598	0.04%	477 156	0.00%	1 971 496	0.01%	9 931 250	0.05%	11 077 068	0.05%
DE	206 976 896	0.07%	74 201 010	0.03%	709 505 752	0.24%	990 683 658	0.34%	1 009 869 028	0.35%
EE	1 453 301	0.10%	125 259	0.01%	2 287 770	0.16%	3 866 330	0.28%	3 800 927	0.27%
IE	1 526 328	0.01%	1 452 642	0.01%	5 862 655	0.03%	8 841 625	0.04%	8 828 471	0.04%
EL	720	0.00%	121 520	0.00%	8 638 970	0.08%	8 761 210	0.09%	37 709 561	0.37%
ES	145 600 847	0.18%	1 296 215	0.00%	270 561 996	0.34%	417 459 058	0.52%	856 093 083	1.06%
FR	129 541 236	0.06%	13 479 369	0.01%	794 293 434	0.34%	937 314 039	0.40%	940 414 840	0.40%
HR	22 770 770	0.60%	3 582 820	0.09%	59 322 483	1.55%	85 676 073	2.24%	64 469 630	1.69%
IT									104 959 148	0.09%
CY									26 641 376	1.97%
LV	367 098	0.02%	2864797	0.17%	202 597	0.01%	3 434 492	0.20%	1 267 952	0.07%
LT	1 110 392	0.04%	2 808 731	0.11%	3 881 830	0.15%	7 800 953	0.30%	6 966 434	0.27%
LU									68 554 739	2.10%
HU	2 523 323	0.03%	1 916 154	0.02%	19 745 164	0.26%	24 184 641	0.31%	14 512 414	0.19%
MT	2 067 666	0.27%	0	0.00%	475 374	0.06%	2 543 040	0.33%	2 528 997	0.33%
NL	23 989 733	0.03%			52 946 307	0.08%	76 936 040	0.11%	79 358 969	0.12%
AT	116 845 127	0.37%	13 002 068	0.04%	65 689 996	0.21%	195 537 191	0.62%	243 633 256	0.78%
PL	30 657 105	0.11%	279 117	0.00%	41 347 096	0.15%	72 283 318	0.26%	90 547 338	0.33%
PT	6 057 298	0.04%	19 094	0.00%	4034179	0.03%	10 110 571	0.07%	39 450 519	0.28%
RO	1 390 043	0.01%	1 258	0.00%	810 757	0.01%	2 202 058	0.02%	4 453 118	0.05%
SI	3 912 705	0.10%	354 674	0.01%	19 910 239	0.53%	24 177 618	0.64%	33 000 799	0.88%
SK	6 886 288	0.13%	113 988	0.00%	38 554 510	0.74%	45 554 786	0.87%	47 408 825	0.90%
FI	4 330 514	0.03%	11 313	0.00%	860 029	0.01%	5 201 856	0.03%	5 227 241	0.03%
SE	22 067 385	0.06%	3 505 598	0.01%	109 522	0.00%	25 682 505	0.07%	32 700 662	0.09%
UK									2 565 563	0.15%
IS	395 694		38222		412 897		846 813		575 908	
LI			432813	0.00%	1 090 472	0.00%	1 523 285	0.01%	6 093 872	0.02%
NO			22 858 081	0.05%					192 542 380	0.39%
CH	22 526 520	0.01%	3 275 475	0.00%			25 801 995	0.01%	58 726 528	0.03%

\* As share of total healthcare spending related to benefits in kind.

Source: Administrative data 2023 EHIC Questionnaire, PD S2 Questionnaire, PD S1 Questionnaire, Eurostat [\[spr\\_exp\\_fsi\]](#) (2021 figures), Administrative data of the Audit Board

## Export of unemployment benefits

**Table a10 - Number of authorisations to export the unemployment benefit issued and received, 2022**

	Issued					Received	
	No of PDs U2 or SEDs U008 issued for up to 3 months (A)	No of PDs U2 or SEDs U008 issued for more than 3 months (B)	Total No of PDs U2 or SEDs U008 issued (A+B)	Column %	Share more than 3 months in total No of PDs U2 or SEDs U008 issued (B/(A+B))	No of persons who registered as a jobseeker on the basis of a PD U2 or on the basis of an SED U008	Column %
<b>EU-27</b>	<b>20 445</b>	<b>1 461</b>	<b>21 906</b>	<b>81.0%</b>		<b>20 749</b>	<b>95.1%</b>
<b>EU-14</b>	<b>19 959</b>	<b>1 253</b>	<b>21 212</b>	<b>78.4%</b>		<b>7 139</b>	<b>32.7%</b>
<b>EU-13</b>	<b>486</b>	<b>208</b>	<b>694</b>	<b>2.6%</b>		<b>13 610</b>	<b>62.4%</b>
<b>EFTA</b>	<b>5 083</b>	<b>0</b>	<b>5 083</b>	<b>18.8%</b>		<b>1 012</b>	<b>4.6%</b>
<b>Total</b>	<b>25 582</b>	<b>1 461</b>	<b>27 043</b>	<b>100.0%</b>	<b>5.4%</b>	<b>21 817</b>	<b>100.0%</b>
<b>BE</b>	593	136	729	2.7%	18.7%	307	1.4%
<b>BG</b>	16		16	0.1%	0.0%	958	4.4%
<b>CZ</b>	79	200	279	1.0%	71.7%	200	0.9%
<b>DK</b>	2 370		2 370	8.8%	0.0%	167	0.8%
<b>DE</b>	9 568	1 069	10 637	39.3%	10.0%	396	1.8%
<b>EE</b>	7		7	0.0%	0.0%	35	0.2%
<b>IE</b>	455	0	455	1.7%	0.0%	108	0.5%
<b>EL*</b>							
<b>ES</b>	558	11	569	2.1%	1.9%	1 343	6.2%
<b>FR</b>	1 595		1 595	5.9%	0.0%	1 146	5.3%
<b>HR</b>	27	0	27	0.1%	0.0%	532	2.4%
<b>IT</b>	155	0	155	0.6%	0.0%	352	1.6%
<b>CY**</b>	10		10	0.0%	0.0%	28	0.1%
<b>LV</b>	167	0	167	0.6%	0.0%	151	0.7%
<b>LT</b>	40	0	40	0.1%	0.0%	558	2.6%
<b>LU</b>	154	37	191	0.7%	19.4%	67	0.3%
<b>HU</b>	20		20	0.1%	0.0%	58	0.3%
<b>MT</b>	0	0	0	0.0%		55	0.3%
<b>NL</b>	2 026		2 026	7.5%	0.0%	242	1.1%
<b>AT***</b>		2 103	2 103	7.8%	0.0%	779	3.6%
<b>PL</b>	38	<5	42	0.2%	9.5%	6 796	31.1%
<b>PT</b>	176		176	0.7%	0.0%	1 731	7.9%
<b>RO</b>	<5	0	<5	0.0%	0.0%	3 381	15.5%
<b>SI</b>	22	<5	23	0.1%	4.3%	42	0.2%
<b>SK</b>	59	<5	62	0.2%	4.8%	816	3.7%
<b>FI</b>	90	0	90	0.3%	0.0%	67	0.3%
<b>SE</b>	116		116	0.4%	0.0%	434	2.0%
<b>IS</b>	1 062	0	1 062	3.9%	0.0%	41	0.2%
<b>LI</b>	0	0	0	0.0%		<5	0.0%
<b>NO</b>	780		780	2.9%	0.0%	234	1.1%
<b>CH</b>	3 241		3 241	12.0%	0.0%	735	3.4%
<b>UK</b>	54		54	0.2%	0.0%	56	0.3%

\* No data available for EL due to non-existence of Electronic Data System.

\*\* CY: data concern 2021.

\*\*\* AT: Not possible to make a distinction between three months and longer.

\*\*\*\* See *Table 1* in the 2022 PD U2 report.

Source: Administrative data PD U2 Questionnaire 2023

# Aggregation of periods for unemployment benefits

## Table a11 - The number of aggregations of periods for unemployment, 2022

		Competent Member State																												Total				
Member State of previous employment/insurance (i.e., Member State which issued the PD U1)		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	Total
	EU-27	1 902	509		106	1 310	246			1 965	2 231	324		<5	6	1 689	27	2 180	<5	39	3 222	332	37	14	1 406	989	108	62	<5	350		55	19 117	
	EU-14	1 790	464		99	798	223			1 693	2 059	291		<5	<5	1 598	26	1 993	<5	33	1 897	300	34	12	1 383	546	91	54	<5	244		37	15 677	
	EU-13	112	45		7	512	23			272	172	33		0	<5	91	<5	187	0	6	1 325	32	<5	<5	23	443	17	8	0	106		18	3 440	
	EFTA	65	54		66	291	28			234	1 349	8		<5	<5	1 432	<5	54	<5	<5	587	20	12	<5	7	79	71	42	63	15	<5	9	12 841	
	Neighbour	1 430	12		54	1 025	191			663	3 006	29		<5	<5	44	16	1 271		24	2 567	174	8	<5	1 362	648	109	67	65	64		9	12 841	
	<b>Total</b>	<b>2 010</b>	<b>682</b>	<b>689</b>	<b>185</b>	<b>1 674</b>	<b>301</b>			<b>3 123</b>	<b>3 889</b>	<b>334</b>	<b>7 251</b>	<b>&lt;5</b>	<b>9</b>	<b>4 964</b>	<b>28</b>	<b>2 720</b>	<b>5</b>	<b>41</b>	<b>3 917</b>	<b>467</b>	<b>54</b>	<b>19</b>	<b>1 414</b>	<b>1 321</b>	<b>264</b>	<b>109</b>	<b>66</b>	<b>67</b>	<b>386</b>	<b>2 322</b>	<b>57</b>	<b>38 372</b>
	BE		23		7	22	0			52	581	<5		0	0	14	5	12	0	13	16	11	<5	0	<5	<5	<5	<5	0	<5	<5	<5	773	
	BG	13			<5	40	0			34	11	0		0	0	<5	0	<5	0	0	124	0	0	0	0	0	<5	0	0	<5	0	<5	5	237
	CZ	0	10		<5	43	0			24	24	<5		0	0	6	0	5	0	<5	43	29	<5	<5	<5	341	<5	<5	0	<5	0	<5	0	537
	DK	5	0			14	<5			22	16	0		0	0	194	0	<5	0	0	9	<5	0	0	0	<5	12	24	0	70	<5	374		
	DE	98	63		27		9			390	306	169		<5	<5	564	8	640	<5	11	1 421	144	<5	6	20	155	9	9	0	28	6	4 088		
	EE	0	0		0	<5				<5	<5	0		0	<5	9	0	0	0	<5	0	0	0	0	0	0	8	<5	0	7	0	33		
	IE	13	74		<5	40	<5			194	121	34		0	0	366	0	27	0	<5	30	18	<5	<5	0	34	<5	<5	0	5	9	980		
	EL	15	12		<5	25	<5			<5	18	0		<5	0	6	<5	<5	0	0	26	0	0	0	<5	<5	<5	<5	0	14	<5	137		
	ES	189	26		9	77	7				232	0		0	0	25	0	9	0	<5	83	<5	8	<5	<5	6	9	6	0	22	<5	717		
	FR	395	175		8	38	<5			484		<5		0	0	14	<5	20	<5	<5	26	5	15	<5	<5	6	5	<5	0	11	5	1 224		
	HR	<5	0		0	66	0			<5	8			0	0	0	0	<5	0	0	190	0	0	0	11	<5	0	0	0	<5	0	289		
	IT	81	13		<5	52	0			78	88	8		0	0	7	<5	15	0	0	166	0	0	0	37	29	<5	0	<5	<5	589			
	CY	<5	33		0	7	0			<5	<5	0		0	0	15	0	5	0	0	9	0	0	0	0	<5	0	<5	0	<5	<5	85		
	LV	0	0		<5	5	11			0	<5	0		0	0	35	0	0	0	0	6	0	0	0	<5	0	<5	0	0	15	0	79		
	LT	<5	0		0	7	<5			6	<5	0		0	<5		0	<5	0	0	6	<5	0	0	0	0	0	0	<5	0	13	<5	41	
	LU	446	<5		0	35	0			21	468	0		0	0	6		<5	0	<5	6	0	<5	0	<5	<5	<5	<5	0	<5	<5	999		
	HU	5	0		0	57	<5			8	12	<5		0	0	<5	0	0	0	0	247	0	<5	<5	<5	84	<5	<5	0	<5	0	427		
	MT	<5	0		<5	6	5			20	37	<5		0	0	11	<5	12		<5	33	<5	0	0	0	5	0	<5	0	6	<5	144		
	NL	491	30		<5	99	8			190	66	8		0	<5	258	<5	149	0		42	89	<5	0	<5	84	<5	0	0	20	7	1 557		
	AT	10	40		<5	346	<5			38	39	63		0	0	<5	<5	1 110	0	<5		22	0	<5	1 313	218	<5	<5	<5	0	<5	0	3 218	
	PL	39	0		<5	156	0			31	30	0		0	0	9	0	<5	0	<5	110		<5	0	0	5	<5	<5	0	44	<5	438		
PT	39	<5		<5	23	0			179	85	<5		0	0	7	0	<5	0	0	52	0		0	0	0	<5	<5	0	<5	<5	398			
RO	42	0		<5	89	0			134	32	0		0	0	<5	0	28	0	<5	297	<5	0	0	0	<5	0	0	0	<5	0	634			
SI	<5	<5		0	6	0			<5	<5	28		0	0	<5	0	<5	0	0	177	0	0	0		<5	0	0	0	0	225				
SK	<5	0		0	27	<5			7	6	<5		0	0	0	0	128	0	0	86	0	0	0	9	<5	0	0	0	0	<5	271			
FI	<5	0		<5	6	180			17	11	0		0	0	40	0	<5	0	0	<5	<5	0	0	0	<5	<5	<5	<5	11	0	283			
SE	<5	<5		27	21	12			25	28	<5		0	0	95	<5	<5	0	0	18	<5	0	0	<5	<5	39		0	53	<5	340			
IS	<5	0		<5	6	<5			9	5	<5		0	0	81	0	<5	0	0	5	0	0	0	<5	<5	<5	0	0	12	0	139			
LI	0	0		0	<5	0			7	0	0		0	0	0	0	0	0	0	142	0	0	0	0	0	0	0	0	<5	0	151			
NO	<5	8		57	12	27			34	13	<5		<5	0	1 335	0	5	0	0	13	16	0	0	0	22	62	39	0		<5	1 649			
CH	63	46		5	272	0			184	1 331	<5		<5	<5	16	<5	45	<5	<5	427	<5	12	<5	<5	55	5	<5	63	<5	<5	2 552			
UK	43	119		13	73	27			924	309	<5		0	0	1 843	0	486	<5	<5	108	115	5	<5	<5	253	5	5	0	21		4 354			
Unknown																																82		

\* IE and EL did not provide data. CY and IS: data concern reference year 2021.

\*\* FI: a breakdown could only be provided for 182 PDs U1 issued by Unemployment Funds, for 82 PDs U1 issued by Kela (the Social Insurance Institution of Finland) a breakdown could not be provided.

\*\*\* CZ, IT, and IS: breakdown by Member State of previous employment or insurance was not possible. However, IS reported that 38 PDs U1 were from Nordic countries, while 28 were from outside Nordic countries.

\*\*\*\* CH: breakdown by Member State which has issued the PD U1 is not included as CH provided a breakdown by citizenship.

\*\*\*\*\* See Table 1 in the 2022 PD U1 report.

Source: Questionnaire on aggregation of periods for unemployment benefits 2023

**Table a12 - The number of aggregations of periods in case of unemployment, by length of insurance, employment or self-employment in Member State of last activity, by competent Member State, 2022**

	Less than 30 days		More than 1 month but less than 3 months		3 months and more		Total for subperiods	Total	
	Number	Row %	Number	Row %	Number	Row %	Number	Number	Column %
<b>EU-27</b>	3 121	13.5 %	3 047	13.1 %	17 009	73.4 %	23 177	35 474	92.4 %
<b>EU-14</b>	1 891	12.4 %	1 859	12.2 %	11 462	75.3 %	15 212	22 545	58.8 %
<b>EU-13</b>	1 230	15.4 %	1 188	14.9 %	5 547	69.6 %	7 965	12 929	33.7 %
<b>EFTA</b>	519	18.3 %	363	12.8 %	1 959	69.0 %	2 841	2 841	7.4 %
<b>Total</b>	<b>3 640</b>	<b>14.0 %</b>	<b>3 410</b>	<b>13.1 %</b>	<b>18 968</b>	<b>72.9 %</b>	<b>26 018</b>	<b>38 372</b>	<b>100.0 %</b>
<b>BE</b>	103	5.1 %	172	8.6 %	1 735	86.3 %	2 010	2 010	5.2 %
<b>BG</b>	57	8.4 %	99	14.5 %	526	77.1 %	682	682	1.8 %
<b>CZ</b>	128	18.6 %	234	34.0 %	327	47.5 %	689	689	1.8 %
<b>DK</b>	85	45.9 %	16	8.6 %	84	45.4 %	185	185	0.5 %
<b>DE</b>	85	5.1 %	264	15.8 %	1 325	79.2 %	1 674	1 674	4.4 %
<b>EE</b>	55	18.3 %	35	11.6 %	211	70.1 %	301	301	0.8 %
<b>IE*</b>									
<b>EL*</b>									
<b>ES</b>	769	24.6 %	529	16.9 %	1 825	58.4 %	3 123	3 123	8.1 %
<b>FR</b>	511	13.1 %	458	11.8 %	2 920	75.1 %	3 889	3 889	10.1 %
<b>HR</b>	66	19.8 %	24	7.2 %	244	73.1 %	334	334	0.9 %
<b>IT*</b>							0	7 251	18.9 %
<b>CY*</b>	0	0.0 %	0	0.0 %	<5	100.0 %	<5	<5	0.0 %
<b>LV</b>	<5	11.1 %	<5	33.3 %	5	55.6 %	9	9	0.0 %
<b>LT*</b>								4 964	12.9 %
<b>LU</b>	0	0.0 %	<5	7.1 %	26	92.9 %	28	28	0.1 %
<b>HU</b>	382	14.0 %	431	15.8 %	1 907	70.1 %	2 720	2 720	7.1 %
<b>MT</b>	<5	20.0 %	<5	40.0 %	<5	40.0 %	5	5	0.0 %
<b>NL</b>	9	22.0 %	22	53.7 %	10	24.4 %	41	41	0.1 %
<b>AT</b>	275	7.0 %	309	7.9 %	3 333	85.1 %	3 917	3 917	10.2 %
<b>PL</b>	25	5.4 %	59	12.6 %	383	82.0 %	467	467	1.2 %
<b>PT</b>	5	9.3 %	14	25.9 %	35	64.8 %	54	54	0.1 %
<b>RO</b>	<5	21.1 %	<5	15.8 %	12	63.2 %	19	19	0.0 %
<b>SI</b>	382	27.0 %	117	8.3 %	915	64.7 %	1 414	1 414	3.7 %
<b>SK</b>	129	9.8 %	181	13.7 %	1 011	76.5 %	1 321	1 321	3.4 %
<b>FI</b>	21	11.5 %	42	23.1 %	119	65.4 %	182	264	0.7 %
<b>SE</b>	28	25.7 %	31	28.4 %	50	45.9 %	109	109	0.3 %
<b>IS*</b>	8	12.1 %	<5	6.1 %	54	81.8 %	66	66	0.2 %
<b>LI</b>	5	7.5 %	42	62.7 %	20	29.9 %	67	67	0.2 %
<b>NO</b>	122	31.6 %	68	17.6 %	196	50.8 %	386	386	1.0 %
<b>CH</b>	384	16.5 %	249	10.7 %	1 689	72.7 %	2 322	2 322	6.1 %
<b>UK*</b>								57	0.1 %

\* IE and EL could not provide data. IT, LT, and UK could not provide a breakdown by length of insurance, employment, or self-employment in Member State of last activity. CY and IS: data concern reference year 2021.

\*\* See Table 2 in the 2022 PD U1 report.

Source: Questionnaire on aggregation of periods for unemployment benefits 2023

## Export of family benefits

**Table a13 - Export of family benefits, by type of family benefit, by number of persons entitled, family members involved, annual and average amount paid, 2022**

	Name of the family benefit	Number of households	Number of family members involved	Total expenditure (in €)
<b>EU-27</b>			<b>913 583</b>	
<b>Total****</b>			<b>1 174 575</b>	
<b>BE</b>	Child benefits	46 960	82 771	120 192 174
<b>BG</b>	Family benefits	91	184	75 308
<b>CZ</b>	Parental benefits	168		859 496
	Child benefits	382		214 478
	Benefit for child in foster care	<5		4 629
<b>DK</b>	Child benefit (Børnetilskud)	1 305	2 957	2 467 554
	Child and youth allowance (Børne- og ungeydelse)	14 643	23 743	28 334 633
	Underholdsbidrag	151	234	441 508
<b>DE</b>	Kindergeld	n.a.	283 271	n.a.
<b>EE</b>	Family benefits	621	1 390	1 599 032
<b>IE**</b>	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
<b>EL</b>		5		2 100
<b>ES</b>	Family benefit for dependent child (INSS)	32	50	116 508
	Disable child aid (MUFACE)			
	Disable child aid (MUGEJU)			
<b>FR</b>	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
<b>HR</b>	Child benefit	<5	18	3 737
<b>IT</b>				
<b>CY</b>				
<b>LV</b>	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
<b>LT</b>				
<b>LU</b>	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
<b>HU</b>				
<b>MT</b>	Children's Allowance - Flat Rate	13	22	9 746
<b>NL</b>	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
<b>AT</b>	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
<b>PL*</b>	Child-raising benefit 'family 500+'	2 628		199 384 186
<b>PT*</b>	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
<b>RO</b>	Child state allowance	20 655	n.a.	n.a.
	Child raising benefit	506	n.a.	n.a.

## Coordination of social security systems at a glance

	Name of the family benefit	Number of households	Number of family members involved	Total expenditure (in €)
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
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.

\*\*\*\*\*See *Table 1* in the 2022 report on the export of family benefits.

Source: Questionnaire on the export of family benefits 2023



**Table a14 - 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				
LV	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 %
	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 %
NL	Child benefit AKW (Algemene kinderbijslag - AKW)	0.9 %	0.9 %	0.9 %
	Childcare allowance (Kinderopvangtoeslag - KOT)	0.2 %	0.2 %	0.2 %
	Child budget (Kindgebondenbudget - Wkb)	1.2 %	1.1 %	1.4 %
AT	Parental benefit (Kinderbetreuungsgeld)	2.8 %	2.8 %	1.7 %
	Family allowances (Familienbeihilfe) + Child tax credit (Kinderabsetzbetrag) + Compensation payment (Ausgleichszahlung)		10.7 %	19.8 %
PL**	Child-raising benefit 'family 500+'	0.04 %		2.2 %
PT**	Family allowance for children and young persons	1.1 %	1.1 %	1.1 %
	Increase due to handicap	0.3 %	0.3 %	0.3 %
	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				
<b>Total</b>		<b>1.0 %</b>	<b>2.5 %</b>	<b>4.8 %</b>

\* 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.

\*\*\* See *Table 6* in the 2022 report on the export of family benefits.

Source: Questionnaire on the export of family benefits 2023

## Maternity and equivalent paternity benefits in cash

**Table a15 - Number of maternity and equivalent paternity benefits in cash exported to another EU/EFTA country and total related expenditure (in €), 2022**

	Total number of benefits	Total expenditure (in €)	Average annual amount per benefit
<b>EU-27*</b>	<b>18 874</b>	<b>149 008 782</b>	<b>7 895</b>
<b>EFTA*</b>	<b>14 183</b>	<b>97 983 048</b>	<b>6 908</b>
<b>Total*</b>	<b>33 133</b>	<b>247 810 526</b>	<b>7 479</b>
<b>Belgium</b>			
Maternity allowance	1 127	6 483 455	5 753
Paternity/birth allowance (Replacement income for father or co-parent)	1 223	1 603 507	1 311
<i>Total</i>	<i>2 350</i>	<i>8 086 963</i>	<i>3 441</i>
<b>Bulgaria**</b>			
Pregnancy and childbirth benefit	268	265 845	992
<b>Czechia</b>			
<b>Denmark</b>			
Maternity benefit	2 521	18 691 484	7 414
<b>Germany</b>			
<b>Estonia</b>			
Maternity benefit for a non-working mother (EU)	<5	1 433	716
Maternity benefit for a working mother (EU)	<5	8 883	2 961
Parental benefit from the birth of the child	9	10 283	1 143
Parental benefit before the birth of the child	<5	1 911	956
<i>Total</i>	<i>16</i>	<i>22 510</i>	<i>1 407</i>
<b>Ireland</b>			
Maternity Benefit	463	2 982 752	6 442
Paternity Benefit	175	84 886	485
Adoptive Benefit	<5	6 000	6 000
Health and Safety Benefit	<5	2 606	2 606
<i>Total</i>	<i>640</i>	<i>3 076 244</i>	<i>4 807</i>
<b>Greece</b>			
<b>Spain</b>			
Birth and childcare benefit	74	457 529	6 183
<b>France</b>			
Maternity daily allowances	616	1 994 838	3 238
Paternity daily allowances	240	314 488	1 310
<i>Total</i>	<i>856</i>	<i>2 309 326</i>	<i>2 698</i>
<b>Croatia</b>			
<b>Italy</b>			
<b>Cyprus**</b>			
Maternity allowance	<5	15 986	3 997
Maternity grant (lump sum)	<5	2 176	1 088
<i>Total</i>	<i>6</i>	<i>18 162</i>	<i>3 027</i>
<b>Latvia</b>			
<b>Lithuania</b>			
<b>Luxembourg</b>			
Maternity leave	4 687	61 478 390	13 117
Exemption from work for pregnant workers	2192	23 990 274	10 944
Adoption leave	<10	98 275	
<i>Total</i>	<i>6 886</i>	<i>85 566 940</i>	<i>12 426</i>
<b>Hungary</b>			
Infant care allowance	56	248 917	4 445
<b>Malta</b>			
Maternity benefit	<5	1 419	1 419
Maternity leave benefit	<5	724	724
<i>Total</i>	<i>&lt;5</i>	<i>2 143</i>	<i>1 072</i>
<b>The Netherlands</b>			
WAZO (Wet arbeid en Zorg - Work and Care Act) & WIEG (Wet Invoering Extra Geboorteverlof - Act introducing paternity leave)	2 837	16 256 409	5 730
<b>Austria</b>			
Wochengeld	1 458	10 094 248	6 923
Family time bonus for fathers	95	62 761	661
<i>Total</i>	<i>1 553</i>	<i>10 157 009</i>	<i>6 540</i>
<b>Poland</b>			
Maternity or equivalent paternity benefit (paid by ZUS)	12	43 508	3 626

## Coordination of social security systems at a glance

	Total number of benefits	Total expenditure (in €)	Average annual amount per benefit
<b>Portugal**</b>			
Initial parental allowance	145	463 089	3 194
Extended parental allowance	11	9 569	870
Allowance for adoption	0	0	
Extended allowance for adoption	0	0	
Allowance for clinical risk during pregnancy	18	135 726	7 540
Allowance for termination of pregnancy	6	10 465	1 744
Specific risks allowance	<5	16 344	8 172
<i>Total</i>	<i>182</i>	<i>653 194</i>	<i>3 490</i>
<b>Romania</b>			
Maternity leave	9	126 234	14 026
<b>Slovenia</b>			
<b>Slovakia</b>			
Maternity benefits for mother	51	269 924	5 293
Maternity benefits for father	16	104 113	6 507
<i>Total</i>	<i>67</i>	<i>374 037</i>	<i>5 583</i>
<b>Finland</b>			
Pregnancy allowance (including special pregnancy allowance and maternity benefits under the old law)	103	602 143	5 846
Paternity benefit	203	459 221	2 262
Parental allowance (including parental benefit under the old law)	240	1 608 965	6 704
<i>Total</i>	<i>427</i>	<i>2 670 329</i>	<i>6 254</i>
<b>Sweden</b>			
<b>Iceland</b>			
<b>Liechtenstein</b>			
Maternity allowance	76	1 088 950	14 328
<b>Norway</b>			
Parental benefit	1 167	13 771 098	11 800
<b>Switzerland</b>			
Allocation en cas de maternité dans le cadre des allocations pour pertes de gains (APG)	6 200	68 517 000	11 051
Paternity leave	6 740	14 606 000	2 167
<i>Total</i>	<i>12 940</i>	<i>83 123 000</i>	<i>6 424</i>
<b>United Kingdom**</b>			
Maternity allowance	76	818 696	10 772

\* Missing data for CZ, DE, EL, HR, IT, LV, LT, SI, and IS.

\*\* BG: data 2018. CY: data 2017. PT: data 2021. UK: data expenditure 2019.

\*\*\* See Table 2 in the 2022 report on maternity and equivalent paternity benefits.

Source: Questionnaire on maternity and equivalent paternity benefits in cash 2023

**Table a16 - Share of the number of benefits exported to another EU/EFTA country in total number of maternity and equivalent paternity benefits in cash paid by the competent Member State, 2022**

Benefit	Total number of benefits	Total expenditure
<b>EU-27*</b>	<b>0.5 %</b>	<b>0.9 %</b>
<b>EFTA*</b>	<b>4.8 %</b>	<b>2.9 %</b>
<b>Total*</b>	<b>0.8 %</b>	<b>1.2 %</b>
<b>Belgium</b>		
Maternity allowance	1.2 %	1.2 %
Paternity/birth allowance	2.2 %	2.2 %
<i>Total</i>	1.6 %	1.3 %
<b>Bulgaria**</b>		
Total	0.1 %	0.1 %
<b>Czechia</b>		
<b>Denmark</b>		
Maternity benefit	1.4 %	1.2 %
<b>Germany</b>		
<b>Estonia</b>		
Maternity benefit	0.1 %	0.1 %
<b>Ireland</b>		
Maternity Benefit	1.1 %	1.1 %
Paternity Benefit	0.6 %	0.6 %
Adoptive Benefit	2.3 %	2.9 %
Health and Safety Benefit	0.5 %	0.7 %
<i>Total</i>	0.9 %	1.1 %
<b>Greece</b>		
<b>Spain</b>		
Birth and childcare benefit	0.02 %	0.01 %
<b>France</b>		
Maternity daily allowances	0.1 %	0.1 %
Paternity daily allowances	0.1 %	0.1 %
<i>Total</i>	0.1 %	0.1 %
<b>Croatia</b>		
<b>Italy</b>		
<b>Cyprus</b>		
<b>Latvia</b>		
<b>Lithuania</b>		
<b>Luxembourg</b>		
Maternity benefits	46.9 %	44.2 %
Exemption from work for pregnant and breastfeeding women	49.1 %	48.2 %
Adoption leave		64.7 %
<i>Total</i>	47.6 %	45.3 %
<b>Hungary</b>		
Infant care allowance	0.1 %	0.1 %
<b>Malta</b>		
Maternity benefit	0.1 %	0.0 %
Maternity leave benefit	0.05 %	0.05 %
<i>Total</i>	0.1 %	0.1 %
<b>The Netherlands</b>		
WAZO (Wet arbeid en Zorg - Work and Care Act) & WIEG (Wet Invoering Extra Geboorteverlof - Act introducing paternity leave)	2.1 %	1.2 %
<b>Austria</b>		
Wochengeld (Maternity benefit)	1.6 %	1.7 %
Familienzeitbonus für Väter (Family time bonus for fathers)	1.0 %	1.0 %
<i>Total</i>	1.5 %	1.7 %
<b>Poland</b>		
Maternity allowance (paid by Social Insurance Institution ZUS)	0.002 %	0.002 %
<b>Portugal**</b>		
Initial parental allowance	0.1 %	0.1 %
Extended parental allowance	0.1 %	0.1 %
Allowance for adoption		
Extended allowance for adoption		
Allowance for clinical risk during pregnancy	0.0 %	0.1 %
Allowance for termination of pregnancy	0.1 %	0.2 %
Specific risk allowance	0.1 %	0.3 %
<i>Total</i>	0.1 %	0.1 %
<b>Romania</b>		
Maternity leave	0.01 %	0.03 %
<b>Slovenia</b>		

## Coordination of social security systems at a glance

Benefit	Total number of benefits	Total expenditure
<b>Slovakia</b>		
Maternity benefits	0.1 %	0.1 %
Paternity benefits	0.1 %	0.1 %
<i>Total</i>	<i>0.1 %</i>	<i>0.1 %</i>
<b>Finland</b>		
Maternity allowance	0.2 %	0.2 %
Paternity allowance	0.4 %	0.4 %
Parental allowance	0.3 %	0.3 %
<i>Total</i>	<i>0.2 %</i>	<i>0.3 %</i>
<b>Sweden</b>		
<b>Iceland</b>		
<b>Liechtenstein</b>		
<b>Norway</b>		
Parental benefit	0.8 %	0.6 %
<b>Switzerland</b>		
Allocation en cas de maternité dans le cadre des allocations pour pertes de gains (APG)	7.5 %	7.9 %
Paternity leave	11.5 %	10.9 %
<i>Total</i>	<i>9.2 %</i>	<i>8.3 %</i>
<b>United Kingdom</b>		

\* Missing data for CZ, DE, EL, HR, IT, CY, LV, LT, SI, SE, IS, LI, and UK. The total averages concern the weighted average. The total unweighted average amounts to 3.5 % concerning the total number of persons and 3.2 % concerning the total expenditure.

\*\* BG: total data concern 2022 while data on the Coordination Regulations concern 2018. PT: data 2021.

\*\*\* See *Table 4* in the 2022 report on maternity and equivalent paternity benefits.

*Source:* Questionnaire on maternity and equivalent paternity benefits in cash 2023

## Old-age, survivors', and invalidity pensions

**Table a17 - Number of pensions and annual amount paid (in €) as Member State of residence to pensioners receiving a pension from two or more Member States one of which is the Member State of residence, 2022**

	Old-age pension		Survivors' pension		Invalidity pension		Total		
	Number of persons	Amount paid (in €)	Number of persons	Amount paid (in €)	Number of persons	Amount paid (in €)	Number of persons	Amount paid (in €)	Average amount per pensioner (in €)
BE	168 383	2 247 233 328	50 302	629 459 784	2 514	30 925 153	179 774	2 876 693 112	16 002
BG*	14 144	46 375 944	1 963	2 855 046	1 559	4 473 810	17 666	53 704 801	3 040
CZ									
DK	39 303	247 016 334			3 816	68 874 326	43 119	315 890 660	7 326
DE									
EE									
IE									
EL									
ES									
FR	375 268	3 122 786 562	73 302	562 679 940			448 570	3 685 466 502	8 216
HR									
IT	280 866	577 481 750	102 874	164 172 306	10 647	22 556 587	394 387	764 210 643	1 938
CY***	4 723	14 994 963	631	1 017 511	67	135 421	5 421	16 147 895	2 979
LV	1 422	6 521 271	<5	4 779	114	389 580	1 540	6 915 630	4 491
LT	18 228	77 286 214	3 348	3 348	4 700	13 327 211	26 276	90 616 772	3 449
LU*	18 637	586 337 454	5 698	134 176 451	3 483	74 699 041	27 818	795 212 946	28 586
HU*	39 300	158 594 513	2 467	3 731 253	4 175	9 952 787	46 053	172 488 683	3 745
MT	2 014	17 915 484	396	3 068 882	20	141 651	2 430	21 126 017	8 694
NL	115 889	1 054 017 998	1 050	5 247 961	3 059	57 228 534	119 998	1 116 494 493	9 304
AT	142 221	2 376 057 726	28 122	282 781 940	5 791	79 556 974	176 134	2 738 396 640	15 547
PL*	557 687	2 060 793 602	88 565	344 012 368	42 113	119 895 943	688 365	2 524 701 913	3 668
PT*	199 697	702 657 095	84 836	192 561 687	12 385	41 417 822	296 918	936 636 605	3 155
RO	8 597	13 008 948	335	266 266	526	476 834	9 458	13 752 047	1 454
SI*	21 368	142 636 390	1 628	6 856 017	807	1 715 120	23 803	151 207 527	6 352
SK	1 290	6 385 571	268	504 742	472	1 382 089	2 028	8 272 401	4 079
FI	71 265	1 279 149 845	10 997	66 857 292	3 030	27 267 874	74 972	1 373 275 011	18 317
SE**					6 816	71 275 596			
IS	2 360	76 259 853	<5	18 987	294	7 370 571	2 655	83 649 412	31 506
LI									
NO									
CH									
UK									
<b>Total</b>	<b>2 082 662</b>	<b>14 813 510 844</b>	<b>456 787</b>	<b>2 400 276 561</b>	<b>99 572</b>	<b>561 787 326</b>	<b>2 587 385</b>	<b>17 744 859 708</b>	<b>6 858</b>

\* The monthly amounts reported by BG, LU, HU, PL, PT, and SI were multiplied by 12 to obtain an annual figure.

\*\* Numbers for SE are not included in the Total column and the Total row, as it only concerns invalidity pensions, and this would lead to misleading totals.

\*\*\* CY: data concern 2021.

\*\*\*\* See Table 2 in the 2022 report on cross-border pensions.

Source: Questionnaire on cross-border old-age, survivors', and invalidity pensions 2023



**Table a18 - Number of pensions and amount paid as Member State of residence to pensioners receiving a pension from two or more Member States one of which is the Member State of residence, as a share of the total number of beneficiaries and of total expenditure, breakdown by type of pension, 2022**

	Old-age pension		Survivors' pension		Invalidity pension		Total	
	Number of persons	Amount paid	Number of persons	Amount paid	Number of persons	Amount paid	Number of persons	Amount paid
BE	7.8 %	5.0 %	9.6 %	8.4 %	0.3 %	0.3 %	5.1 %	4.6 %
BG	0.8 %	1.2 %	1.7 %	1.7 %	0.6 %	1.1 %	0.8 %	1.2 %
CZ								
DK	3.3 %	0.8 %			1.5 %	6.2 %	2.8 %	1.0 %
DE								
EE								
IE								
EL								
ES								
FR	2.2 %	1.0 %	1.7 %	1.5 %			1.8 %	1.0 %
HR								
IT	2.3 %	0.3 %	2.4 %	0.4 %	0.7 %	0.2 %	2.2 %	0.3 %
CY	3.3 %	1.0 %	1.9 %	0.3 %	0.4 %	0.4 %	2.8 %	0.8 %
LV	0.3 %	0.3 %	0.0 %	0.0 %	0.1 %	0.2 %	0.3 %	0.3 %
LT	2.6 %	2.6 %	1.3 %	0.0 %	2.9 %	2.9 %	2.3 %	2.5 %
LU	12.4 %	16.3 %	11.6 %	13.3 %	19.2 %	17.5 %	12.8 %	15.8 %
HU	1.9 %	1.9 %	0.3 %	0.3 %			1.7 %	1.8 %
MT	2.8 %	2.5 %	2.3 %	2.1 %	0.3 %	0.3 %	2.5 %	2.3 %
NL	3.3 %	1.3 %	0.2 %	0.1 %	0.4 %	0.4 %	2.5 %	1.1 %
AT	6.9 %	5.3 %	4.8 %	4.4 %	2.8 %	2.2 %	6.2 %	5.0 %
PL	7.0 %	4.5 %	6.3 %	4.4 %	4.2 %	3.3 %	6.6 %	4.4 %
PT	8.5 %	3.1 %	9.9 %	5.1 %	5.0 %	1.4 %	8.6 %	3.2 %
RO	0.2 %	0.1 %	0.1 %	0.0 %	0.1 %	0.1 %	0.2 %	0.1 %
SI	3.8 %	3.7 %	1.1 %	1.3 %	3.4 %	1.7 %	3.2 %	3.4 %
SK	0.1 %	0.1 %	0.1 %	0.1 %	0.2 %	0.2 %	0.1 %	0.1 %
FI	5.1 %	4.8 %	4.7 %	3.7 %	1.6 %	0.9 %	4.1 %	4.3 %
SE*					2.5 %	2.0 %		
IS	4.6 %	5.0 %	0.0 %	0.0 %	1.3 %	1.1 %	3.3 %	3.6 %
LI								
NO								
CH								
UK								
<b>Total (Weighted)</b>	<b>3.4 %</b>	<b>0.9 %</b>	<b>3.0 %</b>	<b>1.0 %</b>	<b>1.0 %</b>	<b>0.4 %</b>	<b>3.0 %</b>	<b>0.8 %</b>
<b>Total (Unweighted)</b>	<b>4.0 %</b>	<b>3.0 %</b>	<b>3.0 %</b>	<b>2.4 %</b>	<b>2.5 %</b>	<b>2.2 %</b>	<b>3.5 %</b>	<b>2.8 %</b>

\* Numbers for SE are not included in the Total rows, as it only concerns invalidity pensions, and this would lead to misleading totals.

\*\* See Table 4 in the 2022 report on cross-border pensions.

Source: Questionnaire on cross-border old-age, survivors', and invalidity pensions 2023 and Eurostat, ESSPROS [[spr\\_pns\\_ben](#)] and [[spr\\_exp\\_pens](#)] (2020 figures)

**Table a19 - Number of pensions and amount paid (in €) to pensioners who reside in another Member State, 2022**

	Old-age pension		Survivors' pension		Invalidity pension		Total		Average amount per pensioner (in €)
	Number of persons	Amount paid (in €)	Number of persons	Amount paid (in €)	Number of persons	Amount paid (in €)	Number of persons	Amount paid (in €)	
<b>EU-27</b>	3594 069	13 322 865 914	933 769	2 919 768 849	164 077	998 538 539	4 712 263	17 323 616 801	3 676
<b>EU-14</b>	2 805 330	12 600 088 583	799 441	2 793 930 148	97 357	925 917 777	3 693 077	16 319 936 508	4 419
<b>EU-13</b>	788 739	722 777 331	134 328	125 838 701	66 720	72 620 761	1 019 186	1 003 676 294	985
<b>EFTA</b>	799 334	5 816 905 365	131 414	790 164 592	40 934	535 528 440	971 682	7 142 631 477	7 351
<b>Total</b>	<b>4 393 403</b>	<b>19 139 771 279</b>	<b>1 065 183</b>	<b>3 709 933 441</b>	<b>205 011</b>	<b>1 534 066 979</b>	<b>6 175 953</b>	<b>26 716 502 852</b>	<b>4 326</b>
<b>BE*</b>	146 792	1 048 344 936	41 876	276 274 104	9 173	131 812 599	197 841	1 456 431 639	7 362
<b>BG*</b>	4 104	7 438 036	835	1 056 469	620	1 515 079	5 559	10 009 584	1 801
<b>CZ</b>	70 378	177 853 770	14 951	34 594 505	9 765	23 813 914	95 094	236 262 189	2 485
<b>DK</b>	39 303	247 016 334	0	0	3 816	68 874 326	43 119	315 890 661	7 326
<b>DE*</b>	954 566	4 444 732 569	334 955	1 093 929 134	23 435	146 418 333	1 312 956	5 685 080 035	4 330
<b>EE</b>	10 151	41 248 504	306	587 640	52	169 829	10 509	42 005 973	3 997
<b>IE</b>	34 607	148 228 872	n.a.	n.a.	n.a.	n.a.	34 607	148 228 872	4 283
<b>EL</b>	9 157	21 245 874	1 474	4 093 922	548	1 503 325	11 179	26 843 121	2 401
<b>ES</b>	54 905	222 173 325	24 047	100 027 765	5 332	31 392 298	84 284	353 593 388	4 195
<b>FR</b>	781 231	2 658 719 270	251 005	746 758 564	3 981	21 358 552	1 036 217	3 426 836 385	3 307
<b>HR**</b>	26 477	30 602 254	5 797	8 309 369	1 341	2 065 266	33 615	40 976 890	1 219
<b>IT</b>	120 560	638 844 164	45 716	131 311 026	7 434	26 659 480	173 710	796 814 671	4 587
<b>CY***</b>	2 299	4 904 440	464	1 661 213	95	241 033	2 858	6 806 687	2 382
<b>LV</b>	12 276	29 781 724	648	1 522 300	1 151	2 649 099	14 075	33 953 122	2 412
<b>LT</b>	9 064	28 086 823	1 638	1 862 926	951	2 805 570	11 653	32 755 319	2 811
<b>LU*</b>	59 757	900 842 065	22 987	255 138 018	8 007	138 140 629	90 751	1 294 120 713	14 260
<b>HU*</b>	28 470	52 580 051	2 451	1 864 398	2 010	2 169 062	32 931	56 613 511	1 719
<b>MT**</b>	1 385	5 083 775	184	1 070 283	21	69 189	1 590	6 223 246	3 914
<b>NL</b>	213 424	754 809 344	1 502	6 708 283	17 819	269 653 511	232 745	1 031 171 138	4 430
<b>AT</b>	155 839	621 193 328	41 491	115 539 648	5 569	35 938 616	202 899	772 671 592	3 808
<b>PL</b>	562 637	198 574 316	90 118	32 994 610	42 555	13 514 228	695 310	245 083 154	352
<b>PT*</b>	50 946	109 519 347	18 079	35 063 004	5 263	11 124 450	74 288	155 706 801	2 096
<b>RO</b>	30 263	79 889 127	4 916	9 617 290	2 338	5 811 718	37 517	95 318 135	2 541
<b>SI*</b>	31 235	66 734 511	12 020	30 697 698	5 821	17 796 774	49 076	115 228 982	2 348
<b>SK****</b>							29 399	82 439 500	2 804
<b>FI</b>	44 407	215 945 998	3 952	13 988 227	1 274	8 695 628	47 362	238 629 853	5 038
<b>SE</b>	139 836	568 473 156	12 357	15 098 453	5 706	34 346 029	151 119	617 917 638	4 089
<b>IS</b>	2 078	31 353 845	19	74 151	1 104	21 012 622	3 201	52 440 618	16 383
<b>LI**</b>	16 259	103 168 180	2 524	15 965 816	1 278	9 798 757	20 061	128 965 833	6 429
<b>NO</b>	47 194	415 706 823	2 277	13 103 976	7 491	127 528 219	56 962	556 339 018	9 767
<b>CH</b>	733 803	5 266 676 518	126 594	761 020 649	31 061	377 188 842	891 458	6 404 886 009	7 185
<b>UK****</b>							492 008	2 250 258 574	4 574

\* The monthly amounts reported by BE (except invalidity), BG, DE, LU, HU, PT, and SI were multiplied by 12 to obtain an annual figure.

\*\* Data for HR and MT only concern the export to pensioners who are in receipt of a pension from two or more Member States. Data for LI only concern the export to pensioners who are in receipt of a pension from one Member State only.

\*\*\* CY: data concern 2021.

\*\*\*\* UK could only report the total number of persons for 2022. Data on the amount paid concern reference year 2017.

\*\*\*\*\* SK: no breakdown by type of pension.

\*\*\*\*\* See Table 7 in the 2022 report on cross-border pensions.

Source: Questionnaire on cross-border old-age, survivors', and invalidity pensions 2023

**Table a20 - Number of pensions and amount paid as Member State of export, as a share of the total number of beneficiaries and of total expenditure, breakdown by type of pension, 2022**

	Old-age pension		Survivors' pension		Invalidity pension		Total	
	Number of persons	Amount paid	Number of persons	Amount paid	Number of persons	Amount paid	Number of persons	Amount paid
<b>EU-27</b>	3.7 %	1.0 %	3.6 %	1.3 %	1.1 %	0.9 %	3.4 %	1.0 %
<b>EU-14</b>	3.8 %	1.0 %	3.7 %	1.3 %	0.8 %	0.9 %	3.4 %	1.0 %
<b>EU-13</b>	3.4 %	0.6 %	3.0 %	0.9 %	2.3 %	0.8 %	3.3 %	0.7 %
<b>EFTA</b>	21.8 %	6.5 %	15.3 %	9.6 %	6.1 %	2.8 %	18.7 %	6.1 %
<b>Total</b>	<b>4.4 %</b>	<b>1.3 %</b>	<b>4.0 %</b>	<b>1.6 %</b>	<b>1.4 %</b>	<b>1.2 %</b>	<b>3.9 %</b>	<b>1.3 %</b>
<b>BE</b>	6.8 %	2.3 %	8.0 %	3.7 %	1.1 %	1.4 %	5.7 %	2.3 %
<b>BG</b>	0.2 %	0.2 %	0.7 %	0.6 %	0.2 %	0.4 %	0.3 %	0.2 %
<b>CZ</b>	2.8 %	1.1 %	2.2 %	2.8 %	2.6 %	1.3 %	2.7 %	1.2 %
<b>DK</b>	3.3 %	0.8 %			1.5 %	6.2 %	2.8 %	1.0 %
<b>DE</b>	4.8 %	1.4 %	5.6 %	1.8 %	1.1 %	5.6 %	4.7 %	1.5 %
<b>EE</b>	3.2 %	2.9 %	4.6 %	4.1 %	0.0 %	0.0 %	2.5 %	2.3 %
<b>IE</b>	5.2 %	1.0 %					3.2 %	0.8 %
<b>EL</b>	0.5 %	0.1 %	0.3 %	0.1 %	0.5 %	0.2 %	0.4 %	0.1 %
<b>ES</b>	0.8 %	0.2 %	0.8 %	0.3 %	0.5 %	0.2 %	0.8 %	0.2 %
<b>FR</b>	4.6 %	0.9 %	5.8 %	2.0 %	0.1 %	0.1 %	4.1 %	0.9 %
<b>HR*</b>	3.0 %	1.0 %	2.5 %	0.9 %	1.1 %	0.3 %	2.7 %	0.9 %
<b>IT</b>	1.0 %	0.3 %	1.1 %	0.3 %	0.5 %	0.2 %	0.9 %	0.3 %
<b>CY**</b>	1.6 %	0.3 %	1.4 %	0.5 %	0.6 %	0.7 %	1.5 %	0.4 %
<b>LV</b>	2.6 %	1.4 %	4.1 %	4.0 %	1.1 %	1.1 %	2.4 %	1.4 %
<b>LT</b>	1.3 %	0.9 %	0.6 %	1.4 %	0.6 %	0.6 %	1.0 %	0.9 %
<b>LU</b>	39.8 %	25.0 %	46.8 %	25.3 %	44.2 %	32.4 %	41.8 %	25.7 %
<b>HU</b>	1.4 %	0.6 %	0.3 %	0.2 %			1.2 %	0.6 %
<b>MT*</b>	1.9 %	0.7 %	1.1 %	0.7 %	0.3 %	0.2 %	1.6 %	0.7 %
<b>NL</b>	6.1 %	1.0 %	0.3 %	0.1 %	2.3 %	1.9 %	4.8 %	1.0 %
<b>AT</b>	7.6 %	1.4 %	7.1 %	1.8 %	2.7 %	1.0 %	7.1 %	1.4 %
<b>PL</b>	7.0 %	0.4 %	6.4 %	0.4 %	4.2 %	0.4 %	6.7 %	0.4 %
<b>PT</b>	2.2 %	0.5 %	2.1 %	0.9 %	2.1 %	0.4 %	2.2 %	0.5 %
<b>RO</b>	0.7 %	0.5 %	0.9 %	0.8 %	0.6 %	1.2 %	0.7 %	0.5 %
<b>SI</b>	5.6 %	1.7 %	7.9 %	6.0 %	24.6 %	17.3 %	6.7 %	2.6 %
<b>SK</b>							1.6 %	1.0 %
<b>FI</b>	3.2 %	0.8 %	1.7 %	0.8 %	0.7 %	0.3 %	2.6 %	0.8 %
<b>SE</b>	5.7 %	1.2 %	4.4 %	1.3 %	2.1 %	0.9 %	5.1 %	1.2 %
<b>IS</b>	4.1 %	2.0 %	0.3 %	0.1 %	4.8 %	3.2 %	4.0 %	2.3 %
<b>LI</b>								
<b>NO</b>	4.2 %	1.6 %	4.3 %	1.7 %	2.1 %	1.3 %	3.7 %	1.5 %
<b>CH</b>	29.5 %	8.6 %	15.8 %	10.4 %	10.6 %	4.5 %	24.9 %	8.3 %
<b>UK**</b>							3.1 %	0.9 %

\* Data for HR and MT only concern the export to pensioners who are in receipt of a pension from two or more Member States.

\*\* CY: data concern 2021. UK: data for amount paid concern 2017.

\*\*\* SK: no breakdown by type of pension. \*\*\*\* See *Table 11* in the 2022 report on cross-border pensions.

Source: Questionnaire on cross-border old-age, survivors', and invalidity pensions 2023, and Eurostat ESSPROS [[spr\\_pns\\_ben](#)] and [[spr\\_exp\\_pens](#)] (2020 figures)

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