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# ANNEX XI: HIVA Report family benefits – EXPORT datA

ANNEX XI

Export of family benefits

Report on the questionnaire on the export of family benefits

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Export of family benefits

Report on the questionnaire on the export of family benefits

**Network Statistics FMSSFE**

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# Introduction

At the end of 2014, a questionnaire on the export of family benefits was discussed and launched within the framework of the Administrative Commission in order to obtain for the first time a general picture of the size and the budgetary cost of the phenomenon. Both aspects could be compared to the total number of persons entitled and their family members involved and the national public spending on family benefits. Member States were asked to report all types of family benefits covered by the definition of a ‘family benefit’ given by Regulation (EC) No 883/2004 on the coordination of social security systems[[1]](#footnote-1) and to be applied by the provisions defined in Chapter 8 of this Regulation. These provisions, especially the ones on the applicable priority rules in the event of overlapping entitlements,[[2]](#footnote-2) cover a broader range of situations than what is asked by the administrative questionnaire on the export of family benefits. First, the questionnaire did not cover, and hence no information will be available on, the supplement paid by the Member State of residence as the secondarily competent Member State. Second, no information will be available on the number of households for which no supplement should be exported because the family benefit paid by the Member State of residence is higher than the family benefit of the exporting Member State.

In total 30 Member States responded to the questionnaire *(*see also *Annex I)*. 27 Member States provided overall data, 19 Member States were able to provide more detailed data on the export of family benefits and only 10 Member States were able to provide a breakdown by primary and secondary competences. It follows that some caution is required when drawing general conclusions especially given that some Member States which can be considered highly relevant in this respect, in particular Member States with a high level of incoming cross-border workers,[[3]](#footnote-3) did not provide data on the export of family benefits.

This report first presents an overview of the total number of persons entitled to a family benefit *(section 1)*. Afterwards, more detailed figures on the export of family benefits are presented *(section 2.1)*, in total *(section 2.1.1)* and as a distribution between the primary and secondary competences of the reporting exporting Member State *(section 2.1.2)*. Finally, a selection is made of the exported child benefits *(section 2.2)* in order to avoid double-counting and to ensure the comparability between the reporting Member States.

# Overall picture

Member States apply different types of family benefits in cash and in kind.[[4]](#footnote-4) Besides the general scheme of child benefits also other types of family benefits are applicable, among others child care allowances, parental benefits, single parent allowances or supplements, allowances or supplements for children with disabilities etc. At European but also even at national level, these benefits show considerable differences in terms of eligibility criteria, design and generosity.[[5]](#footnote-5) *Table 2* summarises all family benefits listed by the reporting Member States. However, based on the ‘exhaustive’ list of family benefits reported in the MISSOC[[6]](#footnote-6) tables (2014) and in the data set of public spending on family benefits in cash available in ESSPROS,[[7]](#footnote-7) it appears that this list is to some extent incomplete. However, the MISSOC tables and the data of ESSPROS not necessarily correspond completely with data provided by the Member States and are therefore merely indicative (e.g. advances of maintenance and special childbirth and adoption benefits expressly fall outside the scope of Regulation (EC) No 883/2004, but are integrated in the MISSOC tables; the selection of ‘cash benefits’ via ESSPROSS is broader (e.g. including parental leave benefits) than the ‘cash benefits’ defined by Regulation (EC) No 883/2004); also, Member States were asked to provide data on family benefits in cash and in kind). *Table 1* compares the data reported in the questionnaire with the data available in ESSPROS on public spending on cash family benefits. A total expenditure on cash family benefits of € 81.1 billion is reported. This implies that on average 64% of the EU-28 expenditure on cash family benefits is covered by the questionnaire. It turns out that some Member States only reported a fraction of their public spending on cash family benefits, in contrast to other Member States which have reported all types of cash family benefits.

Table Public spending on family benefits reported in the questionnaire (2013 or 2014) compared to ESSPROS (2012), in million €

|  |  |  |  |
| --- | --- | --- | --- |
|  | Questionnaire  *(A)* | ESSPROS – cash benefits  *(B)* | Share reported in questionnaire *(A/B)* |
| BE | 6,065 | 6,857 | 88.5% |
| BG |  |  |  |
| CZ | 1,000 | 1,488 | 67.2% |
| DK | 2,219 | 3,917 | 56.7% |
| DE | 38,806 | 55,726 | 69.6% |
| EE | 101 | 294 | 34.2% |
| IE | 3,249 | 4,563 | 71.2% |
| EL | 519 | 2,431 | 21.3% |
| ES | 1,358 | 5,148 | 26.4% |
| FR |  |  |  |
| HR | 220 | 672 | 32.8% |
| IT | 4,297 | 12,074 | 35.6% |
| CY | 121 | 248 | 48.9% |
| LV | 164 | 172 | 95.4% |
| LT | 20 | 334 | 6.0% |
| LU | 1,005 | 1,257 | 80.0% |
| HU | 2 | 2,005 | 0.1% |
| MT | 43 | 71 | 60.7% |
| NL | 6,069 | 4,247 | 142.9% |
| AT | 4,069 | 6,288 | 68.2% |
| PL | 1,714 | 2,572 | 66.6% |
| PT | 794 | 1,333 | 59.6% |
| RO | 1,001 | 1,216 | 82.3% |
| SI |  |  |  |
| SK |  |  |  |
| FI | 1,493 | 3,129 | 47.7% |
| SE |  |  |  |
| UK |  |  |  |
| EU-28 | 74,557 | 116,040 | 64.3% |
| IS | 63 | 119 | 53.1% |
| LI | 41 | n.a. |  |
| NO | 1,908 | 4,847 | 39.4% |
| CH | 4,581 | 6,075 | 75.4% |
| Total | 81,149 | 127,081 | 63.9% |

\* n.a.: No data available. No data available for: BG, DK, FR, SI, SK, SE and UK.

**Source** Questionnaire on the export of family benefits and ESSPROS [spr\_exp\_ffa]

## An overview of the different types of family benefits by Member State

The reported figures on the total number of persons entitled (i.e. households), the number of family members (i.e. children) involved and the corresponding expenditure on family benefits could be used as a denominator in order to calculate the impact of the export of family benefits to the total.

The average spending per family member or per person entitled varies markedly between Member States from a high average amount in Luxembourg, Germany and Ireland to a much lower average amount in Hungary, Romania, Greece and Latvia *(Table 2* and *Figure 1)*. Also at national level this average amount varies significantly between the different types of family benefits (e.g. IE and LV). Not only the average amount per type of family benefit will differ, but also the eligibility criteria (universal or selective) between and within Member States. Child benefit schemes also appear to be less selective compared to other family-oriented benefits. On the contrary, other family-oriented benefits show on average a higher average amount per child or per household.

Table A global picture of family benefits

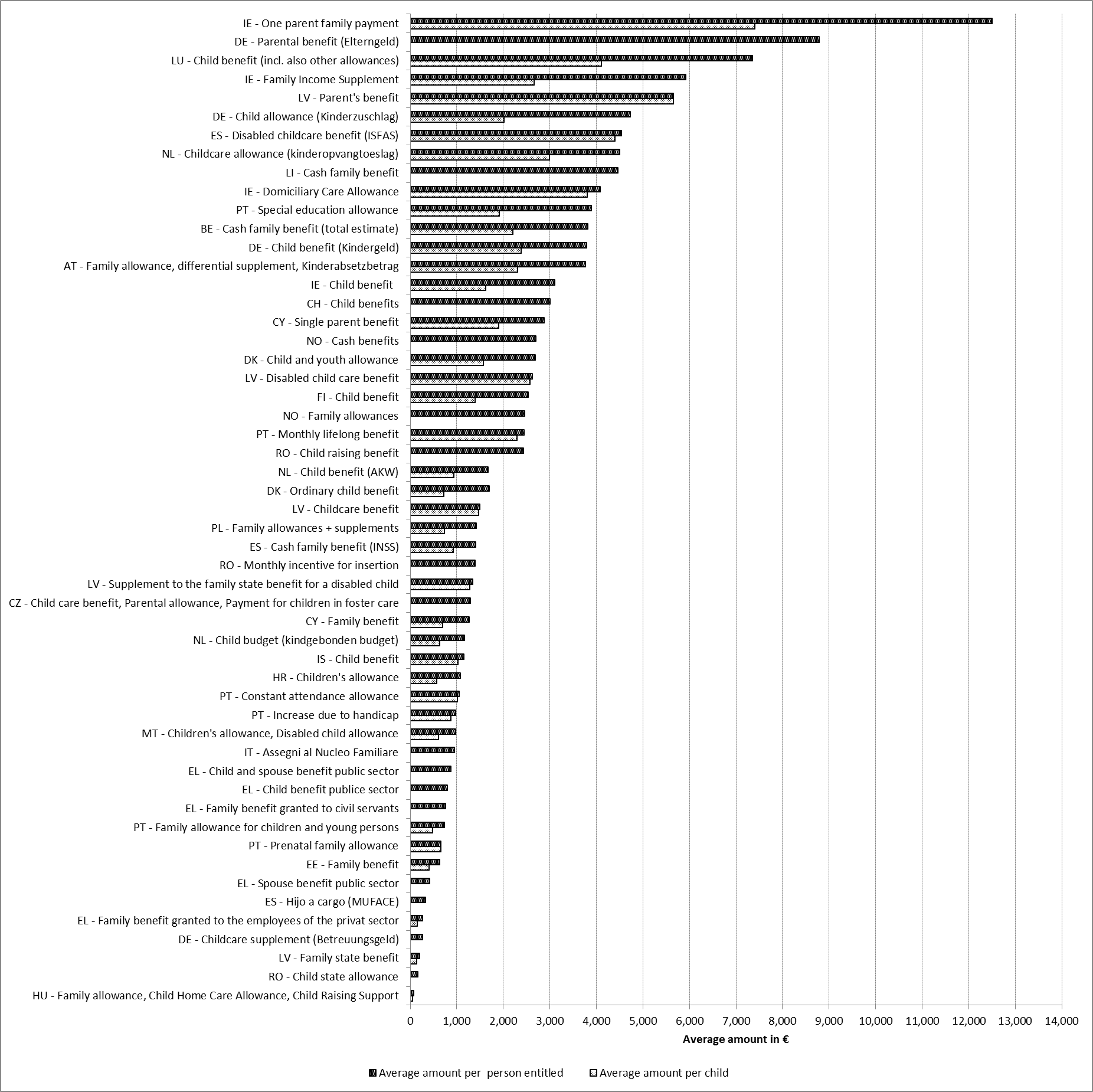
| MS | Type | Year | Total number of persons entitled | Number of family members involved | Total annual amount  (in €) | Annual average amount per child (in €) | Annual average amount per person entitled (in €) | Average number of family members per person entitled |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| BE | Cash family benefit (only salaried persons) | 2013 | 1,144,049 | 2,037,993 | 4,504,340,165 | 2,210 | 3,937 | 1.8 |
|  | Cash family benefit (total estimate) | 2013 | 1,589,175 | 2,748,242 | 6,065,173,658 | 2,207 | 3,817 | 1.7 |
| BG |  |  |  |  |  |  |  |  |
| CZ | Child care benefit, Parental allowance, Payment for children in foster care | 2013 | 771,800 | n.a. | 1,000,000,000 |  | 1,296 |  |
| DK | Ordinary child benefit | 2013 | 172,843 | 406,632 | 292,566,408 | 719 | 1,693 | 2.4 |
|  | Child and youth allowance | 2013 | 716,380 | 1,226,536 | 1,926,884,070 | 1,575 | 2,690 | 1,7 |
| DE | Child benefit *(Kindergeld)* | 2013 | 8,791,626 | 13,942,574 | 33,313,739,921 | 2,389 | 3,789 | 1.6 |
|  | Parental benefit *(Elterngeld)* | 2013 | 580,983 | n.a. | 5,105,063,073 |  | 8,787 |  |
|  | Childcare supplement *(Betreuungsgeld)* | 2013 | 64,874 | n.a. | 16,884,444 |  | 260 |  |
|  | Child allowance *(Kinderzuschlag)* | 2013 | 78,133 | 183,349 | 370,067,509 | 2,018 | 4,736 | 2.3 |
| EE | Family benefit | 2014 | 157,603 | 250,715 | 100,510,000 | 401 | 638 | 1.6 |
| IE | Child benefit | 2013 | 611,366 | 1,168,582 | 1,899,922,000 | 1,626 | 3,108 | 1.9 |
|  | One-parent family payment | 2013 | 78,246 | 132,057 | 977,961,000 | 7,406 | 12,499 | 1.7 |
|  | Domiciliary Care Allowance | 2013 | 25,510 | 27,363 | 104,272,000 | 3,811 | 4,087 | 1.1 |
|  | Family Income Supplement | 2013 | 44,159 | 98,350 | 261,758,000 | 2,661 | 5,928 | 2.2 |
|  | Guardians (non-contributory) payment | 2013 | 345 |  | 5,124,000 |  | 14,852 |  |
| EL | Family benefit granted to the employees of the private sector | 2013 | 307,307 | 560,134 | 82,391,930 | 147 | 268 | 1.8 |
|  | Family benefit granted to civil servants | 2013 | 390,766 | n.a. | 297,138,764 |  | 760 |  |
|  | Spouse benefit public sector | 2013 | 243,627 | n.a. | 102,323,340 |  | 420 |  |
|  | Child and spouse benefit public sector | 2013 | 33,017 | n.a. | 28,854,295 |  | 874 |  |
|  | Child benefit public sector | 2013 | 10,320 | n.a. | 8,201,296 |  | 795 |  |
| ES | Cash family benefit *(INSS)* | 2013 | 941,297 | 1,437,567 | 1,330,505,640 | 926 | 1,413 | 1.5 |
|  | *Hijo a cargo* *(MUFACE)* | 2013 | 7,694 | n.a. | 2,509,390 |  | 326 |  |
|  | Disabled childcare benefit *(ISFAS)* | 2013 | 5,499 | 5,664 | 24,944,534 | 4,404 | 4,536 | 1.0 |
| FR |  |  |  |  |  |  |  |  |
| HR | Children's allowance |  | 204,941 | 383,199 | 220,211,881 | 575 | 1,075 | 1.9 |
| IT | *Assegni al Nucleo Familiare* | 2013 | 4,507,380 |  | 4,297,134,189 |  | 953 |  |
| CY | Family benefit | 2013 | 74,345 | 135,689 | 94,243,040 | 695 | 1,268 | 0.5 |
|  | Single parent benefit | 2013 | 9,370 | 14,219 | 27,008,080 | 1,899 | 2,882 | 0.7 |
| LV | Family state benefit | 2014 | 213,206 | 306,315 | 42,971,290 | 140 | 202 | 1.4 |
|  | Supplement to the family state benefit for a disabled child | 2014 | 7,240 | 7,617 | 9,777,275 | 1,284 | 1,350 | 1.1 |
|  | Parent's benefit | 2014 | 12,541 | 12,537 | 70,877,418 | 5,653 | 5,652 | 1.0 |
|  | Childcare benefit | 2014 | 27,038 | 27,336 | 40,379,430 | 1,477 | 1,493 | 1.0 |
|  | Disabled child care benefit | 2014 | 1,932 | 1,966 | 5,061,178 | 2,574 | 2,620 | 1.0 |
| LT | Child benefits | 2014 | n.a. | 88,000 | 20,157,553 | 229 |  |  |
| LU | Child benefit (incl. special supplementary allowance, annual school year allowance and child-raising allowance) |  | 136,699 | 244,629 | 1,005,181,298 | 4,109 | 7,353 | 1.8 |
| HU | Family allowance, Child Home Care Allowance, Child-raising Support | 2013 | 22,188 | 35,714 | 1,748,433 | 49 | 79 | 1.6 |
| MT | Children's allowance, Disabled child allowance | 2013 | 43,980 | 69,706 | 42,790,000 | 614 | 973 | 1.6 |
| NL | Child benefit (AKW) | 2013 | 1,929,003 | 3,435,945 | 3,228,648,188 | 940 | 1,674 | 1.8 |
|  | Childcare allowance *(kinderopvangtoeslag)* | 2013 | 415,911 | 625,505 | 1,875,000,000 | 2,998 | 4,508 | 1.5 |
|  | Child budget *(kindgebonden budget)* | 2013 | 825,241 | 1,510,584 | 965,000,000 | 639 | 1,169 | 1.8 |
| AT | Family allowance, differential supplement, *Kinderabsetzbetrag* | 2013 | 1,138,821 | 1,860,821 | 4,291,665,684 | 2,306 | 3,769 | 1.6 |
| PL | Family allowances + supplements | 2013 | 1,202,400 | 2,337,600 | 1,713,670,511 | 733 | 1,425 | 1.9 |
| PT | Family allowance for children and young persons | 2013 | 831,770 | 1,289,106 | 614,409,760 | 477 | 739 | 1.5 |
|  | Increase due to handicap | 2013 | 73,371 | 81,998 | 71,508,989 | 872 | 975 | 1.1 |
|  | Prenatal family allowance | 2013 | 56,893 | 56,902 | 37,832,206 | 665 | 665 | 1.0 |
|  | Monthly lifelong benefit | 2013 | 12,439 | 13,211 | 30,367,596 | 2,299 | 2,441 | 1.1 |
|  | Constant attendance allowance | 2013 | 12,713 | 13,078 | 13,326,634 | 1,019 | 1,048 | 1.0 |
|  | Special education allowance | 2013 | 6,850 | 13,958 | 26,680,674 | 1,911 | 3,895 | 2.0 |
| RO | Child state allowance | 2013 | 3,779,894 | n.a. | 612,811,151 |  | 162 |  |
|  | Child-raising benefit | 2013 | 142,170 | n.a. | 345,912,387 |  | 2,433 |  |
|  | Monthly incentive for insertion | 2013 | 30,506 | n.a. | 42,694,942 |  | 1,400 |  |
| SI |  |  |  |  |  |  |  |  |
| SK |  |  |  |  |  |  |  |  |
| FI | Child benefit | 2013 | 589,693 | 1,074,360 | 1,492,775,776 | 1,389 | 2,531 | 1.8 |
| SE |  |  |  |  |  |  |  |  |
| UK | Child benefit | aug/13 | 7,550,265 | 13,107,460 | n.a. |  |  | 1.7 |
|  | Child and Working Tax Credits | 2012 | 5,758,000 | n.a. | n.a. |  |  |  |
| IS | Child benefit | 2013 | 54,616 | 61,289 | 63,225,784 | 1,032 | 1,158 | 1.1 |
| LI | Cash family benefit | 2013 | 9,065 | n.a. | 40,512,251 |  | 4,469 |  |
| NO | Family allowances | 2013 | 718,979 | n.a. | 1,766,784,480 |  | 2,457 |  |
|  | Cash benefits | 2013 | 52,059 | n.a. | 140,863,520 |  | 2,706 |  |
| CH | Child benefits | 2013 | 1,061,200 | n.a. | 3,188,000,000 |  | 3,004 |  |
|  | Vocational training allowances | 2013 | n.a. | n.a. | 1,335,000,000 |  |  |  |
|  | Household allowances | 2013 | n.a. | n.a. | 58,000,000 |  |  |  |
| Tot. |  |  | \*\* | \*\* | 81,149,026,869 |  |  |  |

\* No data available for: BG, FR, SI, SK and SE.

\*\* In order to avoid double-counting, only the total expenditure is reported.

**Source** Questionnaire on the export of family benefits

Figure The average annual amount (in €) per person entitled and per family member



\* IE: The amount of the guardians (non-contributory) payment is not included.

\*\* No data available for: BG, DK, FR, SI, SK and SE. Also, no figures are available for LT (no figures on the number of persons entitled) and UK (no figures on the expenditure).

**Source** Questionnaire on the export of family benefits

## The amount of the child benefit compared to the net earnings in the Member State of residence (of a one-earner married couple, at 100% of the average wage, with two children)

*Table 2* already showed clear differences in average spending between Member States. The annual average amount could also be compared to the net earnings of households *(Table 3)*. In view of this report’s topic, namely the export of family benefits, not only the net earnings of households residing in the same Member State as the competent Member State, but also those of the households residing in another Member State should be taken into account in order to assess the impact of family benefits on the net earnings of families. In so doing, also differences between Member States in the extent to which they support families in their daily living through the payment of a family benefit will become clear and even the increase or decrease of this extent if those family benefits would be exported.

In this case the average annual amount per child (multiplied by two), by selecting only the national child benefit schemes,[[8]](#footnote-8) is compared to the annual net earnings of a one-earner married couple, at 100% of the average wage, with two children. The case of a one-earner family is selected as this corresponds best with the prevailing export situation of primarily competent Member States.[[9]](#footnote-9) However, these assumptions make the results reported in *Table 3* merely indicative.

**Box 1 – interpretation of Table 3 – Two examples**

An employee in Belgium whose children live in the Czech Republic is receiving a Belgian family benefit that amounts to 36% of the average earnings of a one-earner married couple with two children working in the Czech Republic.

An employee in the Czech Republic whose children live in Belgium is receiving a Czech family benefit that amounts to 4% of the average earnings of a one-earner married couple with two children working in Belgium.

The financial support of the child benefit to households living in the competent Member State, expressed as a percentage of the net earnings, varies markedly between Member States from only 2% in Greece to 18% in Poland and Slovenia *(Table 3)*. In general, this amount is on average (EU-28/EFTA) equal to 10% of the net earnings.

The net earnings of households in the children’s Member State of residence will be of utmost relevance, since it reflects the ‘standard of living’[[10]](#footnote-10) in those Member States. In the context of the export of a family benefit, the relation with the level of the financial support differs again to a high extent between the Member States of residence. The differences are even accentuated since nominal benefits from potential high-income level Member States with high levels of benefits are confronted with earnings in low-income level Member States. This could lead to a situation where a household residing in Bulgaria or Romania receives 1.9 times its net earnings as a result of the export of a family benefit of Luxembourg *(Table 3)*.[[11]](#footnote-11) The financial support as a result of the export will also differ from the financial support the household would receive from their Member State of residence.

**This is the LANDSCAPE PAGE section.**

Table The average annual amount of the child benefit compared to the net annual earnings in the Member State of residence of a one-earner married couple, at 100% of the average wage, with two children *(as %)*

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Competent Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | Net earnings (€) | BE | BG | CZ | DK | DE | EE | IE | EL | ES | FR | HR | IT | CY | LV | LT | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | IS | LI | NO | CH |
| Member State of residence | BE | 35,566 | 12 |  | 4 | 9 | 13 | 2 | 9 | 1 | 5 |  | 3 | 3 | 4 | 1 | 1 | 23 | 0 | 3 | 17 | 13 | 4 | 3 | 0 | 8 |  |  |  |  | 3 | 13 | 7 |  |
| BG | 4,328 | 102 |  | 30 | 73 | 110 | 19 | 75 | 7 | 43 |  | 27 | 22 | 32 | 6 | 11 | 190 | 2 | 28 | 139 | 107 | 34 | 22 | 4 | 64 |  |  |  |  | 27 | 103 | 57 |  |
| CZ | 12,251 | 36 |  | 11 | 26 | 39 | 7 | 27 | 2 | 15 |  | 9 | 8 | 11 | 2 | 4 | 67 | 1 | 10 | 49 | 38 | 12 | 8 | 1 | 23 |  |  |  |  | 9 | 36 | 20 |  |
| DK | 38,436 | 11 |  | 3 | 8 | 12 | 2 | 8 | 1 | 5 |  | 3 | 2 | 4 | 1 | 1 | 21 | 0 | 3 | 16 | 12 | 4 | 2 | 0 | 7 |  |  |  |  | 3 | 12 | 6 |  |
| DE | 35,424 | 12 |  | 4 | 9 | 13 | 2 | 9 | 1 | 5 |  | 3 | 3 | 4 | 1 | 1 | 23 | 0 | 3 | 17 | 13 | 4 | 3 | 0 | 8 |  |  |  |  | 3 | 13 | 7 |  |
| EE | 10,632 | 42 |  | 12 | 30 | 45 | 8 | 31 | 3 | 17 |  | 11 | 9 | 13 | 3 | 4 | 77 | 1 | 12 | 56 | 43 | 14 | 9 | 2 | 26 |  |  |  |  | 11 | 42 | 23 |  |
| IE | 33,629 | 13 |  | 4 | 9 | 14 | 2 | 10 | 1 | 6 |  | 3 | 3 | 4 | 1 | 1 | 24 | 0 | 4 | 18 | 14 | 4 | 3 | 0 | 8 |  |  |  |  | 3 | 13 | 7 |  |
| EL | 17,614 | 25 |  | 7 | 18 | 27 | 5 | 18 | 2 | 11 |  | 7 | 5 | 8 | 2 | 3 | 47 | 1 | 7 | 34 | 26 | 8 | 5 | 1 | 16 |  |  |  |  | 7 | 25 | 14 |  |
| ES | 22,041 | 20 |  | 6 | 14 | 22 | 4 | 15 | 1 | 8 |  | 5 | 4 | 6 | 1 | 2 | 37 | 0 | 6 | 27 | 21 | 7 | 4 | 1 | 13 |  |  |  |  | 5 | 20 | 11 |  |
| FR | 30,373 | 15 |  | 4 | 10 | 16 | 3 | 11 | 1 | 6 |  | 4 | 3 | 5 | 1 | 2 | 27 | 0 | 4 | 20 | 15 | 5 | 3 | 1 | 9 |  |  |  |  | 4 | 15 | 8 |  |
| HR | 9,742 | 45 |  | 13 | 32 | 49 | 8 | 33 | 3 | 19 |  | 12 | 10 | 14 | 3 | 5 | 84 | 1 | 13 | 62 | 47 | 15 | 10 | 2 | 29 |  |  |  |  | 12 | 46 | 25 |  |
| IT | 24,416 | 18 |  | 5 | 13 | 20 | 3 | 13 | 1 | 8 |  | 5 | 4 | 6 | 1 | 2 | 34 | 0 | 5 | 25 | 19 | 6 | 4 | 1 | 11 |  |  |  |  | 5 | 18 | 10 |  |
| CY | n.a. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| LV | 7,746 | 57 |  | 17 | 41 | 62 | 10 | 42 | 4 | 24 |  | 15 | 12 | 18 | 4 | 6 | 106 | 1 | 16 | 77 | 60 | 19 | 12 | 2 | 36 |  |  |  |  | 15 | 58 | 32 |  |
| LT | 6,473 | 68 |  | 20 | 49 | 74 | 12 | 50 | 5 | 29 |  | 18 | 15 | 21 | 4 | 7 | 127 | 2 | 19 | 93 | 71 | 23 | 15 | 3 | 43 |  |  |  |  | 18 | 69 | 38 |  |
| LU | 51,301 | 9 |  | 3 | 6 | 9 | 2 | 6 | 1 | 4 |  | 2 | 2 | 3 | 1 | 1 | 16 | 0 | 2 | 12 | 9 | 3 | 2 | 0 | 5 |  |  |  |  | 2 | 9 | 5 |  |
| HU | 8,314 | 53 |  | 16 | 38 | 57 | 10 | 39 | 4 | 22 |  | 14 | 11 | 17 | 3 | 6 | 99 | 1 | 15 | 72 | 55 | 18 | 11 | 2 | 33 |  |  |  |  | 14 | 54 | 30 |  |
| MT | 17,772 | 25 |  | 7 | 18 | 27 | 5 | 18 | 2 | 10 |  | 6 | 5 | 8 | 2 | 3 | 46 | 1 | 7 | 34 | 26 | 8 | 5 | 1 | 16 |  |  |  |  | 7 | 25 | 14 |  |
| NL | 36,485 | 12 |  | 4 | 9 | 13 | 2 | 9 | 1 | 5 |  | 3 | 3 | 4 | 1 | 1 | 23 | 0 | 3 | 16 | 13 | 4 | 3 | 0 | 8 |  |  |  |  | 3 | 12 | 7 |  |
| AT | 33,276 | 13 |  | 4 | 9 | 14 | 2 | 10 | 1 | 6 |  | 3 | 3 | 4 | 1 | 1 | 25 | 0 | 4 | 18 | 14 | 4 | 3 | 0 | 8 |  |  |  |  | 3 | 13 | 7 |  |
| PL | 8,092 | 55 |  | 16 | 39 | 59 | 10 | 40 | 4 | 23 |  | 14 | 12 | 17 | 3 | 6 | 102 | 1 | 15 | 74 | 57 | 18 | 12 | 2 | 34 |  |  |  |  | 14 | 55 | 30 |  |
| PT | 15,229 | 29 |  | 9 | 21 | 31 | 5 | 21 | 2 | 12 |  | 8 | 6 | 9 | 2 | 3 | 54 | 1 | 8 | 39 | 30 | 10 | 6 | 1 | 18 |  |  |  |  | 8 | 29 | 16 |  |
| RO | 4,431 | 100 |  | 29 | 71 | 108 | 18 | 73 | 7 | 42 |  | 26 | 22 | 31 | 6 | 10 | 185 | 2 | 28 | 135 | 104 | 33 | 22 | 4 | 63 |  |  |  |  | 26 | 101 | 55 |  |
| SI | 15,766 | 28 |  | 8 | 20 | 30 | 5 | 21 | 2 | 12 |  | 7 | 6 | 9 | 2 | 3 | 52 | 1 | 8 | 38 | 29 | 9 | 6 | 1 | 18 |  |  |  |  | 7 | 28 | 16 |  |
| SK | 9,499 | 47 |  | 14 | 33 | 50 | 8 | 34 | 3 | 19 |  | 12 | 10 | 15 | 3 | 5 | 87 | 1 | 13 | 63 | 49 | 15 | 10 | 2 | 29 |  |  |  |  | 12 | 47 | 26 |  |
| FI | 32,180 | 14 |  | 4 | 10 | 15 | 2 | 10 | 1 | 6 |  | 4 | 3 | 4 | 1 | 1 | 26 | 0 | 4 | 19 | 14 | 5 | 3 | 1 | 9 |  |  |  |  | 4 | 14 | 8 |  |
| SE | 37,105 | 12 |  | 3 | 8 | 13 | 2 | 9 | 1 | 5 |  | 3 | 3 | 4 | 1 | 1 | 22 | 0 | 3 | 16 | 12 | 4 | 3 | 0 | 7 |  |  |  |  | 3 | 12 | 7 |  |
| UK | 33,852 | 13 |  | 4 | 9 | 14 | 2 | 10 | 1 | 5 |  | 3 | 3 | 4 | 1 | 1 | 24 | 0 | 4 | 18 | 14 | 4 | 3 | 0 | 8 |  |  |  |  | 3 | 13 | 7 |  |
| IS | 33,222 | 13 |  | 4 | 9 | 14 | 2 | 10 | 1 | 6 |  | 3 | 3 | 4 | 1 | 1 | 25 | 0 | 4 | 18 | 14 | 4 | 3 | 0 | 8 |  |  |  |  | 3 | 13 | 7 |  |
| LI | n.a. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NO | 52,219 | 8 |  | 2 | 6 | 9 | 2 | 6 | 1 | 4 |  | 2 | 2 | 3 | 1 | 1 | 16 | 0 | 2 | 11 | 9 | 3 | 2 | 0 | 5 |  |  |  |  | 2 | 9 | 5 |  |
| CH | 68,868 | 6 |  | 2 | 5 | 7 | 1 | 5 | 0 | 3 |  | 2 | 1 | 2 | 0 | 1 | 12 | 0 | 2 | 9 | 7 | 2 | 1 | 0 | 4 |  |  |  |  | 2 | 6 | 4 |  |
| EU28 | 25,737 | 17 |  | 5 | 12 | 19 | 3 | 13 | 1 | 7 |  | 4 | 4 | 5 | 1 | 2 | 32 | 0 | 5 | 23 | 18 | 6 | 4 | 1 | 11 |  |  |  |  | 4 | 17 | 10 |  |

\* No data available for: BG, FR, LT, AT, SI, SK, SE, UK and CH.

\*\* For some Member States (RO, IT, IS, LI and NO) the average amount per child is not known. In that case the average amount per household is selected. In that case this amount is not multiplied by 2.

**Source** Questionnaire on the export of family benefits and Eurostat [earn\_nt\_net]

# The export of family benefits

Chapter 8 of Regulation (EC) No 883/2004 on the coordination of social security systems covers the EU provisions on the coordination of family benefits (Article 67 to 69). If family members live in a Member State other than the one where the insured person works and/or resides, family benefits can in some cases be exported to these family members. Because the entitlement to family benefits might arise in more than one Member State (based on residence, employment or receipt of a pension) Article 68 lays down some priority rules in order to define the ‘primarily competent Member State’. In this respect, rights available on the basis of (self-)employment have priority.[[12]](#footnote-12) However, when there is employment in two different Member States, it is the Member State of residence of the children[[13]](#footnote-13) that will become primarily competent for the payment of the family benefits.

However, a Member State might have to pay a supplement (corresponding to the difference between the two family benefits) as the ‘secondarily competent Member State’ if the family benefit paid by the primarily competent Member State is lower than the family benefit the person entitled would have received from the secondarily competent Member State.[[14]](#footnote-14)

Of the 19 Member States that provided quantitative data on the export of family benefits, only nine were able to provide more detailed figures on the primary and secondary competences of the exporting Member State *(*see *Annex I).*

## All types of family benefits

*Table 4* provides an overview of all exported family benefits in terms of numbers and expenditure reported by the different Member States. The export of child benefits will be discussed in more in detail in *section 2.2* in order to guarantee the comparability of the figures.

### General overview

A total amount of some € 983 million related to the export of family benefits was brought into the picture by the reporting Member States *(Table 4)*. As the export of child benefits will be discussed in a separate section of this report, in this section more attention will be given to the other exported family-oriented benefits.

* Germany exported parental leave *(Elterngeld)* to 1,426 households (or 0.2% of the total households entitled) and a childcare supplement *(Betreuungsgeld)* to 78 households (or 0.1% of the total households entitled).
* Ireland exported a family income supplement to 775 households (or 1.7% of the total households entitled) amounting to a public spending of € 4.7 million (or 1.8 % of total expenditure) and a domiciliary care allowance to only 6 households. The average amount exported by Ireland per entitled household for other family-oriented benefits (e.g. € 6,225 for a family income supplement) is much higher than the one related to the export of a child benefit (€ 1,412).
* Denmark exported an ‘ordinary’ child benefit (allowance for single parents) to 421 households (or 0.2% of the total household entitled) amounting to a public spending of € 1 million (or 0.4% of total spending).
* Latvia reported the exportability of a childcare benefit to 435 households (or 1.6% of the total households entitled) amounting to a public spending of € 344,000, a parent’s benefit to 100 households (or 0.8% of the total households entitled) amounting to a public spending of € 303,000, a supplement to the family state benefit for a disabled child to 22 households, and finally a disabled childcare benefit to 6 households. Again, the average exported amount per entitled household for other family-oriented benefits (e.g. € 3,034 for a parent’s benefit) appears to be higher than the exportable child benefit (€ 113).
* Hungary exported a child home care allowance to 118 households and a child-raising allowance to 2 households.
* The Netherlands exported to 15,810 households (or 1.9% of the total households entitled) or 26,026 children a child budget *(kindgebonden budget)* amounting to a public spending of € 20.7 million (2.2 % of total spending). 16,982 benefits or 65% of the total number of benefits were exported to Poland. Also, a childcare allowance *(kinderopvangtoeslag)* was exported to 1,556 households (or 0.4% of the total households entitled) or 2,238 children amounting to a public spending of € 4.9 million (or 0.3% of total spending). 1,274 benefits or 57% of the total number of benefits were exported to Belgium.
* Romania reported the exportability of a child-raising benefit to 24 households.
* By Slovakia, a parental allowance was exported to 2,935 households amounting to a public spending of € 4.3 million. This expenditure is much higher than their expenditure related to the export of child benefits (€ 1.5 million).
* The United Kingdom also reported, besides the export of the child benefit, the export of a child tax credit. This benefit was exported to 7,005 households or 11,735 children. 6,952 benefits or almost 60% of the total number of benefits were exported to Poland. Another 1,928 benefits (16% of total) were exported to Ireland.
* Norway exported a cash benefit to 1,919 families (or 3.7% of the total households entitled) amounting to a public spending of € 5.4 million (or 3.8% of total spending).

Table Export of family benefits, by type of family benefit, by number of persons entitled, family members involved and annual amount paid, 2013/2014

|  | Type | Total number of persons | Number of family members involved | Total annual amount (in €) | Annual average amount per child (in €) | Annual average amount per person entitled  (in €) | Average number of family members per person entitled |
| --- | --- | --- | --- | --- | --- | --- | --- |
| BE | Cash family benefit (only salaried persons) | 23,962 | 45,010 | 83,566,755 | 1,857 | 3,487 | 1.9 |
| BG |  |  |  |  |  |  |  |
| CZ | Child care benefit, Parental allowance, Payment for children in foster care | 1,009 | 4,596 | 951,041 | 207 | 943 | 4.6 |
| DK | Ordinary child benefit | 421 | 1,101 | 1,033,380 | 939 | 2,455 | 2.6 |
| Child and youth allowance | 4,720 | 15,797 | 24,383,654 | 1,544 | 5,166 | 3.3 |
| DE | Child benefit *(Kindergeld)* | 62,587 | 106,552 | 105,759,924 | 993 | 1,690 | 1.7 |
| Parental leave *(Elterngeld)* | 1,426 |  |  |  |  |  |
| Childcare supplement *(Betreuungsgeld)* | 78 |  |  |  |  |  |
| EE | Family benefit | 406 | 537 | 573,075 | 1,067 | 1,412 | 1.3 |
| IE | Child benefit | 4,636 | 7,421 | 11,576,760 | 1,560 | 2,497 | 1.6 |
| Domiciliary care allowance | 6 | 6 | 22,344 | 3,724 | 3,724 | 1.0 |
| Family income supplement | 755 |  | 4,700,000 |  | 6,225 |  |
| EL | Family benefit granted to the employees of the private sector | 0 | 0 | 0 |  |  |  |
| ES |  | 37 | 49 | 10,729 | 219 | 290 | 1.3 |
| FR |  |  |  |  |  |  |  |
| HR |  |  |  |  |  |  |  |
| IT |  |  |  |  |  |  |  |
| CY |  |  |  |  |  |  |  |
| LV | Family state benefit | 948 | 1,102 | 107,478 | 98 | 113 | 1.2 |
| Supplement to the family state benefit for a disabled child | 22 | 36 | 12,639 | 351 | 575 | 1.6 |
| Parent's benefit | 100 | 100 | 303,414 | 3,034 | 3,034 | 1.0 |
| Childcare benefit | 435 | 437 | 344,275 | 788 | 791 | 1.0 |
| Disabled childcare benefit | 6 | 6 | 11,878 | 1,980 | 1,980 | 1.0 |
| LT |  |  |  |  |  |  |  |
| LU | Child benefit (incl. special supplementary allowance, annual school year allowance and child raising allowance) | 69,310 | 127,500 | 476,900,069 | 3,740 | 6,881 | 1.8 |
| HU | Family allowance | 1,154 | 1,616 | 336,232 | 208 | 291 | 1.4 |
| Child home care allowance | 118 | 123 | 11,404 | 93 | 97 | 1.0 |
| Child-raising support | 2 | 6 | 185 | 31 | 93 | 3.0 |
| MT |  |  |  |  |  |  |  |
| NL | Child benefit *(AKW)* | 20,225 | 37,924 | 35,622,000 | 939 | 1,761 | 1.9 |
| Childcare allowance *(kinderopvang-toeslag)* | 1,556 | 2,238 | 4,869,733 | 2,176 | 3,130 | 1.4 |
| Child budget *(kindgebonden budget)* | 15,810 | 26,016 | 20,669,349 | 794 | 1,307 | 1.6 |
| AT | Family allowance, differential supplement, *Kinderabsetzbetrag* | 63,828 | 104,295 | 147,322,836 | 1,413 | 2,308 | 1.6 |
| PL | Family benefit | 8,698 |  | 3,995,406 |  | 459 |  |
| PT |  |  |  |  |  |  |  |
| RO | Child benefit allowance | 11,427 |  |  |  |  |  |
| Child-raising benefit | 24 |  |  |  |  |  |
| SI |  |  |  |  |  |  |  |
| SK | Child benefit | 4,520 | 6,846 | 1,544,876 | 226 | 342 | 1.5 |
| Parental allowance | 2,935 | 3,010 | 4,292,123 | 1,426 | 1,462 | 1.0 |
| FI | Child benefit | 11,449 | 13,206 | 19,359,180 | 1,466 | 1,691 | 1.2 |
| SE |  |  |  |  |  |  |  |
| UK | Child benefit | 20,271 | 33,553 |  |  |  | 1.7 |
| Child tax credit | 7,005 | 11,735 |  |  |  | 1.7 |
| IS | Child benefit | 73 | 119 | 116,339 | 978 | 1,594 | 1.6 |
| LI |  |  |  |  |  |  |  |
| NO | Family allowances | 14,524 |  | 29,660,573 |  | 2,042 |  |
| Cash benefits | 1,919 |  | 5,415,554 |  | 2,822 |  |
| CH |  |  |  |  |  |  |  |
| Total |  | \*\* | \*\* | 983,473,205 |  |  |  |

\* No data available for BG, DK, ES, FR, HR, IT, CY, LT, PT, SI, SE, LI and CH.

\*\* In order to avoid double-counting, only the total expenditure is reported.

**Source** Questionnaire on the export of family benefits

### Primarily or secondarily competent Member States

*Table 5* and *Figure 2* provide a breakdown between the primary and secondary competences of the reporting Member State. This distinction between both is very important as the numbers of exports and the amount these represent will differ between the primary and secondary competences of Member States and also will influence the total numbers and expenditure. The priority rules and the differences in the amounts of the family benefits will determine to a high extent the number of exports and the related expenditure as primarily or secondarily competent Member State. It follows that the context will vary between Member States. As a result, the share of the expenditure as primarily competent Member State varies from 97% of total expenditure on export in the Netherlands to 17% in Estonia. In total for the reporting Member States, in particular influenced by Luxembourg, 64% of the cross-border expenditure is paid as primarily competent Member State. The distribution between primarily and secondarily competent Member States will in particular be influenced by the partner being employed in the Member State of residence of the child(ren) (i.e. a low employment rate of the partner in the children’s Member State will result in a high number of exports as primarily competent Member State) and by the level of the family benefits in the children’s Member State of residence and in the Member State of employment of one of the parents (i.e. if the family benefit paid by the children’s Member State of residence is lower than the family benefit which the person entitled would have received from the secondarily competent Member State, a supplement will be paid by the latter).

* Luxembourg paid a child benefit to 39,301 households (57% of the total households entitled living abroad) amounting to € 329 million as primarily competent Member State, and to 30,009 households (43% of the total households entitled living abroad) amounting to € 148.4 million as secondarily competent Member State. The fact that Luxembourg as a primarily competent Member State pays a higher average amount (€ 4,898) than as secondarily competent Member State (limited to the supplement) (€ 2,455) results in a higher share in the total expenditure as primarily competent Member State (69% of total expenditure related to export).
* Germany paid to 78,450 children (74% of the total households entitled living abroad) a child benefit as primarily competent Member State compared to 28,102 children (26% of the total households entitled living abroad) as secondarily competent Member State.
* Austria paid to 15,437 households a total amount of € 60 million as primarily competent Member State and to 48,391 households a total amount of € 87.3 million. This implies that 76% of the households entitled received only 59% of total expenditure related to the export of family benefits, because they were only entitled to receive a supplement (average of € 1,104).
* The Netherlands exported a child benefit to 13,346 households (66% of the total households entitled living abroad) and paid a supplement to 6,879 households (34% of the total households entitled living abroad). The fact that the Netherlands as a secondarily competent Member State had to pay a small average supplement (€ 105) compared to the average amount they had to pay as primarily competent Member State (€ 1,215) results in a very high share in the total expenditure as primarily competent Member State (97% of total expenditure related to export).

Table The export of family benefits, breakdown between the primary or secondary competences of Member States, 2013/2014

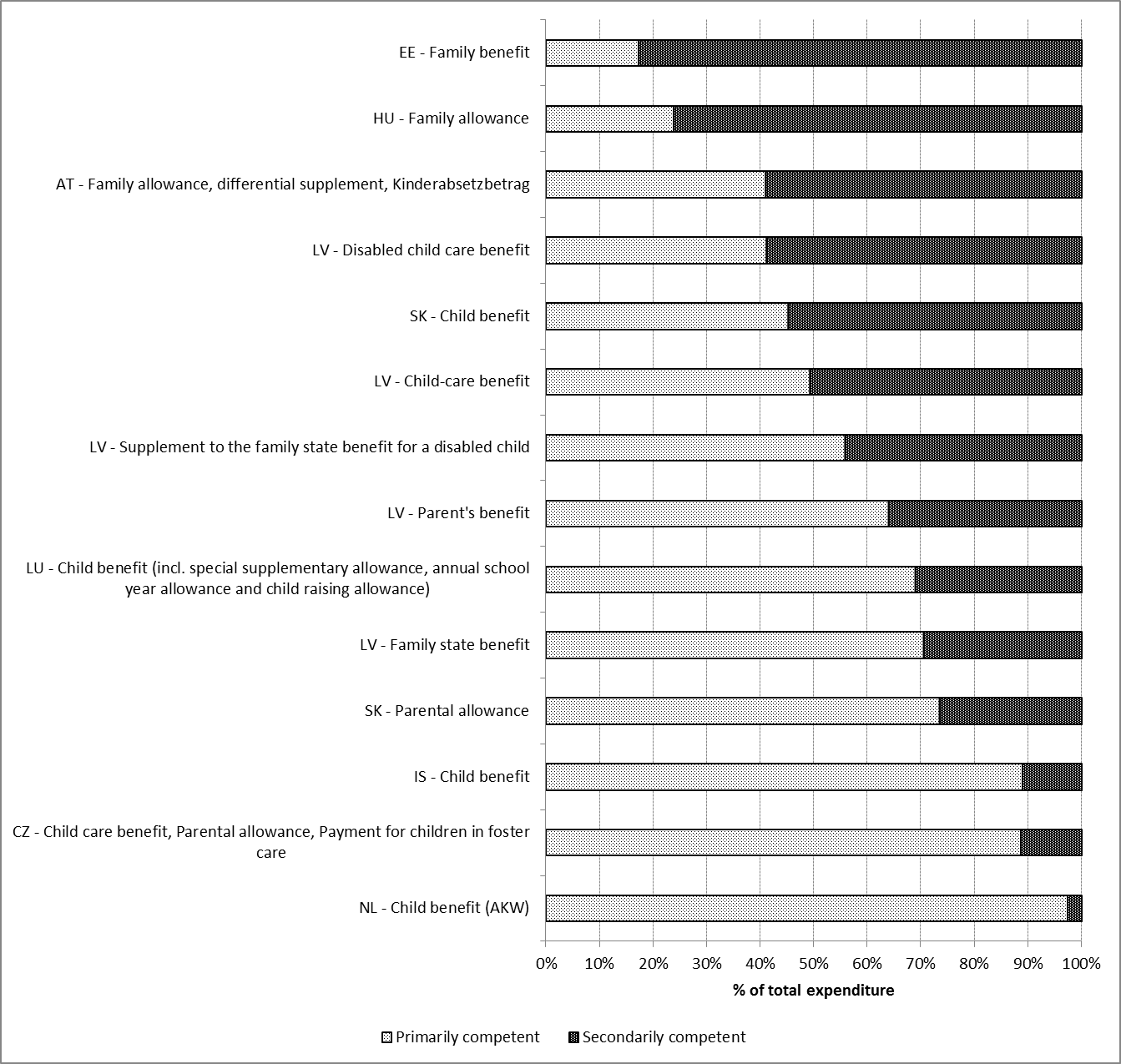
|  |  | Primary competence | | | | | Secondary competence | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ***Type*** | ***Number of persons entitled*** | ***Number of family members involved*** | ***Total annual expenditure***  ***(in €)*** | ***Annual average amount per child*** | ***Share of total expenditure*** | | ***Number of persons entitled*** | ***Number of family members involved*** | ***Total annual expenditure***  ***(in €)*** | ***Annual average amount per child*** | ***Share of total annual expenditure*** |
| BE |  |  |  |  |  |  | |  |  |  |  |  |
| BG |  |  |  |  |  |  | |  |  |  |  |  |
| CZ | Child care benefit, Parental allowance, Payment for children in foster care | 878 | 3,981 | 842,207 | 212 | 89% | | 131 | 615 | 108,834 | 177 | 11% |
| DK |  |  |  |  |  |  | |  |  |  |  |  |
| DE | Child benefit *(Kindergeld)* |  | 78,450 |  |  |  | |  | 28,102 |  |  |  |
| EE | Family benefit | 53 | 66 | 98,731 | 1,496 | 17% | | 353 | 471 | 474,344 | 1,007 | 83% |
| IE |  |  |  |  |  |  | |  |  |  |  |  |
| EL |  |  |  |  |  |  | |  |  |  |  |  |
| ES |  |  |  |  |  |  | |  |  |  |  |  |
| FR |  |  |  |  |  |  | |  |  |  |  |  |
| HR |  |  |  |  |  |  | |  |  |  |  |  |
| IT |  |  |  |  |  |  | |  |  |  |  |  |
| CY |  |  |  |  |  |  | |  |  |  |  |  |
| LV | Family state benefit | 515 | 513 | 75,783 | 148 | 71% | | 433 | 589 | 31,695 | 54 | 29% |
|  | Supplement to the family state benefit for a disabled child | 6 | 12 | 7,063 | 589 | 56% | | 16 | 24 | 5,576 | 232 | 44% |
|  | Parent's benefit | 73 | 73 | 193,702 | 2,653 | 64% | | 27 | 27 | 109,712 | 4063 | 36% |
|  | Child-care benefit | 199 | 200 | 169,605 | 848 | 49% | | 236 | 237 | 174,670 | 737 | 51% |
|  | Disabled child care benefit | 2 | 2 | 4,880 | 2,440 | 41% | | 4 | 4 | 6,998 | 1,750 | 59% |
| LT |  |  |  |  |  |  | |  |  |  |  |  |
| LU | Child benefit (incl. special supplementary allowance, annual school year allowance and child-raising allowance) | 39,301 | 67,067 | 328,522,947 | 4,898 | 69% | | 30,009 | 60,433 | 148,377,116 | 2,455 | 31% |
| HU | Family allowance | 825 | 1,100 | 82,936 | 75 | 24% | | 449 | 645 | 264,885 | 411 | 76% |
| MT |  |  |  |  |  |  | |  |  |  |  |  |
| NL | Child benefit *(AKW)* | 13,346 | 28,508 | 34,634,040 | 1,215 | 97% | | 6,879 | 9,416 | 987,960 | 105 | 3% |
| AT | Family allowance, differential supplement, *Kinderabsetzbetrag* | 15,437 | 25,225 | 60,000,516 | 2,379 | 41% | | 48,391 | 79,070 | 87,322,320 | 1,104 | 59% |
| PL |  |  |  |  |  |  | |  |  |  |  |  |
| PT |  |  |  |  |  |  | |  |  |  |  |  |
| RO |  |  |  |  |  |  | |  |  |  |  |  |
| SI |  |  |  |  |  |  | |  |  |  |  |  |
| SK | Child benefit | 2,410 | 3,554 | 697,600 | 196 | 45% | | 2,110 | 3,292 | 847,276 | 257 | 55% |
|  | Parental allowance | 2,342 | 2,402 | 3,153,891 | 1,313 | 73% | | 593 | 608 | 1,138,232 | 1,872 | 27% |
| FI |  |  |  |  |  |  | |  |  |  |  |  |
| SE |  |  |  |  |  |  | |  |  |  |  |  |
| UK |  |  |  |  |  |  | |  |  |  |  |  |
| IS | Child benefit | 64 | 99 | 103,389 | 1,044 | 89% | | 9 | 20 | 12,950 | 647 | 11% |
| LI |  |  |  |  |  |  | |  |  |  |  |  |
| NO |  |  |  |  |  |  | |  |  |  |  |  |
| CH |  |  |  |  |  |  | |  |  |  |  |  |
| Tot. |  | \*\* | \*\* | 428,587,289 |  | 64% | |  |  | 239,862,568 |  | 36% |

\* No data available for BE, BG, DK, IE, EL, FR, HR, IT, CY, LT, MT, PL, PT, RO, SI, FI, SE, UK, LI, NO and CH.

\*\* In order to avoid double-counting, only the total expenditure is reported.

**Source** Questionnaire on the export of family benefits

Figure The export of family benefits, breakdown of total annual expenditure on export, by primary or secondary competences of Member States, 2013/2014



\* No data available for BE, BG, DK, DE, IE, EL, FR, HR, IT, CY, LT, MT, PL, PT, RO, SI, FI, SE, UK, LI, NO and CH.

**Source** Questionnaire on the export of family benefits

## Selection of the ‘child benefits’

As could be observed, some Member States provided information on the exportability of several types of family benefits. In order to avoid double-counting, this section will discuss only one family benefit scheme of each of the reporting Member States. Most of the time the child benefit scheme was selected. But it is not always sure that the term covers the same type of benefit. As mentioned before, some Member States reported only the sum of more than one family benefit (e.g. CZ, LU, AT and MT). By selecting only one family benefit scheme per Member State, also a view on the Member State of residence of the children will be obtained.

### 2.2.1 General overview

*Tables 6 to 8* provide detailed information on the bilateral cross-border flows of child benefits between the exporting competent Member States and the Member States of residence in terms of the number of persons entitled *(Table 6)*, the number of family members involved *(Table 7)* and expenditure *(Table 8)*. These total figures are the sum of the child benefits exported as primarily and as secondarily competent Member State. 19 Member States reported a total export of child benefits to some 324,000 households or 506,000 children amounting to a total expenditure of € 942 million. The cross-border tables provide a view on the ‘main’ exporting and receiving Member States. In particular, Luxembourg, Austria and Germany appear to be the ‘main’ exporting Member States in absolute terms. Luxembourg has even paid a total amount of € 477 million for family benefits exported abroad *(Table 8)*. At the same time, a high number of child benefits were exported to France, Poland, Belgium and Germany. The detail of the cross-tables gives also a first impression of the strong concentration of the bilateral export of child benefits between Member States.

The share of each of the reporting Member States but also of the children’s Member States of residence in the total export of child benefits will be discussed in more detail later on *(Tables 9 and 10)*. Also, the number of exported child benefits could be compared to the total number of child benefits paid by the reporting Member State in terms of households entitled, family members involved and expenditure *(section 2.2.2)*. Finally, the strong concentration of the export of child benefits will be discussed in more detail in *section 2.2.4*.

**This is the LANDSCAPE PAGE section.**

Table The export of *child benefits*, the number of persons entitled, 2013/2014

|  |  | Competent MS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **BE** | **BG** | **CZ** | **DK** | **DE** | **EE** | **IE** | **EL** | **ES** | **FR** | **HR** | **IT** | **CY** | **LV** | **LT** | **LU** | **HU** | **MT** | **NL** | **AT** | **PL** | **PT** | **RO** | **SI** | **SK** | **FI** | **SE** | **UK** | **IS** | **LI** | **NO** | **CH** | **Total** |
| Member State of residence | BE |  |  |  |  | 543 | 1 | 4 |  |  |  |  |  |  |  |  | 17,567 | 1 |  | 5,081 |  |  |  | 68 |  | 17 | 181 |  | 70 |  |  | 125 |  | 23,658 |
| BG | 59 |  |  |  | 1,561 |  | 17 |  |  |  |  |  |  |  |  | 5 |  |  | 20 |  |  |  | 9 |  | 2 | 142 |  | 201 |  |  | 155 |  | 2,171 |
| CZ | 32 |  |  |  | 3,328 |  | 33 |  |  |  |  |  |  |  |  | 337 | 1 |  | 134 |  |  |  | 12 |  | 1,534 | 53 |  | 129 | 2 |  | 40 |  | 5,635 |
| DK | 5 |  |  |  | 109 |  | 0 |  |  |  |  |  |  |  |  | 9 |  |  | 10 |  |  |  | 17 |  | 13 | 130 |  | 18 |  |  | 421 |  | 732 |
| DE | 218 |  | 1 |  |  | 11 | 16 |  | 2 |  |  |  |  |  |  | 15,013 | 2 |  | 4,030 |  |  |  | 272 |  | 173 | 601 |  | 246 |  |  | 333 |  | 20,918 |
| EE | 5 |  |  |  | 48 | 53 | 9 |  |  |  |  |  |  |  |  | 1 |  |  | 28 |  |  |  | 0 |  | 0 | 5,046 |  | 44 | 1 |  | 302 |  | 5,537 |
| IE | 13 |  |  |  | 35 | 3 | 0 |  |  |  |  |  |  |  |  | 6 |  |  | 18 |  |  |  | 97 |  | 53 | 104 |  | 1,218 |  |  | 25 |  | 1,572 |
| EL | 47 |  |  |  | 1,999 |  | 0 |  |  |  |  |  |  |  |  | 3 |  |  | 30 |  |  |  | 443 |  | 17 | 131 |  | 47 |  |  | 27 |  | 2,744 |
| ES | 389 |  |  |  | 647 |  | 58 |  |  |  |  |  |  |  |  | 43 |  |  | 291 |  |  |  | 5,320 |  | 59 | 668 |  | 547 |  |  | 464 |  | 8,486 |
| FR | 16,014 |  |  |  | 10,087 | 1 | 18 |  | 2 |  |  |  |  |  |  | 34,318 | 3 |  | 218 |  |  |  | 335 |  | 50 | 278 |  | 683 |  |  | 141 |  | 62,148 |
| HR | 54 |  |  |  | 171 |  | 0 |  |  |  |  |  |  |  |  | 3 |  |  | 6 |  |  |  |  |  | 0 | 13 |  | 3 |  |  | 10 |  | 260 |
| IT | 316 |  |  |  | 2,345 |  | 24 |  | 1 |  |  |  |  |  |  | 42 | 1 |  | 79 |  |  |  | 4,076 |  | 125 | 231 |  | 150 |  |  | 63 |  | 7,453 |
| CY | 0 |  |  |  | 2 |  | 1 |  |  |  |  |  |  |  |  | 0 |  |  | 4 |  |  |  | 142 |  | 2 | 31 |  | 36 |  |  | 5 |  | 223 |
| LV | 10 |  |  |  | 460 | 2 | 150 |  |  |  |  |  |  |  |  | 1 |  |  | 73 |  |  |  | 0 |  | 2 | 120 |  | 749 | 3 |  | 448 |  | 2,018 |
| LT | 8 |  |  |  | 523 | 13 | 344 |  |  |  |  |  |  |  |  | 1 |  |  | 120 |  |  |  | 1 |  | 1 | 97 |  | 1,144 | 3 |  | 2,149 |  | 4,404 |
| LU | 68 |  |  |  | 30 |  | 1 |  |  |  |  |  |  |  |  |  |  |  | 10 |  |  |  | 6 |  | 21 | 28 |  | 8 |  |  | 7 |  | 179 |
| HU | 32 |  |  |  | 2,335 |  | 28 |  |  |  |  |  |  |  |  | 26 |  |  | 86 |  |  |  | 137 |  | 97 | 137 |  | 148 |  |  | 58 |  | 3,084 |
| MT | 1 |  |  |  | 2 |  | 1 |  |  |  |  |  |  |  |  | 0 |  |  | 9 |  |  |  | 1 |  | 0 | 12 |  | 16 |  |  | 7 |  | 49 |
| NL | 3,505 |  |  |  | 3,194 | 4 | 9 |  |  |  |  |  |  |  |  | 291 |  |  |  |  |  |  | 23 |  | 70 | 186 |  | 136 |  |  | 151 |  | 7,569 |
| AT | 6 |  | 3 |  | 1,341 |  | 0 |  |  |  |  |  |  |  |  | 24 |  |  | 24 |  |  |  | 106 |  | 1,903 | 102 |  | 22 |  |  | 20 |  | 3,551 |
| PL | 2,259 |  | 24 |  | 26,901 | 1 | 2,932 |  | 2 |  |  |  |  |  |  | 575 |  |  | 9,131 |  |  |  | 39 |  | 42 | 368 |  | 13,381 | 54 |  | 6,338 |  | 62,047 |
| PT | 322 |  |  |  | 1,152 |  | 23 |  | 3 |  |  |  |  |  |  | 674 |  |  | 157 |  |  |  | 130 |  | 1 | 59 |  | 199 |  |  | 116 |  | 2,836 |
| RO | 336 |  |  |  | 3,585 |  | 93 |  | 26 |  |  |  |  |  |  | 61 | 24 |  | 90 |  |  |  |  |  | 8 | 147 |  | 234 |  |  | 12 |  | 4,616 |
| SI | 12 |  |  |  | 110 |  | 0 |  |  |  |  |  |  |  |  | 2 | 2 |  | 6 |  |  |  | 2 |  | 11 | 18 |  | 6 |  |  | 5 |  | 174 |
| SK | 60 |  | 981 |  | 1,229 |  | 107 |  |  |  |  |  |  |  |  | 155 | 1,117 |  | 266 |  |  |  | 1 |  | 0 | 27 |  | 676 | 7 |  | 207 |  | 4,833 |
| FI | 7 |  |  |  | 55 | 255 | 1 |  |  |  |  |  |  |  |  | 5 |  |  | 6 |  |  |  | 9 |  | 9 |  |  | 13 |  |  | 140 |  | 500 |
| SE | 25 |  |  |  | 55 | 9 | 4 |  |  |  |  |  |  |  |  | 40 | 2 |  | 39 |  |  |  | 8 |  | 10 | 1,224 |  | 51 |  |  | 1,875 |  | 3,342 |
| UK | 95 |  |  |  | 550 | 11 | 762 |  | 1 |  |  |  |  |  |  | 40 | 1 |  | 170 |  |  |  | 159 |  | 176 | 803 |  |  |  |  | 623 |  | 3,391 |
| IS | 2 |  |  |  | 3 |  | 0 |  |  |  |  |  |  |  |  | 5 |  |  | 0 |  |  |  | 0 |  | 3 | 19 |  | 2 | 3 |  | 217 |  | 254 |
| LI | 0 |  |  |  | 2 |  | 0 |  |  |  |  |  |  |  |  | 0 |  |  | 0 |  |  |  | 0 |  | 1 |  |  | 0 |  |  | 0 |  | 3 |
| NO | 10 |  |  |  | 17 | 42 | 0 |  |  |  |  |  |  |  |  | 2 |  |  | 22 |  |  |  | 8 |  | 62 | 290 |  | 33 |  |  |  |  | 486 |
| CH | 52 |  |  |  | 168 |  | 1 |  |  |  |  |  |  |  |  | 61 |  |  | 67 |  |  |  | 6 |  | 58 | 203 |  | 61 |  |  | 40 |  | 717 |
| Total | 23,962 |  | 1,009 | 4,720 | 62,587 | 406 | 4,636 |  | 37 |  |  |  |  | 948 |  | 69,310 | 1,154 |  | 20,225 | 63,828 | 8,698 |  | 11,427 |  | 4,520 | 11,449 |  | 20,271 | 73 |  | 14,524 |  | 323,784 |

\* No data available for BG, FR, HR, IT, CY, LT, MT, PT, SI, SE, LI and CH. The breakdown by Member State or residence provided by DK has not been reported given that for most of the cases the Member State of residence is unknown (for non-Danish citizens in particular).

**Source** Questionnaire on the export of family benefits

Table The export of *child benefits*, the number of family members involved, 2013/2014

|  |  | Competent Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **BE** | **BG** | **CZ** | **DK** | **DE** | **EE** | **IE** | **EL** | **ES** | **FR** | **HR** | **IT** | **CY** | **LV** | **LT** | **LU** | **HU** | **MT** | **NL** | **AT** | **PL** | **PT** | **RO** | **SI** | **SK** | **FI** | **SE** | **UK** | **IS** | **LI** | **NO** | **CH** | **Total** |
| Member State of residence | BE |  |  |  |  | 945 | 1 | 4 |  |  |  |  |  |  |  |  | 34,971 | 2 |  | 8,929 |  |  |  |  |  | 33 | 225 |  | 123 |  |  |  |  | 45,233 |
| BG | 84 |  |  |  | 2,362 |  | 19 |  |  |  |  |  |  |  |  | 7 |  |  | 157 |  |  |  |  |  | 2 | 199 |  | 261 |  |  |  |  | 3,091 |
| CZ | 52 |  |  |  | 5,575 |  | 43 |  |  |  |  |  |  |  |  | 542 | 1 |  | 255 |  |  |  |  |  | 2,404 | 59 |  | 208 | 3 |  |  |  | 9,142 |
| DK | 12 |  |  |  | 226 |  | 0 |  |  |  |  |  |  |  |  | 18 |  |  | 20 |  |  |  |  |  | 25 | 147 |  | 35 |  |  |  |  | 483 |
| DE | 399 |  | 2 |  |  | 12 | 24 |  | 2 |  |  |  |  |  |  | 26,134 | 2 |  | 7,220 |  |  |  |  |  | 284 | 767 |  | 426 |  |  |  |  | 35,272 |
| EE | 9 |  |  |  | 77 | 66 | 10 |  |  |  |  |  |  |  |  | 2 |  |  | 46 |  |  |  |  |  | 0 | 5,422 |  | 59 | 3 |  |  |  | 5,694 |
| IE | 25 |  |  |  | 74 | 3 | 0 |  |  |  |  |  |  |  |  | 13 |  |  | 48 |  |  |  |  |  | 68 | 105 |  | 2,456 |  |  |  |  | 2,792 |
| EL | 73 |  |  |  | 3,387 |  | 0 |  |  |  |  |  |  |  |  | 5 |  |  | 140 |  |  |  |  |  | 24 | 144 |  | 69 |  |  |  |  | 3,842 |
| ES | 728 |  |  |  | 243 |  | 92 |  |  |  |  |  |  |  |  | 76 |  |  | 651 |  |  |  |  |  | 89 | 790 |  | 919 |  |  |  |  | 3,588 |
| FR | 31,036 |  |  |  | 16,553 | 1 | 31 |  | 2 |  |  |  |  |  |  | 62,143 | 4 |  | 484 |  |  |  |  |  | 56 | 350 |  | 1,198 |  |  |  |  | 111,858 |
| HR | 84 |  |  |  | 304 |  | 0 |  |  |  |  |  |  |  |  | 3 |  |  | 35 |  |  |  |  |  | 0 | 21 |  | 5 |  |  |  |  | 452 |
| IT | 547 |  |  |  | 3,887 |  | 32 |  | 1 |  |  |  |  |  |  | 65 | 2 |  | 203 |  |  |  |  |  | 174 | 296 |  | 264 |  |  |  |  | 5,471 |
| CY | 0 |  |  |  | 3 |  | 1 |  |  |  |  |  |  |  |  | 0 |  |  | 6 |  |  |  |  |  | 4 | 38 |  | 56 |  |  |  |  | 108 |
| LV | 24 |  |  |  | 717 | 3 | 197 |  |  |  |  |  |  |  |  | 1 |  |  | 143 |  |  |  |  |  | 2 | 169 |  | 1,031 | 6 |  |  |  | 2,293 |
| LT | 14 |  |  |  | 817 | 23 | 437 |  |  |  |  |  |  |  |  | 1 |  |  | 198 |  |  |  |  |  | 1 | 135 |  | 1,588 | 5 |  |  |  | 3,219 |
| LU | 103 |  |  |  | 57 |  | 2 |  |  |  |  |  |  |  |  |  |  |  | 26 |  |  |  |  |  | 33 | 49 |  | 17 |  |  |  |  | 287 |
| HU | 64 |  |  |  | 3,942 |  | 44 |  |  |  |  |  |  |  |  | 46 |  |  | 239 |  |  |  |  |  | 122 | 195 |  | 223 |  |  |  |  | 4,875 |
| MT | 2 |  |  |  | 2 |  | 1 |  |  |  |  |  |  |  |  | 0 |  |  | 17 |  |  |  |  |  | 0 | 10 |  | 23 |  |  |  |  | 55 |
| NL | 6,417 |  |  |  | 6,428 | 4 | 16 |  |  |  |  |  |  |  |  | 591 |  |  |  |  |  |  |  |  | 102 | 229 |  | 272 |  |  |  |  | 14,059 |
| AT | 11 |  | 12 |  | 2,160 |  | 0 |  |  |  |  |  |  |  |  | 40 |  |  | 59 |  |  |  |  |  | 2,881 | 122 |  | 35 |  |  |  |  | 5,320 |
| PL | 3,807 |  | 100 |  | 47,273 | 1 | 4,473 |  | 2 |  |  |  |  |  |  | 1,044 |  |  | 17,181 |  |  |  |  |  | 55 | 368 |  | 22,120 | 81 |  |  |  | 96,505 |
| PT | 492 |  |  |  | 1,851 |  | 28 |  | 3 |  |  |  |  |  |  | 1,136 |  |  | 350 |  |  |  |  |  | 1 | 63 |  | 304 |  |  |  |  | 4,228 |
| RO | 531 |  |  |  | 5,727 |  | 167 |  | 38 |  |  |  |  |  |  | 89 | 38 |  | 200 |  |  |  |  |  | 13 | 238 |  | 393 |  |  |  |  | 7,434 |
| SI | 16 |  |  |  | 176 |  | 0 |  |  |  |  |  |  |  |  | 2 | 5 |  | 15 |  |  |  |  |  | 17 | 21 |  | 11 |  |  |  |  | 263 |
| SK | 103 |  | 4,482 |  | 2,167 |  | 165 |  |  |  |  |  |  |  |  | 283 | 1,555 |  | 611 |  |  |  |  |  | 0 | 39 |  | 1,165 | 16 |  |  |  | 10,586 |
| FI | 12 |  |  |  | 105 | 347 | 2 |  |  |  |  |  |  |  |  | 9 |  |  | 15 |  |  |  |  |  | 14 |  |  | 19 |  |  |  |  | 523 |
| SE | 42 |  |  |  | 107 | 14 | 6 |  |  |  |  |  |  |  |  | 79 | 4 |  | 84 |  |  |  |  |  | 17 | 1,411 |  | 88 |  |  |  |  | 1,852 |
| UK | 192 |  |  |  | 1,043 | 11 | 1,625 |  | 1 |  |  |  |  |  |  | 74 | 3 |  | 418 |  |  |  |  |  | 242 | 1,014 |  |  |  |  |  |  | 4,623 |
| IS | 2 |  |  |  | 4 |  | 0 |  |  |  |  |  |  |  |  | 9 |  |  | 0 |  |  |  |  |  | 4 | 15 |  | 4 | 5 |  |  |  | 43 |
| LI | 0 |  |  |  | 3 |  | 0 |  |  |  |  |  |  |  |  | 0 |  |  | 0 |  |  |  |  |  | 2 |  |  | 0 |  |  |  |  | 5 |
| NO | 17 |  |  |  | 30 | 51 | 0 |  |  |  |  |  |  |  |  | 4 |  |  | 37 |  |  |  |  |  | 88 | 314 |  | 69 |  |  |  |  | 610 |
| CH | 112 |  |  |  | 307 |  | 2 |  |  |  |  |  |  |  |  | 113 |  |  | 137 |  |  |  |  |  | 89 | 251 |  | 112 |  |  |  |  | 1,123 |
| Total | 45,010 |  | 4,596 | 15,797 | 106,552 | 537 | 7,421 |  | 49 |  |  |  |  | 1,102 |  | 127,500 | 1,616 |  | 37,924 | 104,295 |  |  |  |  | 6,846 | 13,206 |  | 33,553 | 119 |  |  |  | 506,123 |

\* No data available for BG, FR, HR, IT, CY, LT, MT, AT, PT, RO, SI, SE, LI, NO and CH. The breakdown by Member State or residence provided by DK has not been reported given that for most of the cases the Member State of residence is unknown (for non-Danish citizens in particular).

**Source** Questionnaire on the export of family benefits

Table The export of *child benefits*, expenditure (in €), 2013/2014

|  |  | Competent Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **BE** | **BG** | **CZ** | **DK** | **DE** | **EE** | **IE** | **EL** | **ES** | **FR** | | **HR** | **IT** | **CY** | **LV** | **LT** | **LU** | **HU** | **MT** | **NL** | **AT** | **PL** | **PT** | **RO** | **SI** | **SK** | **FI** | **SE** | **UK** | **IS** | **LI** | **NO** | **CH** | **Total** |
| Member State of residence | BE |  |  |  |  | 7,986 | 5,370 | 6,240 |  |  |  | |  |  |  |  |  | 122,085,013 | 87 |  | 8,282,000 |  |  |  |  |  | 7,011 | 323,844 |  |  |  |  | 210,542 |  | 130,928,092 |
| BG | 316,349 |  |  |  | 744,767 |  | 29,640 |  |  |  | |  |  |  |  |  | 32,040 |  |  | 151,000 |  |  |  |  |  | 333 | 264,264 |  |  |  |  | 315,748 |  | 1,854,141 |
| CZ | 117,192 |  | 398 |  | 1,509,823 |  | 67,080 |  |  |  | |  |  |  |  |  | 2,597,277 | 40 |  | 235,000 |  |  |  |  |  | 487,904 | 80,436 |  |  | 168 |  | 77,169 |  | 5,172,488 |
| DK | 15,187 |  |  |  | 48,142 |  | 0 |  |  |  | |  |  |  |  |  | 70,427 |  |  | 19,000 |  |  |  |  |  | 5,488 | 216,288 |  |  |  |  | 701,782 |  | 1,076,313 |
| DE | 738,158 |  |  |  |  | 7,564 | 37,440 |  | 4,545 |  | |  |  |  |  |  | 85,555,195 | 991 |  | 6,646,000 |  |  |  |  |  | 70,217 | 1,100,232 |  |  |  |  | 574,641 |  | 94,734,983 |
| EE | 8,367 |  |  |  | 33,635 | 98,731 | 15,600 |  |  |  | |  |  |  |  |  | 9,797 |  |  | 40,000 |  |  |  |  |  | 0 | 7,880,340 |  |  | 1,610 |  | 596,828 |  | 8,684,908 |
| IE | 63,135 |  |  |  | 23,712 | 6,414 | 0 |  |  |  | |  |  |  |  |  | 59,112 |  |  | 46,000 |  |  |  |  |  | 16,785 | 154,824 |  |  |  |  | 50,787 |  | 420,768 |
| EL | 198,705 |  |  |  | 861,265 |  | 0 |  |  |  | |  |  |  |  |  | 23,192 |  |  | 135,000 |  |  |  |  |  | 5,189 | 216,300 |  |  |  |  | 54,867 |  | 1,494,518 |
| ES | 2,014,643 |  |  |  | 957,466 |  | 143,520 |  |  |  | |  |  |  |  |  | 341,195 |  |  | 624,000 |  |  |  |  |  | 21,999 | 1,195,800 |  |  |  |  | 900,571 |  | 6,199,194 |
| FR | 53,416,347 |  |  |  | 12,879,629 | 150 | 48,360 |  | 291 |  | |  |  |  |  |  | 250,730,201 | 171 |  | 465,000 |  |  |  |  |  | 13,255 | 506,004 |  |  |  |  | 208,335 |  | 318,267,742 |
| HR | 172,347 |  |  |  | 15,104 |  | 0 |  |  |  | |  |  |  |  |  | 14,695 |  |  | 28,000 |  |  |  |  |  | 0 | 27,552 |  |  |  |  | 14,555 |  | 272,253 |
| IT | 1,439,309 |  |  |  | 1,749,862 |  | 49,920 |  | 146 |  | |  |  |  |  |  | 294,043 | 87 |  | 195,000 |  |  |  |  |  | 41,140 | 439,392 |  |  |  |  | 139,684 |  | 4,348,582 |
| CY | 0 |  |  |  | 1,196 |  | 1,560 |  |  |  | |  |  |  |  |  | 0 |  |  | 6,000 |  |  |  |  |  | 761 | 57,408 |  |  |  |  | 7,560 |  | 74,485 |
| LV | 43,364 |  |  |  | 228,917 | 5,528 | 307,320 |  |  |  | |  |  |  |  |  | 3,756 |  |  | 134,000 |  |  |  |  |  | 369 | 237,552 |  |  | 2,401 |  | 998,300 |  | 1,961,506 |
| LT | 19,116 |  |  |  | 169,199 | 72,133 | 681,720 |  |  |  | |  |  |  |  |  | 4,898 |  |  | 185,000 |  |  |  |  |  | 162 | 185,724 |  |  | 7,150 |  | 4,840,359 |  | 6,165,460 |
| LU | 160,109 |  |  |  | 23,185 |  | 3,120 |  |  |  | |  |  |  |  |  |  |  |  | 24,000 |  |  |  |  |  | 8,823 | 69,948 |  |  |  |  | 17,827 |  | 307,012 |
| HU | 167,131 |  |  |  | 4,086,640 |  | 68,640 |  |  |  | |  |  |  |  |  | 191,625 |  |  | 227,000 |  |  |  |  |  | 26,556 | 265,044 |  |  |  |  | 103,276 |  | 5,135,912 |
| MT | 1,638 |  |  |  | 133 |  | 1,560 |  |  |  | |  |  |  |  |  | 0 |  |  | 16,000 |  |  |  |  |  | 0 | 14,112 |  |  |  |  | 10,606 |  | 44,050 |
| NL | 11,804,158 |  |  |  | 3,559,962 | 9,460 | 24,960 |  |  |  | |  |  |  |  |  | 2,379,098 |  |  |  |  |  |  |  |  | 25,107 | 325,812 |  |  |  |  | 289,219 |  | 18,417,776 |
| AT | 13,500 |  | 2,231 |  | 2,344,024 |  | 0 |  |  |  | |  |  |  |  |  | 160,408 |  |  | 56,000 |  |  |  |  |  | 692,799 | 175,284 |  |  |  |  | 29,670 |  | 3,473,916 |
| PL | 9,379,946 |  | 25,901 |  | 70,384,885 | 98 | 6,977,880 |  | 218 |  | |  |  |  |  |  | 5,101,172 |  |  | 16,332,000 |  |  |  |  |  | 14,954 | 502,140 |  |  | 93,957 |  | 14,157,680 |  | 122,970,831 |
| PT | 1,158,160 |  |  |  | 687,876 |  | 43,680 |  | 364 |  | |  |  |  |  |  | 4,484,241 |  |  | 344,000 |  |  |  |  |  | 277 | 89,172 |  |  |  |  | 215,749 |  | 7,023,518 |
| RO | 1,417,325 |  |  |  | 2,433,666 |  | 260,520 |  | 5,020 |  | |  |  |  |  |  | 355,907 | 19,079 |  | 190,000 |  |  |  |  |  | 2,714 | 333,180 |  |  |  |  | 9,039 |  | 5,026,450 |
| SI | 27,886 |  |  |  | 81,117 |  | 0 |  |  |  | |  |  |  |  |  | 7,426 | 243 |  | 14,000 |  |  |  |  |  | 2,974 | 28,644 |  |  |  |  | 9,272 |  | 171,561 |
| SK | 223,934 |  | 922,511 |  | 2,614,086 |  | 257,400 |  |  |  | |  |  |  |  |  | 1,121,625 | 301,157 |  | 578,000 |  |  |  |  |  | 0 | 52,440 |  |  | 7,072 |  | 360,327 |  | 6,438,552 |
| FI | 12,545 |  |  |  | 43,079 | 285,960 | 3,120 |  |  |  | |  |  |  |  |  | 28,635 |  |  | 14,000 |  |  |  |  |  | 3,064 |  |  |  |  |  | 204,555 |  | 594,958 |
| SE | 65,892 |  |  |  | 58,058 | 29,838 | 9,360 |  |  |  | |  |  |  |  |  | 291,746 | 7,823 |  | 79,000 |  |  |  |  |  | 3,665 | 2,230,260 |  |  |  |  | 2,930,459 |  | 5,706,101 |
| UK | 311,836 |  |  |  | 158,361 | 6,651 | 2,535,000 |  | 146 |  | |  |  |  |  |  | 368,299 | 6,555 |  | 397,000 |  |  |  |  |  | 52,114 | 1,532,184 |  |  |  |  | 1,118,076 |  | 6,486,221 |
| IS | 3,771 |  |  |  | 9,818 |  | 0 |  |  |  | |  |  |  |  |  | 44,086 |  |  | 0 |  |  |  |  |  | 531 | 21,792 |  |  | 3,980 |  | 440,766 |  | 524,744 |
| LI | 0 |  |  |  | 0 |  | 0 |  |  |  | |  |  |  |  |  | 0 |  |  | 0 |  |  |  |  |  | 508 |  |  |  |  |  | 0 |  | 508 |
| NO | 33,427 |  |  |  | 13,084 | 45,179 | 0 |  |  |  | |  |  |  |  |  | 12,957 |  |  | 32,000 |  |  |  |  |  | 19,152 | 475,212 |  |  |  |  |  |  | 631,011 |
| CH | 223,276 |  |  |  | 31,250 |  | 3,120 |  |  |  | |  |  |  |  |  | 532,003 |  |  | 128,000 |  |  |  |  |  | 21,029 | 357,996 |  |  |  |  | 72,324 |  | 1,368,998 |
| Tot | 83,566,755 |  | 951,041 | 24,383,654 | 105,759,924 | 573,075 | 11,576,760 |  | 10,729 | |  |  |  |  | 107,478 |  | 476,900,069 | 336,232 |  | 35,622,000 | 147,322,836 | 3,995,406 |  |  |  | 1,544,876 | 19,359,180 |  |  | 116,339 |  | 29,660,573 |  | 941,786,927 |

\* No data available for BG, FR, HR, IT, CY, LT, MT, AT, PT, RO, SI, SE, UK, LI and CH. The breakdown by Member State or residence provided by DK has not been reported given that for most of the cases the Member State of residence is unknown (for non-Danish citizens in particular).

**Source** Questionnaire on the export of family benefits

In absolute terms, most child benefits are exported by Luxembourg, Austria and Germany *(Table 9)*. 21% of the total number of households entitled received a child benefit being exported by Luxembourg. This percentage increases even in terms of total expenditure. In that case Luxembourg paid 51% of total reported spending on the export of child benefits. The main reason for this is the high average amount paid per child (€ 3,740)[[15]](#footnote-15) compared to the other reporting Member States. Also, the figures reported by Luxembourg do not make a distinction between types of family benefits. This implies that for Luxembourg a (much) broader definition of child benefit is applied compared to other reporting Member States. Austria represents 20% of the child benefits exported to the households entitled and 21% of the children involved. Their share in total expenditure is, however, much lower (16% of total expenditure). 19% of the child benefits exported to the households entitled were paid by Germany or to 21% of the children involved. Also Belgium (7% of the total persons entitled), the United Kingdom (6% of the total persons entitled), the Netherlands (6% of the total persons entitled) and Norway (5% of the total persons entitled) exported in absolute terms a quite high number of child benefits. Denmark, Ireland, Finland, Romania, Poland, Slovakia and Norway have a share between 1 and 5% in the total export of child benefits, while the Czech Republic, Estonia, Spain, Latvia, Hungary and Iceland have a share of less than 1% in the total export of child benefits in absolute figures. The impact of the export of child benefits in relative terms (as a percentage of the total number of child benefits paid by a Member State and the related amount) will be discussed in a separate section of this report. The number of child benefits being exported by the EU-15 to households living abroad covers 87% of the total households entitled but accounts for 96% of total expenditure.

The annual average amount paid per child varies between Member States from € 3,740 in Luxembourg to € 98 in Latvia *(Table 9)*. Belgium, Denmark, Ireland, Finland, Austria, Estonia, Germany, Iceland and the Netherlands paid an average amount between € 900 and € 2,000. Finally the Czech Republic, Spain, Hungary, Slovakia and Latvia paid on average less than € 300. These total averages will be influenced by the proportionate distribution of the primary and secondary competences of the reporting Member States.

Table The export of *child benefits*, *by competent Member State*, 2013

|  | Persons entitled | | Family members involved | | Annual expenditure | | Annual average amount per child | Average number of family members per person entitled |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ***Number*** | ***% of***  ***column total*** | ***Number*** | ***% of***  ***column total*** | ***Amount***  ***(in €)*** | ***% of column total*** |  |  |
| BE | 23,962 | 7.4% | 45,010 | 8.9% | 83,566,755 | 8.9% | 1,857 | 1.9 |
| BG |  |  |  |  |  |  |  |  |
| CZ | 1,009 | 0.3% | 4,596 | 0.9% | 951,041 | 0.1% | 207 | 4.6 |
| DK | 4,720 | 1.5% | 15,797 | 3.1% | 24,383,654 | 2.6% | 1,544 | 3.3 |
| DE | 62,587 | 19.3% | 106,552 | 21.1% | 105,759,924 | 11.2% | 993 | 1.7 |
| EE | 406 | 0.1% | 537 | 0.1% | 573,075 | 0.1% | 1,067 | 1.3 |
| IE | 4,636 | 1.4% | 7,421 | 1.5% | 11,576,760 | 1.2% | 1,560 | 1.6 |
| EL |  |  |  |  |  |  |  |  |
| ES | 37 | 0.0% | 49 | 0.0% | 10,729 | 0.0% | 219 | 1.3 |
| FR |  |  |  |  |  |  |  |  |
| HR |  |  |  |  |  |  |  |  |
| IT |  |  |  |  |  |  |  |  |
| CY |  |  |  |  |  |  |  |  |
| LV | 948 | 0.3% | 1,102 | 0.2% | 107,478 | 0.0% | 98 | 1.2 |
| LT |  |  |  |  |  |  |  |  |
| LU | 69,310 | 21.4% | 127,500 | 25.2% | 476,900,069 | 50.6% | 3,740 | 1.8 |
| HU | 1,154 | 0.4% | 1,616 | 0.3% | 336,232 | 0.0% | 208 | 1.4 |
| MT |  |  |  |  |  |  |  |  |
| NL | 20,225 | 6.2% | 37,924 | 7.5% | 35,622,000 | 3.8% | 939 | 1.9 |
| AT | 63,828 | 19.7% | 104,295 | 20.6% | 147,322,836 | 15.6% | 1,413 | 1.6 |
| PL | 8,698 | 2.7% |  |  | 3,995,406 | 0.4% |  |  |
| PT |  |  |  |  |  |  |  |  |
| RO | 11,427 | 3.5% |  |  |  |  |  |  |
| SI |  |  |  |  |  |  |  |  |
| SK | 4,520 | 1.4% | 6,846 | 1.4% | 1,544,876 | 0.2% | 226 | 1.5 |
| FI | 11,449 | 3.5% | 13,206 | 2.6% | 19,359,180 | 2.1% | 1,466 | 1.2 |
| SE |  |  |  |  |  |  |  |  |
| UK | 20,271 | 6.3% | 33,553 | 6.6% |  |  |  | 1.7 |
| IS | 73 | 0.0% | 119 | 0.0% | 116,339 | 0.0% | 978 | 1.6 |
| LI |  |  |  |  |  |  |  |  |
| NO | 14,524 | 4.5% |  |  | 29,660,573 | 3.1% |  |  |
| CH |  |  |  |  |  |  |  |  |
| Total | 323,784 | 100.0% | 506,123 | 100.0% | 941,786,927 | 100.0% |  |  |
| EU-12 | 28,162 | 8.7% | 14,697 | 2.9% | 7,508,108 | 0.8% |  |  |
| EU-15 | 281,025 | 86.8% | 491,307 | 97.1% | 904,501,907 | 96.0% |  |  |
| EFTA | 14,597 | 4.5% | 119 | 0.0% | 29,776,912 | 3.2% |  |  |

\* No data available for BG, EL, FR, HR, IT, CY, LT, MT, PT, SI, SE, LI and CH.

**Source** Questionnaire on the export of family benefits

Data could also be analysed for the export of child benefits to the Member State of residence of the children. However, the missing data for a number of Member States, in particular Member States with a high level of incoming commuters, may lead to a distorted view of reality if the export of child benefits is reported by the Member State of residence. Most of the households that received a child benefit from abroad lived in France and Poland *(Table 10)*. 25% of the child benefits were exported to France comprising 42% of total expenditure. This much higher share of France in the total expenditure is mainly explained by the fact that more than half of the households residing in France received a child benefit paid by Luxembourg. Also Belgium and Germany have a much higher share in total expenditure compared to their share in the number of households or children receiving a child benefit, as again both Member States received a child benefit mainly from Luxembourg. These examples illustrate how much certain rights are ‘derived’ by an underlying reality of cross-border work. Furthermore, 25% of the child benefits were exported to households living in Poland. Finally, a high percentage of child benefits was exported to Belgium (10%) and Germany (8.5%). The number of child benefits being imported by a household living in the EU-15 covers 61% of the total households entitled, but accounts for 78% of total expenditure. Several Member States (e.g. BE, CZ, DE, LU, HU and NL) exported the child benefit mainly to their neighbouring Member States *(Tables 6* and *12)*.

Table The export of *child benefits*, *by Member State of residence*, 2013

|  | Persons entitled | | Family members involved | | Annual amount | |
| --- | --- | --- | --- | --- | --- | --- |
|  | ***Number*** | ***% of column total*** | ***Number*** | ***% of column total*** | ***Amount (in €)*** | ***% of column total*** |
| BE | 23,658 | 9.6% | 45,233 | 11.8% | 130,928,092 | 17.1% |
| BG | 2,171 | 0.9% | 3,091 | 0.8% | 1,854,141 | 0.2% |
| CZ | 5,635 | 2.3% | 9,142 | 2.4% | 5,172,488 | 0.7% |
| DK | 732 | 0.3% | 483 | 0.1% | 1,076,313 | 0.1% |
| DE | 20,918 | 8.5% | 35,272 | 9.2% | 94,734,983 | 12.4% |
| EE | 5,537 | 2.3% | 5,694 | 1.5% | 8,684,908 | 1.1% |
| IE | 1,572 | 0.6% | 2,792 | 0.7% | 420,768 | 0.1% |
| EL | 2,744 | 1.1% | 3,842 | 1.0% | 1,494,518 | 0.2% |
| ES | 8,486 | 3.5% | 3,588 | 0.9% | 6,199,194 | 0.8% |
| FR | 62,148 | 25.3% | 111,858 | 29.1% | 318,267,742 | 41.6% |
| HR | 260 | 0.1% | 452 | 0.1% | 272,253 | 0.0% |
| IT | 7,453 | 3.0% | 5,471 | 1.4% | 4,348,582 | 0.6% |
| CY | 223 | 0.1% | 108 | 0.0% | 74,485 | 0.0% |
| LV | 2,018 | 0.8% | 2,293 | 0.6% | 1,961,506 | 0.3% |
| LT | 4,404 | 1.8% | 3,219 | 0.8% | 6,165,460 | 0.8% |
| LU | 179 | 0.1% | 287 | 0.1% | 307,012 | 0.0% |
| HU | 3,084 | 1.3% | 4,875 | 1.3% | 5,135,912 | 0.7% |
| MT | 49 | 0.0% | 55 | 0.0% | 44,050 | 0.0% |
| NL | 7,569 | 3.1% | 14,059 | 3.7% | 18,417,776 | 2.4% |
| AT | 3,551 | 1.4% | 5,320 | 1.4% | 3,473,916 | 0.5% |
| PL | 62,047 | 25.3% | 96,505 | 25.1% | 122,970,831 | 16.1% |
| PT | 2,836 | 1.2% | 4,228 | 1.1% | 7,023,518 | 0.9% |
| RO | 4,616 | 1.9% | 7,434 | 1.9% | 5,026,450 | 0.7% |
| SI | 174 | 0.1% | 263 | 0.1% | 171,561 | 0.0% |
| SK | 4,833 | 2.0% | 10,586 | 2.8% | 6,438,552 | 0.8% |
| FI | 500 | 0.2% | 523 | 0.1% | 594,958 | 0.1% |
| SE | 3,342 | 1.4% | 1,852 | 0.5% | 5,706,101 | 0.7% |
| UK | 3,391 | 1.4% | 4,623 | 1.2% | 6,486,221 | 0.8% |
| IS | 254 | 0.1% | 43 | 0.0% | 524,744 | 0.1% |
| LI | 3 | 0.0% | 5 | 0.0% | 508 | 0.0% |
| NO | 486 | 0.2% | 610 | 0.2% | 631,011 | 0.1% |
| CH | 717 | 0.3% | 1,123 | 0.3% | 1,368,998 | 0.2% |
| Total\*\* | 245,590 | 100.0% | 384,929 | 100.0% | 765,977,553 | 100.0% |
| EU-13 | 95,051 | 38.7% | 143,717 | 37.3% | 163,972,596 | 21.4% |
| EU-15 | 149,079 | 60.7% | 239,431 | 62.2% | 599,479,694 | 78.3% |
| EFTA | 1,460 | 0.6% | 1,781 | 0.5% | 2,525,262 | 0.3% |

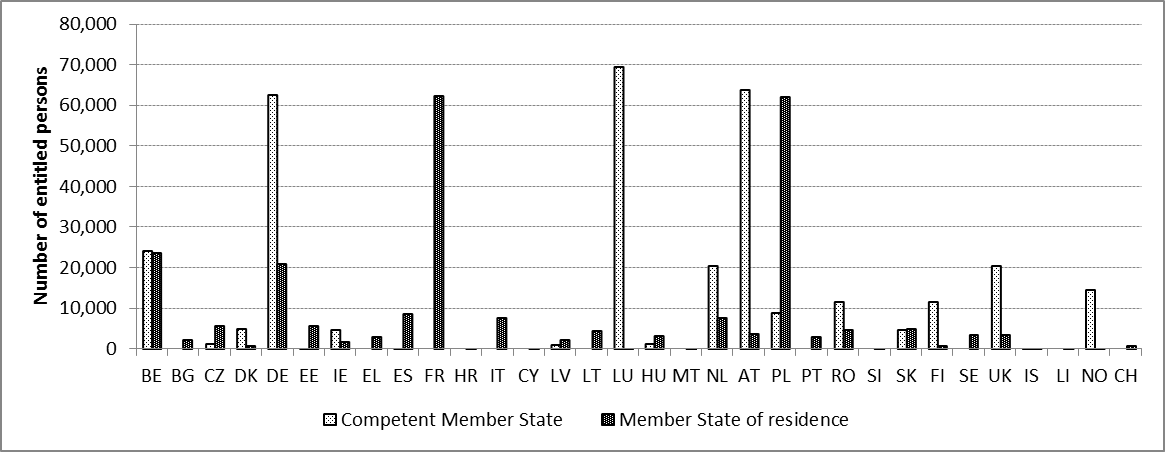
\* This is an incomplete picture due to missing data for BG, DK, FR, HR, IT, CY, LT, PT, SI, SE, LI and CH as reporting Member State. However, IT reported that the export of family benefits is increasing, especially to RO and ES. Also, no breakdown by Member State of residence was provided by AT, PL and LV and an incomplete breakdown provided by DK.

\*\* Total numbers differ compared to Table 9 as some Member States (AT, PL and LV) did not provide a breakdown by Member State of residence.

**Source** Questionnaire on the export of family benefits

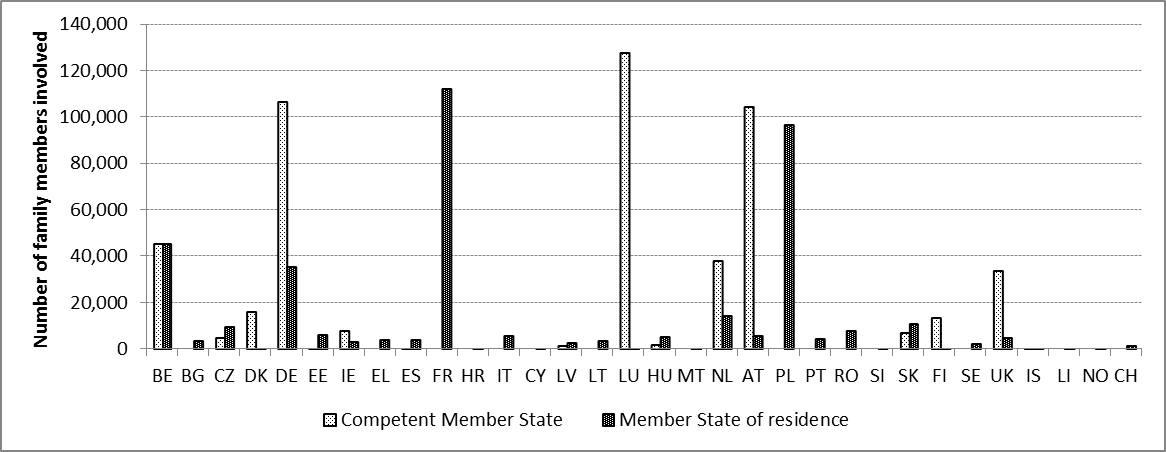
Comparing the number of exported and imported child benefits and the related amount allows to obtain a more detailed view on the ‘net figures’ *(Figures 3* to *6)*. These net figures correspond to a high extent to the impact of the export of child benefits for several Member States. Despite the number of imported and exported child benefits being almost equal, the net budgetary cost may still vary markedly. This is especially the case for Belgium. In terms of budgetary implications, some Member States are net recipients (in particular PL, BE and probably also FR), while other Member States are net contributors (in particular LU and AT) *(Figure 5)*. The cross-tables illustrate how the export in one Member State is the import in another. In each Member State the export and the import relate to a different group of persons. So netting reveals some statistical compensation, but only the gross flows serve to illustrate the number of persons involved.

Figure The export of *child benefits*, by competent Member State and Member State of residence, number of persons entitled, 2013



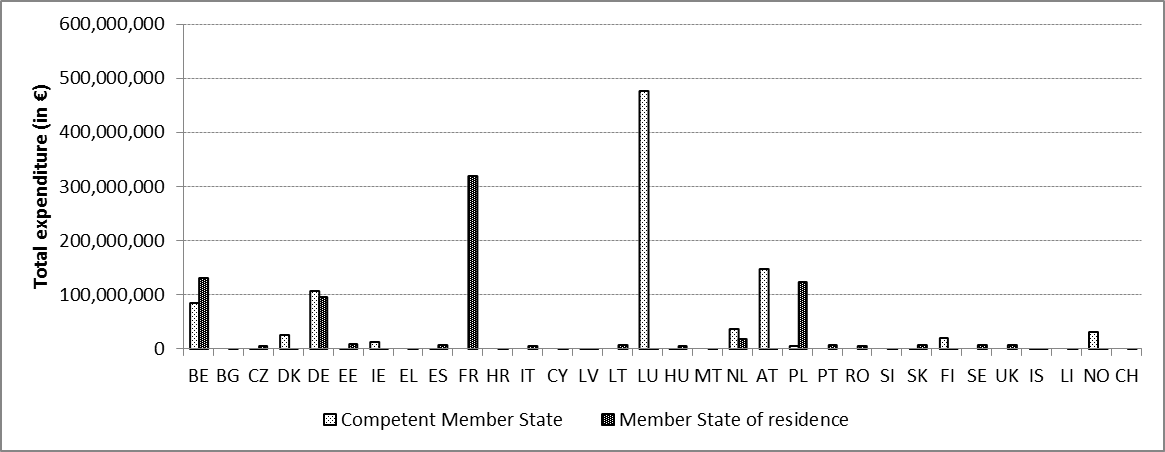
**Source** Questionnaire on the export of family benefits

Figure The export of *child benefits*, by competent Member State and Member State of residence, number of family members involved, 2013



**Source** Questionnaire on the export of family benefits

Figure The export of *child benefits*, by competent Member State and Member State of residence, total expenditure (in €), 2013



**Source** Questionnaire on the export of family benefits

### 2.2.2 The percentage of export in the total number of child benefits

In relative terms, the impact of the export of child benefits (as a percentage of the total number of child benefits paid by a Member State and the related amount) is quite limited for most of the Member States. On average 1% of child benefits are being exported abroad, which represents 1.6% of total public spending on child benefits of 17 reporting Member States. Luxembourg is an important ‘outlier’ with regard to the export of child benefits. More than 50% of the child benefits paid by Luxembourg were exported abroad. The lower share of export in the total public spending of Luxembourg on child benefits could be explained by the lower average amount paid per child as secondarily competent Member State (supplement of € 2,455) compared to the average amount of the child benefit paid per child (€ 4,107) and the impact of this supplement on the average amount being exported per child (€ 3,740). Austria exported almost 6% of their child benefits amounting to some 3% of their public spending on child benefits. Belgium, Finland and Norway exported some 2% of their child benefits. The Netherlands, Denmark, Germany, Ireland and Poland exported between 0.5 and 1.5% of their child benefits, while Latvia, the United Kingdom, Estonia, Romania, Iceland, the Czech Republic and Spain exported even less than 0.5% of their child benefits. However, the impact is expected to level-off for most of the EU Member States, as stated above, when also the import of child benefits is taken into account.

Table The share of the export of *child benefits* in the total number of child benefits paid by the reporting Member State, 2013

|  | As % of | | |
| --- | --- | --- | --- |
|  | Total number of persons | Number of family members involved | Total amount  (in €) |
| BE | 2.1% | 2.2% | 1.9% |
| BG |  |  |  |
| CZ | 0.1% | n.a. | 0.1% |
| DK | 0.7% | 1.3% | 1.3% |
| DE | 0.7% | 0.8% | 0.3% |
| EE | 0.3% | 0.2% | 0.6% |
| IE | 0.8% | 0.6% | 0.6% |
| EL |  |  |  |
| ES | 0.004% | 0.003% | 0.001% |
| FR |  |  |  |
| HR |  |  |  |
| IT |  |  |  |
| CY |  |  |  |
| LV | 0.4% | 0.4% | 0.3% |
| LT |  |  |  |
| LU | 50.7% | 52.1% | 47.4% |
| HU |  |  |  |
| MT |  |  |  |
| NL | 1.0% | 1.1% | 1.1% |
| AT | 5.6% | 5.6% | 3.4% |
| PL | 0.7% | n.a. | 0.2% |
| PT |  |  |  |
| RO | 0.3% | n.a. | n.a. |
| SI |  |  |  |
| SK |  |  |  |
| FI | 1.9% | 1.2% | 1.3% |
| SE |  |  |  |
| UK | 0.3% | 0.3% | n.a. |
| IS | 0.1% | 0.2% | 0.2% |
| LI |  |  |  |
| NO | 2.0% | n.a. | 1.7% |
| CH |  |  |  |
| Total of reporting MSs (weighted) | 1.0% | 1.2% | 1.6% |

\* No data available for BG, EL, FR, HR, IT, CY, LT, MT, PT, SI, SK, SE, LI and CH. Figures of HU not included.

**Source** Questionnaire on the export of family benefits

### 2.2.3 The impact of intra-EU mobility on the export of family benefits: cross-border workers and migrants

The number of child benefits being exported abroad is influenced by two main groups, namely cross-border workers (working in a Member State other than the Member State of residence of the child(ren)) and migrants living in a Member State other than the Member State of the child(ren). The share of both groups in the total number of child benefits being exported abroad was not asked in the questionnaire on the export of family benefits. However, by comparing the available information provided via the questionnaire with data from the Labour Force Survey, for each of the Member States the correlation can be investigated between the breakdown of the export of child benefits by Member State of residence and the breakdown of the cross-border workers’ Member State of residence or the nationality of the migrants at working age.[[16]](#footnote-16) Belgium, the Czech Republic, Germany, Luxembourg, Hungary and Finland show a strong correlation (greater than 0.8) between the breakdown of the number of child benefits being exported abroad and the breakdown of the number of incoming cross-border workers. We observe a strong correlation between the breakdown of the number of child benefits being exported abroad and the breakdown of the number of migrants at working age by their nationality for the Czech Republic, Germany, Ireland, Spain, Luxembourg, the Netherlands, Slovakia, Finland, the United Kingdom, Iceland and Norway. The number of child benefits exported by Ireland and the United Kingdom (and perhaps also IT) are mainly influenced by the number of immigrants. Several Member States (e.g. BE, CZ, NL, LU, ES, NL and FI) might be influenced by both groups.

Table The impact of intra-EU mobility on the export of *child benefits*

|  |  | Incoming cross-border workers | | EU/EFTA migrants at working age (last 10 years) | |
| --- | --- | --- | --- | --- | --- |
|  | ***3 main MSs export of family benefit*** | ***Correlation cross-border workers\*\**** | ***3 main MSs*** | ***Correlation migrants\*\**** | ***3 main MSs*** |
| BE | **FR**, **NL**, PL | 0.99 | **FR**, **NL**, **DE** | 0.73 | **FR**, **NL**, RO |
| BG |  |  |  |  |  |
| CZ | **SK**, **PL**, **AT** | 0.99 | **SK**, **PL**, **DE** | 1.00 | **SK**, BG, IT, |
| DK |  |  |  |  |  |
| DE | **PL**, **FR**, RO | 0.87 | **PL**, **FR**, HU | 0.90 | **PL**, RO, IT |
| EE | **FI**, EE, NO | 0.08 | **LV**, PL, **FI** | -0.60 | **LV**, UK, ES |
| IE | PL, **UK**, LT | 0.16 | **UK**, SK, HU | 0.98 | PL, LT, **UK** |
| EL |  |  |  |  |  |
| ES | RO, **PT** | 0.75 | RO, **PT**, **FR** | 0.98 | RO, IT, BG |
| FR |  |  |  |  |  |
| HR |  |  |  |  |  |
| IT | \*\*\* |  |  |  |  |
| CY |  |  |  |  |  |
| LV |  |  |  |  |  |
| LT |  |  |  |  |  |
| LU | **FR**, **DE**, **BE** | 0.99 | **FR**, **DE**, **BE** | 0.84 | **FR**, PT, **BE** |
| HU | **SK**, **RO**, FR | 1.00 | **SK**, **AT**, DE | 0.12 | **RO**, **SK**, ES |
| MT |  |  |  |  |  |
| NL | PL, **BE**, **DE** | 0.67 | **DE**, **BE**, PL | 0.94 | PL, **DE**, **BE** |
| AT |  |  |  |  |  |
| PL |  |  |  |  |  |
| PT |  |  |  |  |  |
| RO | ES, IT, EL | -0.22 | IT, **HU**, PT | n.a. | n.a. |
| SI |  |  |  |  |  |
| SK | **PL**, DK, UK | 0.77 | **CZ**, **AT**, **HU** | 0.95 | **CZ**, **HU**, RO |
| FI | EE, SE, UK | 0.97 | EE, FR, DE | 0.98 | EE, UK, SE |
| SE |  |  |  |  |  |
| UK | PL, **IE**, LT | 0.09 | ES, **IE**, SK | 0.98 | PL, RO, LT |
| IS | PL, SK |  |  | 0.99 | PL, LT, LV |
| LI |  |  |  |  |  |
| NO | PL, LT, **SE** |  |  | 0.98 | PL, **SE**, LT |
| CH |  |  |  |  |  |

\* In bold: Neighbouring Member State.

\*\* Correlation calculated for each Member State between breakdown export and breakdown incoming cross-border workers or migrants at working age by nationality.

\*\*\* IT reports the export of family benefits is increasing, in particular to RO and PL.

\*\*\*\* No data available for BG, EL, FR, HR, IT, CY, LT, MT, PT, SI, SE, LI and CH. No breakdown by Member State of residence was provided by AT, PL and LV or an incomplete breakdown provided by DK.

**Source** Questionnaire on the export of family benefits and Eurostat Labour Force Survey

### 2.2.4 Concentration in bilateral Member States

As already stated above, both the export and import of child benefits are strongly concentrated in the EU-15 Member States. However, export is even concentrated in only a few number of bilateral flows between certain Member States. The export of child benefits from Luxembourg to France amounts to 14% of the total number of exports to households. In terms of spending, this single flow even amounts to € 250.7 million or 33% of total expenditure on the export of child benefits. Also the flows of export of child benefits from Germany to Poland (11% of total), from Luxembourg to Belgium (7% of total), from Belgium to France (6.5% of total), from Luxembourg to Germany (6% of total) and from the United Kingdom to Poland (5%) are considerable. Most of the main flows are geographically concentrated between neighbouring countries. The main 10 bilateral flows amount to 63% of the child benefits being exported abroad and the main 20 bilateral flows even amount to 78%.

**This is the LANDSCAPE PAGE section.**

Table The share of the export of *child benefits* between bilateral Member States compared to the total export *(selection of top 20)*, number of persons entitled, 2013, *as %*

|  |  | Competent Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Member State of residence |  | **BE** | **BG** | **CZ** | **DK** | **DE** | **EE** | **IE** | **EL** | **ES** | **FR** | **HR** | **IT** | **CY** | **LV** | **LT** | **LU** | **HU** | **MT** | **NL** | **AT** | **PL** | **PT** | **RO** | **SI** | **SK** | **FI** | **SE** | **UK** | **IS** | **LI** | **NO** | **CH** | **Tot.** |
| BE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 7.2 |  |  | 2.1 |  |  |  |  |  |  |  |  |  |  |  |  |  | 9.6 |
| BG |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.9 |
| CZ |  |  |  |  | 1.4 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 2.3 |
| DK |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.3 |
| DE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 6.1 |  |  | 1.6 |  |  |  |  |  |  |  |  |  |  |  |  |  | 8.5 |
| EE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 2.1 |  |  |  |  |  |  | 2.3 |
| IE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.6 |
| EL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1.1 |
| ES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 2.2 |  |  |  |  |  |  |  |  |  | 3.5 |
| FR | 6.5 |  |  |  | 4.1 |  |  |  |  |  |  |  |  |  |  | 14 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 25.3 |
| HR |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.1 |
| IT |  |  |  |  | 1.0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1.7 |  |  |  |  |  |  |  |  |  | 3.0 |
| CY |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.1 |
| LV |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.8 |
| LT |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1.8 |
| LU |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.1 |
| HU |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1.3 |
| MT |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.0 |
| NL | 1.4 |  |  |  | 1.3 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 3.1 |
| AT |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1.4 |
| PL |  |  |  |  | 11 |  | 1.2 |  |  |  |  |  |  |  |  |  |  |  | 3.7 |  |  |  |  |  |  |  |  | 5.4 |  |  | 2.6 |  | 25.3 |
| PT |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1.2 |
| RO |  |  |  |  | 1.5 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1.9 |
| SI |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.1 |
| SK |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 2.0 |
| FI |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.2 |
| SE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1.4 |
| UK |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1.4 |
| IS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.1 |
| LI |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.0 |
| NO |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.2 |
| CH |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.3 |
|  | Tot. | 7.4 |  | 0.3 | 1.5 | 19.3 | 0.1 | 1.4 |  | 0.0 |  |  |  |  | 0.3 |  | 21.4 | 0.4 |  | 6.2 | 19.7 | 2.7 |  | 3.5 |  | 1.4 | 3.5 | 0.0 | 6.3 |  | 0.0 | 4.5 |  | 100 |

\* No data available for BG, DK, FR, HR, IT, CY, LT, PT, SI, SE, LI and CH. No breakdown by Member State of residence was provided by AT, PL and LV.

**Source** Questionnaire on the export of family benefits

# Conclusion

At the end of 2014, a questionnaire on the export of family benefits was launched in order to obtain for the first time a general picture of the size and the budgetary cost of the phenomenon. 19 Member States were able to provide more detailed data on the export of family benefits and only 10 Member States were able to provide more detailed figures on the primary and secondary competences of the reporting Member State. It follows that some caution is required when drawing general conclusions especially given the fact that some Member States which can be considered highly relevant in this respect did not provide data on the export of family benefits.

The relative impact of child benefits being exported abroad amounts to some 1% of the total number of child benefits paid by the reporting Member States. It is strongly related to the volume of cross-border workers. Only Luxembourg is confronted with a considerably high budgetary impact, as almost 50% of their public spending on child benefits is being exported abroad. In absolute terms, most child benefits were exported by Luxembourg, Austria and Germany. Luxembourg reported a total expenditure of € 477 million, which is more than half of total expenditure reported. Also in absolute terms, most child benefits were imported by France and Poland. The number of child benefits being exported by the EU-15 to households living abroad covers 87% of the total households entitled, but accounts for 96% of total expenditure.

The flow of child benefits is in particular concentrated in a limited number of bilateral (mostly neighbouring) Member States. The single flow between Luxembourg and France even amounts to a third of reported total expenditure on the export of child benefits. The number of child benefits being exported abroad is influenced by the number of incoming cross-border workers (working in a Member State other than the Member State of residence) and the number of migrants without family reunification. The numbers of child benefits exported by Ireland and the United Kingdom are mainly influenced by the number of immigrants. However, several Member States (e.g. BE, CZ, NL, LU, ES, NL and FI) might be influenced by both groups. The share of both groups in the number of exported child benefits is determined by the absolute number of incoming cross-border workers and migrants without family reunification, their household composition and the spouse’s labour status.

The total number of family benefits being exported and the amount it represents will be a result of the primary or secondary competences of the Member State. The supplement paid by secondarily competent Member States sometimes represents a significant amount of total expenditure related to the export of family benefits. Among others, 31% of the amount paid by Luxembourg is linked to the supplement they have paid as secondarily competent Member State.

The export of a child benefit could have a considerable positive impact on the net earnings of the household living abroad and compared to the amount they would receive from the competent institution in their Member State of residence. This situation cannot be generalised to all households, as the average amount paid by the competent Member State should be compared to the amount paid by the Member State of residence. Nevertheless, due to the strong concentration of the number of exports in EU-15 Member States and in particular Luxembourg and Germany most of the households will benefit from the export compared to what they would receive if the Member State of residence paid the benefit and if no additional supplement was paid. A detailed analysis of the economic impact of those differences in amounts according to who is paying will be analysed in the impact study in preparation.

# Annex I Response

Table Response

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Answer received? | Overall data? | Data on export? | Data primarily or secondarily competent? |
| BE | YES | YES | YES | NO |
| BG | YES | NO | NO | NO |
| CZ | YES | YES | YES | YES |
| DK | YES | YES | YES | NO |
| DE | YES | YES | YES | YES |
| EE | YES | YES | YES | YES |
| IE | YES | YES | YES | NO |
| EL | YES | YES | NO | NO |
| ES | YES | YES | YES | NO |
| FR | NO | NO | NO | NO |
| HR | YES | YES | NO | NO |
| IT | YES | YES | NO | NO |
| CY | YES | YES | NO | NO |
| LV | YES | YES | YES | YES |
| LT | YES | YES | NO | NO |
| LU | YES | YES | YES | YES |
| HU | YES | YES | YES | YES |
| MT | YES | YES | NO | NO |
| NL | YES | YES | YES | YES |
| AT | YES | YES | YES | YES |
| PL | YES | YES | YES | NO |
| PT | YES | YES | NO | NO |
| RO | YES | YES | YES | NO |
| SI | YES | NO | NO | NO |
| SK | YES | NO | YES | YES |
| FI | YES | YES | YES | NO |
| SE | NO | NO | NO | NO |
| UK | YES | YES | YES | NO |
| IS | YES | YES | YES | YES |
| LI | YES | YES | NO | NO |
| NO | YES | YES | YES | NO |
| CH | YES | YES | NO | NO |
| Total | 30 | 27 | 19 | 10 |

**Source** Based on the Questionnaire on the export of family benefits

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# ANNEX XII: HIVA HIVA Report aggregation of Unemployment benefits – data



ANNEX XII

Aggregation of periods or salaries for unemployment benefits

Report on U1 portable documents   
for migrant workers

Prof. dr. Jozef Pacolet and Frederic De Wispelaere  
HIVA–KU Leuven

*June 2015*

**EUROPEAN COMMISSION**

Directorate-General for Employment, Social Affairs and Inclusion

Directorate B — Employment and Social Legislation, Social Dialogue

Unit B.4 — Free Movement of Workers and Coordination of Social Security Schemes

*European Commission  
B-1049 Brussels*

Aggregation of periods or salaries for unemployment benefits

Report on U1 portable documents   
for migrant workers

**Network Statistics FMSSFE**

This report has been prepared in the framework of Contract No VC/2013/0301 ‘Network of Experts on intra-EU mobility – social security coordination and free movement of workers / Lot 2: Statistics and compilation of national data’. This contract was awarded to Network Statistics FMSSFE, an independent research network composed of expert teams from HIVA (KU Leuven), Milieu Ltd, IRIS (UGent), Szeged University and Eftheia bvba. Network Statistics FMSSFE is coordinated by HIVA.

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|  |
| --- |
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# Introduction

As a principle, unemployed migrant workers will claim benefits in the Member State of last activity. In some cases a recent migrant worker’s period of insurance, employment or self-employment is insufficient to be entitled to an unemployment benefit. In that case additional periods completed by the person in a Member State other than the competent Member State are required.[[17]](#footnote-17) For the aggregation of periods, the competent institution where the person applied for unemployment benefits must contact the institutions of the Member States to whose legislation the person has also been subject in order to determine all periods completed under their legislation. The Portable Document (PD) U1 or the corresponding Structured Electronic Document (SED) U002 certify periods of insurance, employment or self-employment completed by a worker in another Member State that are to be taken into account for the award of unemployment benefits. The PD U1 is issued to the worker, on his or her request, by the institution of the Member State where the person completed the periods of insurance, employment or self-employment.[[18]](#footnote-18) The SED U002 is issued at the request of the competent institution. It should be noted that a migrant worker becomes subject to the legislation of a Member State as soon as he or she starts to work there (leaving aside the special case of posting). Hence, the aggregation rules become fully applicable as from that moment.

Furthermore, not only the period of insurance, employment or self-employment already completed by the unemployed recent migrant worker, but also the qualifying period, which varies markedly across Member States, will determine the number of PDs U1 or SEDs U002 requested by the competent Member States and issued by the Member States of origin.

The scope of the aggregation rules covered by PDs U1 not only includes unemployed recent migrant workers. The provisions are also applicable to unemployed frontier workers and cross-border workers other than frontier workers.[[19]](#footnote-19) This group, however, falls beyond the scope of this questionnaire. The group of unemployed frontier workers and other cross-border workers involved and the budgetary consequences on public unemployment spending may even be larger compared to the number of unemployed recent migrant workers and the corresponding expenditure.[[20]](#footnote-20) The fact that this risks to be marginal is also illustrated by the fact that some Member States provide much larger figures beyond the scope of this questionnaire.[[21]](#footnote-21)

At the end of 2014 a questionnaire on the aggregation of periods for unemployment was launched in order to obtain for the first time an idea of the size of the phenomenon. The questionnaire only covered migrants 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. As a result, not all unemployed migrant workers are covered by this questionnaire. 23 Member States provided quantitative data, of which three Member States were not able to provide a breakdown by Member State of origin and two other Member States were not able to provide a breakdown by length of insurance, employment or self-employment in the Member State of last activity. The missing data for a number of large Member States, in particular EU-15 Member States, may lead to a distorted view. As a result, some caution is required when drawing conclusions.

# General overview

In total 24,821 cases of aggregation of periods for unemployment were reported for 2013 by 23 Member States *(Table 1)*. The cross table illustrates that some Member States of last activity (= competent Member State) and some Member States of origin more frequently report a limited number of cases. However, the reasons for this are not fully clear (large number of (re)migration, high level of unemployment, long qualifying period). Most of the cases concern France (33.6% of total), Bulgaria (16.6% of total), Spain (10.0% of total), Belgium (8.8% of total) and Poland (6.1% of total) as Member State of last activity *(Table 2)*. Also, in 56% of the cases an EU-15 Member State was the Member State of last activity. Given that information from some large EU-15 Member States (e.g. DE and IT) is missing, this result is even an underestimation of the share of the EU-15 Member States.

28% of the reported cases of aggregation of periods related to a period of insurance, employment or self-employment of less than 30 days in the Member State of last activity *(Table 2 and Figure 1)*. 14% of the cases were applicable to a period between one and three months, and 58% to a period of three months or longer. So, in the majority of cases of aggregation already a period of insurance, employment or self-employment of more than three months was completed by the unemployed migrant worker in the Member State of last activity.

Nonetheless, this distribution varies markedly between the EU-13 and the EU-15. 62% of the cases reported by the EU-15 concerned a period of insurance, employment or self-employment of less than three months compared to only 16% of the cases reported by the EU-13. But, the period already completed by the unemployed migrant workers also differs across the Member States of last activity. The length of insurance, employment or self-employment in most of the cases completed in Denmark (63% of the cases)[[22]](#footnote-22) and the United Kingdom (57% of the cases) was less than one month. This in contrast to Hungary (97% of the cases) and Bulgaria (96% of the cases), which aggregated most of their periods on the basis of a period of insurance, employment or self-employment of more than three months.[[23]](#footnote-23)

**This is the LANDSCAPE PAGE section.**

Table The number of aggregations of periods in case of unemployment, 2013

|  |  | Competent Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **BE** | **BG\*\*** | **CZ** | **DK** | **DE** | **EE** | **IE** | **EL** | **ES** | **FR** | **HR** | **IT** | **CY** | **LV** | **LT\*\*** | **LU** | **HU** | **MT** | **NL** | **AT** | **PL** | **PT** | **RO** | **SI** | **SK\*\*** | **FI** | **SE\*\*** | **UK** | **IS** | **LI** | **NO** | **CH** | **Total** |
| Member State of origin | BE | 2 | 13 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 |  | 6 | 1 | 0 | 53 |  | 27 |  | 0 |  | 2 | 2 | 2 | 0 |  | 0 | 0 | 7 | 115 |
| BG | 8 |  |  | 2 |  |  |  |  |  |  | 0 |  | 0 | 0 |  | 0 | 8 | 0 | 0 |  | 2 |  | 0 |  | 0 | 0 | 1 | 0 |  | 0 | 0 | 3 | 24 |
| CZ | 4 | 156 |  | 1 |  |  |  |  |  |  | 0 |  | 0 | 0 | 1 | 0 | 7 | 0 | 0 |  | 56 |  | 0 |  | 459 | 0 | 3 | 0 |  | 2 | 0 | 0 | 689 |
| DK | 1 | 2 |  | 0\* |  |  |  |  |  |  | 0 |  | 0 | 0 | 2 | 0 | 0 | 0 | 2 |  | 16 |  | 0 |  | 0 | 0 | 91 | 0 |  | 0 | 0 | 3 | 117 |
| DE | 79 | 337 |  | 6 |  |  |  |  |  |  | 6 |  | 0 | 2 | 9 | 8 | 68 | 0 | 51 |  | 262 |  | 1 |  | 34 | 8 | 22 | 3 |  | 34 | 0 | 209 | 1,139 |
| EE | 0 | 10 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 1 | 0 | 1 | 0 | 0 |  | 3 |  | 0 |  | 0 | 63 | 2 | 0 |  | 0 | 0 | 2 | 82 |
| IE | 15 | 10 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 2 | 45 | 0 | 1 | 1 | 1 |  | 133 |  | 0 |  | 83 | 0 | 7 | 6 |  | 0 | 0 | 1 | 305 |
| EL | 54 | 28 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 1 | 1 | 4 | 0 | 2 |  | 8 |  | 1 |  | 1 | 3 | 5 | 1 |  | 0 | 0 | 9 | 118 |
| ES | 386 | 166 |  | 1 |  |  |  |  |  |  | 0 |  | 0 | 0 | 4 | 1 | 3 | 0 | 8 |  | 23 |  | 0 |  | 4 | 8 | 13 | 5 |  | 0 | 0 | 56 | 678 |
| FR | 388 | 27 |  | 1 |  |  |  |  |  |  | 0 |  | 0 | 0 |  | 12 | 4 | 0 | 8 |  | 50 |  | 0 |  | 6 | 1 | 3 | 1 |  | 0 | 0 | 48 | 549 |
| HR | 1 | - |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 |  | 0 |  | 0 |  | 0 | 1 | 0 | 0 |  | 0 | 0 | 2 | 4 |
| IT | 261 | 41 |  | 1 |  |  |  |  |  |  | 0 |  | 0 | 2 | 1 | 3 | 11 | 0 | 2 |  | 28 |  | 1 |  | 23 | 0 | 3 | 1 |  | 0 | 0 | 131 | 509 |
| CY | 2 | 771 |  | 1 |  |  |  |  |  |  | 0 |  | 3 | 0 | 1 | 1 | 0 | 0 | 1 |  | 4 |  | 4 |  | 7 | 1 | 3 | 2 |  | 0 | 0 | 0 | 801 |
| LV | 0 | 18 |  | 1 |  |  |  |  |  |  | 0 |  | 0 | 0 | 1 | 0 | 1 | 0 | 0 |  | 0 |  | 0 |  | 0 | 2 | 0 | 1 |  | 0 | 0 | 1 | 25 |
| LT | 3 | 0 |  | 5 |  |  |  |  |  |  | 0 |  | 0 | 1 |  | 0 | 2 | 1 | 0 |  | 0 |  | 0 |  | 0 | 4 | 1 | 0 |  | 0 | 0 | 0 | 17 |
| LU | 107 | 11 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 2 |  | 4 |  | 0 |  | 2 | 0 | 2 | 0 |  | 0 | 0 | 0 | 128 |
| HU | 15 | 0 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 |  | 1 | 0 | 0 | 2 |  | 2 |  | 3 |  | 66 | 0 | 1 | 1 |  | 0 | 0 | 13 | 104 |
| MT | 4 | 6 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 |  | 0 |  | 1 |  | 0 | 0 | 2 | 0 |  | 0 | 0 | 0 | 13 |
| NL | 556 | 3 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 2 | 18 | 2 | 4 | 0 |  |  | 287 |  | 0 |  | 21 | 2 | 9 | 4 |  | 0 | 0 | 6 | 914 |
| AT | 4 | 39 |  | 0 |  |  |  |  |  |  | 1 |  | 0 | 0 |  | 0 | 2 | 0 | 4 |  | 25 |  | 1 |  | 43 | 0 | 7 | 2 |  | 686 | 0 | 29 | 843 |
| PL | 72 | 15 |  | 3 |  |  |  |  |  |  | 0 |  | 0 | 0 | 2 | 1 | 22 | 0 | 6 |  | 0 |  | 0 |  | 4 | 4 | 5 | 0 |  | 0 | 0 | 13 | 147 |
| PT | 66 | 105 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 |  | 5 | 3 | 0 | 2 |  | 0 |  | 0 |  | 0 | 0 | 0 | 0 |  | 3 | 0 | 620 | 804 |
| RO | 26 | 11 |  | 5 |  |  |  |  |  |  | 0 |  | 0 | 0 |  | 0 | 833 | 0 | 0 |  | 0 |  | 0 |  | 0 | 5 | 1 | 0 |  | 0 | 0 | 6 | 887 |
| SI | 3 | 19 |  | 0 |  |  |  |  |  |  | 9 |  | 0 | 0 |  | 0 | 4 | 0 | 0 |  | 0 |  | 0 |  | 6 | 0 | 0 | 0 |  | 0 | 0 | 5 | 46 |
| SK | 4 | 19 |  | 3 |  |  |  |  |  |  | 0 |  | 0 | 0 |  | 0 | 164 | 0 | 0 |  | 10 |  | 0 |  | 0 | 0 | 0 | 0 |  | 1 | 0 | 7 | 208 |
| FI | 5 | 22 |  | 1 |  |  |  |  |  |  | 0 |  | 0 | 0 | 1 | 0 | 0 | 0 | 0 |  | 15 |  | 0 |  | 1 | 0 | 24 | 0 |  | 0 | 0 | 3 | 72 |
| SE | 11 | 8 |  | 18 |  |  |  |  |  |  | 0 |  | 0 | 0 | 6 | 0 | 0 | 0 | 3 |  | 7 |  | 0 |  | 1 | 14 | 0 | 1 |  | 0 | 0 | 2 | 71 |
| UK | 73 | 2,147 |  | 2 |  |  |  |  |  |  | 0 |  | 0 | 10 | 121 | 4 | 6 | 6 | 5 |  | 517 |  | 0 |  | 371 | 12 | 38 | 0 |  | 0 | 0 | 17 | 3,329 |
| IS | 2 | 0 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 4 | 0 | 0 | 0 | 0 |  | 5 |  | 0 |  | 1 | 1 | 6 | 0 |  | 0 | 0 | 0 | 19 |
| LI | 0 | 0 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 |  | 0 |  | 0 |  | 0 | 0 | 0 | 0 |  | 0 | 0 | 0 | 0 |
| NO | 1 | 13 |  | 3 |  |  |  |  |  |  | 0 |  | 0 | 0 | 6 | 0 | 0 | 0 | 0 |  | 20 |  | 0 |  | 11 | 3 | 202 | 0 |  | 0 | 0 | 0 | 259 |
| CH | 43 | 121 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 1 | 3 | 0 | 0 | 8 |  | 13 |  | 0 |  | 14 | 1 | 4 | 2 |  | 0 | 0 | 112 | 322 |
| Unk. | 0 | 0 |  | 0 |  | 174 |  |  | 2,471 | 8,338 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  | 0 |  | 0 |  | 0 | 0 | 0 | 0 |  | 0 | 500 | 0 | 11,483 |
| Tot. | 2,196 | 4,118 |  | 54 |  | 174 |  |  | 2,471 | 8,338 | 16 |  | 3 | 19 | 225 | 48 | 1,149 | 8 | 160 |  | 1,517 |  | 12 |  | 1,160 | 135 | 457 | 30 |  | 726 | 500 | 1,305 | 24,821 |

\* DK reported 569 cases where DK is also the Member State of origin. DK estimates that 80-90% of these are Danish citizens from the Faroe Islands.

\*\* LT: figures reported for 2012. LT reports 370 cases for 2013. Some Member States provided data for 2012: FR: 8,208 cases (7,575 cases in 2014); BG: 3,482 cases; SK: 1,243 cases and SE: 590 cases.

\*\* No data available for CZ, DE, IE, EL, FR, IT, AT, PT, SI and IS.

**Source** Questionnaire on aggregation of periods for unemployment

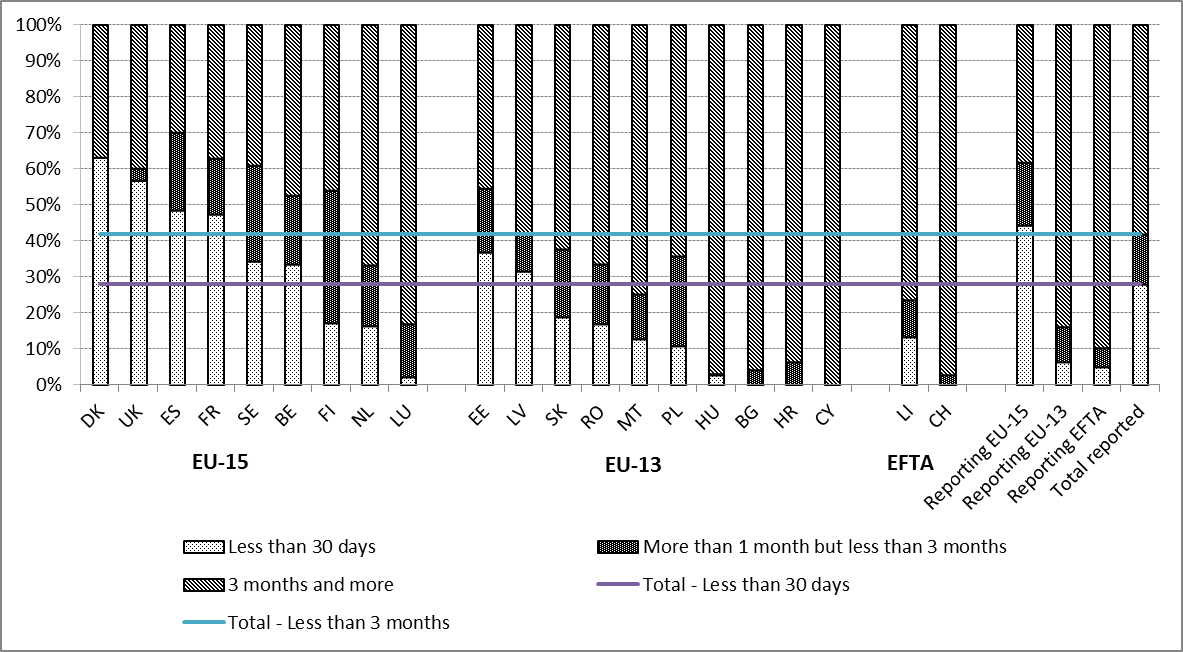
Table The number of aggregations of periods in case of unemployment, by length of insurance, employment or self-employment in Member State of last activity, *by competent Member State*, 2013

|  | 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 %*** |
| BE | 736 | 33.5% | | 420 | 19.1% | | 1,040 | 47.4% | | 2,196 | 2,196 | | 8.8% |
| BG | 22 | 0.5% | | 150 | 3.6% | | 3,946 | 95.8% | | 4,118 | 4,118 | | 16.6% |
| CZ |  |  | |  |  | |  |  | |  |  | |  |
| DK | 34 | 63.0% | | 0 | 0.0% | | 20 | 37.0% | | 54 | 54 | | 0.2% |
| DE |  |  | |  |  | |  |  | |  |  | |  |
| EE | 64 | 36.8% | | 31 | 17.8% | | 79 | 45.4% | | 174 | 174 | | 0.7% |
| IE |  |  | |  |  | |  |  | |  |  | |  |
| EL |  |  | |  |  | |  |  | |  |  | |  |
| ES | 1,195 | 48.4% | | 534 | 21.6% | | 742 | 30.0% | | 2,471 | 2,471 | | 10.0% |
| FR | 3,948 | 47.3% | | 1,283 | 15.4% | | 3,107 | 37.3% | | 8,338 | 8,338 | | 33.6% |
| HR | 0 | 0.0% | | 1 | 6.3% | | 15 | 93.8% | | 16 | 16 | | 0.1% |
| IT |  |  | |  |  | |  |  | |  |  | |  |
| CY | 0 | 0.0% | | 0 | 0.0% | | 3 | 100.0% | | 3 | 3 | | 0.0% |
| LV | 6 | 31.6% | | 2 | 10.5% | | 11 | 57.9% | | 19 | 19 | | 0.1% |
| LT |  |  | |  |  | |  |  | | 0 | 225 | | 0.9% |
| LU | 1 | 2.1% | | 7 | 14.6% | | 40 | 83.3% | | 48 | 48 | | 0.2% |
| HU | 29 | 2.5% | | 6 | 0.5% | | 1,114 | 97.0% | | 1,149 | 1,149 | | 4.6% |
| MT | 1 | 12.5% | | 1 | 12.5% | | 6 | 75.0% | | 8 | 8 | | 0.0% |
| NL | 26 | 16.3% | | 27 | 16.9% | | 107 | 66.9% | | 160 | 160 | | 0.6% |
| AT |  |  | |  |  | |  |  | |  |  | |  |
| PL | 164 | 10.8% | | 379 | 25.0% | | 974 | 64.2% | | 1,517 | 1,517 | | 6.1% |
| PT |  |  | |  |  | |  |  | |  |  | |  |
| RO | 2 | 16.7% | | 2 | 16.7% | | 8 | 66.7% | | 12 | 12 | | 0.0% |
| SI |  |  | |  |  | |  |  | |  |  | |  |
| SK | 217 | 18.7% | | 218 | 18.8% | | 725 | 62.5% | | 1,160 | 1,160 | | 4.7% |
| FI | 23 | 17.0% | | 50 | 37.0% | | 62 | 45.9% | | 135 | 135 | | 0.5% |
| SE | 156 | 34.1% | | 122 | 26.7% | | 179 | 39.2% | | 457 | 457 | | 1.8% |
| UK | 17 | 56.7% | | 1 | 3.3% | | 12 | 40.0% | | 30 | 30 | | 0.1% |
| IS |  |  | |  |  | |  |  | |  |  | |  |
| LI | 96 | 13.2% | | 75 | 10.3% | | 555 | 76.4% | | 726 | 726 | | 2.9% |
| NO |  |  | |  |  | |  |  | |  | 500 | | 2.0% |
| CH | 4 | 0.3% | | 32 | 2.5% | | 1,269 | 97.2% | | 1,305 | 1,305 | | 5.3% |
| Total | 6,741 | 28.0% | | 3,341 | 13.9% | | 14,014 | 58.2% | | 24,096 | 24,821 | | 100.0% |
| EU-13 | 505 | 6.2% | | 790 | 9.7% | | 6,881 | 84.2% | | 8,176 | 8,401 | | 33.8% |
| EU-15 | 6,136 | 44.2% | | 2,444 | 17.6% | | 5,309 | 38.2% | | 13,889 | 13,889 | | 56.0% |
| EFTA | 100 | 4.9% | | 107 | 5.3% | | 1,824 | 89.8% | | 2,031 | 2,531 | | 10.2% |

\* No data available for CZ, DE, IE, EL, IT, AT, PT, SI and IS.

**Source** Questionnaire on aggregation of periods for unemployment

Figure Aggregation of periods in case of unemployment by length of insurance, employment or self-employment in Member State of last activity, *by competent Member State*, 2013



\* No data available for CZ, DE, IE, EL, IT, AT, LT, PT, SI, NO and IS.

**Source** Questionnaire on aggregation of periods for unemployment

It is also useful to determine the Member State of origin whose legislation the unemployed migrant worker has been subject to. The missing data for a number of Member States may also lead to a distorted view of reality if the numbers of cases are reported by the Member State of origin. Again some caution is therefore required when drawing conclusions.

In most of the cases the period of insurance, employment or self-employment of the Member State of last activity was aggregated with an additional period completed in the United Kingdom (25% of total) *(Table 3)*. Remarkable is that some of the Member States of origin are ‘immigration’ Member States, such as the United Kingdom and Germany. This becomes even more obvious if the periods are aggregated. We observe that 73% of the cases come from the EU-15 and only 23% from the EU-13. This could be an indication of return migration[[24]](#footnote-24) for the EU-13 Member States, but probably also of a high flow of migrants across neighbouring Member States *(cf. infra)*.

The length of insurance, employment or self-employment that was already achieved by the unemployed migrant worker in the Member State of last activity and that should be complemented with an additional period completed in the Member State of origin varies across the EU-13 and EU-15 Member States of origin *(Table 3 and Figure 2)*. Unemployed migrant workers who proved an additional period from an EU-13 Member State of origin had completed in general already a longer period of insurance, employment or self-employment (approximately nine in ten of the cases a period of three months and longer) compared to the unemployed migrant workers coming from the EU-15 (approximately seven in ten of the cases a period of three months of longer). For most of the Member States of origin already a period of longer than three months was completed in the Member State of last activity (more than 90% for CY, PT, RO, SI and SK). This is also the case for new EU Member States such as Bulgaria and Romania.

Table 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 Member State of origin*, 2013

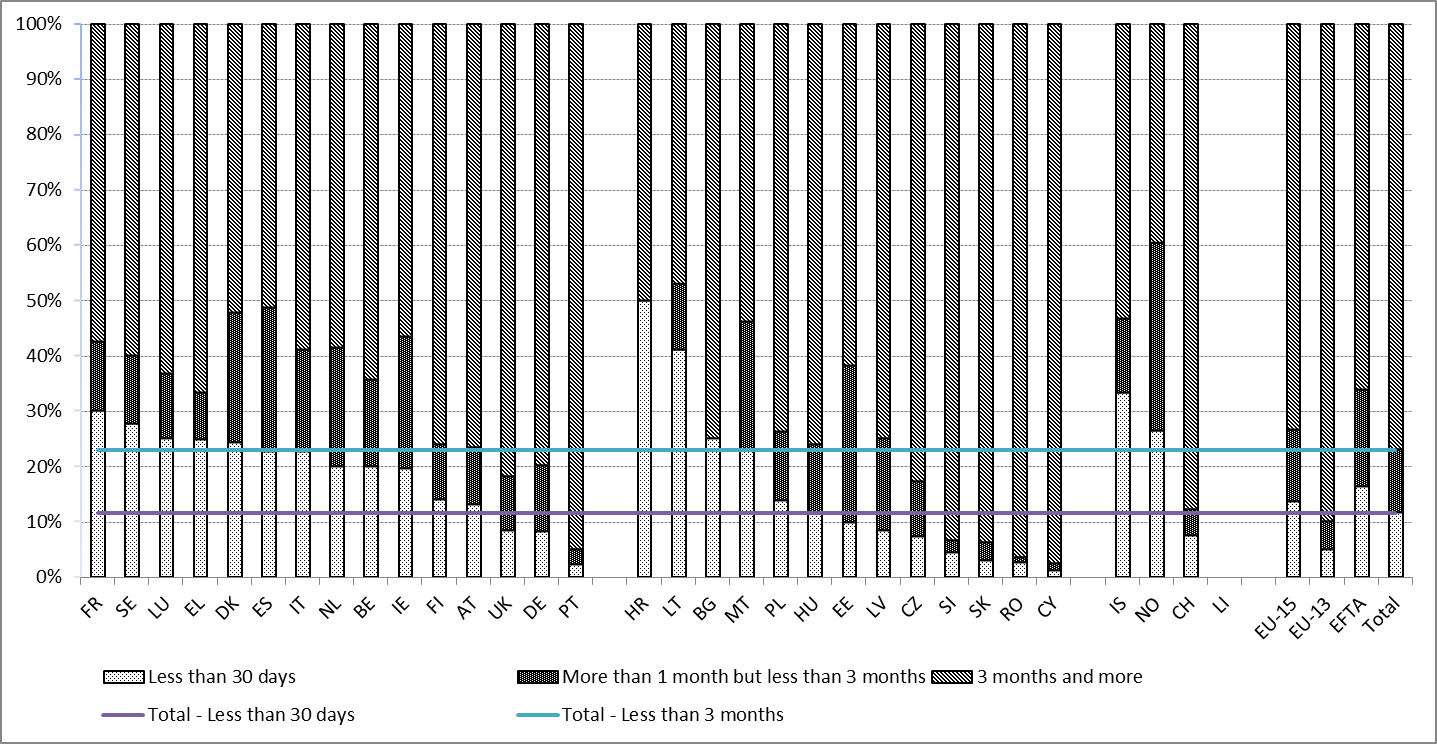
|  | Less than 30 days | | More than 1 month but less than 3 months | | | 3 months and more | | | Total for subperiods | | | Total | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ***Number*** | ***Row %*** | | ***Number*** | ***Row %*** | | ***Number*** | ***Row %*** | | ***Number*** | ***Number*** | | ***Column %*** |
| BE | 23 | 20.0% | | 18 | 15.7% | | 74 | 64.3% | | 115 | 115 | | 0.9% |
| BG | 6 | 25.0% | | 0 | 0.0% | | 18 | 75.0% | | 24 | 24 | | 0.2% |
| CZ | 50 | 7.3% | | 68 | 9.9% | | 570 | 82.8% | | 688 | 689 | | 5.2% |
| DK | 28 | 24.3% | | 27 | 23.5% | | 60 | 52.2% | | 115 | 117 | | 0.9% |
| DE | 94 | 8.3% | | 133 | 11.8% | | 903 | 79.9% | | 1,130 | 1,139 | | 8.5% |
| EE | 8 | 9.9% | | 23 | 28.4% | | 50 | 61.7% | | 81 | 82 | | 0.6% |
| IE | 51 | 19.6% | | 62 | 23.8% | | 147 | 56.5% | | 260 | 305 | | 2.3% |
| EL | 29 | 24.8% | | 10 | 8.5% | | 78 | 66.7% | | 117 | 118 | | 0.9% |
| ES | 153 | 22.7% | | 175 | 26.0% | | 346 | 51.3% | | 674 | 678 | | 5.1% |
| FR | 165 | 30.1% | | 68 | 12.4% | | 316 | 57.6% | | 549 | 549 | | 4.1% |
| HR | 2 | 50.0% | | 0 | 0.0% | | 2 | 50.0% | | 4 | 4 | | 0.0% |
| IT | 115 | 22.6% | | 94 | 18.5% | | 299 | 58.9% | | 508 | 509 | | 3.8% |
| CY | 9 | 1.1% | | 10 | 1.3% | | 781 | 97.6% | | 800 | 801 | | 6.0% |
| LV | 2 | 8.3% | | 4 | 16.7% | | 18 | 75.0% | | 24 | 25 | | 0.2% |
| LT | 7 | 41.2% | | 2 | 11.8% | | 8 | 47.1% | | 17 | 17 | | 0.1% |
| LU | 32 | 25.0% | | 15 | 11.7% | | 81 | 63.3% | | 128 | 128 | | 1.0% |
| HU | 12 | 11.5% | | 13 | 12.5% | | 79 | 76.0% | | 104 | 104 | | 0.8% |
| MT | 3 | 23.1% | | 3 | 23.1% | | 7 | 53.8% | | 13 | 13 | | 0.1% |
| NL | 179 | 20.0% | | 192 | 21.4% | | 525 | 58.6% | | 896 | 914 | | 6.9% |
| AT | 110 | 13.0% | | 88 | 10.4% | | 645 | 76.5% | | 843 | 843 | | 6.3% |
| PL | 20 | 13.8% | | 18 | 12.4% | | 107 | 73.8% | | 145 | 147 | | 1.1% |
| PT | 18 | 2.2% | | 22 | 2.7% | | 764 | 95.0% | | 804 | 804 | | 6.0% |
| RO | 23 | 2.6% | | 8 | 0.9% | | 856 | 96.5% | | 887 | 887 | | 6.7% |
| SI | 2 | 4.3% | | 1 | 2.2% | | 43 | 93.5% | | 46 | 46 | | 0.3% |
| SK | 6 | 2.9% | | 7 | 3.4% | | 195 | 93.8% | | 208 | 208 | | 1.6% |
| FI | 10 | 14.1% | | 7 | 9.9% | | 54 | 76.1% | | 71 | 72 | | 0.5% |
| SE | 18 | 27.7% | | 8 | 12.3% | | 39 | 60.0% | | 65 | 71 | | 0.5% |
| UK | 263 | 8.2% | | 314 | 9.8% | | 2,631 | 82.0% | | 3,208 | 3,329 | | 25.0% |
| IS | 5 | 33.3% | | 2 | 13.3% | | 8 | 53.3% | | 15 | 19 | | 0.1% |
| LI | 0 | 0.0% | | 0 | 0.0% | | 0 | 0.0% | | 0 | 0 | | 0.0% |
| NO | 67 | 26.5% | | 86 | 34.0% | | 100 | 39.5% | | 253 | 259 | | 1.9% |
| CH | 24 | 7.5% | | 15 | 4.7% | | 282 | 87.9% | | 321 | 322 | | 2.4% |
| Total | 1,534 | 11.7% | | 1,493 | 11.4% | | 10,086 | 76.9% | | 13,113 | 13,338 | | 100.0% |
| EU13 | 150 | 4.9% | | 157 | 5.2% | | 2,734 | 89.9% | | 3,041 | 3,047 | | 22.8% |
| EU15 | 1,288 | 13.6% | | 1,233 | 13.0% | | 6,962 | 73.4% | | 9,483 | 9,691 | | 72.7% |
| EFTA | 96 | 16.3% | | 103 | 17.5% | | 390 | 66.2% | | 589 | 600 | | 4.5% |

\* This is an incomplete picture due to missing data for CZ, DE, IE, EL, IT, AT, PT, SI and IS as reporting Member State and given that some Member States did not provide a breakdown by Member State of origin (FR, ES and EE).

\*\* Total numbers differ compared to *Table 2* as some Member States did not provide a breakdown by Member State of origin.

**Source** Questionnaire on aggregation of periods for unemployment

Figure Aggregation of periods in case of unemployment by length of insurance, employment or self-employment in Member State of last activity, *by Member State of origin*, 2013

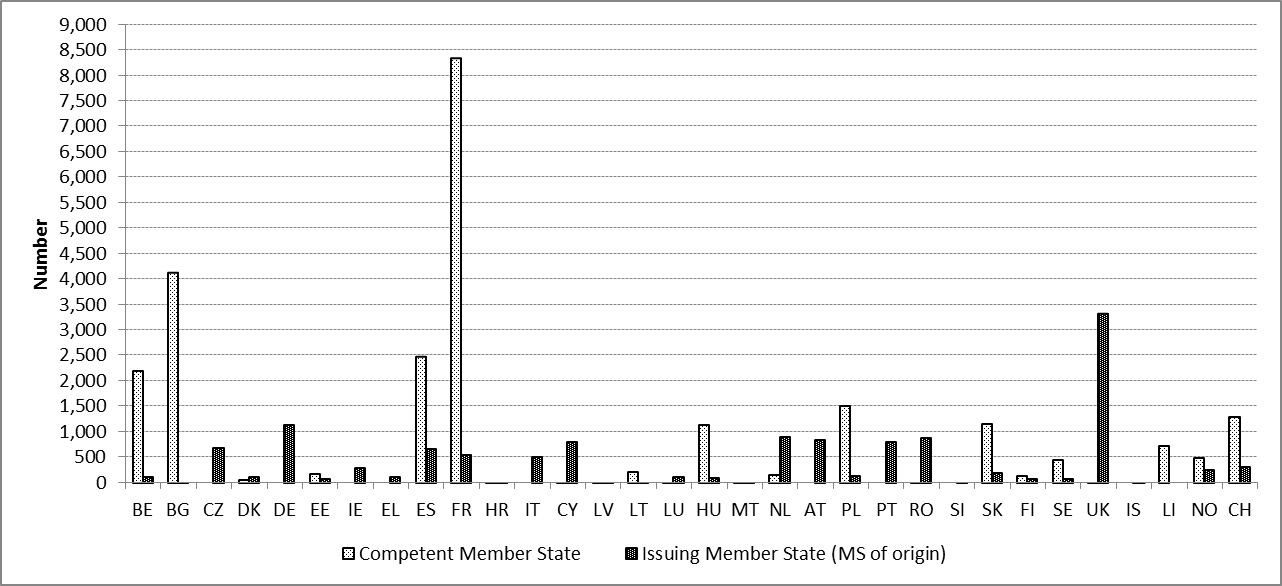


\* This is an incomplete picture due to missing data for CZ, DE, IE, EL, IT, AT, PT and IS as reporting Member State and given that some Member States did not provide a breakdown by Member State of origin (FR, ES and EE).

**Source** Questionnaire on aggregation of periods for unemployment

*Figure 3* gives an idea of the number of cases of periods aggregated by the Member State of last activity (= competent Member State) on the basis of an additional period certified with a PD U1 of the Member State of origin. However, these ‘net’ figures do not change the conclusions already made. France, Bulgaria, Spain and Belgium are the main ‘net recipients’, and the United Kingdom is the main ‘net contributor’.

Figure The number of aggregations of periods in case of unemployment, by competent Member State and Member State of origin, 2013



\* This is an incomplete picture due to missing data for CZ, DE, IE, EL, IT, AT, PT, SI and IS as reporting Member State and given that some Member States did not provide a breakdown by Member State of origin (FR, ES and EE).

**Source** Questionnaire on aggregation of periods for unemployment

# A limited share in the total unemployment figure and in intra-EU mobility

It is probably even more interesting to compare the absolute number of cases of aggregation to a denominator.

First, the number of cases where the aggregation with previous periods of insurance, employment or self-employment was needed could be compared to the total number of unemployed persons.[[25]](#footnote-25) In general, only 0.1% of the unemployed persons had to rely on the principle of aggregation of periods.

Second, these cases of aggregated periods could be compared to the annual inflow of intra-EU migrants at working age.[[26]](#footnote-26) An estimated average of 2.1% of the migrants at working age became unemployed and completed an insufficient period of insurance, employment or self-employment in order to be entitled to an unemployment benefit. However, for more than 50% of the inflow of intra-EU migrants in Bulgaria and Liechtenstein periods needed to be aggregated. Also for approximately 2.5% of the immigrants towards the EU-13 an additional period of insurance, employment or self-employment was required in order to be entitled to an unemployment benefit. In comparison, ‘only’ 1.9 % of the immigrants towards the EU-15 needed to rely on the aggregation principle. This might be the result of a high level of (return) migration towards Member States with a high(er) unemployment level.

Table The number of aggregations of periods in case of unemployment, as a percentage of the total number of unemployed persons and the total annual EU-27/EFTA migration inflow at working age

|  | Cases of aggregation | Number of annual average unemployed persons (2013) | | Total annual inflow of EU-27/EFTA migrants at working age (2012) | |
| --- | --- | --- | --- | --- | --- |
|  | ***Number*** | ***Number***  ***(in ,000)*** | ***% cases of aggregation*** | ***Number*** | ***% cases of aggregation*** |
| BE | 2,196 | 417 | 0.5% | 65,403 | 3.4% |
| BG | 4,118 | 436 | 0.9% | 7,468 | 55.1% |
| CZ |  |  |  |  |  |
| DK | 54 | 202 | 0.0% | 34,265 | 0.2% |
| DE |  |  |  |  |  |
| EE | 174 | 59 | 0.3% | 1,187 | 14.7% |
| IE |  |  |  |  |  |
| EL |  |  |  |  |  |
| ES | 2,471 | 6,051 | 0.0% | 102,405 | 2.4% |
| FR | 8,338 | 3,010 | 0.3% | 160,534 | 5.2% |
| HR | 16 | 318 | 0.0% |  |  |
| IT |  |  |  |  |  |
| CY | 3 | 69 | 0.0% | 10,591 | 0.0% |
| LV | 19 | 120 | 0.0% | 8,738 | 0.2% |
| LT | 225 | 172 | 0.1% | 16,310 | 1.4% |
| LU | 48 | 15 | 0.3% | 13,568 | 0.4% |
| HU | 1,149 | 441 | 0.3% | 20,911 | 5.5% |
| MT | 8 | 12 | 0.1% | 3,424 | 0.2% |
| NL | 160 | 647 | 0.0% | 72,799 | 0.2% |
| AT |  |  |  |  |  |
| PL | 1,517 | 1,793 | 0.1% | 132,837 | 1.1% |
| PT |  |  |  |  |  |
| RO | 12 | 653 | 0.0% | 137,913 | 0.0% |
| SI |  |  |  |  |  |
| SK | 1,160 | 386 | 0.3% |  |  |
| FI | 135 | 219 | 0.1% | 14,088 | 1.0% |
| SE | 457 | 411 | 0.1% | 38,246 | 1.2% |
| UK | 30 | 2,441 | 0.0% | 224,915 | 0.0% |
| IS |  |  |  |  |  |
| LI | 726 |  |  | 446 | 162.8% |
| NO | 500 | 95 | 0.5% | 37,060 | 1.3% |
| CH | 1,305 | 2,449 | 0.1% | 96,056 | 1.4% |
| Total of reporting MS | 24,821 | 20,416 | 0.1% | 1,199,164 | 2.1% |
| EU-13 | 8,401 | 4,459 | 0.2% | 339,379 | 2.5% |
| EU-15 | 13,889 | 13,413 | 0.1% | 726,223 | 1.9% |
| EFTA | 2,531 | 2,544 | 0.1% | 133,562 | 1.9% |

\* No data available for CZ, DE, IE, EL, FR, IT, AT, PT, SI and IS.

**Source** Questionnaire on aggregation of periods in case of unemployment; Eurostat [une\_nb\_a]; Eurostat data on migration [migr\_imm1ctz]

# Impact of (re)migration

For migrants who became unemployed in Belgium, Bulgaria, Denmark, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Slovakia, Sweden, the United Kingdom, Liechtenstein and Switzerland in particular an additional period completed in an EU-15 Member State of origin was added to the short period already achieved in the Member State of last activity. Only for unemployed migrants living in Croatia, Cyprus, Hungary, Romania and Finland in particular an additional period completed in an EU-13 Member State was added to their period already completed in their Member State of last activity. The United Kingdom is the main Member State of origin for unemployed migrants who had to aggregate periods in order to be entitled to an unemployment benefit in Bulgaria, Latvia, Lithuania, Malta or Poland. New EU-Member States such as Bulgaria and Romania never appear as one of the main Member States of origin of the unemployed migrants in the EU-15 who had to prove additional periods of insurance, employment or self-employment.

The fact that many cases of aggregation were applied by a Member State of the EU-13 as Member State of last activity and that in most of the cases also a Member State of the EU-15 was the Member State of origin could be an indication of return migration. At the same time, more than half of the cases in Liechtenstein (95% of total), Hungary (87% of total), Sweden (69% of total), the Netherlands (65% of total), Finland (59% of total), Croatia (56% of total), Luxembourg (54% of total) and Belgium (52% of total) refer to a neighbouring Member State of origin. In total, some 34% of all cases reported refer to a neighbouring Member State as the Member State of origin.

**This is the LANDSCAPE PAGE section.**

Table The number of aggregations of periods in case of unemployment *as %* of column total, 2013

|  |  | Competent Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **BE** | **BG** | **CZ** | **DK** | **DE** | **EE** | **IE** | **EL** | **ES** | **FR** | **HR** | **IT** | **CY** | **LV** | **LT** | **LU** | **HU** | **MT** | **NL** | **AT** | **PL** | **PT** | **RO** | **SI** | **SK** | **FI** | **SE** | **UK** | **IS** | **LI** | **NO** | **CH** | **Total** |
| Member State of origin | BE | 0 | 0 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 13 | 0 | 0 | 33 |  | 2 |  | 0 |  | 0 | 1 | 0 | 0 |  | 0 | 0 | 1 | 0.9 |
| BG | 0 | 0 |  | 4 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 0 | 1 | 0 | 0 |  | 0 |  | 0 |  | 0 | 0 | 0 | 0 |  | 0 | 0 | 0 | 0.2 |
| CZ | 0 | 4 |  | 2 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 0 | 1 | 0 | 0 |  | 4 |  | 0 |  | 40 | 0 | 1 | 0 |  | 0 | 0 | 0 | 5.2 |
| DK | 0 | 0 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 1 | 0 | 0 | 0 | 1 |  | 1 |  | 0 |  | 0 | 0 | 20 | 0 |  | 0 | 0 | 0 | 0.9 |
| DE | 4 | 8 |  | 11 |  |  |  |  |  |  | 38 |  | 0 | 11 | 4 | 17 | 6 | 0 | 32 |  | 17 |  | 8 |  | 3 | 6 | 5 | 10 |  | 5 | 0 | 16 | 8.5 |
| EE | 0 | 0 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  | 0 |  | 0 |  | 0 | 47 | 0 | 0 |  | 0 | 0 | 0 | 0.6 |
| IE | 1 | 0 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 11 | 20 | 0 | 0 | 13 | 1 |  | 9 |  | 0 |  | 7 | 0 | 2 | 20 |  | 0 | 0 | 0 | 2.3 |
| EL | 2 | 1 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 2 | 0 | 0 | 1 |  | 1 |  | 8 |  | 0 | 2 | 1 | 3 |  | 0 | 0 | 1 | 0.9 |
| ES | 18 | 4 |  | 2 |  |  |  |  |  |  | 0 |  | 0 | 0 | 2 | 2 | 0 | 0 | 5 |  | 2 |  | 0 |  | 0 | 6 | 3 | 17 |  | 0 | 0 | 4 | 5.1 |
| FR | 18 | 1 |  | 2 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 25 | 0 | 0 | 5 |  | 3 |  | 0 |  | 1 | 1 | 1 | 3 |  | 0 | 0 | 4 | 4.1 |
| HR | 0 |  |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  | 0 |  | 0 |  | 0 | 1 | 0 | 0 |  | 0 | 0 | 0 | 0.0 |
| IT | 12 | 1 |  | 2 |  |  |  |  |  |  | 0 |  | 0 | 11 | 0 | 6 | 1 | 0 | 1 |  | 2 |  | 8 |  | 2 | 0 | 1 | 3 |  | 0 | 0 | 10 | 3.8 |
| CY | 0 | 19 |  | 2 |  |  |  |  |  |  | 0 |  | 100 | 0 | 0 | 2 | 0 | 0 | 1 |  | 0 |  | 33 |  | 1 | 1 | 1 | 7 |  | 0 | 0 | 0 | 6.0 |
| LV | 0 | 0 |  | 2 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  | 0 |  | 0 |  | 0 | 1 | 0 | 3 |  | 0 | 0 | 0 | 0.2 |
| LT | 0 | 0 |  | 9 |  |  |  |  |  |  | 0 |  | 0 | 5 | 0 | 0 | 0 | 13 | 0 |  | 0 |  | 0 |  | 0 | 3 | 0 | 0 |  | 0 | 0 | 0 | 0.1 |
| LU | 5 | 0 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 1 |  | 0 |  | 0 |  | 0 | 0 | 0 | 0 |  | 0 | 0 | 0 | 1.0 |
| HU | 1 | 0 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 2 | 0 | 0 | 1 |  | 0 |  | 25 |  | 6 | 0 | 0 | 3 |  | 0 | 0 | 1 | 0.8 |
| MT | 0 | 0 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  | 0 |  | 8 |  | 0 | 0 | 0 | 0 |  | 0 | 0 | 0 | 0.1 |
| NL | 25 | 0 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 11 | 8 | 4 | 0 | 0 | 0 |  | 19 |  | 0 |  | 2 | 1 | 2 | 13 |  | 0 | 0 | 0 | 6.9 |
| AT | 0 | 1 |  | 0 |  |  |  |  |  |  | 6 |  | 0 | 0 | 0 | 0 | 0 | 0 | 3 |  | 2 |  | 8 |  | 4 | 0 | 2 | 7 |  | 94 | 0 | 2 | 6.3 |
| PL | 3 | 0 |  | 6 |  |  |  |  |  |  | 0 |  | 0 | 0 | 1 | 2 | 2 | 0 | 4 |  | 0 |  | 0 |  | 0 | 3 | 1 | 0 |  | 0 | 0 | 1 | 1.1 |
| PT | 3 | 3 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 10 | 0 | 0 | 1 |  | 0 |  | 0 |  | 0 | 0 | 0 | 0 |  | 0 | 0 | 48 | 6.0 |
| RO | 1 | 0 |  | 9 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 0 | 72 | 0 | 0 |  | 0 |  | 0 |  | 0 | 4 | 0 | 0 |  | 0 | 0 | 0 | 6.7 |
| SI | 0 | 0 |  | 0 |  |  |  |  |  |  | 56 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  | 0 |  | 0 |  | 1 | 0 | 0 | 0 |  | 0 | 0 | 0 | 0.3 |
| SK | 0 | 0 |  | 6 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 0 | 14 | 0 | 0 |  | 1 |  | 0 |  | 0 | 0 | 0 | 0 |  | 0 | 0 | 1 | 1.6 |
| FI | 0 | 1 |  | 2 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  | 1 |  | 0 |  | 0 | 0 | 5 | 0 |  | 0 | 0 | 0 | 0.5 |
| SE | 1 | 0 |  | 33 |  |  |  |  |  |  | 0 |  | 0 | 0 | 3 | 0 | 0 | 0 | 2 |  | 0 |  | 0 |  | 0 | 10 | 0 | 3 |  | 0 | 0 | 0 | 0.5 |
| UK | 3 | 52 |  | 4 |  |  |  |  |  |  | 0 |  | 0 | 53 | 54 | 8 | 1 | 75 | 3 |  | 34 |  | 0 |  | 32 | 9 | 8 | 0 |  | 0 | 0 | 1 | 25.0 |
| IS | 0 | 0 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 2 | 0 | 0 | 0 | 0 |  | 0 |  | 0 |  | 0 | 1 | 1 | 0 |  | 0 | 0 | 0 | 0.1 |
| LI | 0 | 0 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  | 0 |  | 0 |  | 0 | 0 | 0 | 0 |  | 0 | 0 | 0 | 0.0 |
| NO | 0 | 0 |  | 6 |  |  |  |  |  |  | 0 |  | 0 | 0 | 3 | 0 | 0 | 0 | 0 |  | 1 |  | 0 |  | 1 | 2 | 44 | 0 |  | 0 | 0 | 0 | 1.9 |
| CH | 2 | 3 |  | 0 |  |  |  |  |  |  | 0 |  | 0 | 0 | 0 | 6 | 0 | 0 | 5 |  | 1 |  | 0 |  | 1 | 1 | 1 | 7 |  | 0 | 0 | 9 | 2.4 |
| Total | 100 | 100 |  | 100 |  | 100 |  |  | 100 | 100 | 100 |  | 100 | 100 | 100 | 100 | 100 | 100 | 100 |  | 100 |  | 100 |  | 100 | 100 | 100 | 100 |  | 100 | 100 | 100 |  |
| EU-13 | 6 |  |  | 39 |  |  |  |  |  |  | 56 |  | 100 | 5 | 3 | 6 | 91 | 13 | 6 |  | 5 |  | 67 |  | 47 | 59 | 4 | 13 |  | 0 | 0 | 4 | 23 |
| EU-15 | 91 | 72 |  | 56 |  |  |  |  |  |  | 44 |  | 0 | 95 | 92 | 88 | 9 | 88 | 89 |  | 92 |  | 33 |  | 51 | 37 | 49 | 80 |  | 100 | 0 | 87 | 73 |
| EFTA | 2 | 3 |  | 6 |  |  |  |  |  |  | 0 |  | 0 | 0 | 5 | 6 | 0 | 0 | 5 |  | 3 |  | 0 |  | 2 | 4 | 46 | 7 |  | 0 | 0 | 9 | 4 |
| Neighbouring MS | 52 | 1 |  | 44 |  |  |  |  |  |  | 56 |  | 0 | 5 | 1 | 54 | 87 | 0 | 65 |  | 22 |  | 25 |  | 49 | 59 | 69 | 20 |  | 95 |  | 32 | 34 |

\* Dark blue: main Member State of origin.

\*\*\* No data available for CZ, DE, IE, EL, IT, AT, PT and IS.

**Source** Questionnaire on aggregation of periods in case of unemployment

# Conclusion

The scope of the questionnaire on the aggregation of periods for unemployment was limited to recent migrant workers who completed an insufficient period of insurance, employment or self-employment in their Member State of last activity in order to be entitled to an unemployment benefit. In that case additional periods completed by the person in a Member State other than the competent State and proven by a PD U1 are required. 23 Member States provided quantitative data. Missing data for a number of large Member States, in particular EU-15 Member States, may lead to a distorted view. As a result, some caution is required when drawing conclusions.

In total 24,821 cases reported for 2013 by 23 Member States concern unemployed migrant workers whose period of insurance, employment or self-employment completed in the Member State of last activity was insufficient to be entitled to an unemployment benefit. This is equal to an estimated share of 0.1% of the total unemployment figure in those Member States and to 2.1% of the annual flow of intra-EU migrants at working age to these Member States. 54% of the cases related to a period of insurance, employment or self-employment already completed in the Member State of last activity of three months and longer. 28% of the reported cases of aggregation concerned a period of less than 30 days. This distribution varies markedly across Member States, but also between the EU-13 and the EU-15. 62% of the cases reported by the EU-15 concerned a period of insurance, employment or self-employment of less than three months compared to only 16% of the cases reported by the EU-13.

Most aggregations of periods for unemployment concern France (34% of total), Bulgaria (16.6% of total) and Spain (10.0% of total). Also, 56% of the aggregations of periods for unemployment were applied by the EU-15. This percentage is even an underestimation given that some EU-15 Member States did not provide any data. In most of the cases the insufficient period of insurance, employment or self-employment was aggregated with an additional period completed in the United Kingdom (25% of total). For 73% of the cases an additional period fulfilled in an EU-15 Member State was added to the period already achieved in the Member State of last activity. The period of insurance, employment or self-employment already completed in the Member State of last activity is also much longer for unemployed migrant workers coming from the EU-13 (90% longer than three months) compared to those coming from the EU-15 (73% longer than three months).

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# ANNEX XIII: HIVA HIVA Report family benefits – economic impact



Export of family benefits

Analysis of the economic impact of the options

Prof. dr. Jozef Pacolet and Frederic De Wispelaere  
HIVA-KU Leuven

*August 2015*

**EUROPEAN COMMISSION**

Directorate-General for Employment, Social Affairs and Inclusion

Directorate B — Employment and Social Legislation, Social Dialogue

Unit B.4 — Free Movement of Workers and Coordination of Social Security Schemes

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Export of family benefits

Analysis of the economic impact of the options

**Network Statistics FMSSFE**

This report has been prepared in the framework of Contract No VC/2013/0301 ‘Network of Experts on intra-EU mobility – social security coordination and free movement of workers / Lot 2: Statistics and compilation of national data’. This contract was awarded to Network Statistics FMSSFE, an independent research network composed of expert teams from HIVA (KU Leuven), Milieu Ltd, IRIS (UGent), Szeged University and Eftheia bvba. Network Statistics FMSSFE is coordinated by HIVA.

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# Preface

In the framework of an impact assessment of a revision of Regulation (EC) Nos 883/2004 and 987/2009 by the end of 2015 the Commission requires a preparatory study on the economic impact of an amendment to the rules on the export of family benefits. The Commission proposed several alternative options, to be compared with the current situation, i.e. the ‘status quo’.[[27]](#footnote-27)

* **Status quo**
* **Option 1** – Adjustment of the exported family benefit to the living standards.
  + **Option 1a** - Adjustment of the exported family benefit to the living standards (upwards and downwards).
  + **Option 1b** - Adjustment of the exported family benefit to the living standards (ceiling).
* **Option 2** – No export (discarded).
* **Option 3** – A reverse order of competence.
* **Horizontal Option -** Different coordination rules for salary-related child-raising allowances.

Informing the debate with reliable and recent information is essential. Information could be collected in several ways to gain insight in the current situation. This information should also be useful in order to calculate the different options. Over the past few years, the collection of national administrative data moved ahead as several questionnaires were launched within the framework of the Administrative Commission. In 2015, among others, a questionnaire was launched on the export of family benefits. These data provide already a first overview of the current situation (see Pacolet and De Wispelaere, 2015). Nonetheless, data collected outside the framework of the Administrative Commission is also highly relevant. These data available at EU level or at national level are especially useful when they are combined or confronted with data collected within the framework of the Administrative Commission. This will in particular be the case if current rules need to be assessed and alternative scenarios have to be calculated.

Some data sources, interesting for different reasons, which could be extracted at EU level:

* provide information on national social security systems (MISSOC, OECD);
* provide information on intra-mobility (LFS, Eurostat migration statistics, national reports);
* compare total national expenditure with the specific cross-border expenditure (Organisation for Economic Cooperation and Development ("OECD"), European system of integrated social protection statistics ("ESSPROS").

Intra-EU labour mobility, and as a result the export of family benefits, has different faces *(Table 1)*: ‘permanent’ stay in another EU Member State as a result of migration; cross-border commuting and ‘temporary’ stay through the posting of workers. A first group are EU migrants of working age who moved to an EU Member State other than their EU Member State of birth or of their citizenship. In 2013, the share of citizens of working age (15 to 64 years) from an EU-28 Member State/EFTA country who resided in another EU-28 Member State was around 3.1% of the total population residing in the EU-28 Member States (Cannetta et al., 2014). In 2013, some 7 million EU citizens worked and lived in an EU Member State other than their own (equal to 3.3% of total employment in the EU) (European Commission, 2014). In 2012, some 1.1 million citizens of working age moved to an EU-28 Member State or EFTA country other than the State of their nationality (Cannetta et al., 2014). However, also some 700 thousand EU-28/EFTA citizens returned to their Member State of citizenship. In addition, in 2013 some 1.3 million EU citizens were employed in an EU Member State other than their EU Member State of residence (i.e. ’cross-border workers’), representing 0.6% of total employment in the EU. Some 65% (about 814,000) cross-border workers were employed in a neighbouring Member State (i.e. ‘frontier workers’). Finally, in 2013 some 1.34 million ‘Portable Documents A1’[[28]](#footnote-28) were issued to posted workers residing in an EU-28 Member State/EFTA country (Pacolet and De Wispelaere, 2014). The reference group to be studied in case of export of family benefits are the intra-EU migrants and cross-border workers. Both reference groups will be studied in more detail in this report.

**Box 1 – Glossary**

*- Cross-border workers:* working in a Member State other than the Member State of residence which is also the Member State of residence of the child(ren).

- *Frontier workers:* cross-border workers employed in a neighbouring Member State. This definition differs from the definition defined in Article 1 (f) of Regulation (EC) No 883/2004: “*any person pursuing an activity as an employed or self-employed person in a Member State and who resides in another Member State to which he/she returns as a rule daily or at least once a week.*”

- *Migrants:* living (and working) in a Member State other than the Member State of the child(ren).

Table Types of intra-EU labour mobility, 2012-2013

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Type | Flow/Stock | Number | % | Year |
| Total stock EU/EFTA migrants at working age\* | Stock |  | 3.1% of total EU-28 population at working age | 2013 |
| Flow of EU/EFTA migrants at working age\* | Flow | 1.8 million | 0.5% of total EU-28/EFTA population at working age | 2012 |
| ***Of which ‘return migration’ \*\**** | Flow | 714,000 | 0.2% of total EU-28/EFTA population at working age | 2012 |
| EU migrants working and living in another MS | Stock | 7 million | 3.3% of total EU employment | 2013 |
| Cross-border workers  in EU-28 | Stock | 1.3 million | 0.6% of total EU employment | 2013 |
| ***Of which ‘frontier workers’*** | Stock | 814,000 |  | 2013 |
| Posted workers in EU28/EFTA\*\*\* | Stock | 1.34 million | ± 0.6% of total EU/EFTA employment | 2013 |

\* By citizenship of the migrant.

\*\* We cannot know if someone has ever previously lived in the country of citizenship.

\*\*\* Number of forms issued.

**Source** Based on LFS; Eurostat data on migration, Cannetta et al., 2014; Pacolet and De Wispelaere, 2014

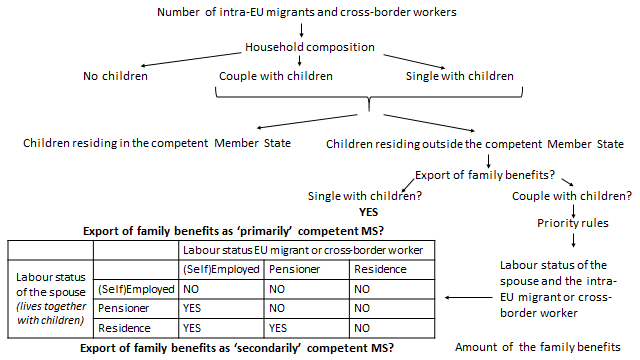
# Introduction

Chapter 8 of Regulation (EC) No 883/2004 on the coordination of social security systems covers the EU provisions on the coordination of family benefits[[29]](#footnote-29) (Article 67 – 69). If family members live in a Member State other than the State where the insured person works and/or resides, family benefits could in some cases be exported to these family members. Since entitlement to family benefits might arise in more than one Member State (based on residence, employment or receipt of a pension) Article 68 has defined some priority rules in order to determine the ‘primarily competent Member State’. In this respect, rights available on the basis of employment have first priority.[[30]](#footnote-30) However, when there is employment in two different Member States, it is the Member State of residence of the children that will become primarily competent for the payment of the family benefits.[[31]](#footnote-31) Also, a Member State might have to pay a supplement (corresponding to the difference between the two benefits) as the ‘secondarily competent Member State’ if the family benefit paid by the competent Member State is lower than the family benefit the entitled person would have received from the other Member State.[[32]](#footnote-32)

These provisions, especially those containing the applicable priority rules in the event of overlapping entitlements, cover a broader scope than what is asked by the administrative questionnaire launched within the framework of the Administrative Commission[[33]](#footnote-33) ("**administrative questionnaire**") on the export of family benefits to members of the family residing in another Member State. Firstly, no information will be available on the supplement paid by the Member State of residence as the secondarily competent Member State. Secondly, no information will be available on the number of households for which no supplement should be exported because the family benefit paid by the Member State of residence is higher than the family benefit the person entitled would have received from the exporting secondarily competent Member State.

This implies that parameters such as the number of intra-EU cross-border workers and migrants, the number of children involved, the Member State of residence of the children, the household composition of the insured persons living/working in a Member State other than the Member State of residence of the children, the labour status of the spouse and the level of the family benefits will influence the number of exports of family benefits *(Figure 1)*. This means that more detailed figures on all the parameters are required in order to estimate the economic impact of the several options.

Figure Determination of the reference group



**Source** The authors’ own figure

In order to discuss the economic impact of intra-EU mobility on family benefits, different aspects have to be taken into account:

* *the structure of the family benefits:* distribution between family benefits in cash or in kind; eligibility criteria; variation by age, number of children or income; benefit level etc;
* *the determination of the reference group:* intra-EU migrants and cross-border workers might export their family benefit to the family members residing in another Member State;
* *the household composition:* spouse and number of children*;*
* *the labour market status of the spouse:* employed, unemployed or inactive*;*
* *the Member State of residence of the family members:* the same (family reunification) or another (export) Member State than the Member State of employment of the intra-EU migrant. Cross-border workers will live in the same Member State as their children (no family reunification possible).

All Member States have defined specific family benefit schemes (in particular child benefit schemes). There are, however, considerable differences in design, structure, and generosity. These family benefit schemes should be embedded within a broader term of ‘family policy’ aiming to compensate the cost of children and to increase households’ wellbeing. This family policy resulted in specific family-oriented benefits (e.g. family benefits (in kind and in cash), maternity leave[[34]](#footnote-34) and equivalent paternity leave,[[35]](#footnote-35) parental leave,[[36]](#footnote-36) etc)[[37]](#footnote-37) and tax policies (e.g. tax relief for children, tax deduction etc). They are the result of different objectives and motives, among others to assist parents with the additional costs of raising children, to increase fertility, to fight (child) poverty risks, to supplement household income, to respond to new family structures and labour market structures, to reconcile work and family life, and to create horizontal (between small and large families) and/or vertical (between high and low-income families) redistribution (Gauthier, 1999; Barr, 1998; Bradshaw and Finch, 2010). Van Lancker (2014, p. 40) concludes that “*the particular design of the system of child benefits in the various countries often reflects such historical objectives and ideological motives: They may be income or non-income related, variable with the age or parity of the children, taxable or non-taxable, have a contributory or non-contributory base and operate through the tax system, via cash benefits, or a combination of the two.*” In *Annex I* of this report a list of family benefits per Member State is presented based on the MISSOC tables (2014). Besides the national child benefit schemes, many Member States have implemented more specific child-raising allowances, child care allowances, birth and adoption grants, advances of maintenance payments and special allowances/supplements for single parents and/or for children with disabilities. However, these tables not necessary match data provided by the Member States and therefore need to be treated with caution (advances of maintenance and special childbirth and adoption benefits expressly fall outside the scope of Regulation (EC) No 883/2004).[[38]](#footnote-38)

# Characteristics

First, a more detailed analysis will be made of the characteristics of the national child benefit schemes (as part of the family benefit schemes). The differences in legislation will influence the number of entitled intra-EU migrants/cross-border workers and their children involved.

The child benefit could be either universal (all children are entitled) or selective (e.g. targeting only low-income households). However, universal systems could also be targeted (e.g. by taking into account the number of children, the child’s age, the vulnerability of families etc). *Table 2* shows the age limit for children. It varies most of the time between 15 and 18 years old, but is extended in many Member States up to a higher age if the child remains in further education. The child benefit varies in many Member States with the child’s age (applied in 13 Member States) and/or with the number of children (applied in 15 Member States). Some of the child benefit schemes also implement a means-test in the form of a ‘family’ income test. 11 Member States (CZ, DK, ES, HR, IT, CY, LT, MT, PT, SI and IS) apply more selective income-tested child benefit schemes. This means that only families which fulfil the income criteria will be entitled to the targeted child benefits. Because of this, the level of the benefit might differ according to the ‘family’ income (DK, IT, PT, SI and IS) and/or families exceeding the ‘family’ income threshold will not be entitled to a child benefit (CZ, ES, HR, IT, CY, LT, MT, PT, SI and IS). These differences in characteristics of the child benefit schemes, but also the distribution of means between benefits in cash or in kind and the tax system will have an impact on the national expenditure of child benefits and as a consequence on their export. The related expenditure will be discussed in more detail in *Tables 3 and 4* based on figures from ESSPROS.

Table Characteristics of child benefits, 2014

| Member State | *Age limit (student)* | Benefit varies with | | |
| --- | --- | --- | --- | --- |
| ***Number of children*** | ***Child’s age*** | ***Income*** |
| BE | 18 (25) | YES | YES | NO |
| BG | 20 | YES | NO | NO |
| CZ | 15 (26) | NO | YES | YES |
| DK | 18 | NO | YES | YES |
| DE | 18 (25) | YES | NO | NO |
| EE | 16 (19) | YES | NO | NO |
| IE | 16 (18) | NO | NO | NO |
| EL | 18 (22) | YES | NO | NO |
| ES | 18 | NO | NO | YES |
| FR | 20 | YES | YES | NO |
| HR | 15 (19) | NO | NO | YES |
| IT | 18 (21) | YES | NO | YES |
| CY | 18 (19) | NO | NO | YES |
| LV | 15 (19) | NO | NO | NO |
| LT | 7 | NO | YES | YES |
| LU | 18 (27) | YES | YES | NO |
| HU | 18 (20) | YES | NO | NO |
| MT | 16 (21) | YES | NO | YES |
| NL | 18 | NO | YES | NO |
| AT | 18 (24) | YES | YES | NO |
| PL | 18 (21) | NO | YES | NO |
| PT | 16 (24) | NO | YES | YES |
| RO | 18 | NO | YES | NO |
| SI | 18 | NO | NO | YES |
| SK | 16 (25) | NO | NO | NO |
| FI | 17 | YES | NO | NO |
| SE | 16 (\* ) | YES | NO | NO |
| UK | 16 (20) | YES | NO | NO |
| IS | 18 | YES | YES | YES |
| LI | 18 | NO | YES | NO |
| NO | 18 | NO | NO | NO |
| CH | 16 (25) | NO | NO | NO |
| Total |  |  |  |  |
| YES |  | **15** | **13** | **11** |
| NO |  | **17** | **19** | **21** |

\* Until the child completes compulsory education

**Source** MISSOC, 2014

# Expenditure

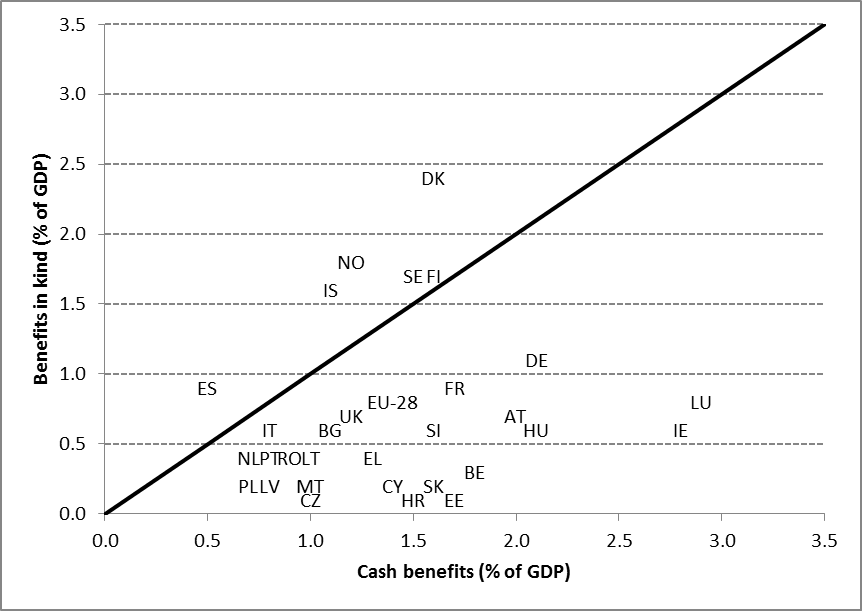
Family benefits can be either paid in cash (e.g. child benefit) or in kind (e.g. child care) *(Table 3)*. Total family expenses vary from 4% of GDP (DK) and 3.7% of GDP (LU) to 0.9% (PL) and 1.0% (LV). The majority of public spending on family benefits (excluding the financial support provided through the tax system) are related to *cash* benefits (1.4% of GDP in the EU-28 compared to 0.8% of GDP related to benefits *in kind*). This is particularly so in Ireland and Luxembourg. On the contrary, policy in the Nordic countries (DK, SE, FI, IS and NO) and Spain is more focused on the development of family benefits in kind *(Figure 2)*.[[39]](#footnote-39) The unweighted EU average of the tax expenditure towards families amounts to 0.3% of GDP and varies from 0.7% of GDP in France to being practically non-existent in other Member States (e.g. LU, SE, DK, AT, FI, SI and EL). The distribution of means between family benefits in cash or in kind (and the tax system) will also have consequences for the eligibility criteria and the level of the cash benefits and consequently for their export *(Figure 2)*.

Table Family benefits expenditure, in kind and in cash, 2012

| Member State | Cash benefits | | Benefits in kind | |
| --- | --- | --- | --- | --- |
|  | ***In million €*** | ***In percentage of GDP*** | ***In million €*** | ***In percentage of GDP*** |
| BE | 6,856.89 | 1.8 | 1,216.52 | 0.3 |
| BG | 457.38 | 1.1 | 253.86 | 0.6 |
| CZ | 1,487.69 | 1.0 | 213.02 | 0.1 |
| DK | 3,917.17 | 1.6 | 5,946.66 | 2.4 |
| DE | 55,725.97 | 2.1 | 28,646.45 | 1.1 |
| EE | 294.21 | 1.7 | 10.57 | 0.1 |
| IE | 4,562.73 | 2.8 | 942.57 | 0.6 |
| EL | 2,431.34 | 1.3 | 744.87 | 0.4 |
| ES | 5,147.56 | 0.5 | 9,041.51 | 0.9 |
| FR | 33,615.86 | 1.7 | 18,215.85 | 0.9 |
| HR | 672.15 | 1.5 | 38.90 | 0.1 |
| IT | 12,074.00 | 0.8 | 9,548.00 | 0.6 |
| CY | 247.82 | 1.4 | 38.55 | 0.2 |
| LV | 171.93 | 0.8 | 49.73 | 0.2 |
| LT | 333.91 | 1.0 | 118.66 | 0.4 |
| LU | 1,256.83 | 2.9 | 337.31 | 0.8 |
| HU | 2,004.52 | 2.1 | 580.38 | 0.6 |
| MT | 70.53 | 1.0 | 11.83 | 0.2 |
| NL | 4,247.00 | 0.7 | 2,344.00 | 0.4 |
| AT | 6,288.46 | 2.0 | 2,227.57 | 0.7 |
| PL | 2,571.83 | 0.7 | 642.97 | 0.2 |
| PT | 1,332.61 | 0.8 | 719.46 | 0.4 |
| RO | 1,216.10 | 0.9 | 529.10 | 0.4 |
| SI | 549.17 | 1.6 | 197.22 | 0.6 |
| SK | 1,141.24 | 1.6 | 124.51 | 0.2 |
| FI | 3,129.07 | 1.6 | 3,326.66 | 1.7 |
| SE | 6,093.11 | 1.5 | 6,769.91 | 1.7 |
| UK | 23,284.45 | 1.2 | 13,000.40 | 0.7 |
| EU-28 | 181,181.53 | 1.4 | 105,837.05 | 0.8 |
| IS | 119.18 | 1.1 | 168.37 | 1.6 |
| NO | 4,846.56 | 1.2 | 6,958.03 | 1.8 |
| CH | 6,075.05 | 1.2 | 1,198.36 | 0.2 |

**Source** ESSPROS [spr\_exp\_ffa]

Figure Public spending on family benefits in cash and in kind, as percentage of GDP, 2012



**Source** ESSPROS [spr\_exp\_ffa]

Child benefit expenditure could, among others, be expressed in absolute amounts, in a percentage of GDP, as average expenditure per child (0 to 17 years) or per inhabitant. These figures could also be converted to purchasing power standards[[40]](#footnote-40) (PPS) in order to eliminate the effect of price level differences across Member States. To calculate the impact of the different options, in particular figures on the average expenditure per child are useful given the fact that not all Member States have answered the administrative questionnaire.

In terms of GDP, Luxembourg (2.1% of GDP), Ireland (2.0% of GDP), Austria (1.8% of GDP), Germany (1.7% of GDP) and Belgium (1.6% of GDP) show the largest child benefit expenditure within the EU-28/EFTA area *(Table 4)*.

The average amount per child and per inhabitant (also in purchasing power standards) varies markedly across the EU-15 Member States[[41]](#footnote-41) and the EU-13 Member States. Member States could also be clustered into specific welfare state regimes by taking into account the characteristics (e.g. Bismarck-oriented or Beveridge-oriented) and the development (e.g. in terms of social protection expenditure at a high or low level) of the national welfare states.[[42]](#footnote-42) These welfare state regimes also seem to be clustered geographically. Especially the EU-15 Bismarck-oriented countries (BE, FR, AT, DE, NL, LU and CH) show high public spending on child benefits. But also the eligibility criteria and the coverage of the family benefit schemes (as discussed above and described in more detail by the MISSOC tables) influence public spending.

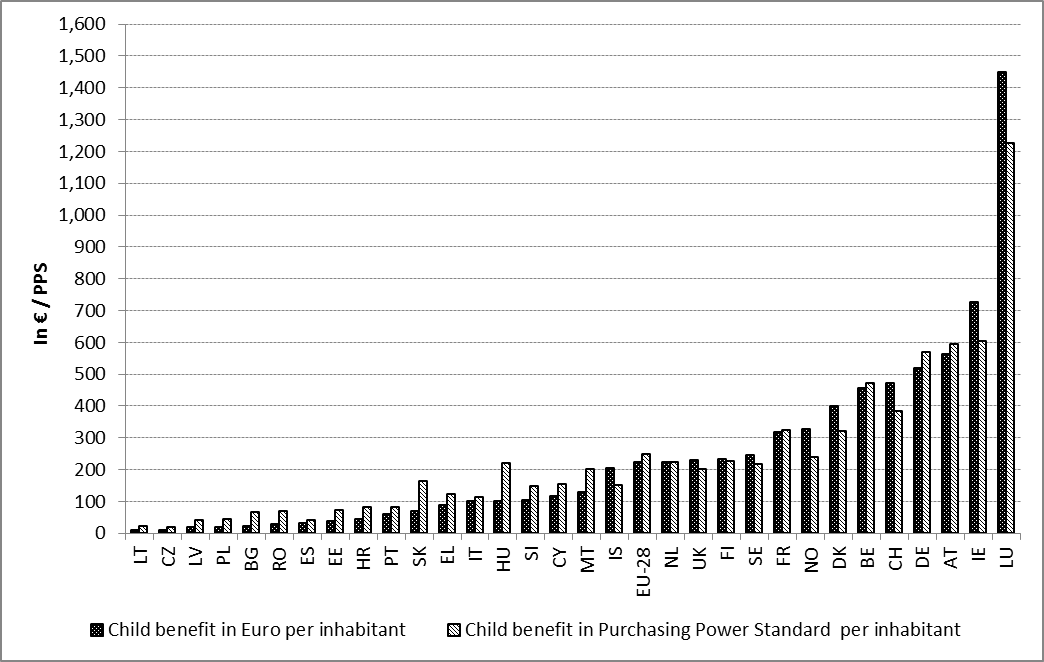
Table Family or child allowance – expenditure, 2012

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Member State | In million € | In percentage of GDP | In €  per child  (0-17) | In € per inhabitant\* | In Purchasing Power Standard per inhabitant |
| BE | 5,916 | 1.6 | 2,616 | 455 | 471 |
| BG | 213 | 0.5 | 180 | 21 | 67 |
| CZ | 133 | 0.1 | 72 | 9 | 19 |
| DK | 2,603 | 1.1 | 2,165 | 399 | 321 |
| DE | 46,017 | 1.7 | 3,481 | 519 | 569 |
| EE | 68 | 0.4 | 281 | 38 | 73 |
| IE | 3,329 | 2.0 | 2,870 | 727 | 605 |
| EL | 1,196 | 0.6 | 611 | 89 | 121 |
| ES | 1,797 | 0.2 | 215 | 33 | 41 |
| FR | 23,233 | 1.1 | 1,603 | 317 | 325 |
| HR | 227 | 0.5 | 287 | 43 | 80 |
| IT | 6,882 | 0.4 | 688 | 100 | 113 |
| CY | 119 | 0.7 | 671 | 115 | 155 |
| LV | 53 | 0.2 | 152 | 18 | 40 |
| LT | 38 | 0.1 | 68 | 9 | 22 |
| LU | 889 | 2.1 | 8,147 | 1,448 | 1,226 |
| HU | 1,211 | 1.2 | 679 | 102 | 222 |
| MT | 63 | 0.9 | 820 | 129 | 200 |
| NL | 4,147 | 0.7 | 1,189 | 223 | 222 |
| AT | 5,508 | 1.8 | 3,650 | 563 | 593 |
| PL | 910 | 0.2 | 127 | 20 | 44 |
| PT | 706 | 0.4 | 371 | 60 | 81 |
| RO | 668 | 0.5 | 181 | 28 | 68 |
| SI | 250 | 0.7 | 706 | 102 | 148 |
| SK | 577 | 0.8 | 566 | 68 | 164 |
| FI | 1,495 | 0.8 | 1,382 | 234 | 225 |
| SE | 2,790 | 0.7 | 1,454 | 244 | 216 |
| UK | 15,005 | 0.8 | 1,113 | 229 | 202 |
| EU-28 | 126,043 | 1.0 | 1,322 | 222 | 250 |
| IS | 53 | 0.5 | 667 | 206 | 150 |
| NO | 2,015 | 0.5 | 1,802 | 329 | 240 |
| CH | 5,094 | 1.0 | 3,496 | 471 | 384 |

\* At constant 2005 prices

**Source** ESSPROS [spr\_exp\_ffa]

Figure Family or child allowance – expenditure, in € and Purchasing Power Standard per inhabitant, 2012



**Source** ESSPROS [spr\_exp\_ffa]

# Reference group

Intra-EU cross-border workers are an important group of persons that will be affected by changes to the applicable legislation on the export of family benefits. A second group, and for some Member States even more important (see also Pacolet and De Wispelaere, 2015), are intra-EU migrants who live in a Member State other than their child(ren). However, no recent figures are available on the number of intra-EU migrants who find themselves in such a situation.

In 2013, some 1.26 million persons were employed in an EU Member State other than their EU Member State of residence. Despite a remarkable increase of almost 20% compared to 2010, still only 6 in 1,000 workers commute across borders of EU Member States *(Table 5)*. The extent of outgoing cross-borders workers varies significantly between Member States, from 5.6% of the employed population in Slovakia and 3% in Estonia to only a marginal percentage of the employed population in Finland, Italy and the United Kingdom (1 in 1,000). But also the scale of incoming cross-border workers varies. Especially Luxembourg (43% of the employed population) and Austria (3.5% of the employed population) are confronted with a high number of incoming cross-border workers. In absolute figures, most of the outgoing cross-border workers reside in France (198,000), Germany (170,000) and Slovakia (131,000). Again in absolute figures, most of the incoming cross-border workers are employed in Germany (267,000), Luxembourg (178,000) and Austria (151,000). However, it is important to mention that also many EU cross-border workers are employed in Switzerland. In 2013, some 325,000 workers crossed the border to be employed in Switzerland, more than half of them (some 180,000) residing in France.

Table The number of outgoing and incoming cross-border workers (in ,000), EU-28

|  | Number of outgoing cross-border workers  (in ,000) | | | | Number of incoming cross-border workers  (in ,000) | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *Member State* | *2011* | *2012* | *2013* | *as % of national employment in 2013* | *2011* | *2012* | *2013* | *as % of national employment in 2013* |
| BE | 92.5 | 91.7 | 94.6 | 2.1% | 65.9 | 71.9 | 72.6 | 1.6% |
| BG | 22.8 | 18.4 | 20.1 | 0.7% | 1.9 | 1.4 | 1.1 | 0.0% |
| CZ | 25.0 | 23.8 | 36.0 | 0.7% | 55.6 | 58.8 | 54.5 | 1.1% |
| DK | 2.4 | 3.5 | 4.1 | 0.2% | 28.1 | 27.7 | 29.6 | 1.1% |
| DE | 172.9 | 174.1 | 169.6 | 0.4% | 197.5 | 227.9 | 266.7 | 0.7% |
| EE | 17.7 | 20.5 | 18.6 | 3.0% | 0.4 | 0.7 | 2.1 | 0.4% |
| IE | 11.0 | 10.3 | 11.5 | 0.6% | 15.4 | 13.7 | 14.1 | 0.8% |
| EL | 0.0 | 0.0 | 0.0 | 0.0% | 13.7 | 10.1 | 7.3 | 0.2% |
| ES | 20.6 | 35.7 | 45.7 | 0.3% | 46.3 | 38.9 | 43.2 | 0.3% |
| FR | 151.5 | 161.9 | 197.8 | 0.8% | 45.9 | 55.9 | 59.8 | 0.2% |
| HR | 19.4 | 22.9 | 26.7 | 1.8% | 1.7 | 1.6 | 1.6 | 0.1% |
| IT | 22.3 | 35.1 | 31.7 | 0.1% | 80.8 | 81.9 | 93.6 | 0.4% |
| CY | 0.0 | 0.0 | 0.0 | 0.0% | 3.0 | 3.7 | 2.8 | 0.8% |
| LV | 5.9 | 9.2 | 7.6 | 0.9% | 0.4 | 0.5 | 0.3 | 0.0% |
| LT | 1.5 | 1.7 | 2.1 | 0.2% | 0.2 | 0.7 | 1.0 | 0.1% |
| LU | 2.7 | 3.4 | 3.7 | 1.5% | 134.6 | 151.8 | 178.1 | 43.0% |
| HU | 59.2 | 76.7 | 92.5 | 2.4% | 13.0 | 9.6 | 8.0 | 0.2% |
| MT | 1.0 | 0.8 | 0.5 | 0.3% | 0.2 | 3.2 | 0.9 | 0.5% |
| NL | 25.9 | 27.5 | 31.1 | 0.4% | 100.3 | 114.2 | 103.0 | 1.2% |
| AT | 32.9 | 32.8 | 33.1 | 0.8% | 105.9 | 119.6 | 151.2 | 3.5% |
| PL | 93.9 | 107.9 | 107.0 | 0.7% | 4.4 | 8.3 | 6.6 | 0.0% |
| PT | 19.8 | 20.2 | 23.4 | 0.5% | 4.6 | 8.1 | 5.2 | 0.1% |
| RO | 89.4 | 95.7 | 109.8 | 1.2% | 3.2 | 5.6 | 4.0 | 0.0% |
| SI | 10.1 | 14.0 | 14.9 | 1.6% | 6.0 | 7.7 | 9.3 | 1.0% |
| SK | 111.1 | 117.3 | 130.6 | 5.6% | 7.3 | 3.9 | 7.8 | 0.4% |
| FI | 0.5 | 0.7 | 1.6 | 0.1% | 19.7 | 18.9 | 17.9 | 1.3% |
| SE | 25.8 | 18.0 | 20.4 | 0.4% | 13.0 | 13.3 | 14.3 | 0.3% |
| UK | 14.3 | 20.4 | 24.4 | 0.1% | 83.0 | 84.7 | 102.6 | 0.3% |
| EU-28 | 1,052.0 | 1,144.1 | 1,259.2 | 0.6% | 1,052.0 | 1,144.1 | 1,259.2 | 0.6% |
| *CH* |  |  |  |  | *325.1* | *319.3* | *324.9* |  |

**Source** Own calculations based on LFS

Some 65% of the cross-border workers are employed in a neighbouring Member State, which amounts to some 814,000 frontier workers *(Table 6)*. This percentage varies markedly across Member States. Over 90% of the cross-border workers living in Belgium (97%) and France (96%) are employed in a neighbouring Member State. Also some 67% of the cross-border workers living in Slovakia, a Member State indicating a high number of outgoing cross-border workers in absolute and relative terms, are employed in one of the neighbouring countries. At the same time, also more than 90% of the cross-border workers working in Luxembourg (99%), the Czech Republic (99%), Slovenia (94%) and Austria (91%) reside in a neighbouring Member State. This more detailed analysis is useful, as it demonstrates that most of the cross-border workers are employed in a neighbouring Member State (and as a consequence most of the time also in a similar welfare state regime). When there is a great similarity in family benefits across neighbouring Member States and a net balance in outgoing and incoming cross-border workers, it does not matter who pays the family benefit.

Table The number of outgoing and incoming frontier workers (in ,000), EU-28, 2013

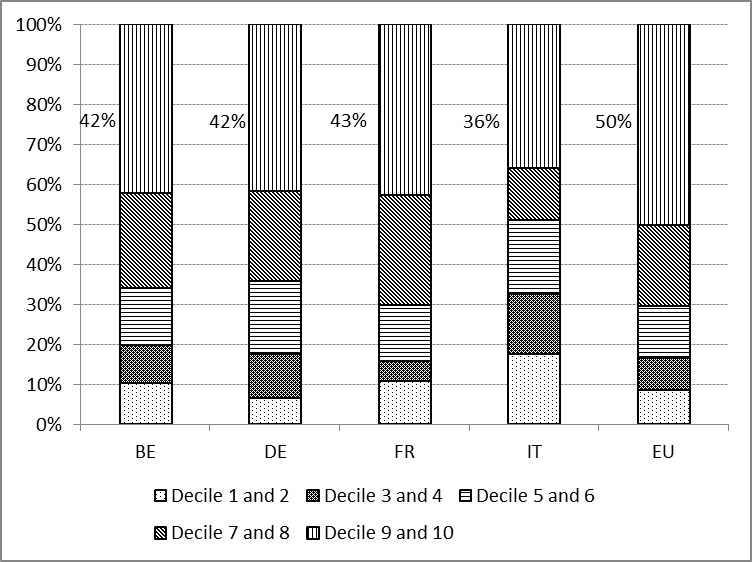
|  | Outgoing frontier workers | | Incoming frontier workers | |
| --- | --- | --- | --- | --- |
| ***Member State*** | ***Number***  ***(in ,000)*** | ***As share of cross-border workers*** | ***Number***  ***(in ,000)*** | ***As share of cross-border workers*** |
| BE | 91.6 | 96.9% | 55.3 | 76.2% |
| BG | 4.8 | 23.6% | 0.0 | 0.0% |
| CZ | 30.6 | 85.0% | 53.7 | 98.6% |
| DK | 2.1 | 49.9% | 22.1 | 74.7% |
| DE | 149.2 | 88.0% | 162.8 | 61.0% |
| EE | 15.7 | 84.3% | 1.4 | 66.9% |
| IE | 10.8 | 94.0% | 6.3 | 44.4% |
| EL | 0.0 | 0.0% | 4.5 | 61.5% |
| ES | 6.7 | 14.6% | 15.5 | 35.9% |
| FR | 189.4 | 95.7% | 33.3 | 55.7% |
| HR | 6.5 | 24.4% | 0.2 | 15.6% |
| IT | 7.8 | 24.6% | 5.7 | 6.1% |
| CY | 0.0 | 0.0% | 0.0 | 0.0% |
| LV | 1.2 | 15.2% | 0.1 | 49.8% |
| LT | 0.0 | 1.6% | 0.1 | 12.1% |
| LU | 2.9 | 79.1% | 176.3 | 99.0% |
| HU | 45.0 | 48.7% | 7.1 | 89.0% |
| MT | 0.0 | 0.0% | 0.0 | 0.0% |
| NL | 26.7 | 85.9% | 79.8 | 77.4% |
| AT | 28.9 | 87.4% | 137.3 | 90.8% |
| PL | 66.0 | 61.7% | 5.3 | 80.3% |
| PT | 6.9 | 29.5% | 1.8 | 34.9% |
| RO | 0.0 | 0.0% | 1.0 | 25.1% |
| SI | 12.6 | 84.8% | 8.7 | 93.8% |
| SK | 88.0 | 67.3% | 6.3 | 80.8% |
| FI | 1.3 | 83.9% | 15.9 | 88.8% |
| SE | 13.2 | 64.7% | 2.4 | 17.0% |
| UK | 6.3 | 25.6% | 10.8 | 10.5% |
| EU-28 | 813.9 | 64.6% | 813.9 | 64.6% |

**Source** Own calculations based on LFS

*Figure 4* depicts the distribution of cross-border workers among the income deciles in their Member State of residence (decile 1: the lowest 10% of income earners and decile 10: the top 10% of income earners). On average 50% of EU cross-border workers fall within the two highest income deciles (or within the top 20% of income earners in their Member State of residence). This suggests that cross-border workers earn on average a (much) higher income compared to workers employed in their Member State of residence. There is, however, a possible selection bias (see e.g. EC, 2011; Nerb et al, 2009). *“There is a marked difference between the occupations of cross-border commuters and others in employment in the country in which they live, which underlies the differences observed above in educational attainment levels”* (EC, 2011, p. 101).

As a result, some of the cross-border workers might not be entitled to a family benefit when working in a Member State that has implemented a means-test. However, it is to be noted that the distribution of cross-border workers among the income deciles in the Member State of residence is not necessarily comparable to the distribution among the income deciles in the Member State of employment. This distribution of the cross-border workers among the income deciles of the Member State of residence is at the same time also an indication of the living standard of the cross-border worker, which is more likely to be higher compared to other citizens.

Figure Distribution of income of the outgoing cross-border workers, by income deciles of their Member State of residence, 2013



**Source** Own calculations based on LFS

The household composition of the cross-border worker and the labour work status of the spouse will have a significant influence on the number and the level of exported family benefits. This will be further elaborated in *Tables 7* and *8*. In general, half of the cross-border workers have no children. There are on average 0.9 children per cross-border worker in the EU area. Cross-border workers with children have on average 1.7 children. These average figures vary slightly between Member States, both for outgoing and incoming cross-border workers. This average number of children in the cross-border workers’ families will consequently influence the expected financial impact of the export of family benefits.

Table The number of children of cross-border workers, 2013

|  | Outgoing cross-border workers | | | | Incoming cross-border workers | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *Member State* | *No children* | *Children* | *Total number of children*  *(in ,000)* | *Average number of children per worker* | *No children* | *Children* | *Total number of children*  *(in ,000)* | *Average number of children per worker* |
| BE | 45.0% | 55.0% | 92.1 | 1.0 | 49.4% | 50.6% | 65.9 | 0.9 |
| BG | 33.4% | 66.6% | 21.2 | 1.1 | 50.6% | 49.4% | 0.7 | 0.6 |
| CZ | 46.1% | 53.9% | 33.0 | 0.9 | 43.2% | 56.8% | 53.0 | 1.0 |
| DK | 71.4% | 28.6% | 2.4 | 0.6 | 58.3% | 41.7% | 23.9 | 0.8 |
| DE | 67.5% | 32.5% | 91.1 | 0.5 | 45.8% | 54.2% | 259.4 | 1.0 |
| EE | 44.6% | 55.4% | 17.6 | 0.9 | 46.9% | 53.1% | 1.6 | 0.8 |
| IE | 37.2% | 62.8% | 15.7 | 1.4 | 54.9% | 45.1% | 10.3 | 0.7 |
| EL |  |  |  |  | 29.4% | 70.6% | 8.7 | 1.2 |
| ES | 50.1% | 49.9% | 39.0 | 0.9 | 54.9% | 45.1% | 33.9 | 0.8 |
| FR | 44.9% | 55.1% | 191.5 | 1.0 | 46.1% | 53.9% | 52.3 | 0.9 |
| HR | 41.1% | 58.9% | 26.7 | 1.0 | 72.3% | 27.7% | 0.6 | 0.4 |
| IT | 57.5% | 42.5% | 20.6 | 0.6 | 52.2% | 47.8% | 70.9 | 0.8 |
| CY |  |  |  |  | 47.0% | 53.0% | 2.1 | 0.7 |
| LV | 52.0% | 48.0% | 5.1 | 0.7 | 63.0% | 37.0% | 0.1 | 0.5 |
| LT | 58.0% | 42.0% | 1.3 | 0.6 | 89.1% | 10.9% | 0.2 | 0.2 |
| LU | 52.4% | 47.6% | 3.4 | 0.9 | 42.2% | 57.8% | 173.0 | 1.0 |
| HU | 53.3% | 46.7% | 71.4 | 0.8 | 64.7% | 35.3% | 3.7 | 0.5 |
| MT | 67.3% | 32.7% | 0.2 | 0.5 | 84.4% | 15.6% | 0.2 | 0.2 |
| NL | 57.0% | 43.0% | 24.0 | 0.8 | 54.5% | 45.5% | 80.0 | 0.8 |
| AT | 58.2% | 41.8% | 21.0 | 0.6 | 51.4% | 48.6% | 119.4 | 0.8 |
| PL | 30.8% | 69.2% | 130.7 | 1.2 | 78.7% | 21.3% | 2.1 | 0.3 |
| PT | 38.8% | 61.2% | 22.1 | 0.9 | 43.0% | 57.0% | 4.6 | 0.9 |
| RO | 43.9% | 56.1% | 103.4 | 0.9 | 52.0% | 48.0% | 2.2 | 0.5 |
| SI | 44.0% | 56.0% | 13.2 | 0.9 | 44.4% | 55.6% | 8.0 | 0.9 |
| SK | 46.5% | 53.5% | 121.2 | 0.9 | 60.1% | 39.9% | 5.2 | 0.7 |
| FI | 81.9% | 18.1% | 0.4 | 0.3 | 43.6% | 56.4% | 18.0 | 1.0 |
| SE | 59.0% | 41.0% | 15.7 | 0.8 | 58.3% | 41.7% | 10.5 | 0.7 |
| UK | 61.3% | 38.7% | 14.8 | 0.6 | 51.8% | 48.2% | 88.3 | 0.9 |
| EU-28 | 49.0% | 51.0% | 1,098.6 | 0.9 | 49.0% | 51.0% | 1,098.6 | 0.9 |

**Source** Own calculations based on LFS

By taking the different components into account (number of children – household composition – labour status of the spouse), the number of cross-border workers entitled to a child benefit for their children residing in another Member State could be estimated. At EU level, 22% of cross-border workers (276,000) live in a household with child(ren) whereby the spouse does not take up employment *(Table 8)*. Also 2% of cross-border workers (22,000) is a single parent with child(ren). Both groups of cross-border workers is entitled to export their family benefit outside the Member State acting as ‘primarily competent’. At the same time, 27% of cross-border workers (334,000) live in a household with child(ren) whereby the spouse is employed. In this case there will be no export of the child benefit from the Member State of employment of the cross-border worker as the ‘primarily competent Member State’. However, this Member State might have to pay a supplement as the ‘secondarily competent Member State’. Finally, as has been said, also 49% of cross-border workers have no children. The percentage of cross-border workers entitled to export a child benefit slightly differs across Member States. *Table 8* describes only those Member States with a high number of incoming cross-border workers (in absolute or/and in relative terms) (DE, LU and AT).[[43]](#footnote-43) As a result, for these cross-border workers with children (some 50% of the reference group) almost 5 in 10 have a partner who is employed. For the other 50% of cross-border workers with children, the child benefit is exported outside the ‘primarily competent Member State’.

Table The number of cross-border workers and involved children by household composition, 2013

|  | *DE* | | | *LU* | | | *AT* | | | *EU Total* | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ***Cross-***  ***border***  ***workers***  ***(in ,000)*** | ***% of***  ***total*** | ***Children involved***  ***(in ,000)*** | ***Cross-border workers***  ***(in ,000)*** | ***% of***  ***total*** | ***Children involved***  ***(in ,000)*** | ***Cross-border workers***  ***(in ,000)*** | ***% of***  ***total*** | ***Children involved***  ***(in ,000)*** | ***Cross-border workers***  ***(in ,000)*** | ***% of***  ***total*** | ***Children involved***  ***(in ,000)*** | ***% of total (excl. no children)*** |
| **No children** | 122 | 46% |  | 75 | 42% |  | 78 | 51% |  | 617 | 49% |  |  |
| Single with child(ren) | **4** | **2%** | **7** | **8** | **5%** | **14** | **2** | **1%** | **3** | **22** | **2%** | **38** | **3%** |
| **Couple with child(ren)** | 141 | 53% | 252 | 94 | 53% | 159 | 72 | 47% | 117 | 610 | 48% | 1,043 | 97% |
| **Partner working** | 73 | 27% | 131 | 65 | 36% | 109 | 38 | 25% | 62 | 334 | 27% | 571 | 53% |
| Partner not working | **68** | **25%** | **121** | **29** | **17%** | **50** | **34** | **22%** | **55** | **276** | **22%** | **472** | **44%** |
| **Other** | 0 | 0% | 0 | 0 | 0% | 0 | 0 | 0% | 0 | 10 | 1% | 18 |  |
| **Total** | 267 | 100% | 259 | 178 | 100% | 173 | 151 | 100% | 119 | 1,259 | 100% | 1,098 |  |

\* **Bold:** Export of family benefit as primarily competent Member State.

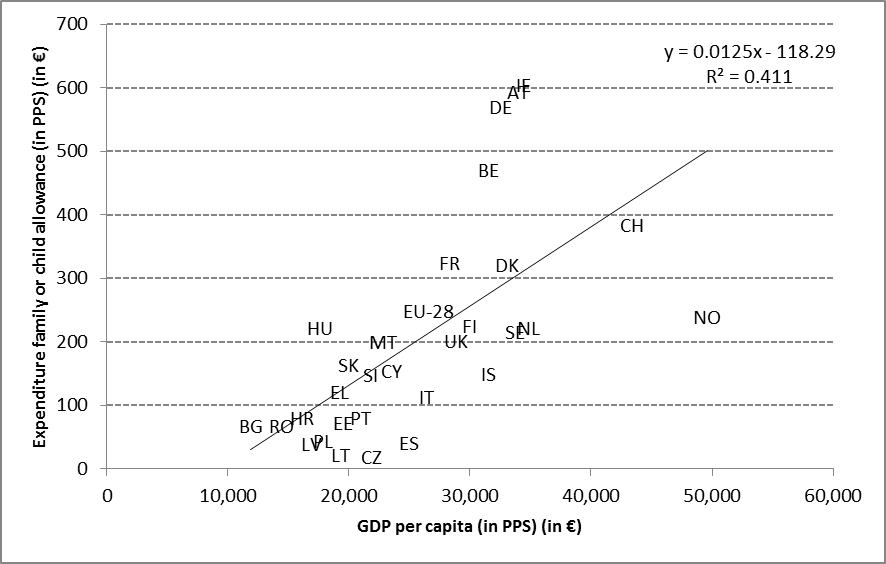
**Source** Own calculations based on LFS

# The level of social protection versus the standard of living versus the cost of living

A possible amendment to the rules could correct the amount of the family benefit in proportion to the ‘standard of living’ in the Member State where the children reside (Option 1). Financial support by means of a family benefit aims to meet family expenses (see also Article 1 (z) of Regulation (EC) No 883/2004). However, the extent to which family benefits compensate family expenses might be different between the competent Member State and the Member State of residence of the children.[[44]](#footnote-44) This section will focus on the definition of the concept ‘living standard’, the possible methodology to measure it, but also the similarities/differences with other concepts such as the level of social protection and the cost of living.

The concept ‘living standard’ has already been discussed frequently in literature (e.g. by Sen 1984; Dubnoff, 1985; Stávková, 2012). Sen (1984, p. 86) concludes that “*living standard can be seen as freedom of particular types, related to material capabilities. … It is in this sense that living standard can be seen as ‘economic freedom’*.” Several indicators could measure this. GDP per capita is, despite the imperfections of the indicator (see Stiglitz, Sen and Fittoussi, 2009), the most frequently used economic indicator to measure the standard of living. The correlation between this indicator and public spending on social protection (in this case related to family or child allowances) is shown by *Figure 5*. It will articulate the relative differences in generosity of social spending per capita. The Actual Individual Consumption (AIC) is an alternative economic indicator and is probably also better adapted to describe the material welfare of households. It includes all consumer goods and services purchased directly by households, as well as services provided by non-profit institutions and the government for individual consumption.

Figure The influence of GDP per capita on expenditure family or child allowance, 2013



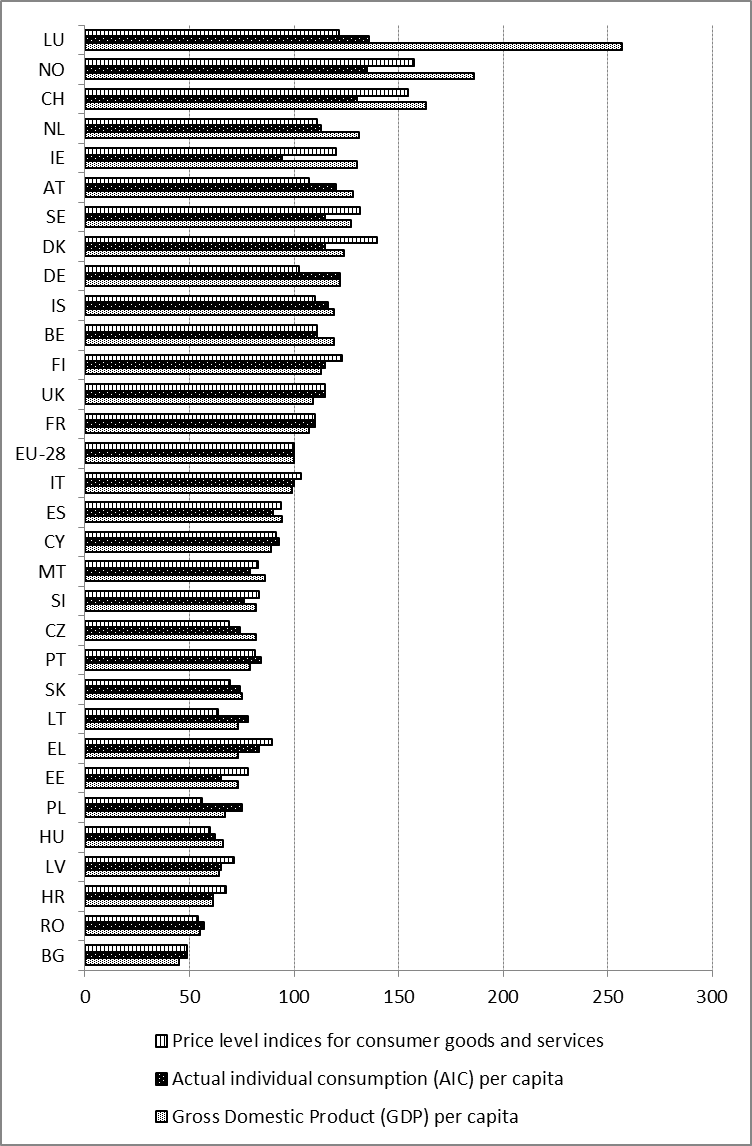
\* Figures of LU are excluded in this figure. Correlation of 0.64.

**Source** Eurostat [prc\_ppp\_ind] [spr\_exp\_ffa]

Both indicators, but also expenditure on social protection, could be converted by the Purchasing Power Parities (PPPs)[[45]](#footnote-45) rates into a Purchasing Power Standard (PPS), eliminating the effect of price level differences across Member States, as price levels for consumer goods and services vary widely between Member States from 140% of the EU-28 average in Denmark to 48% of the EU-28 average in Bulgaria (figures for 2013) *(Figure 6)*. EFTA countries Norway (157% of the EU-28 average) and Switzerland (155% of the EU-28 average) have, however, the highest price levels. These price level indices could be used to calculate a ‘correction coefficient’ in order to correct the price level differences between the competent Member State and the Member State of residence of the child(ren). But, this is rather a correction for the cost of living, which is in the most extreme situation three times higher or lower between Member States.

In 2013, the highest level of AIC per capita (136% of the EU-28 average) and GDP per capita[[46]](#footnote-46) (257% of the EU-28 average) expressed in Purchasing Power Standards (PPS) was recorded in Luxembourg *(Figure 6)*. This in contrast to Bulgaria, where the lowest level of AIC per capita in PPS (49% of the EU-28 average) and GDP per capita in PPS (45% of the EU-28 average) was recorded.

Figure Indices of GDP and AIC per capita in PPS and price levels, 2013 (EU-28 = 100)



**Source** Eurostat [prc\_ppp\_ind]

# The estimated economic impact of the current rules and the alternative options

## 5.1. Data collection

The scope of the administrative questionnaire was limited to the number of households and children who received a child benefit from a competent exporting Member State. For the calculation of the options, the complete reference group should be taken into account. However, some persons of the reference group do not appear on the basis of the administrative questionnaire. In particular persons who did not receive a supplement from the exporting Member State because the family benefit paid by the Member State of residence of the child(ren) is higher than the family benefit of the exporting Member State (see also *Figure 7*). This is a limitation of the data which should be taken into account. The definition of the complete reference group is in particular important for Option 3 (making the Member State of residence of the child primarily competent). Also, more information is required on the average amount of the family benefit on the basis of ESSPROS, as not all Member States have answered the administrative questionnaire. This kind of additional information will be needed for the calculation of Option 3.

Figure Limited scope of the questionnaire on export of family benefits

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | Member State of residence of the child(ren) | | |
| Exporting Member State |  | Primarily competent MS | Supplement as secondarily competent MS  Partial | No supplement |
| Primarily competent MS |  |  |  |
| Supplement as secondarily competent MS | YES |  |  |
| No supplement |  |  |  |

\* Black: Unknown

**Source** The authors’ own figure

19 Member States were able to provide more detailed data on the export of family benefits, of which 17 Member States provided data on the amount of exported family benefits. It follows that some caution is required when drawing conclusions especially given the fact that some Member States which can be considered highly relevant in this respect did not provide data on the export of family benefits. A total amount of some € 983 million related to the export of family benefits was brought into the picture by the reporting Member States (*Table 9*). As could be observed, some Member States provided information on the exportability of several types of family benefits. In order to avoid double-counting, the options will discuss only one family benefit scheme of each of the reporting Member States. Most of the time the child benefit scheme was selected. For a detailed reporting on the questionnaire on the export of family benefits we refer to Pacolet and De Wispelaere (2015).

The Member States have reported a total export of child benefits to some 324,000 households or 506,000 children, which amounts to a total expenditure of € 942 million. The cross-border tables provide a view on the ‘main’ exporting and receiving Member States. In particular, Luxembourg, Austria and Germany appear to be the ‘main’ exporting Member States in absolute terms. Luxembourg has even paid a total amount of € 477 million on family benefits exported abroad.

Table Export of family benefits, per type of family benefit, per number of persons entitled, family members involved and annual amount paid, 2013/2014

|  | Type | Total number of persons | Number of family members involved | Total annual amount (in €) | Annual average amount per child (in €) | Annual average amount per person entitled  (in €) | Average number of family members per person entitled |
| --- | --- | --- | --- | --- | --- | --- | --- |
| BE | Cash family benefit (only salaried persons) | 23,962 | 45,010 | 83,566,755 | 1,857 | 3,487 | 1.9 |
| BG |  |  |  |  |  |  |  |
| CZ | Child care benefit, parental allowance, payment for children in foster care | 1,009 | 4,596 | 951,041 | 207 | 943 | 4.6 |
| DK | ‘Ordinary’ child benefit | 421 | 1,101 | 1,033,380 | 939 | 2,455 | 2.6 |
| Child and youth allowance | 4,720 | 15,797 | 24,383,654 | 1,544 | 5,166 | 3.3 |
| DE | Child benefit *(Kindergeld)* | 62,587 | 106,552 | 105,759,924 | 993 | 1,690 | 1.7 |
| Parental leave *(Elterngeld)* | 1,426 |  |  |  |  |  |
| Child care supplement *(Betreuungsgeld)* | 78 |  |  |  |  |  |
| EE | Family benefit | 406 | 537 | 573,075 | 1,067 | 1,412 | 1.3 |
| IE | Child benefit | 4,636 | 7,421 | 11,576,760 | 1,560 | 2,497 | 1.6 |
| Domiciliary care allowance | 6 | 6 | 22,344 | 3,724 | 3,724 | 1.0 |
| Family income supplement | 755 |  | 4,700,000 |  | 6,225 |  |
| EL | Family benefit granted to the employees of the private sector |  |  |  |  |  |  |
| ES |  | 37 | 49 | 10,729 | 219 | 290 | 1.3 |
| FR |  |  |  |  |  |  |  |
| HR |  |  |  |  |  |  |  |
| IT |  |  |  |  |  |  |  |
| CY |  |  |  |  |  |  |  |
| LV | Family state benefit | 948 | 1,102 | 107,478 | 98 | 113 | 1.2 |
| Supplement to the family state benefit for a disabled child | 22 | 36 | 12,639 | 351 | 575 | 1.6 |
| Parent's benefit | 100 | 100 | 303,414 | 3,034 | 3,034 | 1.0 |
| Child care benefit | 435 | 437 | 344,275 | 788 | 791 | 1.0 |
| Disabled child care benefit | 6 | 6 | 11,878 | 1,980 | 1,980 | 1.0 |
| LT |  |  |  |  |  |  |  |
| LU | Child benefit (incl. special supplementary allowance, annual school year allowance and child-raising allowance) | 69,310 | 127,500 | 476,900,069 | 3,740 | 6,881 | 1.8 |
| HU | Family allowance | 1,154 | 1,616 | 336,232 | 208 | 291 | 1.4 |
| Child home care allowance | 118 | 123 | 11,404 | 93 | 97 | 1.0 |
| Child-raising support | 2 | 6 | 185 | 31 | 93 | 3.0 |
| MT |  |  |  |  |  |  |  |
| NL | Child benefit *(AKW)* | 20,225 | 37,924 | 35,622,000 | 939 | 1,761 | 1.9 |
| Child care allowance *(kinderopvang-toeslag)* | 1,556 | 2,238 | 4,869,733 | 2,176 | 3,130 | 1.4 |
| Child budget *(kindgebonden budget)* | 15,810 | 26,016 | 20,669,349 | 794 | 1,307 | 1.6 |
| AT | Family allowance, differential supplement, *Kinderabsetzbetrag* | 63,828 | 104,295 | 147,322,836 | 1,413 | 2,308 | 1.6 |
| PL | Family benefit | 8,698 |  | 3,995,406 |  | 459 |  |
| PT |  |  |  |  |  |  |  |
| RO | Child benefit allowance | 11,427 |  |  |  |  |  |
| Child raising benefit | 24 |  |  |  |  |  |
| SI |  |  |  |  |  |  |  |
| SK | Child benefit | 4,520 | 6,846 | 1,544,876 | 226 | 342 | 1.5 |
| Parental allowance | 2,935 | 3,010 | 4,292,123 | 1,426 | 1,462 | 1.0 |
| FI | Child benefit | 11,449 | 13,206 | 19,359,180 | 1,466 | 1,691 | 1.2 |
| SE |  |  |  |  |  |  |  |
| UK | Child benefit | 20,271 | 33,553 |  |  |  | 1.7 |
| Child tax credit | 7,005 | 11,735 |  |  |  | 1.7 |
| IS | Child benefit | 73 | 119 | 116,339 | 978 | 1,594 | 1.6 |
| LI |  |  |  |  |  |  |  |
| NO | Family allowances | 14,524 |  | 29,660,573 |  | 2,042 |  |
| Cash benefits | 1,919 |  | 5,415,554 |  | 2,822 |  |
| CH |  |  |  |  |  |  |  |
| Total |  | \*\* | \*\* | 983,473,205 |  |  |  |

\* No data available for BG, ES, FR, EL, IT, CY, LT, PT, SI, SE, LI and CH.

\*\* In order to avoid double-counting, only total expenditure is reported.

**Source** Questionnaire on the export of family benefits

## 5.2. Overview of the different options

### Status quo

Family benefits are paid at the level of the ‘primarily’ competent Member State. Also, a Member State might have to pay a supplement as the ‘secondarily’ competent Member State.

### Option 1 – Adjustment of the exported family benefit to the living standards

Under this option there is an adjustment of the amount of exported family benefits to the living standard in the Member State of residence of the child(ren). Under Sub-option 1a the adjustment of the amount could be upwards as well as downwards. This in contrast to Sub-option 2b, where the adjustment of the amount is limited to the amount paid by the competent Member State.

An adjustment of the family benefit paid by the exporting Member State (not only as primarily competent Member State but also as secondary competent Member State) by a correction coefficient should guarantee a correction for the differences in the cost of living between the exporting Member State and the Member State of residence of the child(ren).

*Table 10* describes different possible cases and their impact on the cost of living (i.e. the benefit level) in the Member State of residence of the children. We observe that in two specific cases the payment of the family benefit under the current rules will result into a higher benefit level in the Member State of residence *(cases 1 and 3)*.

Table The impact of the payment of a supplement on the living standard in the MS of residence

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No of cases | | Member State of employment/residence EU migrant/ cross-border worker  (MS A) | Member State of residence of the children  (MS B) | Result |
|  |  | ***Primarily***  ***competent*** | ***Secondarily***  ***competent*** |  |
| 1 | **FB MS A > FB MS B** | No supplement paid by MS of residence | | Above the ‘benefit level' MS of residence |
| 2 | **FB MS A < FB MS B** | Supplement paid by MS of residence | | Equal to the ‘benefit level' MS of residence |
|  |  | ***Secondarily***  ***competent*** | ***Primarily***  ***competent*** |  |
| 3 | **FB MS A > FB MS B** | Supplement paid by the Member State of employment | | Above the 'benefit level' MS of residence |
| 4 | **FB MS A < FB MS B** | No supplement paid by the Member State of employment | | Equal to the 'benefit level' MS of residence |

**Source** The authors’ own table based on the current EU provisions

### Option 2 – No export

This option will be disregarded due to legal reasons.

### Option 3 – Reverse order of competence

Under this option the order of priority in order to determine the ‘primarily’ competent Member State would be changed. The Member State of residence of the child should become the ‘primarily’ competent Member State. The Member State of employment of the migrant worker or cross-border worker would top up this amount as the ‘secondarily’ competent Member States if the level of family benefits is higher there. This implies a change in the allocation of the cost between the Member State of residence and the Member State of employment of the migrant/cross-border worker.

### Horizontal Option - Different coordination rules for salary-related child-raising allowances

This is a horizontal option, which may be applied alone or in conjunction with any of the options above. Under this option salary-related child raising allowances (or any salary-related components of a benefit which comprises of both salary-related and flat rate elements) would continue to be exportable as family benefits, but would be treated as individual and personal rights which may only be claimed by the parent who is subject to the applicable legislation in question (not by other members of their family). In addition, it is proposed that no anti-overlapping rules would apply to such benefits meaning that they would be payable in full to the parent concerned under the applicable national legislation irrespective of whether the Member State concerned has primary or secondary competence.

## 5.3. The estimated economic impact of the different options

As could be observed, some Member States provided information on the exportability of several types of family benefits. In order to avoid double-counting, most of the time only the child benefit scheme was selected. But it is not always sure that the term covers the same type of benefit. As mentioned before, some Member States reported only the sum of more than one family benefit (e.g. CZ, LU, AT and MT). By selecting only one family benefit scheme per Member State, also a view on the Member State of residence of the children will be obtained.

### Status quo

The status quo scenario results in a total reported expenditure on the export of child benefits of € 941.8 million *(Table 11)*. In absolute terms, most child benefits are exported by LU, AT[[47]](#footnote-47) and DE. In particular, Luxembourg spends a high amount on the export of child benefits. In total an amount of € 476.9 million, amounting to somewhat more than half of public spending reported by the different Member States, was paid by Luxembourg.

This cross-table also provides a more detailed breakdown of the expenditure per Member State of residence of the child(ren). This kind of detailed information will be needed in order to calculate the impact of Option 2 (adjustment of the amount to the ‘living standard’ (i.e. cost of living) in the Member State of residence of the child(ren)). Most child benefits were exported to France and Poland. The high share of France in total expenditure is mainly explained by the fact that most of the child benefits imported by France are exported by Luxembourg. However, the missing data for a number of competent exporting Member States may lead to a distorted view of reality if the export of child benefits is reported per Member State of residence of the child(ren).

**This is the LANDSCAPE PAGE section.**

Table Export of *child benefits*, expenditure (in million €), 2013/2014 – *Status quo*

|  |  | | Competent exporting Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | BE | | BG | CZ | DK | DE | EE | IE | EL | ES | FR | HR | IT | CY | LV | LT | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | IS | LI | NO | CH | Tot. |
| Member State of residence of the child(ren) | **BE** | 0.0 | |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 122.1 | 0.0 |  | 8.3 | 0.0 | 0.0 |  |  |  | 0.0 | 0.3 |  |  | 0.0 |  | 0.2 |  | 130.9 |
| **BG** | 0.3 | |  | 0.0 | 0.0 | 0.7 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.2 | 0.0 | 0.0 |  |  |  | 0.0 | 0.3 |  |  | 0.0 |  | 0.3 |  | 1.9 |
| **CZ** | 0.1 | |  | 0.0 | 0.0 | 1.5 | 0.0 | 0.1 |  | 0.0 |  |  |  |  | 0.0 |  | 2.6 | 0.0 |  | 0.2 | 0.0 | 0.0 |  |  |  | 0.5 | 0.1 |  |  | 0.0 |  | 0.1 |  | 5.2 |
| **DK** | 0.0 | |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.1 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.2 |  |  | 0.0 |  | 0.7 |  | 1.1 |
| **DE** | 0.7 | |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 85.6 | 0.0 |  | 6.6 | 0.0 | 0.0 |  |  |  | 0.1 | 1.1 |  |  | 0.0 |  | 0.6 |  | 94.7 |
| **EE** | 0.0 | |  | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 7.9 |  |  | 0.0 |  | 0.6 |  | 8.7 |
| **IE** | 0.1 | |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.1 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.2 |  |  | 0.0 |  | 0.1 |  | 0.4 |
| **EL** | 0.2 | |  | 0.0 | 0.0 | 0.9 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.2 |  |  | 0.0 |  | 0.1 |  | 1.5 |
| **ES** | 2.0 | |  | 0.0 | 0.0 | 1.0 | 0.0 | 0.1 |  | 0.0 |  |  |  |  | 0.0 |  | 0.3 | 0.0 |  | 0.6 | 0.0 | 0.0 |  |  |  | 0.0 | 1.2 |  |  | 0.0 |  | 0.9 |  | 6.2 |
| **FR** | 53.4 | |  | 0.0 | 0.0 | 12.9 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 250.7 | 0.0 |  | 0.5 | 0.0 | 0.0 |  |  |  | 0.0 | 0.5 |  |  | 0.0 |  | 0.2 |  | 318.3 |
| **HR** | 0.2 | |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.0 |  | 0.3 |
| **IT** | 1.4 | |  | 0.0 | 0.0 | 1.7 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.3 | 0.0 |  | 0.2 | 0.0 | 0.0 |  |  |  | 0.0 | 0.4 |  |  | 0.0 |  | 0.1 |  | 4.3 |
| **CY** | 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 | 0.1 |  |  | 0.0 |  | 0.0 |  | 0.1 |
| **LV** | 0.0 | |  | 0.0 | 0.0 | 0.2 | 0.0 | 0.3 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.2 |  |  | 0.0 |  | 1.0 |  | 2.0 |
| **LT** | 0.0 | |  | 0.0 | 0.0 | 0.2 | 0.1 | 0.7 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.2 | 0.0 | 0.0 |  |  |  | 0.0 | 0.2 |  |  | 0.0 |  | 4.8 |  | 6.2 |
| **LU** | 0.2 | |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.0 |  | 0.3 |
| **HU** | 0.2 | |  | 0.0 | 0.0 | 4.1 | 0.0 | 0.1 |  | 0.0 |  |  |  |  | 0.0 |  | 0.2 | 0.0 |  | 0.2 | 0.0 | 0.0 |  |  |  | 0.0 | 0.3 |  |  | 0.0 |  | 0.1 |  | 5.1 |
| **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 | 0.0 |  |  | 0.0 |  | 0.0 |  | 0.0 |
| **NL** | 11.8 | |  | 0.0 | 0.0 | 3.6 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 2.4 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.3 |  |  | 0.0 |  | 0.3 |  | 18.4 |
| **AT** | 0.0 | |  | 0.0 | 0.0 | 2.3 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.2 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.7 | 0.2 |  |  | 0.0 |  | 0.0 |  | 3.5 |
| **PL** | 9.4 | |  | 0.0 | 0.0 | 70.4 | 0.0 | 7.0 |  | 0.0 |  |  |  |  | 0.0 |  | 5.1 | 0.0 |  | 16.3 | 0.0 | 0.0 |  |  |  | 0.0 | 0.5 |  |  | 0.1 |  | 14.2 |  | 123.0 |
| **PT** | 1.2 | |  | 0.0 | 0.0 | 0.7 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 4.5 | 0.0 |  | 0.3 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.2 |  | 7.0 |
| **RO** | 1.4 | |  | 0.0 | 0.0 | 2.4 | 0.0 | 0.3 |  | 0.0 |  |  |  |  | 0.0 |  | 0.4 | 0.0 |  | 0.2 | 0.0 | 0.0 |  |  |  | 0.0 | 0.3 |  |  | 0.0 |  | 0.0 |  | 5.0 |
| **SI** | 0.0 | |  | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.0 |  | 0.2 |
| **SK** | 0.2 | |  | 0.9 | 0.9 | 2.6 | 0.0 | 0.3 |  | 0.0 |  |  |  |  | 0.0 |  | 1.1 | 0.3 |  | 0.6 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.4 |  | 6.4 |
| **FI** | 0.0 | |  | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.2 |  | 0.6 |
| **SE** | 0.1 | |  | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.3 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 2.2 |  |  | 0.0 |  | 2.9 |  | 5.7 |
| **UK** | 0.3 | |  | 0.0 | 0.0 | 0.2 | 0.0 | 2.5 |  | 0.0 |  |  |  |  | 0.0 |  | 0.4 | 0.0 |  | 0.4 | 0.0 | 0.0 |  |  |  | 0.1 | 1.5 |  |  | 0.0 |  | 1.1 |  | 6.5 |
| **IS** | 0.0 | |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.4 |  | 0.5 |
| **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 |  |  | 0.0 |  | 0.0 |  | 0.0 |
| **NO** | 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 |  |  | 0.0 |  | 0.0 |  | 0.6 |
| **CH** | 0.2 | |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.5 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.4 |  |  | 0.0 |  | 0.1 |  | 1.4 |
| **Tot** | 83.6 | |  | 1.0 | 24.4 | 105.8 | 0.6 | 11.6 |  | 0.01 |  |  |  |  | 0.1 |  | 476.9 | 0.3 |  | 35.6 | 147.3 | 4.0 |  |  |  | 1.5 | 19.4 |  |  | 0.1 |  | 29.7 |  | 941.8 |

\* No data available for BG, DK, FR, HR, IT, CY, LT, MT, AT, PT, RO, SI, SE, UK, LI and CH. The breakdown per Member State of residence provided by DK was not reported given that for most of the cases the Member State of residence is unknown (for non-Danish citizens in particular).

**Source** Questionnaire on the export of family benefits

### Option 1 – Adjustment of the exported family benefit to the living standards

Under this option there is an adjustment of the amount of the exported family benefits to the cost of living in the Member State of residence of the child(ren). An adjustment of the family benefit paid by the exporting Member State by a correction coefficient should guarantee a correction for the differences in the cost of living between the exporting Member State and the Member State of residence of the child(ren). By making use of the price level indices for consumer goods and services a correction coefficient between the exporting Member State and the Member State of residence of the child(ren) could be calculated. “*The price level indices provide a comparison of Member States' price levels relative to the European Union average: if the price level index is higher than 100, the Member State concerned is relatively expensive compared to the EU average, while if the price level index is lower than 100, then the Member State is relatively cheap compared to the EU average. They provide an indication of the order of magnitude of the price level in one Member State in relation to others.*”[[48]](#footnote-48) This correction coefficient will afterwards be multiplied by the amounts reported in the status quo scenario.

**Box II – Interpretation of Table 12 – Two examples**

The price level of BG is 0.44 times the price level of BE. Therefore, the Belgian family benefit exported to BG will be multiplied by 0.44 in order to correct for the cost of living in BG.

The price level of BE is 2.3 times the price level of BG. Therefore, the Bulgarian family benefit exported to BE will be multiplied by 2.3 in order to correct for the cost of living in BE.

**This is the LANDSCAPE PAGE section.**

**Table 12 Correction coefficient for the cost of living based on the price level indices for consumer goods and services, 2013**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Competent exporting Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Member State of residence of the child(ren) | *Price level (EU=100)* | | 109 | 48 | 71 | 140 | 102 | 80 | 118 | 89 | 95 | 109 | 68 | 103 | 86 | 71 | 65 | 123 | 60 | 80 | 110 | 107 | 57 | 86 | 57 | 83 | 71 | 123 | 130 | 114 | 100 | 112 |  | 155 | 156 |
|  |  | **BE** | **BG** | **CZ** | **DK** | **DE** | **EE** | **IE** | **EL** | **ES** | **FR** | **HR** | **IT** | **CY** | **LV** | **LT** | **LU** | **HU** | **MT** | **NL** | **AT** | **PL** | **PT** | **RO** | **SI** | **SK** | **FI** | **SE** | **UK** | **EU** | **IS** | **LI** | **NO** | **CH** |
| 109 | **BE** | 1 | 2.3 | 1.54 | 0.78 | 1.07 | 1.36 | 0.92 | 1.22 | 1.15 | 1.00 | 1.60 | 1.06 | 1.27 | 1.54 | 1.68 | 0.89 | 1.82 | 1.36 | 0.99 | 1.02 | 1.91 | 1.27 | 1.91 | 1.31 | 1.54 | 0.89 | 0.84 | 0.96 | 1.09 | 0.97 | n.a. | 0.70 | 0.70 |
| 48 | **BG** | 0.44 | 1.00 | 0.68 | 0.34 | 0.47 | 0.60 | 0.41 | 0.54 | 0.51 | 0.44 | 0.71 | 0.47 | 0.56 | 0.68 | 0.74 | 0.39 | 0.80 | 0.60 | 0.44 | 0.45 | 0.84 | 0.56 | 0.84 | 0.58 | 0.68 | 0.39 | 0.37 | 0.42 | 0.48 | 0.43 | n.a. | 0.31 | 0.31 |
| 71 | **CZ** | 0.65 | 1.48 | 1.00 | 0.51 | 0.70 | 0.89 | 0.60 | 0.80 | 0.75 | 0.65 | 1.04 | 0.69 | 0.83 | 1.00 | 1.09 | 0.58 | 1.18 | 0.89 | 0.65 | 0.66 | 1.25 | 0.83 | 1.25 | 0.86 | 1.00 | 0.58 | 0.55 | 0.62 | 0.71 | 0.63 | n.a. | 0.46 | 0.46 |
| 140 | **DK** | 1.28 | 2.92 | 1.97 | 1.00 | 1.37 | 1.75 | 1.19 | 1.57 | 1.47 | 1.28 | 2.06 | 1.36 | 1.63 | 1.97 | 2.15 | 1.14 | 2.33 | 1.75 | 1.27 | 1.31 | 2.46 | 1.63 | 2.46 | 1.69 | 1.97 | 1.14 | 1.08 | 1.23 | 1.40 | 1.25 | n.a. | 0.90 | 0.90 |
| 102 | **DE** | 0.94 | 2.13 | 1.44 | 0.73 | 1.00 | 1.28 | 0.86 | 1.15 | 1.07 | 0.94 | 1.50 | 0.99 | 1.19 | 1.44 | 1.57 | 0.83 | 1.70 | 1.28 | 0.93 | 0.95 | 1.79 | 1.19 | 1.79 | 1.23 | 1.44 | 0.83 | 0.78 | 0.89 | 1.02 | 0.91 | n.a. | 0.66 | 0.65 |
| 80 | **EE** | 0.73 | 1.67 | 1.13 | 0.57 | 0.78 | 1.00 | 0.68 | 0.90 | 0.84 | 0.73 | 1.18 | 0.78 | 0.93 | 1.13 | 1.23 | 0.65 | 1.33 | 1.00 | 0.73 | 0.75 | 1.40 | 0.93 | 1.40 | 0.96 | 1.13 | 0.65 | 0.62 | 0.70 | 0.80 | 0.71 | n.a. | 0.52 | 0.51 |
| 118 | **IE** | 1.08 | 2.46 | 1.66 | 0.84 | 1.16 | 1.48 | 1.00 | 1.33 | 1.24 | 1.08 | 1.74 | 1.15 | 1.37 | 1.66 | 1.82 | 0.96 | 1.97 | 1.48 | 1.07 | 1.10 | 2.07 | 1.37 | 2.07 | 1.42 | 1.66 | 0.96 | 0.91 | 1.04 | 1.18 | 1.05 | n.a. | 0.76 | 0.76 |
| 89 | **EL** | 0.82 | 1.85 | 1.25 | 0.64 | 0.87 | 1.11 | 0.75 | 1.00 | 0.94 | 0.82 | 1.31 | 0.86 | 1.03 | 1.25 | 1.37 | 0.72 | 1.48 | 1.11 | 0.81 | 0.83 | 1.56 | 1.03 | 1.56 | 1.07 | 1.25 | 0.72 | 0.68 | 0.78 | 0.89 | 0.79 | n.a. | 0.57 | 0.57 |
| 95 | **ES** | 0.87 | 1.98 | 1.34 | 0.68 | 0.93 | 1.19 | 0.81 | 1.07 | 1.00 | 0.87 | 1.40 | 0.92 | 1.10 | 1.34 | 1.46 | 0.77 | 1.58 | 1.19 | 0.86 | 0.89 | 1.67 | 1.10 | 1.67 | 1.14 | 1.34 | 0.77 | 0.73 | 0.83 | 0.95 | 0.85 | n.a. | 0.61 | 0.61 |
| 109 | **FR** | 1.00 | 2.27 | 1.54 | 0.78 | 1.07 | 1.36 | 0.92 | 1.22 | 1.15 | 1.00 | 1.60 | 1.06 | 1.27 | 1.54 | 1.68 | 0.89 | 1.82 | 1.36 | 0.99 | 1.02 | 1.91 | 1.27 | 1.91 | 1.31 | 1.54 | 0.89 | 0.84 | 0.96 | 1.09 | 0.97 | n.a. | 0.70 | 0.70 |
| 68 | **HR** | 0.62 | 1.42 | 0.96 | 0.49 | 0.67 | 0.85 | 0.58 | 0.76 | 0.72 | 0.62 | 1.00 | 0.66 | 0.79 | 0.96 | 1.05 | 0.55 | 1.13 | 0.85 | 0.62 | 0.64 | 1.19 | 0.79 | 1.19 | 0.82 | 0.96 | 0.55 | 0.52 | 0.60 | 0.68 | 0.61 | n.a. | 0.44 | 0.44 |
| 103 | **IT** | 0.94 | 2.15 | 1.45 | 0.74 | 1.01 | 1.29 | 0.87 | 1.16 | 1.08 | 0.94 | 1.51 | 1.00 | 1.20 | 1.45 | 1.58 | 0.84 | 1.72 | 1.29 | 0.94 | 0.96 | 1.81 | 1.20 | 1.81 | 1.24 | 1.45 | 0.84 | 0.79 | 0.90 | 1.03 | 0.92 | n.a. | 0.66 | 0.66 |
| 86 | **CY** | 0.79 | 1.79 | 1.21 | 0.61 | 0.84 | 1.08 | 0.73 | 0.97 | 0.91 | 0.79 | 1.26 | 0.83 | 1.00 | 1.21 | 1.32 | 0.70 | 1.43 | 1.08 | 0.78 | 0.80 | 1.51 | 1.00 | 1.51 | 1.04 | 1.21 | 0.70 | 0.66 | 0.75 | 0.86 | 0.77 | n.a. | 0.55 | 0.55 |
| 71 | **LV** | 0.65 | 1.48 | 1.00 | 0.51 | 0.70 | 0.89 | 0.60 | 0.80 | 0.75 | 0.65 | 1.04 | 0.69 | 0.83 | 1.00 | 1.09 | 0.58 | 1.18 | 0.89 | 0.65 | 0.66 | 1.25 | 0.83 | 1.25 | 0.86 | 1.00 | 0.58 | 0.55 | 0.62 | 0.71 | 0.63 | n.a. | 0.46 | 0.46 |
| 65 | **LT** | 0.60 | 1.35 | 0.92 | 0.46 | 0.64 | 0.81 | 0.55 | 0.73 | 0.68 | 0.60 | 0.96 | 0.63 | 0.76 | 0.92 | 1.00 | 0.53 | 1.08 | 0.81 | 0.59 | 0.61 | 1.14 | 0.76 | 1.14 | 0.78 | 0.92 | 0.53 | 0.50 | 0.57 | 0.65 | 0.58 | n.a. | 0.42 | 0.42 |
| 123 | **LU** | 1.13 | 2.56 | 1.73 | 0.88 | 1.21 | 1.54 | 1.04 | 1.38 | 1.29 | 1.13 | 1.81 | 1.19 | 1.43 | 1.73 | 1.89 | 1.00 | 2.05 | 1.54 | 1.12 | 1.15 | 2.16 | 1.43 | 2.16 | 1.48 | 1.73 | 1.00 | 0.95 | 1.08 | 1.23 | 1.10 | n.a. | 0.79 | 0.79 |
| 60 | **HU** | 0.55 | 1.25 | 0.85 | 0.43 | 0.59 | 0.75 | 0.51 | 0.67 | 0.63 | 0.55 | 0.88 | 0.58 | 0.70 | 0.85 | 0.92 | 0.49 | 1.00 | 0.75 | 0.55 | 0.56 | 1.05 | 0.70 | 1.05 | 0.72 | 0.85 | 0.49 | 0.46 | 0.53 | 0.60 | 0.54 | n.a. | 0.39 | 0.38 |
| 80 | **MT** | 0.73 | 1.67 | 1.13 | 0.57 | 0.78 | 1.00 | 0.68 | 0.90 | 0.84 | 0.73 | 1.18 | 0.78 | 0.93 | 1.13 | 1.23 | 0.65 | 1.33 | 1.00 | 0.73 | 0.75 | 1.40 | 0.93 | 1.40 | 0.96 | 1.13 | 0.65 | 0.62 | 0.70 | 0.80 | 0.71 | n.a. | 0.52 | 0.51 |
| 110 | **NL** | 1.01 | 2.29 | 1.55 | 0.79 | 1.08 | 1.38 | 0.93 | 1.24 | 1.16 | 1.01 | 1.62 | 1.07 | 1.28 | 1.55 | 1.69 | 0.89 | 1.83 | 1.38 | 1.00 | 1.03 | 1.93 | 1.28 | 1.93 | 1.33 | 1.55 | 0.89 | 0.85 | 0.96 | 1.10 | 0.98 | n.a. | 0.71 | 0.71 |
| 107 | **AT** | 0.98 | 2.23 | 1.51 | 0.76 | 1.05 | 1.34 | 0.91 | 1.20 | 1.13 | 0.98 | 1.57 | 1.04 | 1.24 | 1.51 | 1.65 | 0.87 | 1.78 | 1.34 | 0.97 | 1.00 | 1.88 | 1.24 | 1.88 | 1.29 | 1.51 | 0.87 | 0.82 | 0.94 | 1.07 | 0.96 | n.a. | 0.69 | 0.69 |
| 57 | **PL** | 0.52 | 1.19 | 0.80 | 0.41 | 0.56 | 0.71 | 0.48 | 0.64 | 0.60 | 0.52 | 0.84 | 0.55 | 0.66 | 0.80 | 0.88 | 0.46 | 0.95 | 0.71 | 0.52 | 0.53 | 1.00 | 0.66 | 1.00 | 0.69 | 0.80 | 0.46 | 0.44 | 0.50 | 0.57 | 0.51 | n.a. | 0.37 | 0.37 |
| 86 | **PT** | 0.79 | 1.79 | 1.21 | 0.61 | 0.84 | 1.08 | 0.73 | 0.97 | 0.91 | 0.79 | 1.26 | 0.83 | 1.00 | 1.21 | 1.32 | 0.70 | 1.43 | 1.08 | 0.78 | 0.80 | 1.51 | 1.00 | 1.51 | 1.04 | 1.21 | 0.70 | 0.66 | 0.75 | 0.86 | 0.77 | n.a. | 0.55 | 0.55 |
| 57 | **RO** | 0.52 | 1.19 | 0.80 | 0.41 | 0.56 | 0.71 | 0.48 | 0.64 | 0.60 | 0.52 | 0.84 | 0.55 | 0.66 | 0.80 | 0.88 | 0.46 | 0.95 | 0.71 | 0.52 | 0.53 | 1.00 | 0.66 | 1.00 | 0.69 | 0.80 | 0.46 | 0.44 | 0.50 | 0.57 | 0.51 | n.a. | 0.37 | 0.37 |
| 83 | **SI** | 0.76 | 1.73 | 1.17 | 0.59 | 0.81 | 1.04 | 0.70 | 0.93 | 0.87 | 0.76 | 1.22 | 0.81 | 0.97 | 1.17 | 1.28 | 0.67 | 1.38 | 1.04 | 0.75 | 0.78 | 1.46 | 0.97 | 1.46 | 1.00 | 1.17 | 0.67 | 0.64 | 0.73 | 0.83 | 0.74 | n.a. | 0.54 | 0.53 |
| 71 | **SK** | 0.65 | 1.48 | 1.00 | 0.51 | 0.70 | 0.89 | 0.60 | 0.80 | 0.75 | 0.65 | 1.04 | 0.69 | 0.83 | 1.00 | 1.09 | 0.58 | 1.18 | 0.89 | 0.65 | 0.66 | 1.25 | 0.83 | 1.25 | 0.86 | 1.00 | 0.58 | 0.55 | 0.62 | 0.71 | 0.63 | n.a. | 0.46 | 0.46 |
| 123 | **FI** | 1.13 | 2.56 | 1.73 | 0.88 | 1.21 | 1.54 | 1.04 | 1.38 | 1.29 | 1.13 | 1.81 | 1.19 | 1.43 | 1.73 | 1.89 | 1.00 | 2.05 | 1.54 | 1.12 | 1.15 | 2.16 | 1.43 | 2.16 | 1.48 | 1.73 | 1.00 | 0.95 | 1.08 | 1.23 | 1.10 | n.a. | 0.79 | 0.79 |
| 130 | **SE** | 1.19 | 2.71 | 1.83 | 0.93 | 1.27 | 1.63 | 1.10 | 1.46 | 1.37 | 1.19 | 1.91 | 1.26 | 1.51 | 1.83 | 2.00 | 1.06 | 2.17 | 1.63 | 1.18 | 1.21 | 2.28 | 1.51 | 2.28 | 1.57 | 1.83 | 1.06 | 1.00 | 1.14 | 1.30 | 1.16 | n.a. | 0.84 | 0.83 |
| 114 | **UK** | 1.05 | 2.38 | 1.61 | 0.81 | 1.12 | 1.43 | 0.97 | 1.28 | 1.20 | 1.05 | 1.68 | 1.11 | 1.33 | 1.61 | 1.75 | 0.93 | 1.90 | 1.43 | 1.04 | 1.07 | 2.00 | 1.33 | 2.00 | 1.37 | 1.61 | 0.93 | 0.88 | 1.00 | 1.14 | 1.02 | n.a. | 0.74 | 0.73 |
| 100 | **EU** | 0.92 | 2.08 | 1.41 | 0.71 | 0.98 | 1.25 | 0.85 | 1.12 | 1.05 | 0.92 | 1.47 | 0.97 | 1.16 | 1.41 | 1.54 | 0.81 | 1.67 | 1.25 | 0.91 | 0.93 | 1.75 | 1.16 | 1.75 | 1.20 | 1.41 | 0.81 | 0.77 | 0.88 | 1.00 | 0.89 | n.a. | 0.65 | 0.64 |
| 112 | **IS** | 1.03 | 2.33 | 1.58 | 0.80 | 1.10 | 1.40 | 0.95 | 1.26 | 1.18 | 1.03 | 1.65 | 1.09 | 1.30 | 1.58 | 1.72 | 0.91 | 1.87 | 1.40 | 1.02 | 1.05 | 1.96 | 1.30 | 1.96 | 1.35 | 1.58 | 0.91 | 0.86 | 0.98 | 1.12 | 1.00 | n.a. | 0.72 | 0.72 |
|  | **LI** | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |  |  |
| 155 | **NO** | 1.42 | 3.23 | 2.18 | 1.11 | 1.52 | 1.94 | 1.31 | 1.74 | 1.63 | 1.42 | 2.28 | 1.50 | 1.80 | 2.18 | 2.38 | 1.26 | 2.58 | 1.94 | 1.41 | 1.45 | 2.72 | 1.80 | 2.72 | 1.87 | 2.18 | 1.26 | 1.19 | 1.36 | 1.55 | 1.38 | n.a. | 1.00 | 0.99 |
| 156 | **CH** | 1.43 | 3.25 | 2.20 | 1.11 | 1.53 | 1.95 | 1.32 | 1.75 | 1.64 | 1.43 | 2.29 | 1.51 | 1.81 | 2.20 | 2.40 | 1.27 | 2.60 | 1.95 | 1.42 | 1.46 | 2.74 | 1.81 | 2.74 | 1.88 | 2.20 | 1.27 | 1.20 | 1.37 | 1.56 | 1.39 | n.a. | 1.01 | 1.00 |

\* No figures available for LI

**Source** Calculations based on Eurostat figures

***Sub-option 1a: adjustment of exported family benefit to the living standards (upwards and downwards)***

Under Sub-option 1a the adjustment of the amount could be upwards as well as downwards. The application of this option results in a total expenditure of € 792.1 million or a decrease by 15.9% compared to the status quo scenario *(Table 13)*. The budgetary impact of this option will mainly be determined by the distribution of the exported family benefits to the Member States of residence of the child(ren), the cost of living in these Member States and the differences with the exporting Member State. A higher cost of living in the Member State of residence of the child(ren) compared to the exporting Member State will result in a higher public spending under this option compared to the status quo scenario.

Luxembourg will experience a decrease of public spending related to the export of child benefits of 13% if this option is applied *(Table 13)*. Germany will even spend 33% less under this option compared to the status quo scenario. The fact that Germany experiences a higher decrease of public spending compared to Luxembourg is mainly the result of the export towards a different kind of Member States of residence of the child(ren). Luxembourg exported most family benefits to France (which has a comparable level of cost of living) while Germany exported most family benefits to Poland (which has a much lower level of cost of living). Member States showing a low cost of living, among others Poland (+75%), Latvia (+41%), Estonia (+37%), Slovakia (+35%), Hungary (+21%), will experience a (much) higher public spending under this option compared to the status quo scenario.

**This is the LANDSCAPE PAGE section.**

**Table 13 Export of *child benefits*, estimated expenditure (in million €), 2013/2014 – *Sub-option 1a* (*adjustment upwards and downwards)***

|  | Competent exporting Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | BE | BG | CZ | DK | DE | EE | IE | EL | ES | FR | HR | IT | CY | LV | LT | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | IS | LI | NO | CH | Tot |
| Member State of residence of the child(ren) | **BE** | 0.0 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 108.2 | 0.0 |  | 8.2 | 0.0 | 0.0 |  |  |  | 0.0 | 0.3 |  |  | 0.0 |  | 0.1 |  | 116.9 |
| **BG** | 0.1 |  | 0.0 | 0.0 | 0.4 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.1 |  | 0.8 |
| **CZ** | 0.1 |  | 0.0 | 0.0 | 1.1 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 1.5 | 0.0 |  | 0.2 | 0.0 | 0.0 |  |  |  | 0.5 | 0.0 |  |  | 0.0 |  | 0.0 |  | 3.4 |
| **DK** | 0.0 |  | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.1 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.2 |  |  | 0.0 |  | 0.6 |  | 1.1 |
| **DE** | 0.7 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 70.9 | 0.0 |  | 6.2 | 0.0 | 0.0 |  |  |  | 0.1 | 0.9 |  |  | 0.0 |  | 0.4 |  | 79.2 |
| **EE** | 0.0 |  | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 5.1 |  |  | 0.0 |  | 0.3 |  | 5.6 |
| **IE** | 0.1 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.1 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.0 |  | 0.4 |
| **EL** | 0.2 |  | 0.0 | 0.0 | 0.8 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.2 |  |  | 0.0 |  | 0.0 |  | 1.2 |
| **ES** | 1.8 |  | 0.0 | 0.0 | 0.9 | 0.0 | 0.1 |  | 0.0 |  |  |  |  | 0.0 |  | 0.3 | 0.0 |  | 0.5 | 0.0 | 0.0 |  |  |  | 0.0 | 0.9 |  |  | 0.0 |  | 0.6 |  | 5.1 |
| **FR** | 53.4 |  | 0.0 | 0.0 | 13.8 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 222.2 | 0.0 |  | 0.5 | 0.0 | 0.0 |  |  |  | 0.0 | 0.4 |  |  | 0.0 |  | 0.1 |  | 290.5 |
| **HR** | 0.1 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.0 |  | 0.2 |
| **IT** | 1.4 |  | 0.0 | 0.0 | 1.8 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.2 | 0.0 |  | 0.2 | 0.0 | 0.0 |  |  |  | 0.1 | 0.4 |  |  | 0.0 |  | 0.1 |  | 4.1 |
| **CY** | 0.0 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.0 |  | 0.1 |
| **LV** | 0.0 |  | 0.0 | 0.0 | 0.2 | 0.0 | 0.2 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.5 |  | 1.1 |
| **LT** | 0.0 |  | 0.0 | 0.0 | 0.1 | 0.1 | 0.4 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 2.0 |  | 2.8 |
| **LU** | 0.2 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.0 |  | 0.3 |
| **HU** | 0.1 |  | 0.0 | 0.0 | 2.4 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.1 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.0 |  | 2.9 |
| **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 | 0.0 |  |  | 0.0 |  | 0.0 |  | 0.0 |
| **NL** | 11.9 |  | 0.0 | 0.0 | 3.8 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 2.1 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.3 |  |  | 0.0 |  | 0.2 |  | 18.5 |
| **AT** | 0.0 |  | 0.0 | 0.0 | 2.5 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.1 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 1.0 | 0.2 |  |  | 0.0 |  | 0.0 |  | 3.9 |
| **PL** | 4.9 |  | 0.0 | 0.0 | 39.3 | 0.0 | 3.4 |  | 0.0 |  |  |  |  | 0.0 |  | 2.4 | 0.0 |  | 8.5 | 0.0 | 0.0 |  |  |  | 0.0 | 0.2 |  |  | 0.0 |  | 5.2 |  | 64.0 |
| **PT** | 0.9 |  | 0.0 | 0.0 | 0.6 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 3.1 | 0.0 |  | 0.3 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.1 |  | 5.1 |
| **RO** | 0.7 |  | 0.0 | 0.0 | 1.4 | 0.0 | 0.1 |  | 0.0 |  |  |  |  | 0.0 |  | 0.2 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.2 |  |  | 0.0 |  | 0.0 |  | 2.7 |
| **SI** | 0.0 |  | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.0 |  | 0.1 |
| **SK** | 0.1 |  | 0.9 | 0.9 | 1.8 | 0.0 | 0.2 |  | 0.0 |  |  |  |  | 0.0 |  | 0.6 | 0.4 |  | 0.4 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.2 |  | 4.6 |
| **FI** | 0.0 |  | 0.0 | 0.0 | 0.1 | 0.4 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.2 |  | 0.7 |
| **SE** | 0.1 |  | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.3 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 2.4 |  |  | 0.0 |  | 2.5 |  | 5.5 |
| **UK** | 0.3 |  | 0.0 | 0.0 | 0.2 | 0.0 | 2.4 |  | 0.0 |  |  |  |  | 0.0 |  | 0.3 | 0.0 |  | 0.4 | 0.0 | 0.0 |  |  |  | 0.1 | 1.4 |  |  | 0.0 |  | 0.8 |  | 6.1 |
| **IS** | 0.0 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.3 |  | 0.4 |
| **LI** | 0.0 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.0 |  | 0.0 |
| **NO** | 0.0 |  | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.6 |  |  | 0.0 |  | 0.0 |  | 0.9 |
| CH | 0.3 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.7 | 0.0 |  | 0.2 | 0.0 | 0.0 |  |  |  | 0.0 | 0.5 |  |  | 0.0 |  | 0.1 |  | 1.8 |
| Total | | 77.6 |  | 0.9 | 17.4 | 71.3 | 0.8 | 7.1 |  | 0.0 |  |  |  |  | 0.2 |  | 413.6 | 0.4 |  | 26.4 | 137.7 | 7.0 |  |  |  | 2.1 | 15.1 |  |  | 0.1 |  | 14.6 |  | 792.1 |
| Status quo | | 83.6 |  | 1.0 | 24.4 | 105.8 | 0.6 | 11.6 |  | 0.01 |  |  |  |  | 0.1 |  | 476.9 | 0.3 |  | 35.6 | 147.3 | 4.0 |  |  |  | 1.5 | 19.4 |  |  | 0.1 |  | 29.7 |  | 941.8 |
| % change | | -7.2 |  | -0.4 | -28.6 | -32.6 | 37.3 | -38.9 |  | -15.9 |  |  |  |  | 40.8 |  | -13.3 | 20.9 |  | -26.0 | -6.5% | 75.4 |  |  |  | 34.6 | -22.2 |  |  | -45.7 |  | -50.8 |  | -15.9 |

\* No data available for BG, DK, FR, HR, IT, CY, LT, MT, AT, PT, RO, SI, SE, UK, LI and CH.

\*\* Calculations for DK, PL, LV and AT are based on the price level differences between the EU-28 and DK, PL/LV/AT as no (or an incomplete) breakdown per Member State of residence of the child(ren) is reported.

**Source** The authors’ own calculations based on questionnaire on the export of family benefits and Eurostat

***Sub-option 1b: adjustment of exported family benefits to the living standards (with ceiling)***

Under Sub-option 1b, the adjustment of the amount is limited to the amount paid by the competent exporting Member State. This implies that if the correction coefficient calculated in *Table 12* is above 1 the expenditure will be equal to the amount reported under the status quo scenario *(Table 11)*. If the correction coefficient is below 1, the expenditure will be equal to the amount reported under Sub-option 1a *(Table 13)*. The application of this option results in a total expenditure of € 785.8 million or a decrease by 16.6% compared to the status quo scenario *(Table 14)*. This is only a minor difference in total expenditure compared to Sub-option 1a. However, this is not necessarily the case for each of the individual Member States.

Luxembourg (-13%) does almost not experience a higher decrease of their public spending compared to Sub-option 1a *(Table 14)*. This is because Luxembourg almost all the time shows a higher cost of living compared to the Member State of residence of the child(ren) (except for NO and CH). This option corrects especially the public spending for exporting Member States showing a low cost of living. Exporting Member States which experienced a higher expenditure under Sub-option 1a show under Sub-option 1b a (limited) lower expenditure compared to the status quo scenario (for instance, PL, LV, EE, SK and HU).

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Table Export of *child benefits*, estimated expenditure (in million €), 2013/2014 – *Sub-option 1a* (*adjustment limited to the amount of the competent MS)*

|  | Competent exporting Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | BE | BG | CZ | DK | DE | EE | IE | EL | ES | FR | HR | IT | CY | LV | LT | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | IS | LI | NO | CH | Tot. |
| Member State of residence of the child(ren) | **BE** | 0.0 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 108.2 | 0.0 |  | 8.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 |  |  | 0.0 |  | 0.1 |  | 116.9 |
| **BG** | 0.1 |  | 0.0 | 0.0 | 0.4 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.1 |  | 0.8 |
| **CZ** | 0.1 |  | 0.0 | 0.0 | 1.1 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 1.5 | 0.0 |  | 0.2 | 0.0 | 0.0 |  |  |  | 0.5 | 0.0 |  |  | 0.0 |  | 0.0 |  | 3.4 |
| **DK** | 0.0 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.1 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.2 |  |  | 0.0 |  | 0.6 |  | 1.0 |
| **DE** | 0.7 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 70.9 | 0.0 |  | 6.2 | 0.0 | 0.0 |  |  |  | 0.1 | 0.9 |  |  | 0.0 |  | 0.4 |  | 79.2 |
| **EE** | 0.0 |  | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 5.1 |  |  | 0.0 |  | 0.3 |  | 5.6 |
| **IE** | 0.1 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.1 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.0 |  | 0.4 |
| **EL** | 0.2 |  | 0.0 | 0.0 | 0.8 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.2 |  |  | 0.0 |  | 0.0 |  | 1.2 |
| **ES** | 1.8 |  | 0.0 | 0.0 | 0.9 | 0.0 | 0.1 |  | 0.0 |  |  |  |  | 0.0 |  | 0.3 | 0.0 |  | 0.5 | 0.0 | 0.0 |  |  |  | 0.0 | 0.9 |  |  | 0.0 |  | 0.6 |  | 5.1 |
| **FR** | 53.4 |  | 0.0 | 0.0 | 12.9 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 222.2 | 0.0 |  | 0.5 | 0.0 | 0.0 |  |  |  | 0.0 | 0.4 |  |  | 0.0 |  | 0.1 |  | 289.6 |
| **HR** | 0.1 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.0 |  | 0.2 |
| **IT** | 1.4 |  | 0.0 | 0.0 | 1.7 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.2 | 0.0 |  | 0.2 | 0.0 | 0.0 |  |  |  | 0.0 | 0.4 |  |  | 0.0 |  | 0.1 |  | 4.1 |
| **CY** | 0.0 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.0 |  | 0.1 |
| **LV** | 0.0 |  | 0.0 | 0.0 | 0.2 | 0.0 | 0.2 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.5 |  | 1.1 |
| **LT** | 0.0 |  | 0.0 | 0.0 | 0.1 | 0.1 | 0.4 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 2.0 |  | 2.8 |
| **LU** | 0.2 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.0 |  | 0.3 |
| **HU** | 0.1 |  | 0.0 | 0.0 | 2.4 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.1 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.0 |  | 2.9 |
| **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 | 0.0 |  |  | 0.0 |  | 0.0 |  | 0.0 |
| **NL** | 11.8 |  | 0.0 | 0.0 | 3.6 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 2.1 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.3 |  |  | 0.0 |  | 0.2 |  | 18.0 |
| **AT** | 0.0 |  | 0.0 | 0.0 | 2.3 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.1 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.7 | 0.2 |  |  | 0.0 |  | 0.0 |  | 3.4 |
| **PL** | 4.9 |  | 0.0 | 0.0 | 39.3 | 0.0 | 3.4 |  | 0.0 |  |  |  |  | 0.0 |  | 2.4 | 0.0 |  | 8.5 | 0.0 | 0.0 |  |  |  | 0.0 | 0.2 |  |  | 0.0 |  | 5.2 |  | 64.0 |
| **PT** | 0.9 |  | 0.0 | 0.0 | 0.6 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 3.1 | 0.0 |  | 0.3 | 0.0 | 0.0 |  |  |  | 0.0 | 0.1 |  |  | 0.0 |  | 0.1 |  | 5.1 |
| **RO** | 0.7 |  | 0.0 | 0.0 | 1.4 | 0.0 | 0.1 |  | 0.0 |  |  |  |  | 0.0 |  | 0.2 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.2 |  |  | 0.0 |  | 0.0 |  | 2.7 |
| **SI** | 0.0 |  | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.0 |  | 0.1 |
| **SK** | 0.1 |  | 0.9 | 0.9 | 1.8 | 0.0 | 0.2 |  | 0.0 |  |  |  |  | 0.0 |  | 0.6 | 0.3 |  | 0.4 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.2 |  | 4.6 |
| **FI** | 0.0 |  | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.2 |  | 0.6 |
| **SE** | 0.1 |  | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.3 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 2.2 |  |  | 0.0 |  | 2.5 |  | 5.2 |
| **UK** | 0.3 |  | 0.0 | 0.0 | 0.2 | 0.0 | 2.4 |  | 0.0 |  |  |  |  | 0.0 |  | 0.3 | 0.0 |  | 0.4 | 0.0 | 0.0 |  |  |  | 0.1 | 1.4 |  |  | 0.0 |  | 0.8 |  | 6.0 |
| **IS** | 0.0 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.3 |  | 0.4 |
| **LI** | 0.0 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.0 | 0.0 |  | 0.0 | 0.0 | 0.0 |  |  |  | 0.0 | 0.0 |  |  | 0.0 |  | 0.0 |  | 0.0 |
| **NO** | 0.0 |  | 0.0 | 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 |  |  | 0.0 |  | 0.0 |  | 0.6 |
| **CH** | 0.2 |  | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |  |  |  |  | 0.0 |  | 0.5 | 0.0 |  | 0.1 | 0.0 | 0.0 |  |  |  | 0.0 | 0.4 |  |  | 0.0 |  | 0.1 |  | 1.4 |
| Total | | 77.3 |  | 0.9 | 17.4 | 69.9 | 0.6 | 7.1 |  | 0.0 |  |  |  |  | 0.1 |  | 413.4 | 0.3 |  | 26.3 | 137.7 | 4.0 |  |  |  | 1.5 | 14.7 |  |  | 0.1 |  | 14.6 |  | 785.8 |
| Status quo | | 83.6 |  | 1.0 | 24.4 | 105.8 | 0.6 | 11.6 |  | 0.0 |  |  |  |  | 0.1 |  | 476.9 | 0.3 |  | 35.6 | 147.3 | 4.0 |  |  |  | 1.5 | 19.4 |  |  | 0.1 |  | 29.7 |  | 941.8 |
| % change | | -7.5 |  | -0.5 | -28.6 | -33.9 | -2.5 | -38.9 |  | -19.9 |  |  |  |  | 0.0 |  | -13.3 | -0.3 |  | -26.3 | -6.5% | 0.0 |  |  |  | -0.5 | -24.2 |  |  | -45.7 |  | -50.8 |  | -16.6 |

\* No data available for BG, DK, FR, HR, IT, CY, LT, MT, AT, PT, RO, SI, SE, UK, LI and CH.

\*\* Calculations for DK, PL, LV and AT are based on the price level differences between the EU-28 and DK/PL/LV/AT as no breakdown per Member State of residence of the child(ren) is reported.

**Source** The authors’ own calculations based on the questionnaire on the export of family benefits and Eurostat

### Option 2 – No export

This option will be disregarded due to legal reasons.

### Option 3 – Reverse order of competence

Under this Option 3 the exporting Member State would only top up the amount as the ‘secondarily’ competent Member State if the level of family benefits is higher than the level of family benefits in the Member State of residence of the child(ren). This implies that the Member State of residence of the child(ren) will become the ‘primarily’ competent Member State of the reference group of 506,123 children involved *(Table 15)*. However, not all reporting Member States were able to provide a breakdown by Member State of residence (DK, PL, LV and AT). This implies that calculations will be based on a limited group of approximately 385,000 children. Also, as already mentioned the reference group is incomplete, as no view is available of the number of persons who received no supplement from the exporting Member State as the ‘secondarily’ competent Member State under the current rules *(Figure 7)*.

**This is the LANDSCAPE PAGE section.**

**Table 15 Export of child benefits, the number of family members involved, 2013/2014**

|  |  | Competent exporting Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | BE | BG | CZ | DK | DE | EE | IE | EL | ES | FR | HR | IT | CY | LV | LT | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | IS | LI | NO | CH | Total |
| Member State of residence of the child(ren) | **BE** |  |  |  |  | 945 | 1 | 4 | 0 |  |  |  |  |  |  |  | 34,971 | 2 |  | 8,929 |  |  |  |  |  | 33 | 225 |  | 123 |  |  |  |  | 45,233 |
| **BG** | 84 |  |  |  | 2,362 |  | 19 | 0 |  |  |  |  |  |  |  | 7 |  |  | 157 |  |  |  |  |  | 2 | 199 |  | 261 |  |  |  |  | 3,091 |
| **CZ** | 52 |  |  |  | 5,575 |  | 43 | 0 |  |  |  |  |  |  |  | 542 | 1 |  | 255 |  |  |  |  |  | 2,404 | 59 |  | 208 | 3 |  |  |  | 9,142 |
| **DK** | 12 |  |  |  | 226 |  | 0 | 0 |  |  |  |  |  |  |  | 18 |  |  | 20 |  |  |  |  |  | 25 | 147 |  | 35 |  |  |  |  | 483 |
| **DE** | 399 |  | 2 |  |  | 12 | 24 | 0 | 2 |  |  |  |  |  |  | 26,134 | 2 |  | 7,220 |  |  |  |  |  | 284 | 767 |  | 426 |  |  |  |  | 35,272 |
| **EE** | 9 |  |  |  | 77 | 66 | 10 | 0 |  |  |  |  |  |  |  | 2 |  |  | 46 |  |  |  |  |  | 0 | 5,422 |  | 59 | 3 |  |  |  | 5,694 |
| **IE** | 25 |  |  |  | 74 | 3 | 0 | 0 |  |  |  |  |  |  |  | 13 |  |  | 48 |  |  |  |  |  | 68 | 105 |  | 2,456 |  |  |  |  | 2,792 |
| **EL** | 73 |  |  |  | 3,387 |  | 0 | 0 |  |  |  |  |  |  |  | 5 |  |  | 140 |  |  |  |  |  | 24 | 144 |  | 69 |  |  |  |  | 3,842 |
| **ES** | 728 |  |  |  | 243 |  | 92 | 0 |  |  |  |  |  |  |  | 76 |  |  | 651 |  |  |  |  |  | 89 | 790 |  | 919 |  |  |  |  | 3,588 |
| **FR** | 31,036 |  |  |  | 16,553 | 1 | 31 | 0 | 2 |  |  |  |  |  |  | 62,143 | 4 |  | 484 |  |  |  |  |  | 56 | 350 |  | 1,198 |  |  |  |  | 111,858 |
| **HR** | 84 |  |  |  | 304 |  | 0 | 0 |  |  |  |  |  |  |  | 3 |  |  | 35 |  |  |  |  |  | 0 | 21 |  | 5 |  |  |  |  | 452 |
| **IT** | 547 |  |  |  | 3,887 |  | 32 | 0 | 1 |  |  |  |  |  |  | 65 | 2 |  | 203 |  |  |  |  |  | 174 | 296 |  | 264 |  |  |  |  | 5,471 |
| **CY** | 0 |  |  |  | 3 |  | 1 | 0 |  |  |  |  |  |  |  | 0 |  |  | 6 |  |  |  |  |  | 4 | 38 |  | 56 |  |  |  |  | 108 |
| **LV** | 24 |  |  |  | 717 | 3 | 197 | 0 |  |  |  |  |  |  |  | 1 |  |  | 143 |  |  |  |  |  | 2 | 169 |  | 1,031 | 6 |  |  |  | 2,293 |
| **LT** | 14 |  |  |  | 817 | 23 | 437 | 0 |  |  |  |  |  |  |  | 1 |  |  | 198 |  |  |  |  |  | 1 | 135 |  | 1,588 | 5 |  |  |  | 3,219 |
| **LU** | 103 |  |  |  | 57 |  | 2 | 0 |  |  |  |  |  |  |  |  |  |  | 26 |  |  |  |  |  | 33 | 49 |  | 17 |  |  |  |  | 287 |
| **HU** | 64 |  |  |  | 3,942 |  | 44 | 0 |  |  |  |  |  |  |  | 46 |  |  | 239 |  |  |  |  |  | 122 | 195 |  | 223 |  |  |  |  | 4,875 |
| **MT** | 2 |  |  |  | 2 |  | 1 | 0 |  |  |  |  |  |  |  | 0 |  |  | 17 |  |  |  |  |  | 0 | 10 |  | 23 |  |  |  |  | 55 |
| **NL** | 6,417 |  |  |  | 6,428 | 4 | 16 | 0 |  |  |  |  |  |  |  | 591 |  |  |  |  |  |  |  |  | 102 | 229 |  | 272 |  |  |  |  | 14,059 |
| **AT** | 11 |  | 12 |  | 2,160 |  | 0 | 0 |  |  |  |  |  |  |  | 40 |  |  | 59 |  |  |  |  |  | 2,881 | 122 |  | 35 |  |  |  |  | 5,320 |
| **PL** | 3,807 |  | 100 |  | 47,273 | 1 | 4,473 | 0 | 2 |  |  |  |  |  |  | 1,044 |  |  | 17,181 |  |  |  |  |  | 55 | 368 |  | 22,120 | 81 |  |  |  | 96,505 |
| **PT** | 492 |  |  |  | 1,851 |  | 28 | 0 | 3 |  |  |  |  |  |  | 1,136 |  |  | 350 |  |  |  |  |  | 1 | 63 |  | 304 |  |  |  |  | 4,228 |
| **RO** | 531 |  |  |  | 5,727 |  | 167 | 0 | 38 |  |  |  |  |  |  | 89 | 38 |  | 200 |  |  |  |  |  | 13 | 238 |  | 393 |  |  |  |  | 7,434 |
| **SI** | 16 |  |  |  | 176 |  | 0 | 0 |  |  |  |  |  |  |  | 2 | 5 |  | 15 |  |  |  |  |  | 17 | 21 |  | 11 |  |  |  |  | 263 |
| **SK** | 103 |  | 4,482 |  | 2,167 |  | 165 | 0 |  |  |  |  |  |  |  | 283 | 1,555 |  | 611 |  |  |  |  |  | 0 | 39 |  | 1,165 | 16 |  |  |  | 10,586 |
| **FI** | 12 |  |  |  | 105 | 347 | 2 | 0 |  |  |  |  |  |  |  | 9 |  |  | 15 |  |  |  |  |  | 14 |  |  | 19 |  |  |  |  | 523 |
| **SE** | 42 |  |  |  | 107 | 14 | 6 | 0 |  |  |  |  |  |  |  | 79 | 4 |  | 84 |  |  |  |  |  | 17 | 1,411 |  | 88 |  |  |  |  | 1,852 |
| **UK** | 192 |  |  |  | 1,043 | 11 | 1,625 | 0 | 1 |  |  |  |  |  |  | 74 | 3 |  | 418 |  |  |  |  |  | 242 | 1,014 |  |  |  |  |  |  | 4,623 |
| **IS** | 2 |  |  |  | 4 |  | 0 | 0 |  |  |  |  |  |  |  | 9 |  |  | 0 |  |  |  |  |  | 4 | 15 |  | 4 | 5 |  |  |  | 43 |
| **LI** | 0 |  |  |  | 3 |  | 0 | 0 |  |  |  |  |  |  |  | 0 |  |  | 0 |  |  |  |  |  | 2 |  |  | 0 |  |  |  |  | 5 |
| **NO** | 17 |  |  |  | 30 | 51 | 0 | 0 |  |  |  |  |  |  |  | 4 |  |  | 37 |  |  |  |  |  | 88 | 314 |  | 69 |  |  |  |  | 610 |
| **CH** | 112 |  |  |  | 307 |  | 2 | 0 |  |  |  |  |  |  |  | 113 |  |  | 137 |  |  |  |  |  | 89 | 251 |  | 112 |  |  |  |  | 1,123 |
| **Total** | 45,010 |  | 4,596 | 15,797 | 106,552 | 537 | 7,421 | 0 | 49 |  |  |  |  | 1,102 |  | 127,500 | 1,616 |  | 37,924 | 104,295 |  |  |  |  | 6,846 | 13,206 |  | 33,553 | 119 |  |  |  | 506,123 |

\* No data available for BG, DK, FR, HR, IT, CY, LT, MT, AT, PT, RO, SI, SE, LI, NO and CH. The breakdown per Member State of residence by DK was not reported given that an incomplete breakdown by per Member State of residence of the child(ren) was reported.

**Source** Questionnaire on the export of family benefits

In order to calculate the topping up of the exporting Member State more detailed figures on the level of the child benefit should be obtained. However, not all Member States answered the administrative questionnaire. The selection of the level of the child benefit is as a result based on the following criteria *(Table 16)*: *1)* the selection of the overall average annual amount per child *(column 1)*, if not available: *2)* the selection of the average annual exported amount as primarily competent Member State *(column 4)*, if not available: *3)* calculations based on ESSPROS *(column 5)*.

Table Average annual amount per child based on different sources, 2013/2014

|  | Questionnaire  ‘general’ | | Questionnaire export (total) | Questionnaire export primarily | ESSPROS\* | Selected |
| --- | --- | --- | --- | --- | --- | --- |
|  | ***Average amount***  ***per child*** | ***Average amount per entitled person*** | ***Average amount per child*** | ***Average amount per child*** | ***Average amount per child (0-17)*** | ***Average amount per child*** |
| BE | 2,207 | 3,817 | 1,857 |  | 2,616 | 2,207 |
| BG |  |  |  |  | 180 | 180 |
| CZ |  | 1,296 | 207 | 212 | 72 | 212 |
| DK | 1,575 | 2,690 | 1,544 |  | 2,165 | 2,165 |
| DE | 2,389 | 3,789 | 993 |  | 3,481 | 2,389 |
| EE | 401 | 638 | 1,067 | 1,496 | 281 | 401 |
| IE | 1,626 | 3,108 | 1,560 |  | 2,870 | 1,626 |
| EL | 147 | 268 |  |  | 611 | 147 |
| ES | 926 | 1,413 | 219 |  | 215 | 926 |
| FR |  |  |  |  | 1,603 | 1,603 |
| HR | 575 | 1,075 |  |  | 287 | 575 |
| IT |  | 953 |  |  | 688 | 688 |
| CY | 695 | 1,268 |  |  | 671 | 695 |
| LV | 140 | 202 | 98 | 148 | 152 | 140 |
| LT | 229 |  |  |  | 68 | 229 |
| LU | 4,109 | 7,353 | 3,740 | 4,898 | 8,147 | 4,109 |
| HU |  |  | 208 | 75 | 679 | 75 |
| MT | 614 | 973 |  |  | 820 | 614 |
| NL | 940 | 1,674 | 939 | 1,215 | 1,189 | 940 |
| AT | 2,306 | 3,769 | 1,413 | 2,379 | 3,650 | 2,306 |
| PL | 733 | 1,425 |  |  | 127 | 733 |
| PT | 477 | 739 |  |  | 371 | 477 |
| RO |  | 162 |  |  | 181 | 181 |
| SI |  |  |  |  | 706 | 706 |
| SK |  |  | 226 | 196 | 566 | 196 |
| FI | 1,389 | 2,531 | 1,466 |  | 1,382 | 1,389 |
| SE |  |  |  |  | 1,454 | 1,454 |
| UK |  |  |  |  | 1,113 | 1,113 |
| IS | 1,032 | 1,158 | 978 | 1,044 | 667 | 1,032 |
| LI |  | 4,469 |  |  |  | 4,469 |
| NO |  | 2,457 |  |  | 1,802 | 1,802 |
| CH |  | 3,004 |  |  | 1,496 | 1,496 |

\* See also *Table 4* of this report.

**Source** Questionnaire on the export of family benefits and ESSPROS

Afterwards, the level of the child benefit of the exporting Member State was deducted from the level of the child benefit of the Member State of residence of the child(ren) *(Table 17)*. A positive figure points at a higher level in the exporting Member State and should be considered as the annual paid supplement per child. If there is a negative result no supplement should be paid by the exporting Member State. The result of this is reported in *Table 18*. Especially Member States with a high level family benefit (among others LU, DE, DK, FR, AT, IE, BE, NL, FI, SE UK, LI, NO and CH) have to pay a supplement.

**This is the LANDSCAPE PAGE section.**

**Table 17 Difference between the average annual amount per child of the ‘secondarily’ competent exporting Member State and the Member State of residence of the child(ren), 2013/2014**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | | ‘secondarily’ competent exporting Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  |  | 2207 | 180 | 212 | 1575 | 2389 | 401 | 1626 | 147 | 926 | 1603 | 575 | 688 | 695 | 140 | 229 | 4109 | 75 | 614 | 940 | 2306 | 733 | 477 | 181 | 706 | 196 | 1389 | 1454 | 1113 | 1032 | 4469 | 1802 | 1496 |
|  |  |  | **BE** | **BG** | **CZ** | **DK** | **DE** | **EE** | **IE** | **EL** | **ES** | **FR** | **HR** | **IT** | **CY** | **LV** | **LT** | **LU** | **HU** | **MT** | **NL** | **AT** | **PL** | **PT** | **RO** | **SI** | **SK** | **FI** | **SE** | **UK** | **IS** | **LI** | **NO** | **CH** |
| Member State of residence of the child(ren) | 2207 | **BE** | 0 | -2,027 | -1,995 | -632 | 182 | -1,806 | -581 | -2,060 | -1,281 | -604 | -1,632 | -1,519 | -1,512 | -2,067 | -1,978 | 1,902 | -2,132 | -1,593 | -1,267 | 99 | -1,474 | -1,730 | -2,026 | -1,501 | -2,011 | -818 | -753 | -1,094 | -1,175 | 2,262 | -405 | -711 |
| 180 | **BG** | 2,027 | 0 | 32 | 1,395 | 2,209 | 221 | 1,446 | -33 | 746 | 1,423 | 395 | 508 | 515 | -40 | 49 | 3,929 | -105 | 434 | 760 | 2,126 | 553 | 297 | 1 | 526 | 16 | 1,209 | 1,274 | 933 | 852 | 4,289 | 1,622 | 1,316 |
| 212 | **CZ** | 1,995 | -32 | 0 | 1,363 | 2,177 | 189 | 1,414 | -65 | 714 | 1,391 | 363 | 476 | 483 | -72 | 17 | 3,897 | -137 | 402 | 728 | 2,094 | 521 | 265 | -31 | 494 | -16 | 1,177 | 1,242 | 901 | 820 | 4,257 | 1,590 | 1,284 |
| 1575 | **DK** | 632 | -1,395 | -1,363 | 0 | 814 | -1,174 | 51 | -1,428 | -649 | 28 | -1,000 | -887 | -880 | -1,435 | -1,346 | 2,534 | -1,500 | -961 | -635 | 731 | -842 | -1,098 | -1,394 | -869 | -1,379 | -186 | -121 | -462 | -543 | 2,894 | 227 | -79 |
| 2389 | **DE** | -182 | -2,209 | -2,177 | -814 | 0 | -1,988 | -764 | -2,242 | -1,464 | -786 | -1,815 | -1,701 | -1,695 | -2,249 | -2,160 | 1,720 | -2,314 | -1,775 | -1,449 | -83 | -1,656 | -1,913 | -2,208 | -1,683 | -2,193 | -1,000 | -935 | -1,276 | -1,357 | 2,080 | -587 | -893 |
| 401 | **EE** | 1,806 | -221 | -189 | 1,174 | 1,988 | 0 | 1,225 | -254 | 525 | 1,202 | 174 | 287 | 294 | -261 | -172 | 3,708 | -326 | 213 | 539 | 1,905 | 332 | 76 | -220 | 305 | -205 | 988 | 1,053 | 712 | 631 | 4,068 | 1,401 | 1,095 |
| 1626 | **IE** | 581 | -1,446 | -1,414 | -51 | 764 | -1,225 | 0 | -1,479 | -700 | -23 | -1,051 | -938 | -931 | -1,486 | -1,397 | 2,483 | -1,551 | -1,012 | -686 | 680 | -893 | -1,149 | -1,445 | -920 | -1,430 | -236 | -172 | -513 | -594 | 2,843 | 176 | -130 |
| 147 | **EL** | 2,060 | 33 | 65 | 1,428 | 2,242 | 254 | 1,479 | 0 | 778 | 1,456 | 428 | 541 | 547 | -7 | 82 | 3,962 | -72 | 467 | 793 | 2,159 | 586 | 330 | 34 | 559 | 49 | 1,242 | 1,307 | 966 | 885 | 4,322 | 1,655 | 1,349 |
| 926 | **ES** | 1,281 | -746 | -714 | 649 | 1,464 | -525 | 700 | -778 | 0 | 677 | -351 | -238 | -231 | -786 | -697 | 3,183 | -851 | -312 | 14 | 1,380 | -192 | -449 | -745 | -220 | -730 | 464 | 528 | 187 | 106 | 3,544 | 876 | 570 |
| 1603 | **FR** | 604 | -1,423 | -1,391 | -28 | 786 | -1,202 | 23 | -1,456 | -677 | 0 | -1,028 | -915 | -908 | -1,463 | -1,374 | 2,506 | -1,528 | -989 | -663 | 703 | -870 | -1,126 | -1,422 | -897 | -1,407 | -214 | -149 | -490 | -571 | 2,866 | 199 | -107 |
| 575 | **HR** | 1,632 | -395 | -363 | 1,000 | 1,815 | -174 | 1,051 | -428 | 351 | 1,028 | 0 | 113 | 120 | -435 | -346 | 3,534 | -500 | 39 | 365 | 1,731 | 158 | -98 | -394 | 131 | -379 | 815 | 879 | 538 | 457 | 3,894 | 1,227 | 921 |
| 688 | **IT** | 1,519 | -508 | -476 | 887 | 1,701 | -287 | 938 | -541 | 238 | 915 | -113 | 0 | 7 | -548 | -459 | 3,421 | -613 | -74 | 252 | 1,618 | 45 | -211 | -507 | 18 | -492 | 701 | 766 | 425 | 344 | 3,781 | 1,114 | 808 |
| 695 | **CY** | 1,512 | -515 | -483 | 880 | 1,695 | -294 | 931 | -547 | 231 | 908 | -120 | -7 | 0 | -555 | -466 | 3,414 | -620 | -81 | 245 | 1,611 | 39 | -218 | -514 | 11 | -499 | 695 | 759 | 418 | 337 | 3,775 | 1,107 | 801 |
| 140 | **LV** | 2,067 | 40 | 72 | 1,435 | 2,249 | 261 | 1,486 | 7 | 786 | 1,463 | 435 | 548 | 555 | 0 | 89 | 3,969 | -65 | 474 | 800 | 2,166 | 593 | 337 | 41 | 566 | 56 | 1,249 | 1,314 | 973 | 892 | 4,329 | 1,662 | 1,356 |
| 229 | **LT** | 1,978 | -49 | -17 | 1,346 | 2,160 | 172 | 1,397 | -82 | 697 | 1,374 | 346 | 459 | 466 | -89 | 0 | 3,880 | -154 | 385 | 711 | 2,077 | 504 | 248 | -48 | 477 | -33 | 1,160 | 1,225 | 884 | 803 | 4,240 | 1,573 | 1,267 |
| 4109 | **LU** | -1,902 | -3,929 | -3,897 | -2,534 | -1,720 | -3,708 | -2,483 | -3,962 | -3,183 | -2,506 | -3,534 | -3,421 | -3,414 | -3,969 | -3,880 | 0 | -4,034 | -3,495 | -3,169 | -1,803 | -3,376 | -3,632 | -3,928 | -3,403 | -3,913 | -2,720 | -2,655 | -2,996 | -3,077 | 360 | -2,307 | -2,613 |
| 75 | **HU** | 2,132 | 105 | 137 | 1,500 | 2,314 | 326 | 1,551 | 72 | 851 | 1,528 | 500 | 613 | 620 | 65 | 154 | 4,034 | 0 | 539 | 865 | 2,231 | 658 | 402 | 106 | 631 | 121 | 1,314 | 1,379 | 1,038 | 957 | 4,394 | 1,727 | 1,421 |
| 614 | **MT** | 1,593 | -434 | -402 | 961 | 1,775 | -213 | 1,012 | -467 | 312 | 989 | -39 | 74 | 81 | -474 | -385 | 3,495 | -539 | 0 | 326 | 1,692 | 119 | -137 | -433 | 92 | -418 | 776 | 840 | 499 | 418 | 3,855 | 1,188 | 882 |
| 940 | **NL** | 1,267 | -760 | -728 | 635 | 1,449 | -539 | 686 | -793 | -14 | 663 | -365 | -252 | -245 | -800 | -711 | 3,169 | -865 | -326 | 0 | 1,366 | -207 | -463 | -759 | -234 | -744 | 449 | 514 | 173 | 92 | 3,529 | 862 | 556 |
| 2306 | **AT** | -99 | -2,126 | -2,094 | -731 | 83 | -1,905 | -680 | -2,159 | -1,380 | -703 | -1,731 | -1,618 | -1,611 | -2,166 | -2,077 | 1,803 | -2,231 | -1,692 | -1,366 | 0 | -1,573 | -1,829 | -2,125 | -1,600 | -2,110 | -917 | -852 | -1,193 | -1,274 | 2,163 | -504 | -810 |
| 733 | **PL** | 1,474 | -553 | -521 | 842 | 1,656 | -332 | 893 | -586 | 192 | 870 | -158 | -45 | -39 | -593 | -504 | 3,376 | -658 | -119 | 207 | 1,573 | 0 | -256 | -552 | -27 | -537 | 656 | 721 | 380 | 299 | 3,736 | 1,069 | 763 |
| 477 | **PT** | 1,730 | -297 | -265 | 1,098 | 1,913 | -76 | 1,149 | -330 | 449 | 1,126 | 98 | 211 | 218 | -337 | -248 | 3,632 | -402 | 137 | 463 | 1,829 | 256 | 0 | -296 | 229 | -281 | 913 | 977 | 636 | 555 | 3,992 | 1,325 | 1,019 |
| 181 | **RO** | 2,026 | -1 | 31 | 1,394 | 2,208 | 220 | 1,445 | -34 | 745 | 1,422 | 394 | 507 | 514 | -41 | 48 | 3,928 | -106 | 433 | 759 | 2,125 | 552 | 296 | 0 | 525 | 15 | 1,208 | 1,273 | 932 | 851 | 4,288 | 1,621 | 1,315 |
| 706 | **SI** | 1,501 | -526 | -494 | 869 | 1,683 | -305 | 920 | -559 | 220 | 897 | -131 | -18 | -11 | -566 | -477 | 3,403 | -631 | -92 | 234 | 1,600 | 27 | -229 | -525 | 0 | -510 | 683 | 748 | 407 | 326 | 3,763 | 1,096 | 790 |
| 196 | **SK** | 2,011 | -16 | 16 | 1,379 | 2,193 | 205 | 1,430 | -49 | 730 | 1,407 | 379 | 492 | 499 | -56 | 33 | 3,913 | -121 | 418 | 744 | 2,110 | 537 | 281 | -15 | 510 | 0 | 1,193 | 1,258 | 917 | 836 | 4,273 | 1,606 | 1,300 |
| 1389 | **FI** | 818 | -1,209 | -1,177 | 186 | 1,000 | -988 | 236 | -1,242 | -464 | 214 | -815 | -701 | -695 | -1,249 | -1,160 | 2,720 | -1,314 | -776 | -449 | 917 | -656 | -913 | -1,208 | -683 | -1,193 | 0 | 65 | -276 | -357 | 3,080 | 413 | 107 |
| 1454 | **SE** | 753 | -1,274 | -1,242 | 121 | 935 | -1,053 | 172 | -1,307 | -528 | 149 | -879 | -766 | -759 | -1,314 | -1,225 | 2,655 | -1,379 | -840 | -514 | 852 | -721 | -977 | -1,273 | -748 | -1,258 | -65 | 0 | -341 | -422 | 3,015 | 348 | 42 |
| 1113 | **UK** | 1,094 | -933 | -901 | 462 | 1,276 | -712 | 513 | -966 | -187 | 490 | -538 | -425 | -418 | -973 | -884 | 2,996 | -1,038 | -499 | -173 | 1,193 | -380 | -636 | -932 | -407 | -917 | 276 | 341 | 0 | -81 | 3,356 | 689 | 383 |
| 1032 | **IS** | 1,175 | -852 | -820 | 543 | 1,357 | -631 | 594 | -885 | -106 | 571 | -457 | -344 | -337 | -892 | -803 | 3,077 | -957 | -418 | -92 | 1,274 | -299 | -555 | -851 | -326 | -836 | 357 | 422 | 81 | 0 | 3,437 | 770 | 464 |
| 4469 | **LI** | -2,262 | -4,289 | -4,257 | -2,894 | -2,080 | -4,068 | -2,843 | -4,322 | -3,544 | -2,866 | -3,894 | -3,781 | -3,775 | -4,329 | -4,240 | -360 | -4,394 | -3,855 | -3,529 | -2,163 | -3,736 | -3,992 | -4,288 | -3,763 | -4,273 | -3,080 | -3,015 | -3,356 | -3,437 | 0 | -2,667 | -2,973 |
| 1802 | **NO** | 405 | -1,622 | -1,590 | -227 | 587 | -1,401 | -176 | -1,655 | -876 | -199 | -1,227 | -1,114 | -1,107 | -1,662 | -1,573 | 2,307 | -1,727 | -1,188 | -862 | 504 | -1,069 | -1,325 | -1,621 | -1,096 | -1,606 | -413 | -348 | -689 | -770 | 2,667 | 0 | -306 |
| 1496 | **CH** | 711 | -1,316 | -1,284 | 79 | 893 | -1,095 | 130 | -1,349 | -570 | 107 | -921 | -808 | -801 | -1,356 | -1,267 | 2,613 | -1,421 | -882 | -556 | 810 | -763 | -1,019 | -1,315 | -790 | -1,300 | -107 | -42 | -383 | -464 | 2,973 | 306 | 0 |

\* Negative figure: average amount of the ‘secondarily’ competent Member State is lower than the average amount of the Member State of residence

**Source** The authors’ own calculations based on the questionnaire on the export of family benefits and ESSPROS

**Table 18 Average annual supplement per child paid by the ‘secondarily’ competent exporting Member State, 2013/2014**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | ‘secondary’ competent exporting Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Member State of residence of the child(ren) |  | **BE** | **BG** | **CZ** | **DK** | **DE** | **EE** | **IE** | **EL** | **ES** | **FR** | **HR** | **IT** | **CY** | **LV** | **LT** | **LU** | **HU** | **MT** | **NL** | **AT** | **PL** | **PT** | **RO** | **SI** | **SK** | **FI** | **SE** | **UK** | **IS** | **LI** | **NO** | **CH** |
| **BE** | 0 | 0 | 0 | 0 | 182 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,902 | 0 | 0 | 0 | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,262 | 0 | 0 |
| **BG** | 2,027 | 0 | 32 | 1,395 | 2,209 | 221 | 1,446 | 0 | 746 | 1,423 | 395 | 508 | 515 | 0 | 49 | 3,929 | 0 | 434 | 760 | 2,126 | 553 | 297 | 1 | 526 | 16 | 1,209 | 1,274 | 933 | 852 | 4,289 | 1,622 | 1,316 |
| **CZ** | 1,995 | 0 | 0 | 1,363 | 2,177 | 189 | 1,414 | 0 | 714 | 1,391 | 363 | 476 | 483 | 0 | 17 | 3,897 | 0 | 402 | 728 | 2,094 | 521 | 265 | 0 | 494 | 0 | 1,177 | 1,242 | 901 | 820 | 4,257 | 1,590 | 1,284 |
| **DK** | 632 | 0 | 0 | 0 | 814 | 0 | 51 | 0 | 0 | 28 | 0 | 0 | 0 | 0 | 0 | 2,534 | 0 | 0 | 0 | 731 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,894 | 227 | 0 |
| **DE** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,720 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,080 | 0 | 0 |
| **EE** | 1,806 | 0 | 0 | 1,174 | 1,988 | 0 | 1,225 | 0 | 525 | 1,202 | 174 | 287 | 294 | 0 | 0 | 3,708 | 0 | 213 | 539 | 1,905 | 332 | 76 | 0 | 305 | 0 | 988 | 1,053 | 712 | 631 | 4,068 | 1,401 | 1,095 |
| **IE** | 581 | 0 | 0 | 0 | 764 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,483 | 0 | 0 | 0 | 680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,843 | 176 | 0 |
| **EL** | 2,060 | 33 | 65 | 1,428 | 2,242 | 254 | 1,479 | 0 | 778 | 1,456 | 428 | 541 | 547 | 0 | 82 | 3,962 | 0 | 467 | 793 | 2,159 | 586 | 330 | 34 | 559 | 49 | 1,242 | 1,307 | 966 | 885 | 4,322 | 1,655 | 1,349 |
| **ES** | 1,281 | 0 | 0 | 649 | 1,464 | 0 | 700 | 0 | 0 | 677 | 0 | 0 | 0 | 0 | 0 | 3,183 | 0 | 0 | 14 | 1,380 | 0 | 0 | 0 | 0 | 0 | 464 | 528 | 187 | 106 | 3,544 | 876 | 570 |
| **FR** | 604 | 0 | 0 | 0 | 786 | 0 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,506 | 0 | 0 | 0 | 703 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,866 | 199 | 0 |
| **HR** | 1,632 | 0 | 0 | 1,000 | 1,815 | 0 | 1,051 | 0 | 351 | 1,028 | 0 | 113 | 120 | 0 | 0 | 3,534 | 0 | 39 | 365 | 1,731 | 158 | 0 | 0 | 131 | 0 | 815 | 879 | 538 | 457 | 3,894 | 1,227 | 921 |
| **IT** | 1,519 | 0 | 0 | 887 | 1,701 | 0 | 938 | 0 | 238 | 915 | 0 | 0 | 7 | 0 | 0 | 3,421 | 0 | 0 | 252 | 1,618 | 45 | 0 | 0 | 18 | 0 | 701 | 766 | 425 | 344 | 3,781 | 1,114 | 808 |
| **CY** | 1,512 | 0 | 0 | 880 | 1,695 | 0 | 931 | 0 | 231 | 908 | 0 | 0 | 0 | 0 | 0 | 3,414 | 0 | 0 | 245 | 1,611 | 39 | 0 | 0 | 11 | 0 | 695 | 759 | 418 | 337 | 3,775 | 1,107 | 801 |
| **LV** | 2,067 | 40 | 72 | 1,435 | 2,249 | 261 | 1,486 | 7 | 786 | 1,463 | 435 | 548 | 555 | 0 | 89 | 3,969 | 0 | 474 | 800 | 2,166 | 593 | 337 | 41 | 566 | 56 | 1,249 | 1,314 | 973 | 892 | 4,329 | 1,662 | 1,356 |
| **LT** | 1,978 | 0 | 0 | 1,346 | 2,160 | 172 | 1,397 | 0 | 697 | 1,374 | 346 | 459 | 466 | 0 | 0 | 3,880 | 0 | 385 | 711 | 2,077 | 504 | 248 | 0 | 477 | 0 | 1,160 | 1,225 | 884 | 803 | 4,240 | 1,573 | 1,267 |
| **LU** | 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 | 360 | 0 | 0 |
| **HU** | 2,132 | 105 | 137 | 1,500 | 2,314 | 326 | 1,551 | 72 | 851 | 1,528 | 500 | 613 | 620 | 65 | 154 | 4,034 | 0 | 539 | 865 | 2,231 | 658 | 402 | 106 | 631 | 121 | 1,314 | 1,379 | 1,038 | 957 | 4,394 | 1,727 | 1,421 |
| **MT** | 1,593 | 0 | 0 | 961 | 1,775 | 0 | 1,012 | 0 | 312 | 989 | 0 | 74 | 81 | 0 | 0 | 3,495 | 0 | 0 | 326 | 1,692 | 119 | 0 | 0 | 92 | 0 | 776 | 840 | 499 | 418 | 3,855 | 1,188 | 882 |
| **NL** | 1,267 | 0 | 0 | 635 | 1,449 | 0 | 686 | 0 | 0 | 663 | 0 | 0 | 0 | 0 | 0 | 3,169 | 0 | 0 | 0 | 1,366 | 0 | 0 | 0 | 0 | 0 | 449 | 514 | 173 | 92 | 3,529 | 862 | 556 |
| **AT** | 0 | 0 | 0 | 0 | 83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,803 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,163 | 0 | 0 |
| **PL** | 1,474 | 0 | 0 | 842 | 1,656 | 0 | 893 | 0 | 192 | 870 | 0 | 0 | 0 | 0 | 0 | 3,376 | 0 | 0 | 207 | 1,573 | 0 | 0 | 0 | 0 | 0 | 656 | 721 | 380 | 299 | 3,736 | 1,069 | 763 |
| **PT** | 1,730 | 0 | 0 | 1,098 | 1,913 | 0 | 1,149 | 0 | 449 | 1,126 | 98 | 211 | 218 | 0 | 0 | 3,632 | 0 | 137 | 463 | 1,829 | 256 | 0 | 0 | 229 | 0 | 913 | 977 | 636 | 555 | 3,992 | 1,325 | 1,019 |
| **RO** | 2,026 | 0 | 31 | 1,394 | 2,208 | 220 | 1,445 | 0 | 745 | 1,422 | 394 | 507 | 514 | 0 | 48 | 3,928 | 0 | 433 | 759 | 2,125 | 552 | 296 | 0 | 525 | 15 | 1,208 | 1,273 | 932 | 851 | 4,288 | 1,621 | 1,315 |
| **SI** | 1,501 | 0 | 0 | 869 | 1,683 | 0 | 920 | 0 | 220 | 897 | 0 | 0 | 0 | 0 | 0 | 3,403 | 0 | 0 | 234 | 1,600 | 27 | 0 | 0 | 0 | 0 | 683 | 748 | 407 | 326 | 3,763 | 1,096 | 790 |
| **SK** | 2,011 | 0 | 16 | 1,379 | 2,193 | 205 | 1,430 | 0 | 730 | 1,407 | 379 | 492 | 499 | 0 | 33 | 3,913 | 0 | 418 | 744 | 2,110 | 537 | 281 | 0 | 510 | 0 | 1,193 | 1,258 | 917 | 836 | 4,273 | 1,606 | 1,300 |
| **FI** | 818 | 0 | 0 | 186 | 1,000 | 0 | 236 | 0 | 0 | 214 | 0 | 0 | 0 | 0 | 0 | 2,720 | 0 | 0 | 0 | 917 | 0 | 0 | 0 | 0 | 0 | 0 | 65 | 0 | 0 | 3,080 | 413 | 107 |
| **SE** | 753 | 0 | 0 | 121 | 935 | 0 | 172 | 0 | 0 | 149 | 0 | 0 | 0 | 0 | 0 | 2,655 | 0 | 0 | 0 | 852 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,015 | 348 | 42 |
| **UK** | 1,094 | 0 | 0 | 462 | 1,276 | 0 | 513 | 0 | 0 | 490 | 0 | 0 | 0 | 0 | 0 | 2,996 | 0 | 0 | 0 | 1,193 | 0 | 0 | 0 | 0 | 0 | 276 | 341 | 0 | 0 | 3,356 | 689 | 383 |
| **IS** | 1,175 | 0 | 0 | 543 | 1,357 | 0 | 594 | 0 | 0 | 571 | 0 | 0 | 0 | 0 | 0 | 3,077 | 0 | 0 | 0 | 1,274 | 0 | 0 | 0 | 0 | 0 | 357 | 422 | 81 | 0 | 3,437 | 770 | 464 |
| **LI** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **NO** | 405 | 0 | 0 | 0 | 587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,307 | 0 | 0 | 0 | 504 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,667 | 0 | 0 |
| **CH** | 711 | 0 | 0 | 79 | 893 | 0 | 130 | 0 | 0 | 107 | 0 | 0 | 0 | 0 | 0 | 2,613 | 0 | 0 | 0 | 810 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,973 | 306 | 0 |

\* Negative figures of *Table 17* are eliminated as this will imply that no supplement will be paid by the exporting Member State.

**Source** The authors’ own calculations based on the questionnaire on the export of family benefits and ESSPROS

In order to estimate the budgetary impact of Option 3, the supplement paid by the exporting Member State *(Table 18)* is multiplied by the number of children involved *(Table 15)*.

The application of this option results in a total exported amount of € 522.5 million or a decrease by 30.9% compared to the status quo scenario (excluding some Member States which did not provide a breakdown per Member State of residence of the children) *(Table 19)*. This reflects to a high extent a shift of the expenditure from the exporting Member State towards the Member State of residence of the child(ren).

Some caution is, however, required if these calculations are compared to the status quo scenario. The level of the family benefit, selected in *Table 16*, is sometimes a proxy of the real figure. As a result, the expenditure for individual exporting Member States is sometimes higher under Option 3 compared to the status quo scenario (applicable to DE and ES). This is not possible in practice given that a family benefit will no longer be paid as the primarily competent Member State under this option (but only the supplement). Luxembourg, as a main exporting Member State under the current rules, experiences a decrease in expenditure of € 195 million or 41% compared to the status quo scenario.

However, there is also an underestimation of total spending if only the cost of the topping up is taken into account. The expenditure of the Member State of residence of the child(ren) as the primarily competent Member State should also be taken into account. It is at the same time an estimate of the total expenditure related to the coordination of family benefits and not only of the narrow scope of the export of family benefits. Under Option 3 this implies that mainly France (€ 179 million), Belgium (€ 100 million), Germany (€ 84 million) and Poland (€ 71 million) will experience a high cost of expenditure in absolute terms as the Member State of residence of the child(ren) *(Table 20* – see row totals*)*. Counting together the expenditure under Option 3 as the exporting Member State and as the Member State of residence, a total estimated annual expenditure of € 1.2 billion is obtained (for a limited group of approximately 385,000 children) *(Table 21)*. Despite the change of the current order of priority under Option 3, some of the exporting Member States will still have to pay a high share of the expenditure related to the coordination of family benefits. This is because the overall level of the family benefit is in some of the exporting Member States (in particular LU) (much) higher compared to the level of the main Member States of residence of the child(ren) (in particular FR and PL).

**This is the LANDSCAPE PAGE section.**

Table Export of *child benefits*, estimated expenditure (in million €) = supplement paid by the ‘secondarily’ competent exporting Member State, 2013/2014 – *Option 3* (*Member State of residence of the child primarily competent)*

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ‘secondary’ competent exporting Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Member State of residence of the child(ren) |  | **BE** | **BG** | **CZ** | **DK** | **DE** | **EE** | **IE** | **EL** | **ES** | **FR** | **HR** | **IT** | **CY** | **LV** | **LT** | **LU** | **HU** | **MT** | **NL** | **AT** | **PL** | **PT** | **RO** | **SI** | **SK** | **FI** | **SE** | **UK** | **IS** | **LI** | **NO** | **CH** | **Tot** |
| **BE** | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 66.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 66.7 |
| **BG** | 0.2 | 0.0 | 0.0 | 0.0 | 5.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 6.0 |
| **CZ** | 0.1 | 0.0 | 0.0 | 0.0 | 12.1 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.1 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 14.9 |
| **DK** | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 |
| **DE** | 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 | 44.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 44.9 |
| **EE** | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 5.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 5.6 |
| **IE** | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 |
| **EL** | 0.2 | 0.0 | 0.0 | 0.0 | 7.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 8.1 |
| **ES** | 0.9 | 0.0 | 0.0 | 0.0 | 0.4 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 2.1 |
| **FR** | 18.7 | 0.0 | 0.0 | 0.0 | 13.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 155.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 187.5 |
| **HR** | 0.1 | 0.0 | 0.0 | 0.0 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.7 |
| **IT** | 0.8 | 0.0 | 0.0 | 0.0 | 6.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 8.1 |
| **CY** | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 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 | 0.1 |
| **LV** | 0.0 | 0.0 | 0.0 | 0.0 | 1.6 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.3 |
| **LT** | 0.0 | 0.0 | 0.0 | 0.0 | 1.8 | 0.0 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 1.4 | 0.0 | 0.0 | 0.0 | 0.0 | 4.1 |
| **LU** | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 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 |
| **HU** | 0.1 | 0.0 | 0.0 | 0.0 | 9.1 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 10.2 |
| **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 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **NL** | 8.1 | 0.0 | 0.0 | 0.0 | 9.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 19.5 |
| **AT** | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 |
| **PL** | 5.6 | 0.0 | 0.0 | 0.0 | 78.3 | 0.0 | 4.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.5 | 0.0 | 0.0 | 3.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 8.4 | 0.0 | 0.0 | 0.0 | 0.0 | 103.7 |
| **PT** | 0.9 | 0.0 | 0.0 | 0.0 | 3.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 4.1 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 9.0 |
| **RO** | 1.1 | 0.0 | 0.0 | 0.0 | 12.6 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 15.1 |
| **SI** | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 |
| **SK** | 0.2 | 0.0 | 0.1 | 0.0 | 4.8 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.1 | 0.0 | 0.0 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.1 | 0.0 | 0.0 | 0.0 | 0.0 | 8.0 |
| **FI** | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 |
| **SE** | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 |
| **UK** | 0.2 | 0.0 | 0.0 | 0.0 | 1.3 | 0.0 | 0.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.9 |
| **IS** | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 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 |
| **LI** | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **NO** | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 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 |
| **CH** | 0.1 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.6 |
| Total | | 37.6 | 0.0 | 0.1 | 0.0 | 169.4 | 0.0 | 6.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 281.9 | 0.0 | 0.0 | 5.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 8.1 | 0.0 | 13.6 | 0.1 | 0.0 | 0.0 | 0.0 | 522.7 |
| Status quo | | 83.6 | 0.0 | 1.0 | 0.0 | 105.8 | 0.6 | 11.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 476.9 | 0.3 | 0.0 | 35.6 | 147.3 | 4.0 | 0.0 | 0.0 | 0.0 | 1.5 | 19.4 | 0.0 | 0.0 | 0.1 | 0.0 | 29.7 | 0.0 | 941.8 |
| % change | | -55.0 |  | -92.5 |  | 60.2 | -99.2 | -43.7 |  | 182.0 |  |  |  |  |  |  | -40.9 | -100 |  | -85.1 |  |  |  |  |  | -98.9 | -58.0 |  |  | -55.9 |  |  |  | -30.9\* |

\* Average percentage based on numeration equal to € 509 million (excluding UK since no figures were available on the status quo scenario) and denominator equal to € 736 million (excluding DK, PL, LV, AT and NO since these Member States did not provide a breakdown per Member State of residence).

\*\* The amount related to the export of family benefits to be paid by DE under this option is higher compared to the amount (€ 106 million) under the status quo scenario. This is not possible in practice and is the result of an overestimation of the supplement to be paid by DE (average annual amount per child of € 2,389 applied for DE – see *Tables 16 and 17*) or an underestimation of the budgetary cost related to the export of family benefits under the status quo scenario reported by the German Delegation. This applies also to ES but involves only a small amount in absolute terms.

**Source** The authors’ own calculations based on the questionnaire on the export of family benefits and ESSPROS

Table Amount paid by the Member State of residence of the child(ren), 2013/2014

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ‘secondary’ competent Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | **BE** | **BG** | **CZ** | **DK** | **DE** | **EE** | **IE** | **EL** | **ES** | **FR** | **HR** | **IT** | **CY** | **LV** | **LT** | **LU** | **HU** | **MT** | **NL** | **AT** | **PL** | **PT** | **RO** | **SI** | **SK** | **FI** | **SE** | **UK** | **IS** | **LI** | **NO** | **CH** | **Tot.** |
| Member State of residence of child(ren) | **BE** | 0.0 | 0.0 | 0.0 | 0.0 | 2.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 77.2 | 0.0 | 0.0 | 19.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.5 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | **99.8** |
| **BG** | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | **0.6** |
| **CZ** | 0.0 | 0.0 | 0.0 | 0.0 | 1.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.1 | 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 | **1.9** |
| **DK** | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.3 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | **0.8** |
| **DE** | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 62.4 | 0.0 | 0.0 | 17.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.7 | 1.8 | 0.0 | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 | **84.3** |
| **EE** | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | **2.3** |
| **IE** | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 | 0.0 | 4.0 | 0.0 | 0.0 | 0.0 | 0.0 | **4.5** |
| **EL** | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | **0.6** |
| **ES** | 0.7 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.7 | 0.0 | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 | **3.3** |
| **FR** | 49.8 | 0.0 | 0.0 | 0.0 | 26.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 99.6 | 0.0 | 0.0 | 0.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.6 | 0.0 | 1.9 | 0.0 | 0.0 | 0.0 | 0.0 | **179.3** |
| **HR** | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | **0.3** |
| **IT** | 0.4 | 0.0 | 0.0 | 0.0 | 2.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | **3.8** |
| **CY** | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 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 | **0.1** |
| **LV** | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 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 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | **0.3** |
| **LT** | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | **0.7** |
| **LU** | 0.4 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | **1.2** |
| **HU** | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | **0.4** |
| **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 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | **0.0** |
| **NL** | 6.0 | 0.0 | 0.0 | 0.0 | 6.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | **13.2** |
| **AT** | 0.0 | 0.0 | 0.0 | 0.0 | 5.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 6.6 | 0.3 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | **12.3** |
| **PL** | 2.8 | 0.0 | 0.1 | 0.0 | 34.7 | 0.0 | 3.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.8 | 0.0 | 0.0 | 12.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 16.2 | 0.1 | 0.0 | 0.0 | 0.0 | **70.7** |
| **PT** | 0.2 | 0.0 | 0.0 | 0.0 | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | **2.0** |
| **RO** | 0.1 | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | **1.3** |
| **SI** | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | **0.2** |
| **SK** | 0.0 | 0.0 | 0.9 | 0.0 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.3 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | **2.1** |
| **FI** | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | **0.7** |
| **SE** | 0.1 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.1 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | **2.7** |
| **UK** | 0.2 | 0.0 | 0.0 | 0.0 | 1.2 | 0.0 | 1.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 1.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | **5.1** |
| **IS** | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 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** |
| **LI** | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | **0.0** |
| **NO** | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.6 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | **1.1** |
| **CH** | 0.2 | 0.0 | 0.0 | 0.0 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.4 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | **1.7** |
| **Total** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **497.4** |

\* The row totals (expenditure by the Member State of residence) are in this case important.

**Source** The authors’ own calculations based on the questionnaire on the export of family benefits and ESSPROS

Table Sum of the estimated expenditure as ‘primarily’ competent Member State of residence of the child(ren) and as ‘secondarily’ competent exporting Member State, Option 3, 2013/2014

|  | Member State A = | | Total |
| --- | --- | --- | --- |
|  | ***Exporting MS*** | ***Member State of residence*** |
| BE | 37,566,519 | 99,829,231 | 137,395,750 |
| BG | n.a. | 556,380 | 556,380 |
| CZ | 71,712 | 1,938,104 | 2,009,816 |
| DK | n.a. | 760,725 | 760,725 |
| DE | 169,428,065\* | 84,277,282 | 253,705,347 |
| EE | 4,739 | 2,283,294 | 2,288,033 |
| IE | 6,517,702 | 4,539,332 | 11,057,035 |
| EL | n.a. | 565,132 | 565,132 |
| ES | 30,261\* | 3,320,787 | 3,351,048 |
| FR | n.a. | 179,308,374 | 179,308,374 |
| HR | n.a. | 259,750 | 259,750 |
| IT | n.a. | 3,764,048 | 3,764,048 |
| CY | n.a. | 75,012 | 75,012 |
| LV | n.a. | 321,020 | 321,020 |
| LT | n.a. | 737,151 | 737,151 |
| LU | 281,947,287 | 1,179,283 | 283,126,570 |
| HU | 0 | 365,625 | 365,625 |
| MT | n.a. | 33,763 | 33,763 |
| NL | 5,310,060 | 13,215,460 | 18,525,520 |
| AT | n.a. | 12,267,920 | 12,267,920 |
| PL | n.a. | 70,746,823 | 70,746,823 |
| PT | n.a. | 2,015,136 | 2,015,136 |
| RO | n.a. | 1,345,554 | 1,345,554 |
| SI | n.a. | 185,678 | 185,678 |
| SK | 16,275 | 2,074,856 | 2,091,131 |
| FI | 8,134,181 | 726,685 | 8,860,866 |
| SE | n.a. | 2,692,808 | 2,692,808 |
| UK | 13,583,613 | 5,145,399 | 18,729,012 |
| IS | 51,308 | 44,376 | 95,684 |
| LI | n.a. | 22,345 | 22,345 |
| NO | n.a. | 1,099,220 | 1,099,220 |
| CH | n.a. | 1,680,008 | 1,680,008 |
| Total | 522,661,722 | 497,376,561 | 1,020,038,283 |

\* The amount related to the export of family benefits to be paid by DE under this option is higher compared to the amount (€ 106 million) under the status quo scenario. This is not possible in practice and is the result of an overestimation of the supplement to be paid by DE (average annual amount per child of € 2,389 applied for DE – see *Tables 16 and 17*) or an underestimation of the budgetary cost related to the export of family benefits under the status quo scenario reported by the German Delegation (only an average annual amount exported per child of € 993 – see *Table 16*). This also applies to ES but involves only a small amount in absolute terms (from € 10,729 to € 30,261).

**Source** The authors’ own calculations based on the questionnaire on the export of family benefits

### 

### Horizontal Option - Different coordination rules for salary-related child-raising allowances

Only a limited number of Member States have reported separate administrative data on their export of child-raising allowances. By Slovakia, a parental allowance was exported to 2,935 households amounting to a public spending of € 4.3 million *(Table 22)*. Latvia reported the exportability of a parent’s benefit to 100 households (or 0.8% of the total households entitled) amounting to a public spending of € 303,000 (or 0.4% of total export of family benefits). Romania reported the exportability of a child-raising benefit to 24 households. Finally, Hungary exported a child home care allowance to 118 households and a child-raising allowance to 2 households.

Table Export of child raising allowances, 2013

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Name** | **Spending related to child-raising allowances**  **(in Million €) (A)** | **Total spending on family benefits**  **(in Million €)**  **(B)** | **Share in total spending on**  **family benefits**  **(A/B)** | **Exported child-raising**  **allowances**  **(in €) (C)** | **Share in spending related**  **to child-raising allowances (C/A)** |
| DE | Parental benefit *(Elterngeld)* | 5,105 | 38,805 | 13.2% |  |  |
| LV | Parental benefit  *(Vecaku pabalsts)* | 71 | 169 | 41.9% | 303,414 | 0.4% |
| HU | Child home care allowance *(Gyermekgondozási segély*) |  |  |  | 11,403 |  |
|  | Child Raising Support *(Gyermeknevelési támogatás)* |  |  |  | 185 |  |
| RO | child raising benefit (indemnizatie pentru cresterea copilului) | 346 | 1,001 | 34.5% | 24 in 142,170 households (0.02%) |  |
| SK | Parental allowance *(Rodičovský príspevok)* |  |  |  | 4,292,122 |  |

**Source** Based on the questionnaire on the export of family benefits

On the basis of the number of cross-border workers and their household composition *(by using LFS data)* the impact of this horizontal option has been estimated.[[49]](#footnote-49) Under the status quo scenario cross-border workers with child(ren) and their partner will be entitled to a salary-related child-raising allowance. It implies a reference group of some 785 thousand persons at EU-level *(by selecting only those cross-border workers with a child aged less than 15 (column A) and by adding their partner*[[50]](#footnote-50) *(column B))*.[[51]](#footnote-51) However, this reference group will be much smaller if only the Member States which have a child-raising allowance calculated by reference to salary or professional income are taken into consideration (17 Member States – see below). Moreover, it should be highlighted that only Bulgaria, Germany, Croatia and Finland permit that a right may be granted to a person despite not factually fulfilling the child-raising activity (i.e. derived rights).[[52]](#footnote-52)

It will result in a considerable decrease of the number of persons entitled if the salary-related child raising allowance would be treated as an individual and personal right *(only claimed by the cross-border who is subject to the applicable legislation in question and not by other members of their family)* as the reference group would decline by 40% at EU-level compared to the status quo scenario.

Table 23 Estimated number of cross-border workers with children and their family members entitled to a child-raising allowance, impact of horizon option on the number of persons entitled, 2013

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Member State of employment | Cross-border workers with child aged less than 15 *(A)* | *of which:* couple with child aged less than 15 *(B)* | Total (= status quo) *(A+B)* | New option (individual right) *(A)* | % change |
| BE | 26 | 17 | 43 | 26 | -39.3% |
| BG | 0 | 0 | 0 | 0 | -50.0% |
| CZ | 22 | 13 | 35 | 22 | -36.2% |
| DK | 11 | 10 | 21 | 11 | -47.5% |
| DE | 106 | 65 | 172 | 106 | -38.1% |
| EE | 1 | 1 | 1 | 1 | -43.7% |
| IE | 4 | 3 | 6 | 4 | -43.4% |
| EL | 4 | 1 | 5 | 4 | -25.6% |
| ES | 13 | 8 | 22 | 13 | -38.5% |
| FR | 24 | 17 | 41 | 24 | -40.8% |
| HR | 0 | 0 | 0 | 0 | -45.3% |
| IT | 28 | 13 | 41 | 28 | -32.4% |
| CY | 1 | 1 | 2 | 1 | -40.1% |
| LV | 0 | 0 | 0 | 0 | -50.0% |
| LT | 0 | 0 | 0 | 0 | -20.0% |
| LU | 83 | 66 | 149 | 83 | -44.1% |
| HU | 1 | 1 | 2 | 1 | -39.5% |
| MT | 0 | 0 | 0 | 0 | -50.0% |
| NL | 37 | 30 | 67 | 37 | -44.5% |
| AT | 50 | 33 | 84 | 50 | -39.8% |
| PL | 1 | 1 | 1 | 1 | -35.4% |
| PT | 1 | 1 | 2 | 1 | -42.4% |
| RO | 1 | 1 | 2 | 1 | -50.0% |
| SI | 4 | 1 | 5 | 4 | -16.7% |
| SK | 3 | 3 | 5 | 3 | -47.8% |
| FI | 7 | 6 | 13 | 7 | -44.2% |
| SE | 5 | 3 | 8 | 5 | -41.3% |
| UK | 33 | 22 | 55 | 33 | -39.8% |
| EU-28 | 469 | 316 | 785 | 469 | -40.3% |
| IS | 0 |  | 0 | 0 | 0.0% |
| NO | 17 | 13 | 30 | 17 | -42.8% |
| CH | 112 | 93 | 205 | 112 | -45.3% |

**Source** LFS

In addition, it is proposed by this option that no anti-overlapping rules would apply to salary-related child raising allowances meaning that they would be payable in full to the parent concerned under the applicable national legislation irrespective of whether the Member State concerned has primary or secondary competence. According to our information, the countries which have a child-raising allowance calculated by reference to salary or professional income are: Austria, Bulgaria, Denmark, Greece, Portugal, Croatia, Estonia, Spain, Finland, Germany, Hungary, Italy, Latvia, Lithuania, Romania, Slovenia and Sweden. No data collected within the framework of the Administrative Commission is available for the assessment of this ‘no anti-overlapping rule’. However, based on the data available from ESSPROS and MISSOC some figures on the impact could be provided, but taking several assumptions into consideration. By dividing parental leave spending (figures for 2012 – no distinction could be made among income-related parental leave benefits and flat-rate parental leave benefits) by an assumed reference group of children aged 0 to 3 years an average expenditure per child has been obtained. The same exercise was already reported in Table 4 with regard to the child benefit spending were we assumed a reference group aged 0 to 17 years. Under current rules a supplement will be paid by the secondarily competent Member State if the amount of the income-related child-raising allowance in this country is higher than the amount already paid by the primarily competent Member State. However, under this new option the person concerned will be entitled to the full amount paid by the Member State of employment (= secondarily competent Member State). By confronting the average supplement paid per child (status quo) with the full amount to be paid under the new option the percentage change in expenditure per benefit being exported could be calculated for the secondarily competent Member State.[[53]](#footnote-53) We first only selected the exporting Member states which have an income-related child raising allowance or a mixed allowance *(Table 24a)*. Results are reported for the export of the child-raising allowance to all Member States of residence and to a more selective group of Member States of residence which have also an income-related or a mixed child-raising allowance. This option will lead to an average increase in expenditure per average exported benefit of 62% in all Member States that provide a child-raising benefit in case the average child-raising allowance from all Member States of residence is taken into account and even to an average increase of 81% if only the Member States of residence which have an income-related or a mixed child-raising benefit are selected.[[54]](#footnote-54) The same exercise has been repeated for a broader group of Member States which have an income-related child raising benefit, a flat-rate child raising benefit or a mixed benefit *(Table 24b).*

Table a Estimated impact of disapplying the anti-accumulation rules for income-related child-raising allowance, % change per benefit status quo compared to new option, selection: *MSs with a salary-related child raising benefit or a mixed benefit*

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | BG | DK | DE | EE | EL | ES | HR | IT | LV | LT | HU | AT | PT | RO | SI | FI | SE | Total |
| All MSs of residence | 161% | n.a. | 50% | 164% | 141% | 189% | 86% | n.a. | 93% | 55% | 58% | n.a. | n.a. | 117% | 37% | 57% | 210% | 62% |
| Only MSs of residence which have a salary-related or a mixed child raising benefit | 258% | n.a. | 66% | 265% | 213% | 331% | 116% | n.a. | 126% | 72% | 77% | n.a. | n.a. | 163% | 46% | 77% | 432% | 81% |

**Source** ESSPROS and Eurostat

Table b Estimated impact of disapplying the anti-accumulation rules for income-related child-raising allowance, % change per benefit status quo compared to new option, selection: *MSs with a salary-related child raising benefit, a flat rate child-raising benefit or a mixed benefit*

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | BE | BG | CZ | DK | DE | EE | EL | ES | FR | HR | IT | LV | LT | LU | HU | AT | PL | PT | RO | SI | FI | SE | NO | Total |
| All MSs of residence | 158% | 161% | 44% | n.a. | 50% | 164% | 141% | 189% | 104% | 86% | n.a. | 93% | 55% | 32% | 58% | n.a. | 110% | n.a. | 117% | 37% | 57% | 210% | 101% | 58% |
| Only MSs of residence which have a salary-related child raising benefit, a flat-rate child-raising benefit or a mixed benefit | 313% | 321% | 61% | n.a. | 71% | 327% | 263% | 388% | 174% | 133% | n.a. | 150% | 77% | 43% | 82% | n.a. | 186% | n.a. | 204% | 51% | 81% | 474% | 166% | 84% |

**Source** ESSPROS and Eurostat

Also, a case study has been conducted with reference to the German parental allowance *(Elterngeld)* to analyse the economic impact of this change for Germany as a secondary competent Member State exporting a parental allowance. The parental allowance will differ according to the net income of the recipient. The average net income (taking into consideration the average personal net income for a person living in a family of two working parents with two children (one at 100% and the other at 67% of the average wage in the Member State of residence)) of the Member State of residence has been taken into account as well as the minimum and maximum ceiling of the benefit.[[55]](#footnote-55) According to this analysis the increase in Germany's expenditure per benefit would range from 24% to Poland (increase from €383 to €476) to more than 250% in the case of Austria (increase from €405 to €1,428 paid to the family). Please notice, that only 14 Member States have a child-raising allowance calculated by reference to salary or professional income (see above).

Table Estimated impact of disapplying the anti-accumulation rules for income-related child-raising allowance, % change status quo compared to new option

| **Germany: Parental allowance *(Elterngeld)*: The parental allowance replaces the available monthly net income that the child-raising parent lost after the birth by a percentage rate which is dependent on the amount of the relevant income prior to confinement. For a net income between €1,000 and €1,200 prior to confinement, the percentage rate corresponds to 67%. The replacement rate decreases by 0.1% down to minimum of 65% for every €2 by which the net income exceeds €1,200. Therefore, the replacement rate for a net income of €1,240 or more is 65%. The replacement rate increases by 0.1% up to a maximum of 100% for every €2 by which the income is below €1,000. The parental allowance amounts to at least €300 and at most €1,800. In case of multiple births, the parental allowance is raised by €300 for every sibling from the multiple birth. Families with several children can receive a sibling’s bonus to the amount of 10% of the parental allowance they are entitled to, which is at least €75 per month (MISSOC).** | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| MS of residence | Child-raising allowance MS of residence (not exhaustive list) (MISSOC) | Monthly net earnings | Percentage  (min: 65% and max: 100%) | Amount  (min: € 300 and max: € 1,800) | Status quo | New option | %change |
| BE | 771 | 2,138 | 65% | 1,389 | 618 | 1,389 | 125% |
| BG | 174 | 289 | 100% | 300 | 126 | 300 | 138% |
| CZ |  | 707 | 80% | 563 |  |  |  |
| DK |  | 2,439 | 65% | 1,586 |  |  |  |
| DE |  | 2,153 | 65% | 1,399 |  |  |  |
| EE | 1,452 | 697 | 80% | 558 | 0 | 558 |  |
| IE |  | 2,054 | 65% | 1,335 |  |  |  |
| EL |  | 1,269 | 65% | 825 |  |  |  |
| ES |  | 1,468 | 65% | 954 |  |  |  |
| FR | 391 | 1,977 | 65% | 1,285 | 895 | 1,285 | 44% |
| HR | 347 | 652 | 82% | 537 | 190 | 537 | 182% |
| IT |  | 1,571 | 65% | 1,021 |  |  |  |
| CY |  |  |  |  |  |  |  |
| LV | 171 | 493 | 90% | 445 | 274 | 445 | 62% |
| LT |  | 425 | 94% | 399 |  |  |  |
| LU | 485 | 3,149 | 65% | 1,800 | 1,315 | 1,800 | 37% |
| HU |  | 525 | 89% | 466 |  |  |  |
| MT |  | 1,270 | 65% | 826 |  |  |  |
| NL |  | 2,549 | 65% | 1,657 |  |  |  |
| AT | 1023 | 2,197 | 65% | 1,428 | 405 | 1,428 | 253% |
| PL | 93 | 541 | 88% | 476 | 383 | 476 | 24% |
| PT |  | 957 | 67% | 643 |  |  |  |
| RO |  | 303 | 100% | 303 |  |  |  |
| SI |  | 937 | 68% | 639 |  |  |  |
| SK | 203 | 592 | 85% | 505 | 302 | 505 | 67% |
| FI |  | 2,245 | 65% | 1,460 |  |  |  |
| SE | 317 | 2,525 | 65% | 1,641 | 1,324 | 1,641 | 24% |
| UK |  | 2,339 | 65% | 1,521 |  |  |  |
| IS |  | 1,981 | 65% | 1,288 |  |  |  |
| NO |  | 3,495 | 65% | 1,800 |  |  |  |
| CH |  | 4,456 | 65% | 1,800 |  |  |  |

**Source** ESSPROS and Eurostat

### Summary

***Partial view on the budgetary impact on the exporting Member States***

A total amount of exported child benefits of € 941.8 million was reported by 17 exporting Member States under the current rules *(Table 26)*. The budgetary impact decreases under Sub-option 1a (-15.9%) and even further under Sub-option 1b (-16.6%) if there is an adjustment of the amount of exported family benefits to the cost of living in the Member State of residence of the child(ren). The budgetary impact of these sub-options will mainly be determined by the distribution of the exported family benefits to the Member States of residence of the child(ren), the cost of living in these Member States and the differences with the exporting Member State. Sub-option 2b even corrects the expenditure for exporting Member States which show a low cost of living compared to the Member States of residence of the child(ren). Belgium, the Czech Republic, Germany, Ireland, Spain, Luxembourg, the Netherlands, Austria, Finland, Iceland and Norway already experience a decrease of expenditure under Sub-option 1a. Under Sub-option 1b also for Estonia, Latvia, Hungary, Poland and Slovakia a budgetary decrease is observed compared to the status quo scenario. A change of the current priority rules so that a supplement should be paid only by the exporting Member State even results to a decrease by 30.9% of expenditure compared to the status quo scenario (excluding some Member States which did not provide a breakdown per Member State of residence of the children). It reflects to a high extent the shift of the expenditure from the exporting Member State towards the Member State of residence of the child(ren). However, this shift is only partially realised as the level of the family benefit in the main exporting Member States is most of the time (much) higher than this of the main Member States of residence of the child(ren).

Table Estimated budgetary impact of the options on the exporting Member States

|  | *Status quo* | *Sub-option 1a* | | *Sub-option 1b* | | *Option 3\*\** | |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | ***Amount in €*** | ***Amount in €*** | ***% change*** | ***Amount in €*** | ***% change*** | ***Amount in €*** | ***% change*** |
| BE | 83,566,755 | 77,558,696 | -7.2% | 77,281,208 | -7.5% | 37,566,519 | -55.0% |
| BG |  |  |  |  |  |  |  |
| CZ | 951,041 | 947,065 | -0.4% | 945,934 | -0.5% | 71,712 | -92.5% |
| DK | 24,383,654 | 17,416,896 | -28.6% | 17,416,896 | -28.6% |  |  |
| DE | 105,759,924 | 71,251,668 | -32.6% | 69,861,782 | -33.9% | 169,428,065 | 60.2% |
| EE | 573,075 | 787,109 | 37.3% | 558,900 | -2.5% | 4,739 | -99.2% |
| IE | 11,576,760 | 7,078,949 | -38.9% | 7,076,728 | -38.9% | 6,517,702 | -43.7% |
| EL |  |  |  |  |  |  |  |
| ES | 10,729 | 9,018 | -15.9% | 8,599 | -19.9% | 30,261 | 182.0% |
| FR |  |  |  |  |  |  |  |
| HR |  |  |  |  |  |  |  |
| IT |  |  |  |  |  |  |  |
| CY |  |  |  |  |  |  |  |
| LV | 107,478 | 151,377 | 40.8% | 107,478 | 0.0% |  |  |
| LT |  |  |  |  |  |  |  |
| LU | 476,900,069 | 413,610,450 | -13.3% | 413,438,010 | -13.3% | 281,947,287 | -40.9% |
| HU | 336,232 | 406,584 | 20.9% | 335,278 | -0.3% | 0 | -100.0% |
| MT |  |  |  |  |  |  |  |
| NL | 35,622,000 | 26,376,682 | -26.0% | 26,268,245 | -26.3% | 5,310,060 | -85.1% |
| AT | 147,322,836 | 137,684,893 | -6.5% | 137,684,893 | -6.5% |  |  |
| PL | 3,995,406 | 7,009,485 | 75.4% | 3,995,406 | 0.0% |  |  |
| PT |  |  |  |  |  |  |  |
| RO |  |  |  |  |  |  |  |
| SI |  |  |  |  |  |  |  |
| SK | 1,544,876 | 2,079,134 | 34.6% | 1,536,648 | -0.5% | 16,275 | -98.9% |
| FI | 19,359,180 | 15,057,470 | -22.2% | 14,680,971 | -24.2% | 8,134,181 | -58.0% |
| SE |  |  |  |  |  |  |  |
| UK |  |  |  |  |  | 13,583,613 |  |
| IS | 116,339 | 63,209 | -45.7% | 63,209 | -45.7% | 51,308 | -55.9% |
| LI |  |  |  |  |  |  |  |
| NO | 29,660,573 | 14,578,887 | -50.8% | 14,578,421 | -50.8% |  |  |
| CH |  |  |  |  |  |  |  |
| Total | 917,403,273 | 774,650,678 | -15.6% | 768,421,711 | -16.2% | 522,661,722 | -30.9%\*\*\* |

\* No data available for BG, FR, HR, IT, CY, LT, MT, AT, PT, RO, SI, SE, UK, LI and CH.

\*\* DK, PL, LV, AT and NO did not provide a breakdown by Member State of residence of the children

\*\*\* Numeration: excl. UK; denominator: excl. DK, PL, LV, AT and NO.

**Source** The authors’ calculations based on the questionnaire on the export of family benefits

***‘Complete’ view on the budgetary impact related to the coordination of family benefits***

The total expenditure related to the coordination of family benefits is broader than only the expenditure related to the export of family benefits. The expenditure of the Member State of residence of the child(ren) should also be taken into consideration.

The expenditure of the Member State of residence under Option 3 could be compared with the expenditure of the Member State of residence under the status quo scenario. Therefore, more detailed information on the number of family benefits exported as the primarily and as secondarily competent Member State is required. However, only eight Member States (LU, DE, HU, DK, CZ, EE, NL and IS) provided such detailed information.

Under the status quo scenario the Member State of residence might pay a supplement as the secondarily competent Member State (reference group of 182,825 children reported by eight Member States, including LU) and the family benefit as the primarily competent Member State (reference group of 102,994 children reported by eight Member States, including LU) *(Table 27)*. Only when the amount of the child benefit of the Member of residence of the child(ren) is higher than this of the exporting Member State will a supplement be paid by the Member State of residence of the child(ren) *(Table 28)*. The expenditure of the Member State of residence of the child(ren) under the status quo scenario is estimated at €175.6 million (including only eight reporting Member States).

**This is the LANDSCAPE PAGE section.**

Table Export of child benefits, number of family members involved, breakdown per primarily and secondarily competences of the exporting Member State, 2013/2014

|  | Exporting Member State | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | LU | | | DE | | | HU | | | SK | | | CZ | | | EE | | | NL | | | IS | | | Total | | |
|  |  | ***1st comp.*** | ***2nd comp.*** | ***Total*** | ***1st comp.*** | ***2nd comp.*** | ***Total*** | ***1st comp.*** | ***2nd comp.*** | ***Total*** | ***1st comp.*** | ***2nd comp.*** | ***Total*** | ***1st comp.*** | ***2nd comp.*** | ***Total*** | ***1st comp.*** | ***2nd comp.*** | ***Total*** | ***1st comp.*** | ***2nd comp.*** | ***Total*** | ***1st comp.*** | ***2nd comp.*** | ***Total*** | ***1st comp.*** | ***2nd comp.*** | ***Total*** |
| Member State of residence of the child(ren) | BE | 14,297 | 20,674 | 34,971 | 566 | 379 | 945 | 2 |  | 2 | 13 | 20 | 33 |  |  | 0 |  | 1 | 1 | 7,634 | 1,295 | 8,929 |  |  | 0 | 22,512 | 22,369 | 44,881 |
| BG | 1 | 6 | 7 | 1,793 | 569 | 2,362 |  |  | 0 | 2 | 0 | 2 |  |  | 0 |  |  | 0 | 157 | 0 | 157 |  |  | 0 | 1,953 | 575 | 2,528 |
| CZ | 474 | 68 | 542 | 5,008 | 567 | 5,575 | 1 |  | 1 | 2,129 | 275 | 2,404 |  |  | 0 |  |  | 0 | 181 | 74 | 255 | 3 |  | 3 | 7,796 | 984 | 8,780 |
| DK | 13 | 5 | 18 | 140 | 86 | 226 |  |  | 0 | 13 | 12 | 25 |  |  | 0 |  |  | 0 | 20 | 0 | 20 |  |  | 0 | 186 | 103 | 289 |
| DE | 12,669 | 13,465 | 26,134 |  |  | 0 | 1 | 1 | 2 | 30 | 254 | 284 | 2 |  | 2 |  | 12 | 12 | 6,528 | 692 | 7,220 |  |  | 0 | 19,230 | 14,424 | 33,654 |
| EE | 2 | 0 | 2 | 61 | 16 | 77 |  |  | 0 | 0 | 0 | 0 |  |  | 0 | 66 |  | 66 | 24 | 22 | 46 | 3 |  | 3 | 156 | 38 | 194 |
| IE | 10 | 3 | 13 | 49 | 25 | 74 |  |  | 0 | 37 | 31 | 68 |  |  | 0 |  | 3 | 3 | 47 | 1 | 48 |  |  | 0 | 143 | 63 | 206 |
| EL | 4 | 1 | 5 | 2,677 | 710 | 3,387 |  |  | 0 | 23 | 1 | 24 |  |  | 0 |  |  | 0 | 131 | 9 | 140 |  |  | 0 | 2,835 | 721 | 3,556 |
| ES | 62 | 14 | 76 | 81 | 162 | 243 |  |  | 0 | 74 | 15 | 89 |  |  | 0 |  |  | 0 | 544 | 107 | 651 |  |  | 0 | 761 | 298 | 1,059 |
| FR | 37,619 | 24,524 | 62,143 | 16,290 | 263 | 16,553 | 5 |  | 5 | 34 | 22 | 56 |  |  | 0 |  | 1 | 1 | 445 | 39 | 484 |  |  | 0 | 54,393 | 24,849 | 79,242 |
| HR | 3 | 0 | 3 | 247 | 57 | 304 |  |  | 0 | 0 | 0 | 0 |  |  | 0 |  |  | 0 | 34 | 1 | 35 |  |  | 0 | 284 | 58 | 342 |
| IT | 54 | 11 | 65 | 3,579 | 308 | 3,887 | 3 |  | 3 | 131 | 43 | 174 |  |  | 0 |  |  | 0 | 187 | 16 | 203 |  |  | 0 | 3,954 | 378 | 4,332 |
| CY | 0 | 0 | 0 | 3 | 0 | 3 |  |  | 0 | 3 | 1 | 4 |  |  | 0 |  |  | 0 | 5 | 1 | 6 |  |  | 0 | 11 | 2 | 13 |
| LV | 0 | 1 | 1 | 529 | 188 | 717 |  |  | 0 | 2 | 0 | 2 |  |  | 0 |  | 3 | 3 | 85 | 58 | 143 | 4 | 2 | 6 | 620 | 252 | 872 |
| LT | 1 | 0 | 1 | 745 | 72 | 817 |  |  | 0 | 1 | 0 | 1 |  |  | 0 |  | 23 | 23 | 123 | 75 | 198 | 5 |  | 5 | 875 | 170 | 1,045 |
| LU |  |  | 0 | 55 | 2 | 57 |  |  | 0 | 7 | 26 | 33 |  |  | 0 |  |  | 0 | 23 | 3 | 26 |  |  | 0 | 85 | 31 | 116 |
| HU | 21 | 25 | 46 | 1,608 | 2,334 | 3,942 |  |  | 0 | 96 | 26 | 122 |  |  | 0 |  |  | 0 | 190 | 49 | 239 |  |  | 0 | 1,915 | 2,434 | 4,349 |
| MT | 0 | 0 | 0 | 2 | 0 | 2 |  |  | 0 | 0 | 0 | 0 |  |  | 0 |  |  | 0 | 9 | 8 | 17 |  |  | 0 | 11 | 8 | 19 |
| NL | 273 | 318 | 591 | 2,357 | 4,071 | 6,428 |  |  | 0 | 53 | 49 | 102 |  |  | 0 |  | 4 | 4 |  |  | 0 |  |  | 0 | 2,683 | 4,442 | 7,125 |
| AT | 26 | 14 | 40 | 2,035 | 125 | 2,160 |  |  | 0 | 655 | 2,226 | 2,881 | 12 |  | 12 |  |  | 0 | 53 | 6 | 59 |  |  | 0 | 2,781 | 2,371 | 5,152 |
| PL | 1,013 | 31 | 1,044 | 33,564 | 13,709 | 47,273 |  |  | 0 | 42 | 13 | 55 | 91 | 9 | 100 |  | 1 | 1 | 10,544 | 6,637 | 17,181 | 76 | 5 | 81 | 45,330 | 20,405 | 65,735 |
| PT | 170 | 966 | 1,136 | 1,379 | 472 | 1,851 |  |  | 0 | 0 | 1 | 1 |  |  | 0 |  |  | 0 | 303 | 47 | 350 |  |  | 0 | 1,852 | 1,486 | 3,338 |
| RO | 38 | 51 | 89 | 3,303 | 2,424 | 5,727 | 21 | 20 | 41 | 7 | 6 | 13 |  |  | 0 |  |  | 0 | 162 | 38 | 200 |  |  | 0 | 3,531 | 2,539 | 6,070 |
| SI | 1 | 1 | 2 | 87 | 89 | 176 | 5 |  | 5 | 12 | 5 | 17 |  |  | 0 |  |  | 0 | 14 | 1 | 15 |  |  | 0 | 119 | 96 | 215 |
| SK | 105 | 178 | 283 | 1,010 | 1,157 | 2,167 | 1,062 | 617 | 1,679 | 0 | 0 | 0 | 3,876 | 606 | 4,482 |  |  | 0 | 414 | 197 | 611 | 3 | 13 | 16 | 6,470 | 2,768 | 9,238 |
| FI | 3 | 6 | 9 | 64 | 41 | 105 |  |  | 0 | 7 | 7 | 14 |  |  | 0 |  | 347 | 347 | 14 | 1 | 15 |  |  | 0 | 88 | 402 | 490 |
| SE | 32 | 47 | 79 | 84 | 23 | 107 |  | 4 | 4 | 4 | 13 | 17 |  |  | 0 |  | 14 | 14 | 76 | 8 | 84 |  |  | 0 | 196 | 109 | 305 |
| UK | 65 | 9 | 74 | 888 | 155 | 1,043 |  | 3 | 3 | 125 | 117 | 242 |  |  | 0 |  | 11 | 11 | 399 | 19 | 418 |  |  | 0 | 1,477 | 314 | 1,791 |
| IS | 9 | 0 | 9 | 4 | 0 | 4 |  |  | 0 | 2 | 2 | 4 |  |  | 0 |  |  | 0 | 0 | 0 | 0 | 5 |  | 5 | 20 | 2 | 22 |
| LI | 0 | 0 | 0 | 3 | 0 | 3 |  |  | 0 | 2 | 0 | 2 |  |  | 0 |  |  | 0 | 0 | 0 | 0 |  |  | 0 | 5 | 0 | 5 |
| NO | 0 | 4 | 4 | 23 | 7 | 30 |  |  | 0 | 42 | 46 | 88 |  |  | 0 |  | 51 | 51 | 32 | 5 | 37 |  |  | 0 | 97 | 113 | 210 |
| CH | 102 | 11 | 113 | 216 | 91 | 307 |  |  | 0 | 8 | 81 | 89 |  |  | 0 |  |  | 0 | 130 | 7 | 137 |  |  | 0 | 456 | 190 | 646 |
| Tot. | 67,067 | 60,433 | 127,500 | 78,450 | 28,102 | 106,552 | 1,100 | 645 | 1,745 | 3,554 | 3,292 | 6,846 | 3,981 | 615 | 4,596 | 66 | 471 | 537 | 28,508 | 9,416 | 37,924 | 99 | 20 | 119 | 182,825 | 102,994 | 285,819 |

**Source** The authors’ own calculations based on the questionnaire on the export of family benefits

Table Estimated expenditure of the Member State of residence of the child(ren) under the status quo scenario, 2013/2014

|  |  |  | Exporting Member State | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | LU | | | DE | | | HU | | | SK | | | CZ | | | EE | | | NL | | | IS | | | Total |
|  |  |  | **4,109** | **4,109** |  | **2,389** | **2,389** |  | **75** | **75** |  | **196** | **196** |  | **212** | **212** |  | **401** | **401** |  | **940** | **940** |  | **1,032** | **1,032** |  |  |
|  |  |  | ***1st comp.*** | ***2nd***  ***comp.*** | ***Total*** | ***1st***  ***comp.*** | ***2nd***  ***comp.*** | ***Total*** | ***1st***  ***comp.*** | ***2nd***  ***comp.*** | ***Total*** | ***1st***  ***comp.*** | ***2nd***  ***comp.*** | ***Total*** | ***1st comp.*** | ***2nd***  ***comp.*** | ***Total*** | ***1st comp.*** | ***2nd comp.*** | ***Total*** | ***1st***  ***comp.*** | ***2nd***  ***comp.*** | ***Total*** | ***1st comp.*** | ***2nd comp.*** | ***Total*** |  |
| Member State of residence of the child(ren) | 2,207 | BE |  | 45,627,518 | 45,627,518 |  | 836,453 | 836,453 | 4,264 | 0 | 4,264 | 26,143 | 44,140 | 70,283 |  |  | 0 |  | 2,207 | 2,207 | 9,672,278 | 2,858,065 | 12,530,343 |  | 0 | 0 | 59,071,068 |
| 180 | BG |  | 1,080 | 1,080 |  | 102,420 | 102,420 |  | 0 | 0 |  | 0 | 0 |  |  | 0 |  | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 103,500 |
| 212 | CZ |  | 14,416 | 14,416 |  | 120,204 | 120,204 | 137 | 0 | 137 | 34,064 | 58,300 | 92,364 |  |  | 0 |  | 0 | 0 |  | 15,688 | 15,688 |  | 0 | 0 | 242,809 |
| 2,165 | DK |  | 7,875 | 7,875 |  | 135,450 | 135,450 |  | 0 | 0 | 17,927 | 18,900 | 36,827 |  |  | 0 |  | 0 | 0 | 12,700 | 0 | 12,700 |  | 0 | 0 | 192,852 |
| 2,389 | DE |  | 32,172,647 | 32,172,647 |  | 0 | 0 | 2,314 | 2,389 | 4,704 | 65,801 | 606,896 | 672,696 | 4,355 |  | 4,355 |  | 28,672 | 28,672 | 9,461,381 | 1,653,433 | 11,114,813 |  | 0 | 0 | 43,997,887 |
| 401 | EE |  | 0 | 0 |  | 6,416 | 6,416 |  | 0 | 0 | 0 | 0 | 0 |  |  | 0 |  | 0 | 0 | -12,936 | 8,822 | -4,114 | -1,893 | 0 | -1,893 | 409 |
| 1,626 | IE |  | 4,878 | 4,878 |  | 40,646 | 40,646 |  | 0 | 0 | 52,904 | 50,401 | 103,305 |  |  | 0 |  | 4,878 | 4,878 | 32,234 | 1,626 | 33,860 |  | 0 | 0 | 187,566 |
| 147 | EL |  | 147 | 147 |  | 104,436 | 104,436 |  | 0 | 0 |  | 147 | 147 |  |  | 0 |  | 0 | 0 |  | 1,324 | 1,324 |  | 0 | 0 | 106,054 |
| 926 | ES |  | 12,957 | 12,957 |  | 149,935 | 149,935 |  | 0 | 0 | 53,985 | 13,883 | 67,868 |  |  | 0 |  | 0 | 0 |  | 99,031 | 99,031 |  | 0 | 0 | 329,792 |
| 1,603 | FR |  | 39,311,972 | 39,311,972 |  | 421,589 | 421,589 | 7,640 | 0 | 7,640 | 47,838 | 35,266 | 83,104 |  |  | 0 |  | 1,603 | 1,603 | 295,035 | 62,517 | 357,552 |  | 0 | 0 | 40,183,460 |
| 575 | HR |  | 0 | 0 |  | 32,756 | 32,756 |  | 0 | 0 | 0 | 0 | 0 |  |  | 0 |  | 0 | 0 |  | 575 | 575 |  | 0 | 0 | 33,331 |
| 688 | IT |  | 7,568 | 7,568 |  | 211,904 | 211,904 | 1,839 | 0 | 1,839 | 64,452 | 29,584 | 94,036 |  |  | 0 |  | 0 | 0 |  | 11,008 | 11,008 |  | 0 | 0 | 326,355 |
| 695 | CY |  | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 1,496 | 695 | 2,190 |  |  | 0 |  | 0 | 0 |  | 695 | 695 |  | 0 | 0 | 2,885 |
| 140 | LV |  | 140 | 140 |  | 26,320 | 26,320 |  | 0 | 0 |  | 0 | 0 |  |  | 0 |  | 420 | 420 |  | 8,120 | 8,120 |  | 280 | 280 | 35,280 |
| 229 | LT |  | 0 | 0 |  | 16,488 | 16,488 |  | 0 | 0 |  | 0 | 0 |  |  | 0 |  | 5,267 | 5,267 |  | 17,175 | 17,175 |  | 0 | 0 | 38,930 |
| 4,109 | LU |  | 0 | 0 | 94,581 | 8,218 | 102,799 |  | 0 | 0 | 27,391 | 106,834 | 134,225 |  |  | 0 |  | 0 | 0 | 72,887 | 12,327 | 85,214 |  | 0 | 0 | 322,238 |
| 75 | HU |  | 1,875 | 1,875 |  | 175,050 | 175,050 |  | 0 | 0 |  | 1,950 | 1,950 |  |  | 0 |  | 0 | 0 |  | 3,675 | 3,675 |  | 0 | 0 | 182,550 |
| 614 | MT |  | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 |  |  | 0 |  | 0 | 0 |  | 4,911 | 4,911 |  | 0 | 0 | 4,911 |
| 940 | NL |  | 298,920 | 298,920 |  | 3,826,740 | 3,826,740 |  | 0 | 0 | 39,432 | 46,060 | 85,492 |  |  | 0 |  | 3,760 | 3,760 | 0 | 0 | 0 |  | 0 | 0 | 4,214,912 |
| 2,306 | AT |  | 32,284 | 32,284 |  | 288,250 | 288,250 |  | 0 | 0 | 1,382,050 | 5,133,156 | 6,515,206 | 25,128 |  | 25,128 |  | 0 | 0 | 72,398 | 13,836 | 86,234 |  | 0 | 0 | 6,947,102 |
| 733 | PL |  | 22,726 | 22,726 |  | 10,049,927 | 10,049,927 |  | 0 | 0 | 22,558 | 9,530 | 32,088 | 47,419 | 6,598 | 54,017 |  | 733 | 733 |  | 4,865,516 | 4,865,516 |  | 3,665 | 3,665 | 15,028,673 |
| 477 | PT |  | 460,412 | 460,412 |  | 224,963 | 224,963 |  | 0 | 0 | 0 | 477 | 477 |  |  | 0 |  | 0 | 0 |  | 22,401 | 22,401 |  | 0 | 0 | 708,253 |
| 181 | RO |  | 9,231 | 9,231 |  | 438,744 | 438,744 | 2,226 | 3,620 | 5,846 |  | 1,086 | 1,086 |  |  | 0 |  | 0 | 0 |  | 6,878 | 6,878 |  | 0 | 0 | 461,785 |
| 706 | SI |  | 706 | 706 |  | 62,834 | 62,834 | 3,155 | 0 | 3,155 | 6,120 | 3,530 | 9,650 |  |  | 0 |  | 0 | 0 |  | 706 | 706 |  | 0 | 0 | 77,051 |
| 196 | SK |  | 34,888 | 34,888 |  | 226,772 | 226,772 | 128,502 | 120,932 | 249,434 | 0 | 0 | 0 |  | 118,776 | 118,776 |  | 0 | 0 |  | 38,612 | 38,612 |  | 2,548 | 2,548 | 671,030 |
| 1,389 | FI |  | 8,337 | 8,337 |  | 56,968 | 56,968 |  | 0 | 0 | 8,354 | 9,726 | 18,080 |  |  | 0 |  | 482,141 | 482,141 | 6,292 | 1,389 | 7,682 |  | 0 | 0 | 573,208 |
| 1,454 | SE |  | 68,338 | 68,338 |  | 33,442 | 33,442 |  | 5,816 | 5,816 | 5,032 | 18,902 | 23,934 |  |  | 0 |  | 20,356 | 20,356 | 39,064 | 11,632 | 50,696 |  | 0 | 0 | 202,582 |
| 1,113 | UK |  | 10,017 | 10,017 |  | 172,515 | 172,515 |  | 3,339 | 3,339 | 114,625 | 130,221 | 244,846 |  |  | 0 |  | 12,243 | 12,243 |  | 21,147 | 21,147 |  | 0 | 0 | 464,107 |
| 1,032 | IS |  | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 1,672 | 2,064 | 3,736 |  |  | 0 |  | 0 | 0 | 0 | 0 | 0 |  | 0 | 0 | 3,736 |
| 4,469 | LI |  | 0 | 0 | 6,239 | 0 | 6,239 |  | 0 | 0 | 8,546 | 0 | 8,546 |  |  | 0 |  | 0 | 0 | 0 | 0 | 0 |  | 0 | 0 | 14,785 |
| 1,802 | NO |  | 7,208 | 7,208 |  | 12,614 | 12,614 |  | 0 | 0 | 67,452 | 82,892 | 150,344 |  |  | 0 |  | 91,902 | 91,902 | 27,584 | 9,010 | 36,594 |  | 0 | 0 | 298,662 |
| 1,496 | CH |  | 16,456 | 16,456 | 100,820 | 136,136 | 236,956 |  | 0 | 0 | 10,400 | 121,176 | 131,576 |  |  | 0 |  | 0 | 0 | 72,280 | 10,472 | 82,752 |  | 0 | 0 | 467,740 |
|  | Tot |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 175,495,501 |

**Source** The authors’ own calculations based on the questionnaire on the export of family benefits

This expenditure under the status quo scenario could be compared to the expenditure of the Member State of residence of the child(ren) under Option 3. If under this option only the eight reporting Member States of the status quo scenario are taken into consideration a total expenditure of € 391.4 million is obtained (compared to a total expenditure for all Member State of residence under this option of € 497.4 million). This implies that the expenditure of the Member States of residence of the child(ren) will increase by 123% under Option 3 compared to the status quo scenario (selecting only eight reporting Member States) *(Table 29)*. Especially France, Poland, Belgium and Germany will experience a much higher expenditure in absolute terms.

Table Estimated expenditure of the Member State of residence of the child(ren) under the status quo scenario and Option 3

|  |  |  |  |
| --- | --- | --- | --- |
|  | Cost as MS of residence under status quo scenario  ***(only 8 exporting MSs)*** | Cost as MS of residence under Option 3  ***(only 8 exporting MSs)*** | % change |
| BE | 59,071,068 | 99,052,367 | 67.7% |
| BG | 103,500 | 455,040 | 339.7% |
| CZ | 242,809 | 1,861,360 | 666.6% |
| DK | 192,852 | 455,175 | 136% |
| DE | 43,997,887 | 80,411,307 | 82.8% |
| EE | 409 | 77,794 | 18920.5% |
| IE | 187,566 | 334,922 | 78.6% |
| EL | 106,054 | 523,064 | 393.2% |
| ES | 329,792 | 980,132 | 197.2% |
| FR | 40,183,460 | 127,023,323 | 216.1% |
| HR | 33,331 | 196,536 | 489.7% |
| IT | 326,355 | 2,979,728 | 813.0% |
| CY | 2,885 | 9,029 | 213.0% |
| LV | 35,280 | 122,080 | 246.0% |
| LT | 38,930 | 239,305 | 514.7% |
| LU | 322,238 | 476,644 | 47.9% |
| HU | 182,550 | 326,175 | 78.7% |
| MT | 4,911 | 11,663 | 137.5% |
| NL | 4,214,912 | 6,697,500 | 58.9% |
| AT | 6,947,102 | 11,880,512 | 71.0% |
| PL | 15,028,673 | 48,189,652 | 220.7% |
| PT | 708,253 | 1,590,947 | 124.6% |
| RO | 461,785 | 1,098,127 | 137.8% |
| SI | 77,051 | 151,790 | 97.0% |
| SK | 671,030 | 1,786,344 | 166.2% |
| FI | 573,208 | 680,833 | 18.8% |
| SE | 202,582 | 443,470 | 118.9% |
| UK | 464,107 | 1,993,383 | 329.5% |
| IS | 3,736 | 22,704 | 507.7% |
| LI | 14,785 | 22,345 | 51.1% |
| NO | 298,662 | 378,420 | 26.7% |
| CH | 467,740 | 966,416 | 106.6% |
| Total | 175,495,501 | 391,438,089 | 123.0% |

**Source** The authors’ own calculations based on the questionnaire on the export of family benefits

By taking together both the expenditure as exporting Member State *(see Table 26)* and Member State of residence *(see Table 29)* the total expenditure related to the coordination of family benefits could be estimated. It is to be noted that the expenditure of the Member of residence is only based on the export of eight Member States in order to guarantee the comparability between the status quo scenario and Option 3. Although the total expenditure related to Option 3 without making this selection is reported as well *(see also Table 21)*. Belgium, Denmark,23 Estonia, Ireland, Latvia,[[56]](#footnote-56) Luxembourg, the Netherlands, Austria,23 Slovakia, Finland, Iceland and Norway23 experience a lower budgetary cost compared to the status quo scenario. This in contrast to the Czech Republic, Germany,[[57]](#footnote-57) Spain[[58]](#footnote-58) and Poland23 (and probably also France taking into account the high number of exported family benefits to FR)[[59]](#footnote-59) who will experience a higher budgetary cost.

Table Total estimated expenditure related to the coordination of family benefits under the status quo scenario and Option 3

|  | Status quo | | | Option 3 | | | | % change (B-A)/A |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ***Exporting MS*** | ***MS of residence (only 8 exporting MSs)*** | ***Total*** *(A)* | ***Exporting MS*** | ***MS of residence (only 8 exporting MSs)*** | ***Total*** *(B)* | ***Total all MSs*** | |
| BE | 83,566,755 | 59,071,068 | 142,637,823 | 37,559,439 | 99,052,367 | 136,611,806 | 137,395,750 | -4.2% |
| BG |  |  |  |  |  |  | 556,380 |  |
| CZ | 951,041 | 242,809 | 1,193,850 | 71,712 | 1,861,360 | 1,933,072 | 2,009,816 | 61.9% |
| DK | 24,383,654 | 192,852 | 24,576,506 | n.a. | 455,175 | 455,175 | 760,725 | -98.1% |
| DE | 105,759,924 | 43,997,887 | 149,757,811 | 169,294,725\*\* | 80,411,307 | 249,706,033 | 253,705,347 | 66.7% |
| EE | 573,075 | 409 | 573,484 | 4,739 | 77,794 | 82,533 | 2,288,033 | -85.6% |
| IE | 11,576,760 | 187,566 | 11,764,326 | 6,517,702 | 334,922 | 6,852,624 | 11,057,035 | -41.8% |
| EL |  |  |  |  |  |  | 565,132 |  |
| ES | 10,729 | 329,792\*\*\* | 340,521 | 30,261\*\* | 980,132\*\*\* | 1,010,393 | 3,351,048 | 196.7% |
| FR |  |  |  |  |  |  | 179,308,374 |  |
| HR |  |  |  |  |  |  | 259,750 |  |
| IT |  |  |  |  |  |  | 3,764,048 |  |
| CY |  |  |  |  |  |  | 75,012 |  |
| LV | 107,478 | 35,280 | 142,758 | n.a. | 122,080 | 122,080 | 321,020 | -14.5%\* |
| LT |  |  |  |  |  |  | 737,151 |  |
| LU | 476,900,069 | 322,238 | 477,222,307 | 281,936,667 | 476,644 | 282,413,311 | 283,126,570 | -40.8% |
| HU | 336,232 | 182,550 | 518,782 | 0 | 326,175 | 326,175 | 365,625 | -37.1% |
| MT |  |  |  |  |  |  | 33,763 |  |
| NL | 35,622,000 | 4,214,912 | 39,836,912 | 5,310,060 | 6,697,500 | 12,007,560 | 18,525,520 | -69.9% |
| AT | 147,322,836 | 6,947,102 | 154,269,938 | n.a. | 11,880,512 | 11,880,512 | 12,267,920 | -92.3%\* |
| PL | 3,995,406 | 15,028,673 | 19,024,079 | n.a. | 48,189,652 | 48,189,652 | 70,746,823 | 153.3%\* |
| PT |  |  |  |  |  |  | 2,015,136 |  |
| RO |  |  |  |  |  |  | 1,345,554 |  |
| SI |  |  |  |  |  |  | 185,678 |  |
| SK | 1,544,876 | 671,030 | 2,215,906 | 16,275 | 1,786,344 | 1,802,619 | 2,091,131 | -18.7% |
| FI | 19,359,180 | 573,208 | 19,932,388 | 8,134,181 | 680,833 | 8,815,014 | 8,860,866 | -55.8% |
| SE |  |  |  |  |  |  | 2,692,808 |  |
| UK |  |  |  |  |  |  | 18,729,012 |  |
| IS | 116,339 | 3,736 | 120,075 | 51307.73334 | 22704 | 74,012 | 95,684 | -38.4% |
| LI |  |  |  |  |  |  | 22,345 |  |
| NO | 29,660,573 | 298,662 | 29,959,235 | n.a. | 378420 | 378,420 | 1,099,220 | -98.7%\* |
| CH |  |  |  |  |  |  | 1,680,008 |  |
| Total | 941,786,927 | 132,299,772 | 1,074,086,699 | 522,661,722 | 253,733,922 | 776,395,644 | 1,020,038,283 | -27.7%\* |

\* No figures are available for DK, LV, PL, AT and NO as exporting Member State under Option 3. This implies that the total cost under Option 3 is underestimated! If we exclude those countries a total percentage change of **-15.4%** is obtained.

\*\* The amount related to the export of family benefits to be paid by DE under this option is higher compared to the amount (€ 106 million) under the status quo scenario. This is not possible in practice and is the result of an overestimation of the supplement to be paid by DE (average annual amount per child of € 2,389 applied for DE – see *Tables 16 and 17*) or an underestimation of the budgetary cost related to the export of family benefits under the status quo scenario reported by the German Delegation (only an average annual amount exported per child of € 993 – see *Table 16*). This also applies to ES but involves only a small amount in absolute terms (from € 10,729 to € 30,261).

\*\*\* The cost to be paid as Member State of residence is probably overestimated taking into account the selective income-tested child benefit scheme of Spain.

**Source** The authors’ own calculations based on the questionnaire on the export of family benefits

The impact of the export of child benefits on total expenditure is quite limited for most of the Member States under the current rules. On average 1.6% of total public spending on child benefits of 16 reporting Member States could be related to the export of it. Luxembourg is an important ‘outlier’ with regard to the export of child benefits. Almost 50% of the amount of child benefits paid by Luxembourg was exported abroad. When total expenditure related to the coordination of family benefits is taken into account (amount paid as the exporting Member State but also as the Member State of residence of the child(ren)) the budgetary impact on total expenditure will be higher. A change to another option has on average no significant impact on the public spending on family benefits. Only Luxembourg will experience an important decrease in public spending if the Member State of residence of the child(ren) would become primarily competent. This in contrast to Poland (and probably also FR taking into account the high number of exported family benefits to FR), which will experience a much higher public spending if the Member State of residence of the child(ren) would become primarily competent.

Table Budgetary impact as the share of total expenditure on family benefits, 2013/2014

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Status quo | Sub-option 1a | Sub-option 1b | Option 3 (only export) | Status quo broad def. (selective) | Option 3 broad def. (selective) | Option 3 broad def.  (all MSs) |
| BE | 1.9% | 1.7% | 1.7% | 0.8% | 3.2% | 3.0% | 3.1% |
| BG |  |  |  |  |  |  |  |
| CZ | 0.1% | 0.1% | 0.1% | 0.0% | 0.1% | 0.2% | 0.2% |
| DK | 1.3% | 0.9% | 0.9% | n.a. | 1.3% | 0.02%\* | 0.04%\* |
| DE | 0.3% | 0.2% | 0.2% | 0.5%\*\* | 0.4% | 0.7%\*\* | 0.8%\*\* |
| EE | 0.6% | 0.8% | 0.6% | 0.0% | 0.6% | 0.1% | 2.3% |
| IE | 0.6% | 0.4% | 0.4% | 0.3% | 0.6% | 0.4% | 0.6% |
| EL |  |  |  |  |  |  | 0.7% |
| ES | 0.001% | 0.001% | 0.001% | 0.002%\*\* | 0.03% | 0.1%\*\* | 0.3%\*\* |
| FR |  |  |  |  |  |  |  |
| HR |  |  |  |  |  |  |  |
| IT |  |  |  |  |  |  |  |
| CY |  |  |  |  |  |  |  |
| LV | 0.3% | 0.4% | 0.3% | n.a. | 0.3% | 0.3%\* | 0.7%\* |
| LT |  |  |  |  |  |  |  |
| LU | 47.4% | 41.1% | 41.1% | 28.0% | 47.5% | 28.1% | 28.2% |
| HU | 19.2% | 23.3% | 19.2% | 0.0% | 29.7% | 18.7% | 20.9% |
| MT |  |  |  |  |  |  |  |
| NL | 1.1% | 0.8% | 0.8% | 0.2% | 1.2% | 0.4% | 0.6% |
| AT | 3.4% | 3.2% | 3.2% | n.a. | 3.6% | 0.3%\* | 0.3%\* |
| PL | 0.2% | 0.4% | 0.2% | n.a. | 1.1% | 2.8%\* | 4.1%\* |
| PT |  |  |  |  |  |  |  |
| RO |  |  |  |  |  |  |  |
| SI |  |  |  |  |  |  |  |
| SK |  |  |  |  |  |  |  |
| FI | 1.3% | 1.0% | 1.0% | 0.5% | 1.3% | 0.6% | 0.6% |
| SE |  |  |  |  |  |  |  |
| UK |  |  |  |  |  |  |  |
| IS | 0.2% | 0.1% | 0.1% | 0.1% | 0.2% | 0.1% | 0.2% |
| LI |  |  |  |  |  |  |  |
| NO | 1.7% | 0.8% | 0.8% | n.a. | 1.7% | 0.02%\* | 0.06%\* |
| CH |  |  |  |  |  |  |  |

\* No figures are available for DK, LV, PL, AT and NO as exporting Member State under Option 3. This implies that the total cost under Option 3 is underestimated!

\*\* DE and ES: this is probably an overestimation of the budgetary impact.

**Source** The authors’ own calculations based on the questionnaire on the export of family benefits

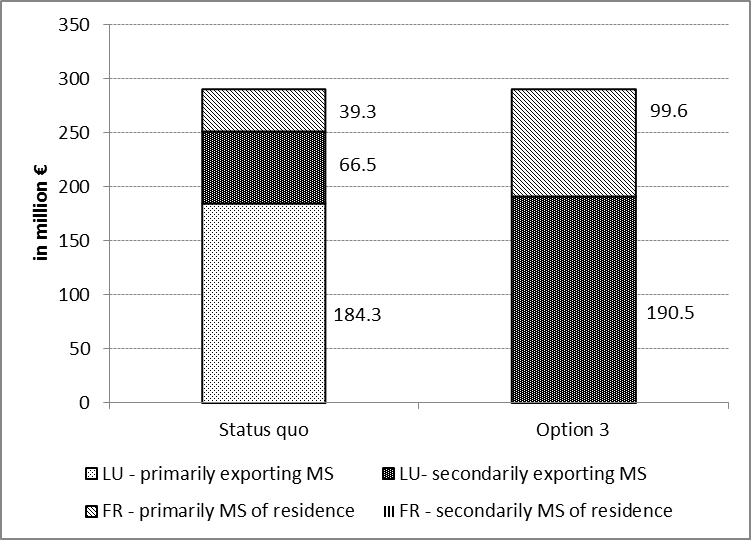
***Impact of bilateral flows on the budgetary impact of the exporting Member State and the Member State of residence of the children: 2 specific cases***

The budgetary impact of the application of a reversed order of competence (Option 3) on the exporting Member State and on the Member State of residence of the child(ren) is visualised below for two main flows of exported family benefits, representing together almost a third of total reported expenditure on the export of family benefits.

1. *From Luxembourg to France*

Luxembourg has exported 62,164 family benefits to children living in France representing an amount of € 250.7 million. 37,619 children living in France received a family benefit from Luxembourg as the primarily competent Member State representing a total amount of € 184.3 million and another group of 24,524 children living in France received a family benefit from Luxembourg as the secondarily competent Member State representing a total amount of € 66.5 million. The latter already received an estimated amount of € 39.3 million from France as the primarily competent Member State. No supplement should be paid by France as the Member State of residence given that the level of the family benefit in Luxembourg (average annual amount of € 4,109 per child) is higher compared to France (average annual amount of € 1,603 per child). Under Option 3 France as the Member State of residence of the children will be competent to pay a family benefit to the total group of 62,164 children. By taking into consideration an average annual amount of € 1,603 per child, France will pay an estimated total amount of € 99.6 million. Afterwards a supplement of € 190.5 million will be paid by Luxembourg in order to ensure that the child receives the same amount under this option as under the current rules. This implies that Luxembourg has to pay a lower but still significant amount under Option 3 despite the fact that it only has to pay a supplement. This is the result of a much higher family benefit paid by Luxembourg compared to France.

Figure Estimated budgetary impact of the export of family benefits from Luxembourg to France



FR

FR

LU

LU

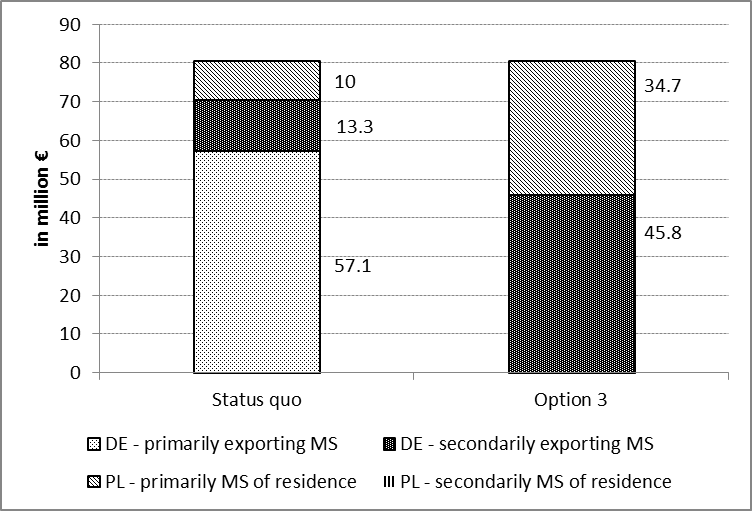
\* The amount paid by LU under Option 3 is higher compared to the amount reported in Table 19 since total spending on the export of family benefits of both options should be equal to each other.

**Source** The authors’ own calculations based on the questionnaire on the export of family benefits

1. *From Germany to Poland*

Germany has exported 47,273 family benefits to children living in Poland representing an amount of € 70.4 million. 33,564 children living in Poland received a family benefit from Germany as the primarily competent Member State, representing an estimated total amount of € 57.1 million, and another group of 13,709 children living in Poland received a family benefit from Germany as the secondarily competent Member State representing a total estimated amount of € 13.3 million. The latter already received an estimated amount of € 10 million from Poland as the primarily competent Member State. No supplement should be paid by Poland as the Member State of residence given that the level of the family benefit in Germany (average annual amount of € 2,389 per child) is higher compared to Poland (average annual amount of € 733 per child). Under Option 3 Poland as the Member State of residence of the children will be competent to pay a family benefit to the total group of 47,273 children. By taking into consideration an average annual amount of € 733 per child, Poland will pay an estimated total amount of € 34.7 million. Afterwards a supplement of € 45.8 million will be paid by Germany in order to ensure that the child receives the same amount under this option as under the current rules. This implies that Germany has to pay a lower but still significant amount under Option 3 despite the fact that it only has to pay a supplement. This is the result of a much higher family benefit paid by Germany compared to Poland.

Figure Estimated budgetary impact of the export of family benefits from Germany to Poland



PL

PL

DE

DE

\* The amount paid by DE under Option 3 is lower compared to the amount reported in Table 19 since total spending on the export of family benefits of both options should be equal to each other.

**Source** The authors’ own calculations based on the questionnaire on the export of family benefits

# Conclusions

Chapter 8 of Regulation (EC) No 883/2004 on the coordination of social security systems covers the EU provisions on the coordination of family benefits. If family members live in a Member State other than where the insured person works and/or resides, family benefits could in some cases be exported to these family members. Since entitlement to family benefits might arise in more than one Member State (based on residence, employment or receipt of a pension) some priority rules are defined in order to determine the ‘primarily competent Member State’. In this respect, rights available on the basis of employment have first priority. However, when there is employment in two different Member States, it is the Member State of residence of the children that will become primarily competent for the payment of the family benefits. Also, a Member State might have to pay a supplement (corresponding to the difference between the two benefits) as the ‘secondarily competent Member State’ if the family benefit paid by the competent Member State is lower than the family benefit the entitled person would have received from the other Member State.

In the framework of an impact assessment of a revision of Regulation (EC) Nos 883/2004 and 987/2009 by the end of 2015, the Commission requires a preparatory study on the economic impact of an amendment to the rules of the export of family benefits. The Commission proposed several alternative options, to be compared with the current situation, i.e. the ‘status quo’.

* **Status quo**;
* **Option 1** – Adjustment of the exported family benefit to the living standards.
  + **Option 1a** - Adjustment of the exported family benefit to the living standards (upwards and downwards).
  + **Option 1b** - Adjustment of the exported family benefit to the living standards (ceiling).
* **Option 2** – No export (discarded).
* **Option 3** – A reverse order of competence.
* **Horizontal Option** - Different coordination rules for salary-related child-raising allowances.

Three different types of public spending on family benefits could be defined, in particular benefits in cash, benefits in kind and tax expenditure towards families. However, the analysis of the economic impact of the options has in particular focused on the characteristics of the child benefit schemes. These benefits vary in many Member States with the child’s age and/or with the number of children, and even eleven Member States have implemented a means-test. Public spending on child benefits varies markedly across the ‘old’ and ‘new’ Member States, but also across welfare state regimes. Especially the EU-15 Bismarck-oriented countries show a high level of public spending on child benefits. These differences in characteristics of the child benefits schemes, but also the distribution of means between benefits in cash or in kind and the tax system will have an impact on the national expenditure of child benefits and as a consequence on their export.

A questionnaire on the export of family benefits was launched within the Administrative Commission in order to obtain a view on the budgetary impact of the current rules, but also to use the reported figures for the calculation of the alternative options. 19 Member States were able to provide more detailed data on the export of family benefits of which 17 Member States provided data on the amount of exported family benefits. It follows that the same caution is required when drawing general conclusions on the economic impact of the different options.

A total amount of exported child benefits of € 941.8 million was reported by 17 exporting Member States under the current rules. The impact of the export of child benefits on total expenditure is quite limited for most of the Member States under the current rules. On average 1.6% of total public spending on child benefits of 16 reporting Member States could be related to their export. Luxembourg is an important ‘outlier’ with regard to the export of child benefits. Almost 50% of the amount of child benefits paid by Luxembourg was exported abroad.

The budgetary impact decreases under Sub-option 1a (-15.9%) and even further under Sub-option 1b (-16.6%) if there is an adjustment of the amount of exported family benefits to the cost of living in the Member State of residence of the child(ren). The budgetary impact of these sub-options will mainly be determined by the breakdown of the family benefits per Member State of residence of the child(ren), the cost of living in these Member States and the differences with the exporting Member State. Sub-option 1b even corrects the expenditure for exporting Member States which show a low cost of living compared to the Member States of residence of the child(ren).

A change of the current priority rules so that only a supplement should be paid by the exporting Member State even results in a decrease by 30.9% of expenditure by the exporting Member States compared to the status quo scenario (excluding the cost to be paid as the Member State of residence). It reflects to a high extent a shift of the expenditure from the exporting Member State towards the Member State of residence of the child(ren). In that case, France, Poland, Belgium and Germany will experience a much higher expenditure as the Member State of residence of the child(ren) compared to the status quo scenario. However, this shift is only partially realised as the level of the family benefit in the main exporting Member States is most of the time (much) higher than the level of the main Member States of residence of the child(ren).

By taking together both the expenditure as exporting Member State and Member State of residence, the total expenditure related to the coordination of family benefits could be estimated. Luxembourg will experience an important decrease in public spending if the Member State of residence of the child(ren) were to become primarily competent. This in contrast to Poland (and probably also FR taking into account the high number of exported family benefits to FR), which will experience a much higher public spending if the Member State of residence of the child(ren) were to become primarily competent.

# Annex 1 List of family benefits per Member State

Table A1.1 List of family benefits per Member State

|  | Child benefit | Child-raising allowances | Child care allowances | Birth and adoption grants | Allowance for single parents | Special allowances for children with disabilities | Advance on maintenance payments | Other allowances |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Austria | Universal scheme for all residents financed by employers' contributions and taxes providing Child benefit (Familienbeihilfe) | Child-raising allowance (Kinderbetreuungsgeld) The Income-related Child-raising allowance (einkommensabhängiges Kinderbetreuungsgeld) | No special allowance. | No special allowance. | Flat-rate Child-raising allowance (Kinderbetreuungsgeld): YES Tax credit for single parents (Alleinerzieherabsetzbetrag): YES | Child benefit (Familienbeihilfe) YES | YES | Accommodation and housing allowances according to the Minimum Resources Acts of the Länder.    Child tax credit (Kinderabsetzbetrag)   Supplement to the flat-rate Child-raising allowance (Beihilfe zum pauschalen Kinderbetreuungsgeld): Families with low income are granted a supplement |
| Belgium | Compulsory social insurance scheme financed by a federal grant and covering any person considered as active with lump-sum benefits or working as self-employed. | Parental leave | No special allowance. | Birth grant (allocation de naissance/kraamgeld).    Adoption grant (prime d'adoption/adoptiepremie) | No special allowance. | Supplementary allowance for children | No special allowance. | When a child is put under the care of a private person through or at the expense of a public authority.   Supplement called back-to-school grant.   Annual amounts for children with a supplement for single parent families and a social supplement and who are disabled |
| Bulgaria | A universal system financed by the State budget providing flat-rate benefits to all beneficiaries. | Part of the contribution-funded scheme providing flat-rate benefit for raising a young child (Обезщетение за отглеждане на малко дете) or for adoption of a child between 2 and 5 years of age ( Обезщетение при осиновяване на дете от 2 до 5 годишна възраст).  Also two non-contributory child benefits. | No special allowances. | Pregnant women whose average monthly gross income per family member is equal to or lower than a certain level if they are not entitled to maternity benefit (обезщетение за бременност и раждане) under the Social Insurance Code (Кодекс за социално осигуряване) and are permanent residents. | No special allowance. | Mothers of children diagnosed before their 2nd birthday as having more than 50% permanent disability   Monthly benefit for raising a child with permanent disabilities    The monthly benefit for a child until completion of secondary education with a permanent disability | YES (Министерски съвет). | Targeted allowances for pupils (Целеви помощи за ученици)  Targeted allowance for free travel by rail and bus in the country for mothers of many children (Целева помощ за безплатно пътуване с железопътния и автобусния транспорт в страната за многодетни майки) |
| Croatia | Tax-financed scheme covering all residents who satisfy a means test and providing benefits which vary according to income. | Providing a flat-rate cash benefit payable during parental leave. | No special allowance. | New-born child assistance | No special allowance. | Children allowance (Doplatak za djecu) for disabled children | No special allowance. | Partial State subsidies for children staying in day-care centres (means tested).  Benefit according to the Income Tax Act (Zakon o porezu na dohodak) |
| Cyprus | Tax financed scheme based on habitual residence, number of dependent children, family income and property assets. | No special allowance. | No special allowance. | Maternity Grant (Βοήθημα Τοκετού)   Special maternity grant to unmarried mothers (Ειδικό βοήθημα τοκετού σε άγαμες μητέρες) | Single parent benefit is granted (Επίδομα Τέκνου). | No special allowance. | No special allowance. | No other allowances. |
| Czech Republic | Tax financed universal scheme covering all residents in the Czech Republic with income-tested benefits depending on the age of the children. | Parental Allowance (Rodičovský příspěvek): Tax financed universal system providing a flat-rate benefit to a parent who personally provides full-time proper care for a small child. | No special allowance. | Entitlement to Birth Grant (Porodné) is related to the first liveborn child and is only granted to families whose income does not exceed 2.4 times the family Living Minimum (Životní minimum). Birth Grant is paid to: | No special allowance. | Disability of children is reflected in two Foster Care Benefits (Dávky pěstounské péče): Foster Child Allowance (Příspěvek na úhradu potřeb dítěte) and Foster Parent Allowance (Odměna pěstouna), see “Other allowances”. | No special benefit. | Foster Care Benefits (Dávky pěstounské péče):  \* Foster Child Allowance (Příspěvek na úhradu potřeb dítěte),  \* Foster Parent Allowance (Odměna pěstouna),  \* Fostering Grant (Příspěvek při převzetí dítěte),  \* Motor Vehicle Grant (Příspěvek na nákup motorového vozidla),  \* Grant in Foster Care Termination (Příspěvek při ukončení pěstounské péče). |
| Denmark | Tax financed universal scheme covering all residents providing benefits depending on the age of the child and the income of the family. | No special allowance. | Child care allowance: Tax financed. Municipalities can introduce such benefit for parents taking care of their own children instead of putting them in a day care facility. | Amount per child per quarter until the children's 7th birthday, in case of birth of more than one child and in case of adoption of more than one child (flerbørnstilskud).   Allowance (single benefit) in case of adoption of a foreign child | The general Child allowance (ordinært børnetilskud) is supplemented (ekstra børnetilskud) | Income replacement benefit for domiciliary care of a disabled child | YES | Special allowance for parents still studying (børnetilskud til forældre under uddannelse)   Supplementary child allowance (supplerende børnetilskud i visse skole- og praktikperioder) for parents during internship and school term(statens uddannelsesstøtte) |
| Estonia | Tax financed universal scheme with flat rate benefits covering all residents. | Parental Benefit: (vanemahüvitis)   Child Care Allowance (lapsehooldustasu)   Supplementary Child Care Allowance (täiendav lapsehooldustasu) | No special allowance. | Childbirth Allowance (sünnitoetus) | Single Parent's Child Allowance (üksikvanema lapse toetus) | Disabled Child Allowance (puudega lapse toetus)   The Social Benefit Rate (sotsiaaltoetuste määr)  Study Allowance (õppetoetus) | YES | Conscript's and Alternative Civilian Servant’s Child Allowance (ajateenija ja asendusteenistuja lapse toetus) Foster Care Allowance (eestkostel või perekonnas hooldamisel oleva lapse toetus) Adoption Grant (lapsendamistoetus) |
| Finland | Tax financed flat rate benefit for children resident in Finland. | Parental allowance (vanhempainraha) | All children (aged 10 months – 6 years) have a subjective right to day care arranged by municipalities. Families who care for their children at home or arrange the care privately are entitled to cash benefits. | A maternity grant (äitiysavustus)  An adoption grant (adoptiotuki) | The Child Allowance (lapsilisä) is supplemented | Disability allowance for persons under 16 years of age (alle 16-vuotiaan vammaistuki) | Maintenance allowance for children (elatustuki) | Means-tested housing allowances (asumistuki) available to families with low income. |
| France | Universal scheme financed by contributions from employers, from the self-employed and from a portion of the Generalised social contribution (contribution sociale généralisée, CSG). | Infant Welcome Benefit (Prestation d'accueil du jeune enfant, PAJE). | Complement for Child Care Choice of the Infant Welcome Benefit (Complément de libre choix de mode de garde de la Prestation d'accueil du jeune enfant, PAJE) | Birth or Adoption Grant of the Infant Welcome Benefit (Prime à la naissance ou à l'adoption de la Prestation d'accueil du jeune enfant, PAJE) Basic Allowance of the Infant Welcome Benefit (Allocation de base de la Prestation d'accueil du jeune enfant, PAJE) | Active solidarity income (revenu de solidarité active, RSA) | Special education allowance for a disabled child (allocation d'éduca­tion de l'enfant handicapé, Aeeh) for persons with a 50% or more handicap, up to the age of 20 Possibility to opt for the disability compensation allowance (prestation de compensation du handicap, PCH) | YES | New School Year Allowance (allocation de rentrée scolaire) for children aged 6 – 18.  Family supplement (complément familial) subject to means test Housing allowance (allocation de logement) |
| Germany | Tax-funded scheme with fixed amounts for tax exemption of the parental income to the amount of certain needs of a child for all parents and for the promotion of family, in so far as child benefit is not used for tax exemption. | Parental allowance (Elterngeld) child care allowance (Betreuungsgeld) | No special allowances. |  | No special allowances | No special allowances. | The Advance Payment of Maintenance Act (Unterhaltsvorschussgesetz) | The Parental allowance (Elterngeld) is treated separately from Child-raising leave (Elternzeit).    Grandparents are also entitled to child-raising leave.  Parents are entitled to supplementary child allowance (Kinderzuschlag)under specific conditions. |
| Greece | Compulsory social insurance system financed by contributions covering employees, and providing benefits depending on the number of children. Benefits are granted once every calendar year covering the whole year. | No special allowance. | No special allowance. | Childbirth benefit for obstetrics costs (ΒΟΗΘΗΜΑ ΤΟΚΕΤΟΥ ) | The single parent receives the Child benefit (ΟΙΚΟΓΕΝΕΙΑΚΑ ΕΠΙΔΟΜΑΤΑ) | Allowance for parent of disabled child | No special allowance. | \* Benefit granted to mothers for the support of unprotected children who do not have a father.  \* Single allowance child support (ΕΝΙΑΙΟ ΕΠΙΔΟΜΑ ΣΤΗΡΙΞΗΣ ΤΕΚΝΩΝ)  \* Special benefit for families with at least three children (ΕΙΔΙΚΟ ΕΠΊΔΟΜΑ ΤΡΊΤΕΚΝΩΝ ΚΑΙ ΠΟΛΎΤΕΚΝΩΝ) |
| Hungary | Tax financed universal scheme covering all residents. | Child Home Care Allowance (Gyermekgondozási segély)   Child Raising Support (Gyermeknevelési támogatás)   Child Care Fee (Gyermekgondozási díj) | In-kind benefit, local authority run crèches and kindergarden (co-financed by the parent). | Pregnancy-Confinement Benefit (Terhességi-gyermekágyi segély) Birth Grant (Anyasági támogatás) | Entitlement to higher amounts of Family Allowance (Családi pótlék) | Entitlement to higher amounts of Family Allowance (Családi pótlék) | Advance on maintenance payments (Tartásdíj megelőlegezése) | Regular Child Protection Allowance (Rendszeres gyermekvédelmi kedvezmény)  Family tax allowance (Családi kedvezmény) |
| Iceland | Flat-rate benefits, based on residency, to families with children reduced when income exceeds a certain level. | No child-raising allowance. | No special allowance. Municipalities may subsidise the cost of day care for children in private homes, e.g. in the case of single parents. | Flat-rate adoption grant (ættleiðingarstyrkur) | Single parent allowance (mæðralaun) | Home care allowance (umönnunargreiðslur) | YES | A single flat-rate child pension with respect to education (barnalífeyrir vegna skólanáms)    Means-tested housing allowances (húsaleigubætur) |
| Ireland | Tax financed flat rate universal scheme covering all resident children. The rate of payment is dependent on the ranking of the child within the family. | No special allowance. | Not applicable. | No special allowance. | One Parent Family Payment is available as a separate and specific means-tested scheme | Domiciliary Care Allowance | No special allowance. | Family Income Supplements (FIS)   Guardian’s Payment (Non-Contributory) |
| Italy | System financed mainly by the employers' contributions and partly by workers’ contributions (as established in the employment contract) covering the employees with benefits depending on the family income and on the number of family members. | Optional supplementary parental leave (Congedo parentale facoltativo) | No special allowance, but vouchers are granted to help meeting the additional expenses of raising children |  | Increased family allowance if lone parent with a child. | No specific allowance for disabled children. | No special allowance. | Social Card   Children of severely disabled persons (Erogazione integrativa per grandi invalidi) |
| Latvia | Tax-financed universal scheme with flat-rate benefits and covering all permanent residents. | Child Raising Allowance (Bērna kopšanas pabalsts) Parental benefit (Vecāku pabalsts) | No special allowance. | Childbirth Allowance (Bērna piedzimšanas pabalsts) | No special allowance. | Supplement to the family State benefit for disabled child (Piemaksa pie ģimenes valsts pabalsta par bērniu invalīdu)  Disabled child raising allowance (Bērna invalīda kopšanas pabalsts) | No special allowance. | Compensation for taking care of an adoptee Compensation for adoption Compensation for the execution of the guardian's duties Remuneration for the fulfilment of foster family duties Allowance to a foster family for a dependent child Allowance to a foster family for the purchase of clothing and soft furnishings |
| Liechtenstein | Compulsory public system financed by contributions for persons resident or gainfully employed in Liechtenstein. | No child-raising allowance | No special benefit. | Amount at the birth of one child, Amount per child in the case of multiple births.  Birth allowances (Geburtszulagen) are also paid in cases of adoption of a child under the age of 5. | Additional monthly Single Parent Allowance (Alleinerziehendenzulage) | No special benefit. | NO | Compensation of differences |
| Lithuania | Tax financed universal scheme for all residents with benefits depending on family income, age and number of the children. Child benefit is paid to families raising children and to children deprived of parental care. | Compulsory insurance for employees financed by contributions and providing earnings-related Maternity/Paternity Benefit, Motinystės/tėvystės pašalpa). | No special allowance. | Child Grant (Vienkartinė išmoka vaikui) | Payments for child maintenance in pre-school institution may be reduced by 50%. | Social assistance pension (Šalpos pensija) | No special allowance. | Benefit for a Child of a Servisman in Mandatory Primary Military Service (Išmoka privalomosios pradinės karo tarnybos kario vaikui  Guardianship (Curatorship) Benefit (Globos (rūpybos) išmoka)   Settlement grant (Vienkartinė išmoka įsikurti) |
| Luxembourg | Universal tax financed scheme. Child’s own right linked to residence. The amount varies depending on the family group and increases according to the age of the child. | Child-raising Allowance (allocation d'éducation) | No special allowance. | Birth Grant (allocation de naissance) | No special benefit. | Supplementary allowance | Any maintenance due to the spouse, an ascendant or a descendant is paid on request and under certain conditions by the national solidarity fund and recovered by it. | Parental leave (congé parental)   New School Year Allowance (allocation de rentrée scolaire)  A child bonus (boni pour enfant) |
| Malta | A universal system financed by general taxation providing an earnings-related allowance to all Maltese citizens whose children reside in Malta. | No special allowance. | No special allowance. | Maternity Benefit (Beneficcju tal-Maternita’) | Single Parents are treated as a family in their own right and are entitled to Social Assistance (Ghajnuna Socjali) as well as Child Allowance (Allowance tat-Tfal). | Disabled Child Allowance (Allowance ghal tfal b'Dizabilita'). | The law courts determine whether and how much maintenance should be paid. If claimant does not receive maintenance, the social security department pays the full rate to claimant. | \* A head of household who cares for a child or a person whose parents are unknown or have abandoned him/her will be entitled in respect of such a child or person to the allowances as a distinct and separate entitlement to that applicable in respect of his/her own children. \* A benefit is payable to recognised institutions for the care of children and foster parents for the benefit of children without families or children in foster homes. |
| Norway | Tax financed universal scheme providing a flat-rate benefit for all children. | Compulsory social insurance scheme for the active population (employees and self-employed) with Parental Benefit (foreldrepenger) | Monthly Cash Benefit for Parents with Small Children (kontantstøtte) | Maternity/Adoption Grant (engangsstønad ved fødsel/adopsjon) | \* Child benefit for one more child than the single parent actually has. In addition an infant supplement (småbarnstillegg) is paid  \* Transitional benefit (over-gangsstønad) . \* Education benefit (utdanningsstønad)   \* Child Care Benefit (stønad til barnetilsyn) wsyn). | Transitional benefit (overgangsstønad) | Advance maintenance payment (bidragsforskott) | Means-tested housing support (bostøtte) |
| Poland | Tax financed universal scheme covering all residents with benefits depending on the age of the children. | Tax financed universal scheme providing a flat-rate benefit as a supplement to Family Allowance. | No special allowance. | Childbirth lump-sum as supplement to Family Allowance (Dodatek z tytułu urodzenia dziecka)   One-time childbirth grant (Jednorazowa zapomoga z tytułu urodzenia się dziecka) | Supplement for raising a child alone (dodatek z tytułu samotnego wychowywania dziecka) | Medical Care Allowance (Zasiłek pielęgnacyjny)   Training and Rehabilitation of Disabled Child supplement (dodatek z tytułu kształcenia I rehabilitacji dziecka niepełnosprawnego)   Special attendance allowance (Specjalny zasiłek opiekuńczy) | Alimony Fund Benefit (Świadczenie z funduszu alimentacyjnego) | Child-minding Allowance (Zasiłek opiekuńczy)   Commencement of a School Year supplement (Dodatek z tytułu rozpoczęcia roku szkolnego)   Child Education out of the Place of Residence supplement (Dodatek z tytułu podjecia przez dziecko nauki w szkole poza miejscem zamieszkania)   Large family supplement (Dodatek z tytułu wychowywania dziecka w rodzinie wielodzietnej) |
| Portugal | Compulsory universal protection system for all inhabitants financed by taxes, with benefits depending on household income, number and age of the children. Individual right of the child, related to residence. | Extended parental benefit (subsídio parental alargado) | No special allowance. | No special allowance. | Child benefit and related allowances and supplements are increased | \* Supplement to Child Benefit for disabled children (bonificação, por deficiência, do subsídio familiar a crianças e jovens):  \* Monthly life annuity (subsídio mensal vitalício)  \* Extraordinary solidarity supplement (complemento extraordinário de solidariedade) i \* Solidarity supplement for the elderly (complemento solidário para idosos) | No special allowance. | Funeral grant (subsídio de funeral)  Additional payment (montante adicional)    Prenatal Child Benefit (abono de família pré-natal)     Study grant (bolsa de estudos) |
| Romania | Social assistance scheme, universal, financed by the State Budget, providing both cash and in-kind benefits, including State Allowance for Children (alocatie de stat pentru copii) and Family Support Allowance (alocatie pentru sustinerea familiei). | Social assistance scheme, universal, financed by the State Budget, providing both cash and in-kind benefits, including Child-Raising Indemnity (indemnizatie pentru cresterea copilului). | Social assistance scheme, universal, financed by the State Budget, providing both cash and in-kind benefits, including Placement Allowance (alocatie de plasament). | No birth and adoption grants. | Family Support Allowance (alocatie pentru sustinerea familiei) | State Allowance for Children with Handicap (alocatie de stat pentru copii cu handicap)   Child-Raising Leave (concediu pentru cresterea copilului) and Child-Raising Indemnity (indemnizatie pentru cresterea copilului) | No advance on maintenance payments. | Bonus for Insertion (stimulent de insertie) |
| Slovakia | Tax financed universal scheme covering all residents with dependant child/ren. | Tax financed universal scheme providing a flat-rate benefit to all residents with child/ren. The State supports entitled persons in the ordinary (regular) care of children. | State subsidy for kindergartens. Tax Bonus (Daňový bonus) Child Care Allowance (Príspevok na starostlivosť o dieťa) | Birth Grant (Príspevok pri narodení dieťaťa)     Annual benefit for multiple birth (Príspevok na viac súčasne narodených detí) | No special allowance. |  | Alimony Benefit (Náhradné výživné) . | Partial refund (State subsidy) of bus/train fares to school or work and boarding costs for school or work for those undergoing vocational training.    Substitute Child Care Support Benefits (Príspevky na podporu náhradnej starostlivosti o dieťa) |
| Slovenia | Tax financed universal scheme with income-tested benefits depending among others on income and ranking of the child in the family. | Compulsory parental protection insurance with earnings-related benefits for the insured person. Financed by contributions and taxes. | Reduction in payment of nursery school fees (znižanje plačila vrtca) | Layette (pomoč ob rojstvu otroka): | When a child lives in a single-parent family then Child Benefit (otroški dodatek) is increased by 30%. | Special Child care Allowance (dodatek za nego otroka, ki potrebuje posebno nego in varstvo)   Partial Payments for Loss of Income (delno plačilo za izgubljeni dohodek) | Maintenance Replacement (nadomestilo preživnine) | Parental Allowance (starševski dodatek)    Large Family Allowance (dodatek za veliko družino) |
| Spain | Tax financed non-contributory benefits for all residents with benefits depending on income, age and degree of disability. | Contributory benefit in kind: the first three years of parental leave (Excedencia por cuidado de hijo) | No special allowance. | Multiple birth grant for two or more children. T | No special allowance. | YES | No special allowance. | No other allowances, but as a contributory benefit in kind, the first year of leave to take care of other relatives (Excedencia para el cuidado de familiares) is considered as period of contribution. |
| Sweden | Tax financed, compulsory and universal scheme covering all resident parents and children providing a flat-rate child allowance (barnbidrag) and a large family supplement (flerbarnstillägg) | Municipal Child care Allowance Act (lagen (2008:307) om kommunalt vårdnadsbidrag) is giving the municipalities the right to introduce, finance and administer municipal child care allowances. | No special allowance. | No special allowance in case of birth.    Allowance in case of adoption |  | Care Allowance for Disabled Child (vårdbidrag) | Maintenance support (underhållsstöd) | Gender equality bonus (jämställdhetsbonus):    Housing allowance (bostadsbidrag) c |
| Switzerland | Federal scheme: Scheme for agricultural workers and self-employed farmers, financed by contributions and taxes.  Cantonal schemes: Schemes for employees and self-employed not involved in agriculture (financed by contributions) and for persons not engaged in paid employment with low income (financed by taxes). | No special allowance. | No special allowance. | Federal scheme: No birth allowance. Cantonal schemes: 9 cantons provide a birth allowance (Geburtszulage/allocation de naissance). 8 of these 9 cantons pay a welcome allowance (Adoptionszulage/allocation d'accueil) for the child placed to be adopted. | No special allowance. | Two cantons pay a special allowance. | All cantons have a system for advancing support payments. | Federal scheme: Household allowance (Haushaltungszulage/allocation de ménage) |
| The Netherlands | General Child Benefit Act (Algemene Kinderbijslagwet, AKW) and Act on Child-related Allowance (Wet op het kindgebonden budget, WKB): tax financed universal scheme covering all residents. | No child-raising allowances. | Under the Child care Act (Wet Kinderopvang) the State, parents and employers together pay the costs of child care in the case the child is cared for outside the home during working hours of the parents. | No special benefit. | No special benefit. | Invalid youths aged 18 or over are entitled to a benefit on account of incapacity for work  Compensation under the Regulations governing Contributions towards the Upkeep of Disabled Children living at Home (Tegemoetkoming Onderhoudskosten Thuiswonende gehandicapte kinderen TOG). | No special benefit. | No other allowances. |
| United Kingdom | Child Benefit: Tax financed (non-contributory) system for all parents of children under 16 (under 20 in certain circumstances). Child Tax Credit: Tax financed, non-contributory, income-related system for all parents of children under 16 (under 20 in certain circumstances). | No child-raising allowance. | Help can be given with child care as part of Working Tax Credit. | Sure Start Maternity Grant | NO | Disability Living Allowance (care/ mobility benefit) |  | Working Tax Credit (WTC) |

\* Summary of the more detailed MISSOC tables

**Source** MISSOC

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# ANNEX XIV: HIVA Report aggregation – economic impact



ANNEX XIV

Aggregation of periods or salaries for unemployment benefits

Analysis of the economic impact of the options

Prof Dr Jozef Pacolet and Frederic De Wispelaere  
HIVA-KU Leuven

*August 2015*

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Aggregation of periods or salaries for unemployment benefits

Analysis of the economic impact of the options

**Network Statistics FMSSFE**

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# Preface

In the framework of an impact assessment of a revision of Regulation (EC) Nos 883/2004 and 987/2009 by the end of 2015 the Commission requires a preparatory study on the economic impact of an amendment of the aggregation rules for unemployment. The Commission proposed several alternative options, to be compared with a first option representing the current situation, i.e. the ‘status quo’.[[60]](#footnote-60)

* **Option 1** – Status quo: “maintaining the wording of Article 61”.
* **Option 2** – The formalisation of the “one-day rule”.
* **Option 3** – The introduction of a minimum period for aggregating periods of insurance, employment or self-employment;
  + **Sub-option 3a: one month** of insurance, employment or self-employment needs to be completed before aggregation can be applied.
    - **Sub-option 3a1:** *Previous Member State is responsible for paying the unemployment benefits for those workers who, in the Member State of last activity, have not completed one month of insurance, employment or self-employment.*
  + **Sub-option 3b: three months** of insurance, employment or self-employment need to be completed before aggregation can be applied.
    - **Sub-option 3b1:** *Previous Member State is responsible for paying the unemployment benefits for those workers who, in the Member State of last activity, have not completed three months of insurance, employment or self-employment.*
* **Option 4** – A change of the calculation method of the unemployment benefit.
  + **Sub-option 4a:** the salary earned in the previous Member State is also taken into account for the calculation of the unemployment benefit by the competent Member State, if less than **one month** of insurance, employment or self-employment is completed.
  + **Sub-option 4b:** the salary earned in the previous Member State is also taken into account for the calculation of the unemployment benefit by the competent Member State, if less than **three months** of insurance, employment or self-employment is completed.

Informing the debate with reliable and recent information is essential. Information could be collected in several ways to gain insight in the current situation. This information should also be useful in order to calculate the different options. Over the past few years, the collection of national administrative data moved ahead as several questionnaires were launched within the framework of the Administrative Commission for the Coordination of Social Security Systems. In 2015, among others, a questionnaire was launched on the aggregation of unemployment benefits. These data provide already a first overview of the current situation (see Pacolet and De Wispelaere, 2015). Nonetheless, data collected outside the framework of the Administrative Commission is also highly relevant. These data available at EU level or at national level are especially useful when they are combined or confronted with administrative data of the questionnaire.

Some data sources, interesting for different reasons, which can be extracted at EU level:

* provide information on national social security systems (MISSOC, OECD);
* provide information on intra-mobility (LFS, Eurostat migration statistics, national reports);
* compare total national expenditure with the specific cross-border expenditure (OECD, ESSPROS, Ageing Report 2012 or 2015).

Intra-EU labour mobility has different faces *(Table 1)*: ‘permanent’ stay in another EU Member State as a result of migration; cross-border commuting and ‘temporary’ stay through the posting of workers. A first group are EU migrants of working age who moved to an EU Member State other than their EU Member State of birth or of their citizenship. In 2013, the ‘stock’ of citizens of working age (15 to 64 years) from an EU-28 Member State/EFTA country who resided in another EU-28 Member State was around 3.1% of the total population residing in the EU-28 Member States (Cannetta et al., 2014). In 2013, some 7 million EU citizens worked and lived in an EU Member State other than their own (equal to 3.3% of total employment in the EU) (European Commission, 2014a). However, in order to assess the current aggregation rules a more detailed view on the yearly flow of intra-EU migrants is needed. In 2012, some 1.8 million EU/EFTA citizens of working age migrated to another EU-28 Member State or EFTA country, of which some 700,000 EU-28/EFTA citizens returned to their Member State of citizenship. In addition, in 2013 some 1.3 million EU citizens were employed in an EU Member State other than their EU Member State of residence (i.e. ’cross-border workers’), representing 0.6% of total employment in the EU.[[61]](#footnote-61) Some 65% (about 814 thousand) cross-border workers were employed in a neighbouring Member State (i.e. ‘frontier workers’)[[62]](#footnote-62). Finally, in 2013 some 1.34 million ‘Portable Documents A1’[[63]](#footnote-63) were issued to posted workers residing in an EU-28 Member State/EFTA country (Pacolet and De Wispelaere, 2014). The reference group to be studied within the context of this report are the new intra-EU migrants of working age.

Table Types of intra-EU labour mobility, 2012-2013

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Type | Flow/Stock | Number | % | Year |
| Total stock EU/EFTA migrants of working age\* | Stock |  | 3.1% of total EU-28 population of working age | 2013 |
| Flow of EU/EFTA migrants of working age\* | Flow | 1.8 million | 0.5% of total EU-28/EFTA population of working age | 2012 |
| ***Of which ‘return migration’ \*\**** | Flow | 714,000 | 0.2% of total EU-28/EFTA population of working age | 2012 |
| EU migrants working and living in another MS | Stock | 7 million | 3.3% of total EU employment | 2013 |
| Cross-border workers  in EU-28 | Stock | 1.3 million | 0.6% of total EU employment | 2013 |
| ***Of which ‘frontier workers’*** | Stock | 814,000 |  | 2013 |
| Posted workers in EU28/EFTA\*\*\* | Flow | 1.34 million | ± 0.6% of total EU/EFTA employment | 2013 |

\* By citizenship of the migrant.

\*\* We cannot know if someone has ever previously lived in the country of citizenship.

\*\*\* Number of forms issued.

**Source** Eurostat data on migration, Cannetta et al., 2014; Pacolet and De Wispelaere, 2014.

# Introduction

The unemployment chapter of Regulation (EC) No 883/2004[[64]](#footnote-64) provides for specific coordination rules for the aggregation of periods of insurance, employment or self-employment in case of unemployment. Aggregation will be applied to those unemployed recent migrant workers who have completed their most recent periods of insurance, employment or self-employment in the Member State where the benefit is claimed. In some cases the period of insurance, employment or self-employment is insufficient to be entitled to an unemployment benefit. In that case additional periods of insurance, employment or self-employment completed by the person in a Member State other than the competent State are required (by the use of a Portable Document U1 or a Structured Electronic Document U002).[[65]](#footnote-65) Portable Document (PD) U1 or the corresponding Structured Electronic Document (SED) U002 certify periods of insurance, employment or self-employment completed by a worker in another Member State, which are to be taken into account for the award of unemployment benefits. PD U1 is issued to the worker, on his or her request, by the institution of the Member State where the person completed the periods of insurance, employment or self-employment. SED U002 is issued at the request of the competent institution. It should be noted that a migrant worker becomes subject to the legislation of a Member State as soon as he or she starts to work there. Hence, the aggregation rules become fully applicable as from that moment.

**Box 1 – Scope of the aggregation rules**

The scope of the aggregation rules covered by PD U1 or SED U002 includes unemployed recent migrant workers, unemployed frontier workers and cross-border workers, other than frontier workers. However, the latter two groups fall outside the scope of this study.

- *Frontier workers* (i.e. people who work in a Member State other than the Member State of residence, and return home daily or at least once a week) who become wholly unemployed must apply for unemployment benefits in their Member State of residence.

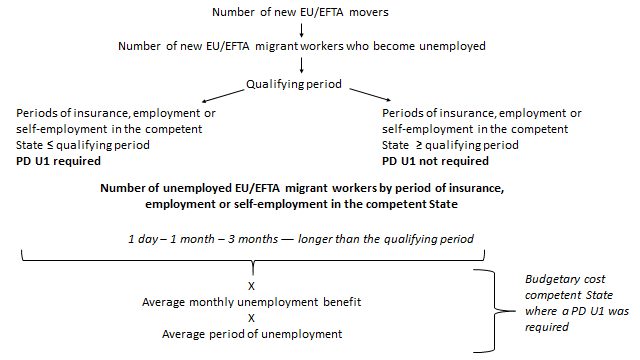
- *Cross-border workers, other than frontier workers* (i.e. people who work in a Member State other than the Member State of residence, and do NOT return home daily or at least once a week), may apply for unemployment benefits and register with the employment service in either the Member State of last activity or the Member State of residence.

There is also a reimbursement mechanism between the Member State of last activity and the Member State of residence where unemployment benefits are claimed. The Member State of last activity only reimburses the State of residence the first three months of the unemployment benefits paid by the latter. This is extended to five months if the person has been insured in the Member State of last activity for at least 12 months in the preceding 24 months.

The group of unemployed frontier workers and other cross-border workers involved and the budgetary consequences on public unemployment spending may even be larger compared to the number of unemployed recent migrant workers and the corresponding expenditure.

By quantifying the number of new intra-EU movers who became unemployed after only a short period of employment and the budgetary consequences, an impact assessment of the current rules but also of the several options can be made *(Figure 1)*. Thus, more information on the number of new EU/EFTA movers; the number of new EU/EFTA movers who became unemployed; the period of insurance, employment or self-employment fulfilled in the Member State of last activity; the qualifying period; the average level of the unemployment benefit and the average duration of unemployment will be required.

Figure Determination of the reference group and the budgetary impact



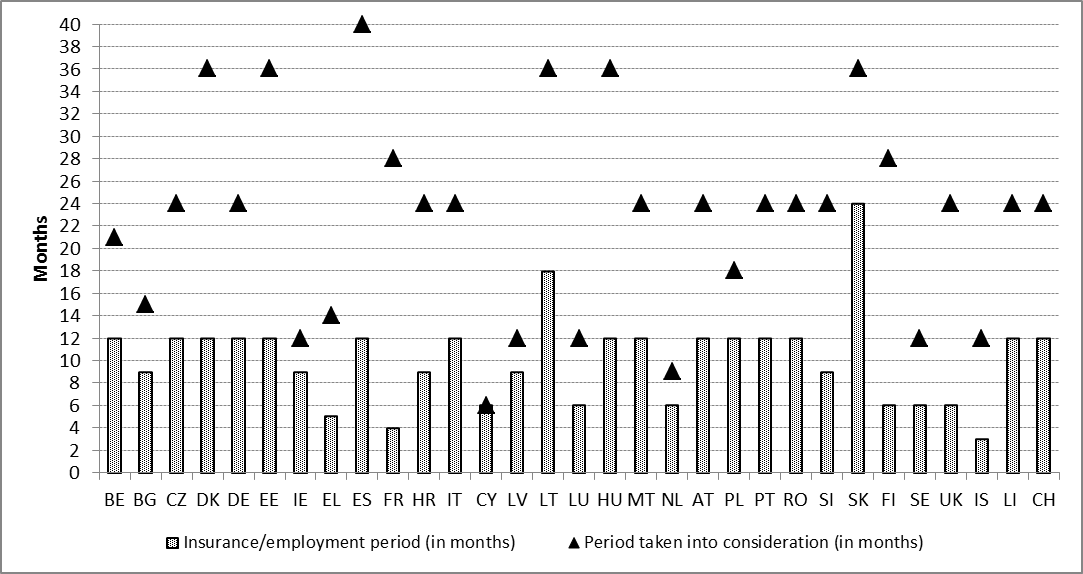
**Source** The authors’ own figure

# Characteristics

The analysis of MISSOC (2014) creates the opportunity to obtain an overview of the different dimensions of the national unemployment schemes and in particular of the qualified period, the waiting period, the level of the unemployment benefit, the duration of the unemployment benefit etc. A comparable exercise was recently provided by Esser et al (2013), commissioned by DG EMPL, based on data from the Social Policy Indicator Database (SPIN).[[66]](#footnote-66)

The entitlement to unemployment benefits is based upon the completion of periods of insurance, employment or self-employment. The qualifying period varies across Member States, from at least four months in France to 24 months in Slovakia *(Figure 2)*. Nevertheless, many Member States apply a qualifying period of some 12 months (BE, CZ, DK, DE, EE, ES, IT, HU, MT, AT, PL, PT, RO, LI and CH). However, it should be noted that there are large differences in the time in which this period must be completed. It will make the accomplishment of the acquired period more severe or less severe. Those national provisions will influence the number of PDs U1 required and the period of insurance, employment or self-employment to be completed by a worker in a Member State other than the competent State in order to be entitled to an unemployment benefit. This report will provide more information on the links between those elements.

Figure Unemployment benefits – Qualifying period, 2014



**Source** MISSOC, 2014

In almost all Member States (excluding IE, MT, PL and UK) earnings received before unemployment will be taken into account as reference basis for the calculation of the unemployment benefit *(Table 2)*. However, the applied calculation method varies, from taking into account the last salary earned (BE, NL and LI) to the average earnings of several months (from three months in HR, CZ, DK and LU to 36 months in LT).

These national rules do not apply to earnings acquired in another Member State. Article 62 of Regulation (EC) No 883/2004 has defined the calculation method of the unemployment benefit in case of aggregation of periods. The calculation method should only take into account the salary or professional income received by the person concerned in respect of the last activity as an employed or self-employed person. This implies that the unemployment benefit calculated on the basis of the current EU provisions might differ from the unemployment benefit if national rules would be applied (most of the Member States calculate the unemployment benefit on the basis of an average amount of earnings received during several months).[[67]](#footnote-67)

This calculation method of the unemployment benefit has also been changed compared to ‘old’ Regulation (EEC) 1408/71. The second part of Article 68 of Regulation (EEC) No 1408/71 stated that “*if the person concerned had been in his last employment in that territory for less than four weeks, the benefits shall be calculated on the basis of the normal wage or salary corresponding, in the place where the unemployment person is residing or staying, to an equivalent or similar employment to his/her last employment in the territory of another Member State*”.

Table Unemployment benefits – Earnings taken as reference, 2014

| Not based on earnings | Variation by level of earnings | Last salary earned | Average earnings of … months | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | 3 | 6 | 8 | 9 | 12 | 24 | 36 |
| IE; MT; PL; UK | EL | BE; NL; LI | HR; CZ; DK; LU | IS; ES; CH | SI | EE | AT; CY; FR; DE; HU; LV; NO; PT; RO; SE | BG; IT; SK | LT |

**Source** MISSOC, 2014

Another dimension which will influence the budgetary cost is the duration of the unemployment benefits *(Table 3)*.[[68]](#footnote-68) The applied method in order to determine the maximum entitlement period varies across Member States. In many Member States the period of insurance/employment/contribution also determines the duration of the payment while in other Member States a fixed duration of entitlement has been determined. Only Belgium has an unlimited benefit duration.

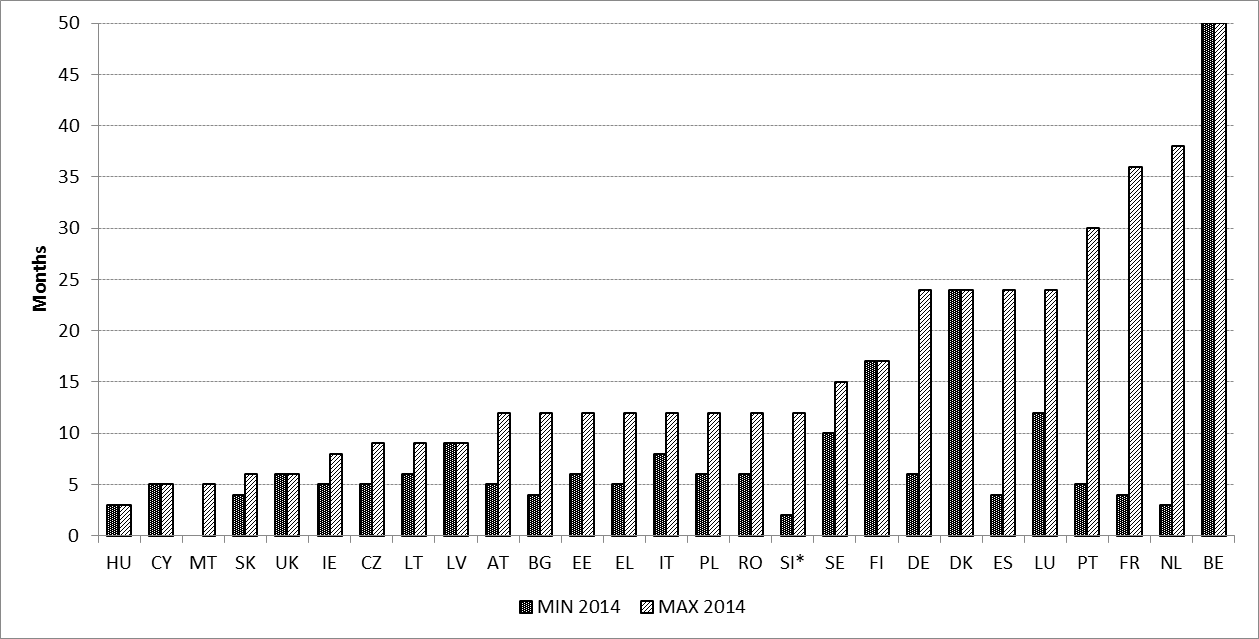
Table Unemployment benefits – Determination of the duration of the benefits, 2014

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No limit | Fixed number | Unemployment rate | Insurance period | Employment (contribution) period | Insurance duration and age | Contribution duration and age | Age |
| BE | CY; DK; FI; IS; LV; MT; LU; NO; SK; SE; UK | PL | BG; EE; FR; HU; IE; LT | HR; EL; RO; ES; CH; NL | AT; DE; LI; SI | PT | CZ; IT |

**Source** MISSOC, 2014

*Table 4* provides information on the minimum and maximum duration of the unemployment benefit. The entitlement to an unemployment insurance benefit will be limited to a number of weeks or months (except for BE) and varies markedly across but also within Member States.

Figure Minimum and maximum duration of the unemployment benefit, 2014



\* Belgium: unlimited

\* Note that for Slovenia the minimum duration has changed due to a new category being introduced so that coverage of least entitled actually increased.

**Source** EC, 2015 (chart 76) based on MISSOC 2014

# Expenditure

In 2012, the average EU public spending on unemployment benefits amounted to 1.0% of GDP and varied from 0.1% of GDP in Romania to 2.3% of GDP in Ireland *(Table 4)*. Total expenditure could be divided by the total number of unemployed persons who became unemployed during the reference year.[[69]](#footnote-69) The average annual spending per unemployment varies markedly across the EU Member States from a high amount per unemployed person in the Netherlands, Luxembourg and Norway to a very low one in Romania, Lithuania and Poland (see also *Figure 4)*. Differences in terms of expenditure across the EU-15 Member States and the EU-13 Member States could be observed as well. These amounts will be important for the calculation of the financial impact of the several options.

The eligibility criteria and the coverage of the national unemployment schemes (discussed above and described more in detail by the MISSOC tables) will influence to a high extent the public unemployment spending.[[70]](#footnote-70) Moreover, the access to guaranteed minimum resources (i.e. social assistance)[[71]](#footnote-71) and the transition to it when there is no longer an entitlement to an unemployment benefit could result in a shift from contribution-financed public unemployment spending towards tax-financed public spending on social assistance.

Table Expenditure unemployment benefits *(Full unemployment benefits)*, 2012

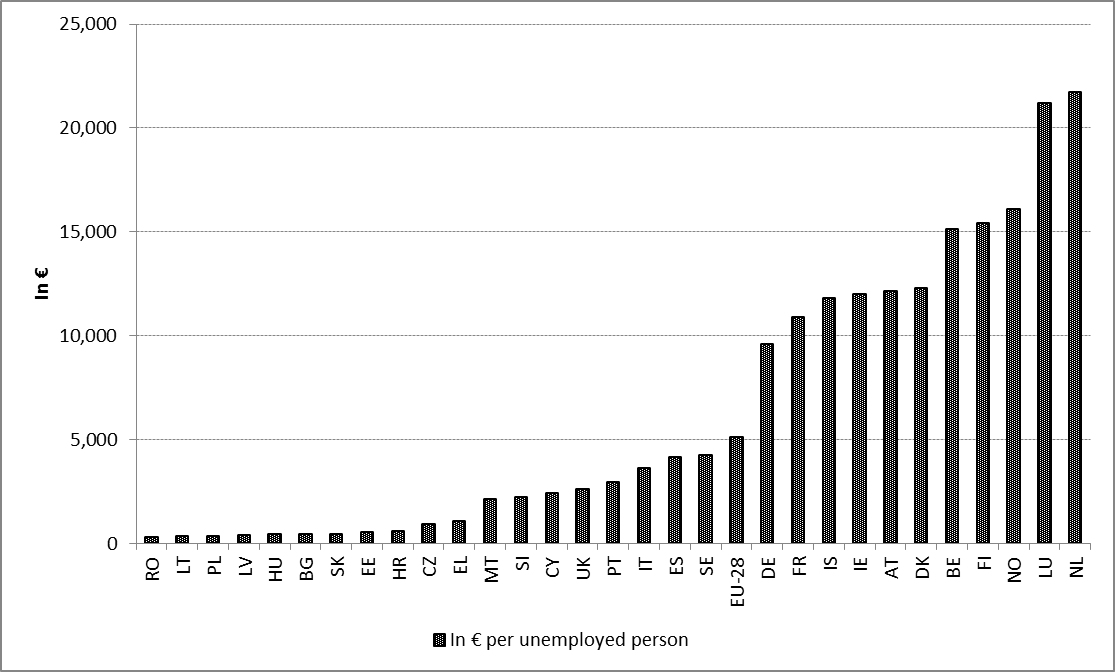
|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Member State | In million € | In percentage  of GDP | In € per unemployed person | In € per inhabitant\*\* | In purchasing power standard per inhabitant |
| BE | 5,577 | 1.5 | 15,113 | 429 | 444 |
| BG | 181 | 0.5 | 442 | 18 | 57 |
| CZ | 341 | 0.2 | 929 | 24 | 48 |
| DK | 2,696 | 1.1 | 12,310 | 413 | 332 |
| DE | 21,363 | 0.8 | 9,606 | 241 | 264 |
| EE | 37 | 0.2 | 540 | 20 | 39 |
| IE | 3,792 | 2.3 | 11,999 | 828 | 689 |
| EL | 1,279 | 0.7 | 1,071 | 95 | 130 |
| ES | 24,146 | 2.3 | 4,155 | 440 | 547 |
| FR | 31,121 | 1.5 | 10,889 | 425 | 435 |
| HR | 180 | 0.4 | 607 | 34 | 64 |
| IT | 9,929 | 0.6 | 3,618 | 144 | 163 |
| CY | 124 | 0.7 | 2,394 | 121 | 162 |
| LV | 59 | 0.3 | 378 | 19 | 44 |
| LT | 68 | 0.2 | 345 | 16 | 39 |
| LU | 275 | 0.6 | 21,189 | 449 | 380 |
| HU | 208 | 0.2 | 439 | 18 | 38 |
| MT | 23 | 0.3 | 2,115 | 48 | 74 |
| NL | 10,183 | 1.7 | 21,712 | 547 | 546 |
| AT | 2,297 | 0.7 | 12,151 | 235 | 247 |
| PL | 640 | 0.2 | 366 | 14 | 31 |
| PT | 2,482 | 1.5 | 2,969 | 211 | 283 |
| RO | 183 | 0.1 | 291 | 8 | 19 |
| SI | 199 | 0.6 | 2,214 | 82 | 118 |
| SK | 176 | 0.2 | 465 | 21 | 50 |
| FI | 3,189 | 1.7 | 15,408 | 499 | 480 |
| SE | 1,704 | 0.4 | 4,227 | 149 | 132 |
| UK | 6,646 | 0.3 | 2,623 | 102 | 89 |
| EU-28 | 129,097 | 1.0 | 5,111 | 227 | 256 |
| IS | 130 | 1.2 | 11,810 | 501 | 366 |
| NO | 1,367 | 0.4 | 16,087 | 223 | 163 |
| CH | 3,266 | 0.7 | 15,157 | 302 | 246 |

\* Annual average number of unemployed persons

\*\* At constant 2005 prices

**Source** ESSPROS [spr\_exp\_fun], [une\_nb\_a] and [lfsa\_ugan] (only for CH)

Figure Full unemployment benefits – expenditure, in € per unemployed person, 2012



**Source** ESSPROS [spr\_exp\_fun] and [une\_nb\_a]

# Reference group

The Annual report on labour mobility (Cannetta, Fries-Tersch and Mabilia, 2014), commissioned by DG EMPL, provides information on the stock and flows of EU citizens residing and/or working in another EU Member State/EFTA country. In 2013, the share of citizens of working age (15 to 64 years) from an EU-28 Member State/EFTA country who resided in another EU-28 Member State was around 3.1% of the total population of working age residing in the EU-28 Member States. However, in order to assess the impact of the aggregation rules a more detailed view on the inflow of EU migrants is required. The labour status during the first year of residence of this group of recent movers and their previous labour status in the Member State of origin will determine if periods of insurance, employment or self-employment completed in a Member State other than the competent Member State are taken into account by the unemployment scheme of the competent Member State.

Based on the ‘Migration and migrant population statistics’ published by Eurostat more detailed information could be obtained on the annual flow of immigrants *(Table 5)*. In 2012, some 1.8 million EU-28/EFTA citizens of working age (between 15 and 64) migrated to another EU Member State/EFTA country. Some 700 thousand or 40% of the EU-28/EFTA movers have, however, the same nationality as their new Member State of residence (so-called ‘return migration’)[[72]](#footnote-72). This is especially observed for Romania, Estonia, Lithuania and Latvia (higher than 90% of the ‘new’ immigrants). These figures on return migration are also discussed in European Commission, 2014a.[[73]](#footnote-73) The flow of intra-EU movers of working age represents some 0.5% of the total EU population (this percentage is equal to 0.3% of the EU population when movers with the same citizenship as their new Member State are excluded) *(Table 5)*. This percentage varies across Member States, from 3.8% of the population in Luxembourg and 1.8% in Switzerland, to only 0.1% in Portugal and Estonia. This annual flow of intra-EU movers is the reference group which should be studied. Some of them will become unemployed after a ‘short’ period of employment and might need to prove insured periods of another Member State in order to be entitled to an unemployment benefit.

Table Migration flows of EU-27 and EFTA movers of working age (15-64), by citizenship, 2012

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *Member State (MS of immigration)* | *EU-27*  *citizenship* | *EFTA citizenship* | *Total* | *Citizenship of reporting MS* | *% citizenship of reporting MS* | *Population* | *% of total population* | *% of total population (excl. citizenship of reporting MS)* |
| BE | 65,073 | 330 | 65,403 | 12,779 | 19.5% | 7,283,976 | 0.9% | 0.7% |
| BG | 7,435 | 33 | 7,468 | 3,767 | 50.4% | 4,966,189 | 0.2% | 0.1% |
| CZ | 16,807 | 47 | 16,854 | 6,082 | 36.1% | 7,262,768 | 0.2% | 0.1% |
| DK | 32,414 | 1,851 | 34,265 | 14,412 | 42.1% | 3,625,974 | 0.9% | 0.5% |
| DE | 325,216 | 2,102 | 327,318 | 63,291 | 19.3% | 54,131,105 | 0.6% | 0.5% |
| EE | 1,185 | 2 | 1,187 | 1,131 | 95.3% | 884,990 | 0.1% | 0.0% |
| IE | 32,352 | 247 | 32,599 | 13,955 | 42.8% | 3,048,552 | 1.1% | 0.6% |
| EL | 50,511 | 196 | 50,707 | 31,258 | 61.6% | 7,302,140 | 0.7% | 0.3% |
| ES | 100,800 | 1,605 | 102,405 | 20,970 | 20.5% | 31,613,238 | 0.3% | 0.3% |
| FR | 157,355 | 3,179 | 160,534 | 85,800 | 53.4% | 41,976,279 | 0.4% | 0.2% |
| HR |  |  |  |  |  |  |  |  |
| IT | 108,927 | 349 | 109,276 | 19,236 | 17.6% | 38,698,168 | 0.3% | 0.2% |
| CY | 10,591 | 0 | 10,591 | 1,203 | 11.4% | 609,334 | 1.7% | 1.5% |
| LV | 8,720 | 18 | 8,738 | 8,235 | 94.2% | 1,373,105 | 0.6% | 0.0% |
| LT | 16,293 | 17 | 16,310 | 15,607 | 95.7% | 2,016,247 | 0.8% | 0.0% |
| LU | 13,484 | 84 | 13,568 | 733 | 5.4% | 361,617 | 3.8% | 3.5% |
| HU | 20,694 | 217 | 20,911 | 12,081 | 57.8% | 6,815,721 | 0.3% | 0.1% |
| MT | 3,424 | 0 | 3,424 | 1,369 | 40.0% | 287,233 | 1.2% | 0.7% |
| NL | 72,298 | 501 | 72,799 | 26,469 | 36.4% | 11,117,321 | 0.7% | 0.4% |
| AT | 50,970 | 486 | 51,456 | 6,305 | 12.3% | 5,687,630 | 0.9% | 0.8% |
| PL | 132,639 | 198 | 132,837 | 112,419 | 84.6% | 27,394,455 | 0.5% | 0.1% |
| PT | 9,105 | 4 | 9,109 | 8,030 | 88.2% | 6,961,852 | 0.1% | 0.0% |
| RO | 137,886 | 27 | 137,913 | 134,992 | 97.9% | 13,768,151 | 1.0% | 0.0% |
| SI | 3,696 | 12 | 3,708 | 1,834 | 49.5% | 1,416,347 | 0.3% | 0.1% |
| SK |  |  |  |  |  | 3,881,088 |  |  |
| FI | 13,987 | 101 | 14,088 | 5,565 | 39.5% | 3,532,645 | 0.4% | 0.2% |
| SE | 35,979 | 2,267 | 38,246 | 14,683 | 38.4% | 6,113,917 | 0.6% | 0.4% |
| UK | 219,947 | 4,968 | 224,915 | 68,247 | 30.3% | 41,680,662 | 0.5% | 0.4% |
| *EU* | *1,647,788* | *18,841* | *1,666,629* | *690,453* | *41.4%* | *333,810,704* | *0.5%* | *0.3%* |
| IS | 1,644 | 1,565 | 3,209 | 1,537 | 47.9% | 212,970 | 1.5% | 0.8% |
| LI | 216 | 230 | 446 | 121 | 27.1% | 25,474 | 1.8% | 1.3% |
| NO | 32,176 | 4,884 | 37,060 | 4,006 | 10.8% | 3,294,281 | 1.1% | 1.0% |
| CH | 77,839 | 18,217 | 96,056 | 17,889 | 18.6% | 5,394,861 | 1.8% | 1.4% |
| EU/EFTA | *1,759,663* | *43,737* | *1,803,400* | *714,006* | *39.6%* | *342,738,290* | *0.5%* | *0.3%* |

\* By citizenship of the EU/EFTA migrant.

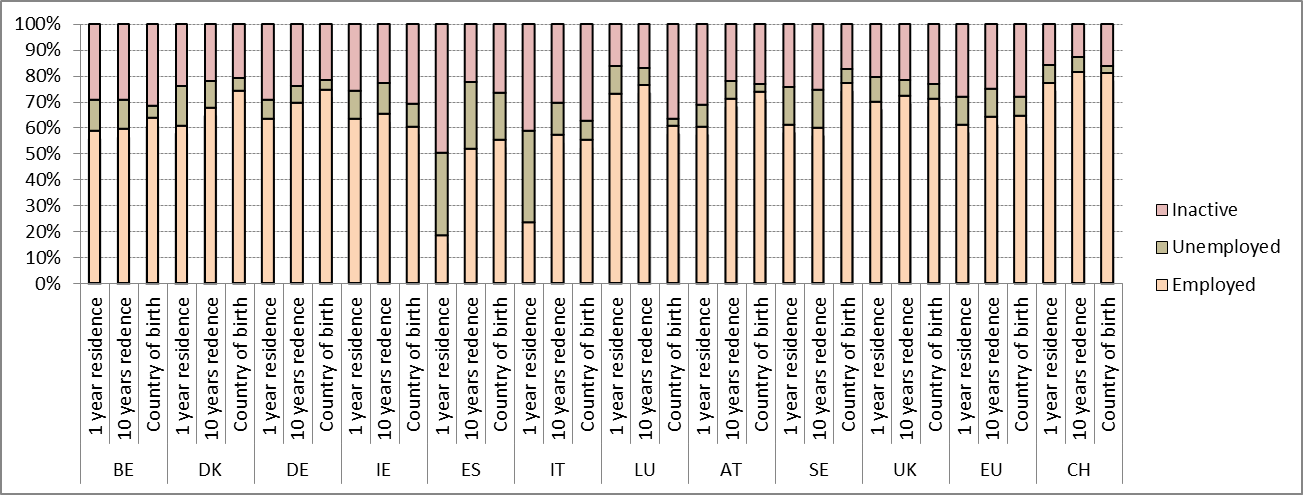
\*\* We cannot know if someone has ever previously lived in the country of citizenship.

**Source** Own calculation based on Eurostat data on migration by age group and citizenship [migr\_imm1ctz]

More information on the labour status (employed, unemployed or inactive) of this group of recent movers is therefore needed. This information was extracted from the Labour Force Survey (LFS). Three different categories are defined: new EU-28/EFTA movers (= < 1 year of residence),[[74]](#footnote-74) recent EU-28/EFTA movers (= < 10 years of residence) and people who are born in the country. Note that also EU-28/EFTA movers who have the same nationality of their new Member State of residence (but not born in this country) have been taken into consideration. In general, some 11% of the new EU-28/EFTA movers are unemployed *(Figure 5)*. This percentage is comparable to the unemployment rate of recent EU-28/EFTA movers but is higher compared to the unemployment rate of the nationals (7%). The unemployment rate of those three categories varies also markedly across Member States.

**This is the LANDSCAPE PAGE section.**

Figure EU-28/EFTA movers and nationals, by labour market status, 2013



\* Selection of Member States above the reliability levels

**Source** Own calculations based on LFS

By taking into account the yearly flow of EU-28/EFTA movers (based on the ‘Migration and migrant population statistics’ published by Eurostat presented in *Table 5*) and the unemployment rate (based on LFS data – presented in *Figure 5*) of this group, a first estimate of the number of unemployed new EU-28/EFTA movers could be provided. This group might need to prove periods of insurance, employment or self-employment completed in a Member State other than the competent State (dependent on the qualifying period of the competent Member State and the ‘short’ period of employment). Confronting the 1.8 million EU-28/EFTA citizens of working age (between 15 and 64) who migrated in 2012 to another EU Member State/EFTA country with a total EU unemployment rate of 11%, some 200,000 unemployed recent movers might need a PD U1 or an SED U002 in order to acquire a right to unemployment benefits.[[75]](#footnote-75)

# 4. The estimated economic impact of the current rules and the alternative options

**4.1. Data collection**

Based on the data from the questionnaire on the aggregation of periods for unemployment the budgetary impact of the current rules and the different alternative options can be calculated. However, those data do not cover all EU-28/EFTA countries. A total of 23 Member States provided quantitative data, of which three Member States were not able to provide a breakdown by Member State of origin and two other Member States were not able to provide a breakdown by length of insurance, employment or self-employment in the Member State of last activity. The missing data for a number of large Member States, in particular EU-15 Member States, may lead to a distorted view. As a result, some caution is required when drawing conclusions. For a detailed reporting on the questionnaire on the aggregation of periods for unemployment we refer to Pacolet and De Wispelaere (2015).

These administrative data provided by the questionnaire do not cover all components of the economic impact (e.g. expenditure on social assistance) or are insufficient to calculate the options (e.g. more data is required on average earnings, the calculation method of the unemployment benefit, the qualifying period, the average level of the unemployment benefit, the duration of the unemployment benefit etc). Therefore, these administrative data will be complemented with other data available at EU-level and in particular data of MISSOC and Eurostat.

In total 24,821 cases reported by 23 Member States for 2013 concern unemployed migrant workers whose period of insurance, employment or self-employment completed in the Member State of last activity was insufficient to be entitled to an unemployment benefit *(Table 6)*. This is equal to an estimated share of 0.1% of total unemployment in those Member States and to 2.1% of the annual flow of intra-EU migrants of working age to these Member States. Most aggregations of periods for unemployment were reported by France (8,338 cases or 33.6% of total), Bulgaria (4,118 cases or 16.6% of total) and Spain (2,471 cases or 10.0% of total).

Table Number of aggregations of periods in case of unemployment, 2013

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| MS | Cases of aggregation  (A) | Total annual inflow of migrants of working age (B) | % cases of aggregation (A/B) | Number of annual average unemployed persons  (in ,000) (C) | % of aggregation  (A/C) |
| BE | 2,196 | 65,403 | 3.4% | 417 | 0.5% |
| BG | 4,118 | 7,468 | 55.1% | 436 | 0.9% |
| CZ |  |  |  |  |  |
| DK | 54 | 34,265 | 0.2% | 202 | 0.0% |
| DE |  |  |  |  |  |
| EE | 174 | 1,187 | 14.7% | 59 | 0.3% |
| IE |  |  |  |  |  |
| EL |  |  |  |  |  |
| ES | 2,471 | 102,405 | 2.4% | 6,051 | 0.0% |
| FR | 8,338 | 160,534 | 5.2% | 3,010 | 0.3% |
| HR | 16 |  |  | 318 | 0.0% |
| IT |  |  |  |  |  |
| CY | 3 | 10,591 | 0.0% | 69 | 0.0% |
| LV | 19 | 8,738 | 0.2% | 120 | 0.0% |
| LT | 225 | 16,310 | 1.4% | 172 | 0.1% |
| LU | 48 | 13,568 | 0.4% | 15 | 0.3% |
| HU | 1,149 | 20,911 | 5.5% | 441 | 0.3% |
| MT | 8 | 3,424 | 0.2% | 12 | 0.1% |
| NL | 160 | 72,799 | 0.2% | 647 | 0.0% |
| AT |  |  |  |  |  |
| PL | 1,517 | 132,837 | 1.1% | 1,793 | 0.1% |
| PT |  | 9,109 | 0.0% | 855 | 0.0% |
| RO | 12 | 137,913 | 0.0% | 653 | 0.0% |
| SI |  |  |  |  |  |
| SK | 1,160 |  |  |  |  |
| FI | 135 | 14,088 | 1.0% | 219 | 0.1% |
| SE | 457 | 38,246 | 1.2% | 411 | 0.1% |
| UK | 30 | 224,915 | 0.0% | 2,441 | 0.0% |
| IS |  |  |  |  |  |
| LI | 726 | 446 | 162.8% |  |  |
| NO | 500 | 37,060 | 1.3% | 95 | 0.5% |
| CH | 1,305 | 96,056 | 1.4% | 2,449 | 0.1% |
| Total reporting MS | 24,821 | 1,199,164 | 2.1% | 20,416 | 0.1% |

**Source** Questionnaire on aggregation of periods of unemployment; LFS; Eurostat data on migration and ESSPROS

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**4.2. Overview of the different options**

**Option 1 – Status quo**

This option will be disregarded since the wording of Article 61 of Regulation (EC) No 883/2004 does not provide sufficient clarity on the time period required before aggregation.

**Option 2 – The formalisation of the “one-day rule”**

Aggregation is possible if any period of insurance, employment or self-employment has been fulfilled in the Member State of last activity. The unemployment benefit is calculated on the basis of the salary earned in the Member State of last activity.

**Option 3 – A threshold for a minimum period for aggregation**

A threshold is applied for the aggregation of periods of insurance, employment or self-employment fulfilled in the Member State of last activity. A threshold of one month (sub-option 3a) or three months (sub-option 3b) could be implemented.

The application of a threshold will have some important consequences on the situation of the recent migrant worker who became unemployed and has fulfilled a period of insurance, employment or self-employment below the threshold (of one or three months). In that case, there are three possibilities: a) the person tries to find a new job as quickly as possible; b) the person returns to the Member State of origin; or c) the person asks for social assistance (or a special non-contributory benefit) (if he or she is entitled to it). As a result, this option also has to take into account public spending on social assistance. However, to what extent unemployed recent migrant workers who are not entitled to an unemployment benefit will ask for social assistance is of course unclear.

If the unemployed recent migrant worker did not fulfil a minimum period of insurance, employment or self-employment required for an unemployment benefit, this person might ask for social assistance (if he or she is entitled to it).[[76]](#footnote-76) Therefore, the economic impact calculated for one year could also take into account the public spending on social assistance. The person involved might be entitled to an unemployment assistance scheme *(Table 7)* or to a more general assistance scheme *(Table 8)*. Denmark, Estonia, Ireland, Spain, France, Austria, Portugal, Finland and the United Kingdom have defined a specific unemployment scheme. Besides, almost all Member States have defined a guaranteed minimum scheme. The monthly financial support varies from € 1,348 in Luxembourg to € 32 in Romania.

Table 7 Unemployment assistance, EU-28/EFTA, 2014

|  |  |  |  |
| --- | --- | --- | --- |
| MS | Unemployment assistance scheme? | Name | Conditions or remarks |
| BE |  |  |  |
| BG |  |  |  |
| CZ |  |  |  |
| DK | YES | *Midlertidig arbejdsmarkedsydelse* | Paid after entitlement to unemployment benefit has expired |
| DE |  |  |  |
| EE | YES | *Töötutoetus* | Same as for unemployment insurance benefit, but unemployment can either be voluntary or involuntary |
| IE | YES |  |  |
| EL |  |  |  |
| ES | YES |  | To have exhausted the entitlement to contributory unemployment benefit; not to have the right to the contributory benefit because of lack of contributions, other groups (e.g. emigrant workers returning from abroad) |
| FR | YES | *Régime de solidarité* | To have exhausted entitlement to unemployment insurance benefits |
| HR |  |  |  |
| IT |  |  |  |
| CY |  |  |  |
| LV |  |  |  |
| LT |  |  |  |
| LU |  |  |  |
| HU |  |  |  |
| MT |  |  |  |
| NL |  |  |  |
| AT | YES | *Notstandshilfe* | The unemployed person must have exhausted the right to unemployment benefits and be in a state of need |
| PL |  |  |  |
| PT | YES |  | To have exhausted entitlement to unemployment benefits or not to have completed the qualifying period required for unemployment benefits; to fulfil the condition of resources |
| RO |  |  |  |
| SI |  |  |  |
| SK |  |  |  |
| FI | YES | *Työmarkkinatuki* | Same as for unemployment insurance benefits and in several cases need for assistance |
| SE |  |  |  |
| UK | YES | *Income-based Jobseekers' Allowance* | From 1 January 2014, claimants must also have been living in the UK for 3 months prior to the claim |
| IS |  |  |  |
| LI |  |  |  |
| NO |  |  |  |
| CH |  |  |  |

**Source** MISSOC, 2014

Table Guaranteed minimum resources, cash benefits, 2014

|  |  |  |
| --- | --- | --- |
| Member  State | Monthly amount  (in €) | Remark |
| BE | 817.36 | Single person |
| BG | 24.09 | Single person (73% of € 33) |
| CZ | 124 | Single |
| DK | 1,433 | Basic amount for persons of 30 years and more |
| DE | 391 | Single person |
| EE | 90 | Single person |
| IE | 806 | Single person |
| EL |  |  |
| ES | 426 | € 532.5 \*0.8 (max. amount) |
| FR | 499.31 | Single person |
| HR | 73.20 | Single person (120% of € 66.02) |
| IT | 484.90 | € 5,818.93 / 12 months |
| CY | 452 | Head of the household |
| LV | 128.06 | Max. amount (applied by the municipalities) |
| LT | 101 | Single person |
| LU | 1,348.18 |  |
| HU | 133.20 | Max. amount |
| MT | 426.46 | Single person |
| NL | 679 | Single person |
| AT | 813.99 | Single person or parent |
| PL | Between 4.82  and € 101 |  |
| PT | 178.15 | Single person |
| RO | 32 | € 113 \* 0.283 |
| SI | 265.2 | Single person |
| SK | 61.6 | Single person |
| FI | 480.2 | Single person |
| SE | 321 | Single person |
| UK | 360 | Single person (weekly amount of € 90) |
| IS |  | Should not be lower than the monthly UB |
| LI |  |  |
| NO | 669 | Single person |
| CH | 1,977.4 | € 23,693 /12 |

**Source** MISSOC, 2014

Under this options unemployed persons who have not completed a period of one or three months of insurance, employment or self-employment risk falling between two stools given that they probably will not be entitled to social assistance. An alternative within option 3 is that the previous Member State is responsible for paying the unemployment benefits for those workers who, in the Member State of last activity, have not completed one month *(option 3a)* or three months *(option 3b)* of insurance, employment or self-employment.

**Option 4 – A change of the calculation method**

Article 62 of Regulation (EC) No 883/2004 defines the calculation method of the unemployment benefit in case of aggregation of periods. The current calculation method only takes into account the salary or professional income received by the person concerned in respect of the last activity as an employed or self-employed person.

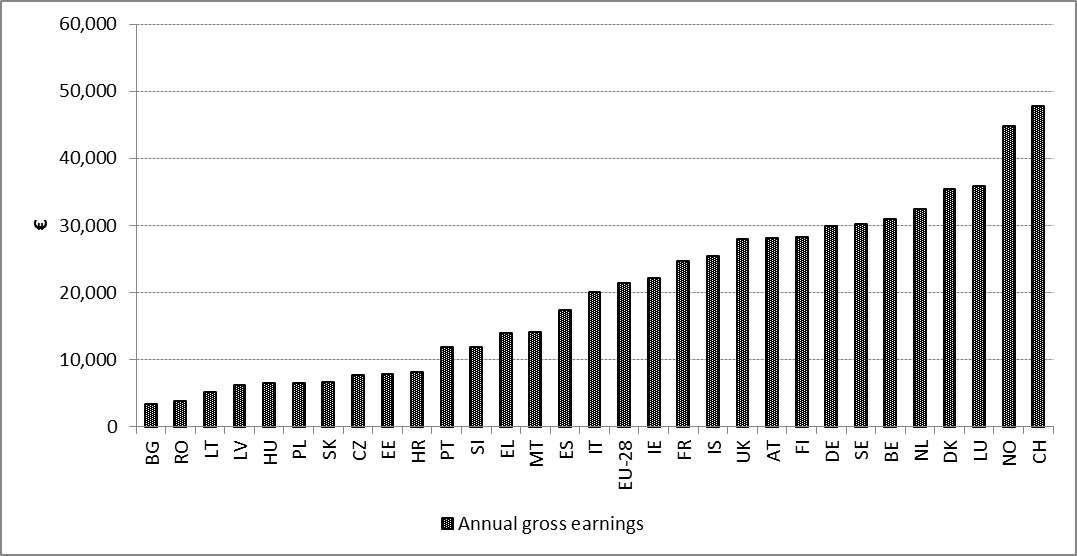
This calculation method is changed under option 4. If a period of insurance, employment or self-employment of less than one month (sub-option 4a) or three months (sub-option 4b) has been fulfilled in the Member State of last activity, the calculation of the unemployment benefit will also be based on the salaries earned in the Member State of origin.

This option implies that more detailed information is required on the unemployed recent migrant worker’s Member State of origin, on the salary earned, but also on the calculation method of the competent Member States (e.g. the ceiling of the earnings taken into account, minimum and maximum unemployment benefit).

For most of the cases reported by the Member States, the period of insurance, employment or self-employment of the Member State of last activity was aggregated by an additional period completed in the United Kingdom (22% of total) and Austria (18% of total) (Pacolet and De Wispelaere, 2015). The United Kingdom is the main Member State of origin for unemployed migrants who had to aggregate periods in order to be entitled to an unemployment benefit in Bulgaria, Latvia, Lithuania, Malta or Poland. New EU Member States such as Bulgaria and Romania never appear as one of the main Member States of origin of the unemployed migrants in the EU-15 who had to prove additional periods of insurance, employment or self-employment. For 76% of the cases an additional period fulfilled in an EU-15 Member State was added to the period already achieved in the Member State of last activity. This might be an indication of return migration for the EU-13 Member States. However, the missing data for a number of Member States may lead to a distorted view of reality if the numbers of cases are presented by the Member State of origin. Therefore, again some caution is required when drawing conclusions.

No information on the salary earned in the competent Member State as well as in the Member State of origin was collected via the administrative questionnaire.[[77]](#footnote-77) Therefore, wage data published by Eurostat should be used. In 2013, the annual gross earnings (of a single person without children and earning 67% of the average wage) for the EU-28 amounted to € 21,361 *(Figure 6)*. These annual gross earnings vary from a high amount in Switzerland (€ 47,741) and Norway (44,763) to a low amount in Bulgaria (€ 3,332) and Romania (€ 3,915).

Figure Annual gross earnings, single person without children, 67% of average wage, 2013



**Source** Eurostat [earn\_nt\_net]

Despite the fact that the calculation of the unemployment benefit will be based on the salaries earned in the Member State of origin, this does not necessarily imply that changing this will result to the same extent in a change of the level of the unemployment benefit. Some Member States apply a maximum ceiling of earnings to be taken into account (BE, BG, DE, ES, HR, FR, IT, CY, NL, AT, SE, LI, NO and CH) *(Table 9)*. Also, a number of Member States apply a minimum and/or a maximum benefit level which flattens a strong increase or decrease in average earnings (BE, BG, CZ (max.), DK (max.), ES, HR, IT (max.), LT, LU (max.), HU (max.), AT, SI, SE and LI (max.)).

Finally, Ireland, Malta, Poland and the United Kingdom do not take previous earnings as a reference for the calculation of the unemployment benefit *(see also Table 2),* which implies that this option does not influence the unemployment benefit in these Member States.

Table Unemployment benefit, impact of the earnings on the level of the UB, 2014

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| MS | Ceiling earnings taken as reference | Rate of  the benefits | Lowest | Highest |
| BE | € 2,266.59/month | 65% of last salary | € 36.66/day | € 61.66/day |
| BG | € 1,227/month | 60% of the average daily contributory income for the last 24 months | € 3.68/day | 60% of the daily max. amount of the max. contributory of € 1,227 for 2014 |
| CZ |  | 65% of reference earnings |  | 0.58 the national average wage |
| DK |  | 90% of previous earnings |  | € 109/day |
| DE | € 5,000 /month | 67% of net earnings (with childeren), 60% of net earnings (without children) |  |  |
| EE |  | 50% of reference earnings |  |  |
| IE |  | € 188/week |  |  |
| EL |  | € 360/month although variation with previous earnings |  |  |
| ES | € 3,597/month | 70% of the calculation basis | 107% of the Public Income Rate of Multiple Effects (IPREM) | 175%, 200% or 225% of the IPREM |
| FR | 4 times the social security ceiling (€12,516 per month) | 40.4% reference daily wage (RDW) + € 11.72 per day or 57.4% of the RDW within the limit of 75% of the RDW. |  |  |
| HR | Ceiling fixed as a percentage of the budget base. | 70% of the base salary | € 148.63/month | € 506.35/month |
| IT | € 1,192.98/month | 75% of the monthly reference + supplement |  | € 1,165.58 month |
| CY | Up to 3 times basic insurable earnings |  |  |  |
| LV |  | 50% of average contribution wage |  |  |
| LT |  | € 101 + variable component/month | No less than the State Supported Income | € 188/month |
| LU |  | 80% of previous earnings |  | € 4,802.57 month |
| HU |  | 60% of the average wage |  | € 329/month |
| MT |  | € 7.72 per day for a single person |  |  |
| NL | Last daily wage with a max. of € 198.28 | 75% of the daily wage |  |  |
| AT | € 4,200/month | 55% of daily net income | € 7.43/day | € 48.02/day |
| PL |  | 80% of the basic unemployment allowance of € 200 |  |  |
| PT |  |  |  |  |
| RO |  |  |  |  |
| SI |  | 80% of the reference basis | € 350/month | € 892.5/month |
| SK |  | 50% of the reference earnings |  |  |
| FI |  | Basic: € 32,66 + possible supplement of € 34.44 |  |  |
| SE | € 2,033/month | 80% of reference earnings |  | € 74/day |
| UK |  | € 90/week |  |  |
| IS |  |  |  | € 1,155/month |
| LI | € 103,601/year | 80% of insured earnings |  |  |
| NO | 6 times the basic amount (€ 63,363) | 0.24% of the income basis, which normally gives a compensation level of 62.4% |  |  |
| CH | € 8,633/month | 80% of the insured salary |  |  |

**Source** MISSOC, 2014

**4.3. Estimated economic impact of the different options**

**Options 1 and 2 – The current rules**

As mentioned before, in total 24,821 cases were reported by 23 Member States for 2013. 6,741 cases or 28% of total cases relate to a period of insurance, employment or self-employment of less than 30 days in the Member State of last activity *(Table 10)*. 3,341 cases or 14% of total cases apply to a period between one and three months, and finally 14,014 cases or 58% to a period of three months or longer. So, for most of the cases of aggregation, already a period of insurance, employment or self-employment of more than three months was completed by the unemployed migrant worker in the Member State of last activity. This distribution varies markedly across Member States, but also between the EU-13 and the EU-15. 8,580 cases or 62% of the cases reported by the EU-15 concerned a period of insurance, employment or self-employment of less than three months compared to only 1,295 cases or 16% of the cases reported by the EU-13. This breakdown by period of insurance, employment or self-employment will have an influence on the budgetary impact of the different options. For example, the different options will have (almost) no impact on Cyprus (100% of the cases), Hungary (97% of the cases) and Bulgaria (96% of the cases) as they have aggregated all or most of their cases on the basis of a period of insurance, employment or self-employment of more than three months.

Under the current rules all cases should be taken into consideration. These could be multiplied by the annual average expenditure per unemployed person in order to estimate the public unemployment spending *(amounts reported in Table 5 – column 3)*. This yearly expenditure assumes to some extent that the unemployed person did not find a job during the first year of unemployment. While the entitlement to an unemployment insurance benefit in most of the Member States (except for BE) will be limited to a number of weeks or months. Therefore, a more ‘realistic’ calculation of the yearly expenditure is calculated by taking into account the annual average duration of the payment of the unemployment benefit.[[78]](#footnote-78) The average duration of the payment of the unemployment benefit amounts to 7.5 months, but differs strongly across Member States *(Table 10 – column 6)*. The average duration is multiplied by the average amount reported in *Table 5 – column 3* and results in a corrected figure reported in *Table 10 – column 7*.

The budgetary impact for Lithuania and Norway could be estimated for the baseline scenario, but not for the other options given that these Member States could not provide a breakdown by period of insurance, employment or self-employment. Also for Liechtenstein the budgetary impact is missing, since no information on the annual average expenditure per unemployed person is available.

A total estimate of annual public unemployment spending of € 100 million is obtained for the 22 reporting Member States. In absolute terms, in particular France (€ 53 million) and Belgium (€ 20.5 million) are the main spending Member States. Their expenditure is influenced by the higher number of cases and average expenditure per unemployed person compared to the other Member States *(Table 10)*.

The budgetary impact of the aggregation of periods for unemployment on total unemployment spending is, however, very limited *(Table 10)*. In general, 0.11% of total unemployment spending by the reporting Member States could be related to the aggregation of periods for unemployment. This percentage is similar for EU-13 Member States (0.12%) and EU-15 Member States (0.10%). Denmark, Spain, Croatia, Cyprus, Latvia, Lithuania, Poland, the Netherlands, Romania, Finland, Sweden and the United Kingdom spent less than 0.1% of their unemployment expenditure on unemployed recent migrant workers who completed an insufficient period of insurance, employment or self-employment to be entitled to an unemployment benefit.

**This is the LANDSCAPE PAGE section.**

Table Estimate of the annual budgetary impact under the current rules (options 1 and 2)

|  | Number of unemployed persons who needed an aggregation of periods (A) | | | | | Average duration of the payment of the UB | Annual average expenditure per unemployed persons (in €) (B) | Expenditure related to the aggregation of periods (in €) C=A\*B | | | | Total expenditure in million € (D) | % share  C/D |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ***Less than 30 days*** | ***1 to 3***  ***months*** | ***3 months or more*** | ***Total for subperiods*** | ***Total*** | ***Less than 30 days*** | ***1 to 3 months*** | ***3 months or more*** | ***Total*** |
| BE | 736 | 420 | 1,040 | 2,196 | 2,196 | 7.4 | 9,319 | 6,859,118 | 3,914,171 | 9,692,233 | 20,465,522 | 5,577 | 0.37% |
| BG | 22 | 150 | 3,946 | 4,118 | 4,118 | 8.7 | 320 | 7,048 | 48,052 | 1,264,077 | 1,319,176 | 181 | 0.73% |
| CZ |  |  |  |  |  |  |  |  |  |  |  |  |  |
| DK | 34 | 0 | 20 | 54 | 54 | 5.7 | 5,847 | 198,801 | 0 | 116,942 | 315,743 | 2,696 | 0.01% |
| DE |  |  |  |  |  |  |  |  |  |  |  |  |  |
| EE | 64 | 31 | 79 | 174 | 174 | 8.2 | 369 | 23,603 | 11,433 | 29,135 | 64,171 | 37 | 0.17% |
| IE |  |  |  |  |  |  |  |  |  |  |  |  |  |
| EL |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ES | 1,195 | 534 | 742 | 2,471 | 2,471 | 7.6 | 2,632 | 3,144,819 | 1,405,300 | 1,952,683 | 6,502,801 | 24,146 | 0.03% |
| FR | 3,948 | 1,283 | 3,107 | 8,338 | 8,338 | 7.0 | 6,352 | 25,077,188 | 8,149,451 | 19,735,264 | 52,961,903 | 31,121 | 0.17% |
| HR | 0 | 1 | 15 | 16 | 16 | 9.4 | 475 | 0 | 475 | 7,130 | 7,606 | 180 | 0.00% |
| IT |  |  |  |  |  |  |  |  |  |  |  |  |  |
| CY | 0 | 0 | 3 | 3 | 3 | 6.5 | 1,297 | 0 | 0 | 3,890 | 3,890 | 124 | 0.00% |
| LV | 6 | 2 | 11 | 19 | 19 | 8.2 | 258 | 1,550 | 517 | 2,841 | 4,908 | 59 | 0.01% |
| LT |  |  |  | 0 | 225 | 8.2 | 236 | n.a. | n.a. | n.a. | 53,055 | 68 | 0.08% |
| LU | 1 | 7 | 40 | 48 | 48 | 6.2 | 10,948 | 10,948 | 76,634 | 437,911 | 525,493 | 275 | 0.19% |
| HU | 29 | 6 | 1,114 | 1,149 | 1,149 | 8.0 | 293 | 8,493 | 1,757 | 326,255 | 336,506 | 208 | 0.16% |
| MT | 1 | 1 | 6 | 8 | 8 | 7.8 | 1,375 | 1,375 | 1,375 | 8,250 | 11,000 | 23 | 0.05% |
| NL | 26 | 27 | 107 | 160 | 160 | 6.3 | 11,399 | 296,371 | 307,770 | 1,219,680 | 1,823,821 | 10,183 | 0.02% |
| AT |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PL | 164 | 379 | 974 | 1,517 | 1,517 | 7.4 | 226 | 36,983 | 85,466 | 219,642 | 342,091 | 640 | 0.05% |
| PT |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RO | 2 | 2 | 8 | 12 | 12 | 7.4 | 180 | 359 | 359 | 1,438 | 2,157 | 183 | 0.00% |
| SI |  |  |  |  |  |  |  |  |  |  |  |  |  |
| SK | 217 | 218 | 725 | 1,160 | 1,160 | 9.8 | 380 | 82,434 | 82,814 | 275,413 | 440,660 | 176 | 0.25% |
| FI | 23 | 50 | 62 | 135 | 135 | 4.6 | 5,906 | 135,847 | 295,319 | 366,196 | 797,363 | 3,189 | 0.03% |
| SE | 156 | 122 | 179 | 457 | 457 | 4.8 | 1,691 | 263,777 | 206,287 | 302,667 | 772,731 | 1,704 | 0.05% |
| UK | 17 | 1 | 12 | 30 | 30 | 6.6 | 1,443 | 24,523 | 1,443 | 17,310 | 43,275 | 6,646 | 0.00% |
| IS |  |  |  |  |  |  |  |  |  |  |  |  |  |
| LI | 96 | 75 | 555 | 726 | 726 |  |  | n.a. | n.a. | n.a. | n.a. |  |  |
| NO |  |  |  |  | 500 | 4.6 | 6,167 | n.a. | n.a. | n.a. | 3,083,353 | 1,367 | 0.23% |
| CH | 4 | 32 | 1,269 | 1,305 | 1,305 | 6.1 | 7,705 | 30,819 | 246,554 | 9,777,402 | 10,054,775 | 3,266 | 0.31% |
| Total | 6,741 | 3,341 | 14,014 | 24,096 | 24,821 |  |  | 36,204,056 | 14,835,177 | 45,756,359 | 99,932,000 | 92,248 | 0.11% |
| EU-13 | 505 | 790 | 6,881 | 8,176 | 8,401 |  |  | 161,845 | 232,248 | 2,138,071 | 2,585,220 | 2,078 | 0.12% |
| EU-15 | 6,136 | 2,444 | 5,309 | 13,889 | 13,889 |  |  | 36,011,392 | 14,356,375 | 33,840,886 | 84,208,653 | 85,537 | 0.10% |
| EFTA | 100 | 107 | 1,824 | 2,031 | 2,531 |  |  | 30,819 | 246,554 | 9,777,402 | 13,138,128 | 4,634 | 0.28% |

\* No data available for CZ, DE, IE, EL, IT, AT, LT, PT, SI, NO and IS.

**Source** Own calculations based on the administrative questionnaire and ESSPROS

**Option 3 – A threshold for a minimum period for aggregation**

A threshold is applied for the aggregation of periods of insurance, employment or self-employment fulfilled in the Member State of last activity. A threshold of one month (sub-option 3a) or three months (sub-option 3b) could be implemented.

*Sub-option 3a – A threshold of one month*

If a threshold of one month is applied, 6,741 cases or 28% of the total reported cases will no longer have an impact on public unemployment spending *(Table 11)*. The remaining 17,355 cases are again multiplied by the annual average expenditure per unemployed person in order to estimate the public unemployment spending.

The application of this sub-option results in a total estimate of annual public unemployment spending of € 60.6 million for 20 reporting Member States. This implies a decrease of expenditure by 37% compared to the baseline scenario (excl. LT and NO).

This option will in particular have an influence on competent Member States confronted with a high percentage of aggregated cases during the first month. For example, the length of insurance, employment or self-employment of most of the cases completed in Denmark and the United Kingdom is less than one month. In contrast, Croatia and Cyprus did not report any cases below a period of one month (see also *Table 10*). The expenditure for Denmark will decrease by 63% compared to the baseline scenario. This option has no or almost no budgetary impact on Croatia (0%), Cyprus (0%), Bulgaria (-0.5%) and Switzerland (-0.3%). The expenditure of France and Belgium, two Member States which show a high expenditure in absolute terms under the baseline scenario, will decrease by 47% and 34% respectively compared to the baseline scenario *(Table 11)*.

Under this option, 0.07% of total unemployment spending by the reporting Member States will be related to the aggregation of periods for unemployment *(Table 11)*. However, as mentioned above, also spending on social assistance could be added to the budgetary cost.

**This is the LANDSCAPE PAGE section.**

Table Estimate of the annual budgetary impact under sub-option 3a

|  | Number of unemployed persons who needed an aggregation of periods (A) | | | Annual average expenditure per unemployed person (in €) (B) | Expenditure related to the aggregation of periods (in €)  C= A\*B | | | % change compared to the baseline scenario | Total unemployment spending in million € (D) | % share  C/D | Excluded aggregated cases |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ***1 to 3 months*** | ***3 months or more*** | ***Total for subperiods*** | ***1 to 3 months*** | ***3 months or more*** | ***Total*** | ***Less than 30 days*** |
| BE | 420 | 1,040 | 1,460 | 9,319 | 3,914,171 | 9,692,233 | 13,606,403 | -33.5% | 5,577 | 0.24% | 736 |
| BG | 150 | 3,946 | 4,096 | 320 | 48,052 | 1,264,077 | 1,312,129 | -0.5% | 181 | 0.72% | 22 |
| CZ |  |  |  |  |  |  |  |  |  |  |  |
| DK | 0 | 20 | 20 | 5,847 | 0 | 116,942 | 116,942 | -63.0% | 2,696 | 0.00% | 34 |
| DE |  |  |  |  |  |  |  |  |  |  |  |
| EE | 31 | 79 | 110 | 369 | 11,433 | 29,135 | 40,568 | -36.8% | 37 | 0.11% | 64 |
| IE |  |  |  |  |  |  |  |  |  |  |  |
| EL |  |  |  |  |  |  |  |  |  |  |  |
| ES | 534 | 742 | 1,276 | 2,632 | 1,405,300 | 1,952,683 | 3,357,982 | -48.4% | 24,146 | 0.01% | 1,195 |
| FR | 1,283 | 3,107 | 4,390 | 6,352 | 8,149,451 | 19,735,264 | 27,884,715 | -47.3% | 31,121 | 0.09% | 3,948 |
| HR | 1 | 15 | 16 | 475 | 475 | 7,130 | 7,606 |  | 180 | 0.00% | 0 |
| IT |  |  |  |  |  |  |  |  |  |  |  |
| CY | 0 | 3 | 3 | 1,297 | 0 | 3,890 | 3,890 | 0.0% | 124 | 0.00% | 0 |
| LV | 2 | 11 | 13 | 258 | 517 | 2,841 | 3,358 | -31.6% | 59 | 0.01% | 6 |
| LT |  |  | n.a. |  |  |  | n.a. |  |  |  |  |
| LU | 7 | 40 | 47 | 10,948 | 76,634 | 437,911 | 514,545 | -2.1% | 275 | 0.19% | 1 |
| HU | 6 | 1,114 | 1,120 | 293 | 1,757 | 326,255 | 328,012 | -2.5% | 208 | 0.16% | 29 |
| MT | 1 | 6 | 7 | 1,375 | 1,375 | 8,250 | 9,625 | -12.5% | 23 | 0.04% | 1 |
| NL | 27 | 107 | 134 | 11,399 | 307,770 | 1,219,680 | 1,527,450 | -16.3% | 10,183 | 0.02% | 26 |
| AT |  |  |  |  |  |  |  |  |  |  |  |
| PL | 379 | 974 | 1,353 | 226 | 85,466 | 219,642 | 305,108 | -10.8% | 640 | 0.05% | 164 |
| PT |  |  |  |  |  |  |  |  |  |  |  |
| RO | 2 | 8 | 10 | 180 | 359 | 1,438 | 1,797 | -16.7% | 183 | 0.00% | 2 |
| SI |  |  |  |  |  |  |  |  |  |  |  |
| SK | 218 | 725 | 943 | 380 | 82,814 | 275,413 | 358,226 | -18.7% | 176 | 0.20% | 217 |
| FI | 50 | 62 | 112 | 5,906 | 295,319 | 366,196 | 661,516 | -17.0% | 3,189 | 0.02% | 23 |
| SE | 122 | 179 | 301 | 1,691 | 206,287 | 302,667 | 508,954 | -34.1% | 1,704 | 0.03% | 156 |
| UK | 1 | 12 | 13 | 1,443 | 1,443 | 17,310 | 18,753 | -56.7% | 6,646 | 0.00% | 17 |
| IS |  |  |  |  |  |  |  |  |  |  |  |
| LI | 75 | 555 | 630 |  | n.a. | n.a. | n.a. | n.a. |  |  | 96 |
| NO |  |  | n.a. |  |  |  | n.a. |  |  |  |  |
| CH | 32 | 1,269 | 1,301 | 7,705 | 246,554 | 9,777,402 | 10,023,956 | -0.3% | 3,266 | 0.31% | 4 |
| Total | 3,341 | 14,014 | 17,355 |  | 14,835,177 | 45,756,359 | 60,591,536 | -37.4%\*\* | 90,614 | 0.07% | 6,741 |
| EU-13 | 790 | 6,881 | 7,671 |  | 232,248 | 2,138,071 | 2,370,319 |  | 1,810 | 0.13% | 505 |
| EU-15 | 2,444 | 5,309 | 7,753 |  | 14,356,375 | 33,840,886 | 48,197,261 |  | 85,537 | 0.06% | 6,136 |
| EFTA | 107 | 1,824 | 1,931 |  | 246,554 | 9,777,402 | 10,023,956 |  | 3,266 | 0.31% | 100 |

\* No data available for CZ, DE, IE, EL, IT, AT, LT, PT, SI, NO and IS.

\*\* Compared to the reporting Member States under the baseline scenario (excl. LT and NO).

**Source** Own calculations based on the administrative questionnaire and ESSPROS

*Sub-option 3a1 – A threshold of one month AND the previous Member State is responsible for paying the unemployment benefits for those workers who, in the Member State of last activity, have not completed one month of insurance, employment or self-employment*

Under this sub-option the previous Member State (i.e. Member State of origin) will be responsible for paying the unemployment benefits for those workers who, in the Member State of last activity, have not completed one month of insurance, employment or self-employment. The Member State of last activity will still be responsible for paying the unemployment benefits for those workers who have completed more than one month of insurance, employment or self-employment.

The missing data for a number of reporting Member States may lead to a distorted view of reality if the number of cases are reported by the previous Member State. As has been pointed out, most of the aggregated cases apply to a period of insurance, employment or self-employment of more than three months. It implies that the previous Member State only for a limited number of cases will be responsible for paying the unemployment benefit if a threshold of one month is applied. Moreover, only 1,534 of the 13,113 aggregated cases which could be allocated to a previous Member state of residence have to be taken into account (see also Pacolet and De Wispelaere, 2015). Most of the cases with a period of insurance, employment of self-employment of less than one month were aggregated with an additional period completed in an EU-15 Member State and mainly completed in the United Kingdom (263 cases), the Netherlands (179 cases) and France (165 cases) *(Table 12)*.

The calculation of the budgetary cost for the previous Member State could be based on the average duration of unemployment *(see also Table 10)*, the entitlement to an unemployment benefit up to 3 or 6 months or for the maximum duration of the entitlement *(see also Figure 3)*. Please notice that the average duration of unemployment not necessarily corresponds to the duration of the entitlement to an unemployment benefit (e.g. the period of unemployment could be longer than the entitlement to an unemployment benefit). The total annual budgetary cost for the Member States of origin varies from € 3.4 Million (entitlement up to 3 months) to € 13.7 Million (maximum duration of the entitlement) for the 1,534 reported cases depending on the calculation method used *(Table 12)*. The Netherlands and France will probably be confronted with the highest budgetary cost in absolute figures. However, this cost is marginal if we confront the budgetary cost of paying an unemployment benefit for those unemployed persons who, in their Member State of last activity, have not completed one months of insurance, employment or self-employment with total unemployment spending (for instance equal to 0.005% of total public spending if the average duration of unemployment is taken into account).

The additional cost to be paid as previous Member State should be added to the budgetary cost Member States will experience as Member State of last activity *(Table 13)*. However, the additional cost as previous Member state will hardly influence the total cost. Only the Netherlands shows a higher cost as Member State of origin than as Member State of last activity. The real budgetary impact is, however, underestimated given that under the baseline scenario 6,741 aggregated cases of a period of insurance, employment or self-employment of less than 1 month have been taken into consideration compared to only 1,534 cases under sub-option 3a1 *(Table 12)* and even only 986 cases when selecting only the 20 reporting Member States *(Table 13)*. Nevertheless, these figures show already that this option will lead to a higher budgetary impact for some Member States compared to the current rules (for instance the United Kingdom). If we extrapolate the 986 cases to the total group of 6,741 cases an estimated amount of € 32.2 Million (assuming an average expenditure per unemployed person) or € 14,912,546 (assuming the entitlement for 3 months) will be paid by the Member States of origin *(Table 13)*. It implies that the loss of an unemployment benefit in the Member State of last activity is compensated considerably by the Member State of origin (compared to an expenditure of € 36.2 Million under current rules for those 6,741 cases – *see also Table 10*).

**This is the LANDSCAPE PAGE section.**

Table Annual cost for the previous Member State responsible for paying the unemployment benefits for those workers who, in the Member State of last activity, have not completed one month of insurance, employment or self-employment, average duration of unemployment, three months entitled to an unemployment benefit and maximum duration entitled to an unemployment benefit

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Previous MS | Cases less than 30 days (A) | Average duration of unemployment | | | | Three months entitled | | | Six months entitled | | | Maximum duration of entitlement | | |
| *Annual average expenditure*  *(in €) (B)* | *Expenditure*  *(in €)*  *(C=A\*B)* | *Total unemployment spending (in Million euro) (D)* | *% share*  *(C/D)* | *Annual average expenditure (in €) (B)* | *Expenditure (in €)*  *(C=A\*B)* | *% share*  *(C/D)* | *Annual average expenditure (in €) (B)* | *Expenditure (in €)*  *(C=A\*B)* | *% share*  *(C/D)* | *Annual average expenditure (in €) (B)* | *Expenditure (in €)*  *(C=A\*B)* | *% share*  *(C/D)* |
| BE | 23 | 9,319 | 214,347 | 5,577 | 0.004% | 3,778 | 86,898 | 0.002% | 7,556 | 173,795 | 0.003% | 15,113 | 347,590 | 0.006% |
| BG | 6 | 320 | 1,922 | 181 | 0.001% | 110 | 663 | 0.000% | 221 | 1,326 | 0.001% | 442 | 2,651 | 0.001% |
| CZ | 50 | 588 | 29,407 | 341 | 0.009% | 232 | 11,608 | 0.003% | 464 | 23,216 | 0.007% | 696 | 34,824 | 0.010% |
| DK | 28 | 5,847 | 163,719 | 2,696 | 0.006% | 3,077 | 86,168 | 0.003% | 6,155 | 172,336 | 0.006% | 12,310 | 344,671 | 0.013% |
| DE | 94 | 5,844 | 549,294 | 21,363 | 0.003% | 2,401 | 225,737 | 0.001% | 4,803 | 451,475 | 0.002% | 9,606 | 902,949 | 0.004% |
| EE | 8 | 369 | 2,950 | 37 | 0.008% | 135 | 1,079 | 0.003% | 270 | 2,159 | 0.006% | 540 | 4,318 | 0.012% |
| IE | 51 | 9,099 | 464,053 | 3,792 | 0.012% | 3,000 | 152,985 | 0.004% | 5,999 | 305,969 | 0.008% | 7,999 | 407,959 | 0.011% |
| EL | 29 | 803 | 23,285 | 1,279 | 0.002% | 268 | 7,762 | 0.001% | 535 | 15,524 | 0.001% | 1,071 | 31,047 | 0.002% |
| ES | 153 | 2,632 | 402,642 | 24,146 | 0.002% | 1,039 | 158,938 | 0.001% | 2,078 | 317,875 | 0.001% | 4,155 | 635,751 | 0.003% |
| FR | 165 | 6,352 | 1,048,059 | 31,121 | 0.003% | 2,722 | 449,168 | 0.001% | 5,444 | 898,336 | 0.003% | 10,889 | 1,796,672 | 0.006% |
| HR | 2 | 475 | 951 | 180 | 0.001% | 152 | 303 | 0.000% | 303 | 607 | 0.000% | 607 | 1,214 | 0.001% |
| IT | 115 | 2,533 | 291,284 | 9,929 | 0.003% | 905 | 104,030 | 0.001% | 1,809 | 208,060 | 0.002% | 3,618 | 416,121 | 0.004% |
| CY | 9 | 1,297 | 11,669 | 124 | 0.009% | 598 | 5,386 | 0.004% | 1,197 | 10,771 | 0.009% | 997 | 8,976 | 0.007% |
| LV | 2 | 258 | 517 | 59 | 0.001% | 95 | 189 | 0.000% | 189 | 378 | 0.001% | 284 | 567 | 0.001% |
| LT | 7 | 236 | 1,651 | 68 | 0.002% | 86 | 604 | 0.001% | 173 | 1,208 | 0.002% | 259 | 1,812 | 0.003% |
| LU | 32 | 10,948 | 350,329 | 275 | 0.127% | 5,297 | 169,514 | 0.062% | 10,595 | 339,028 | 0.123% | 42,378 | 1,356,111 | 0.492% |
| HU | 12 | 293 | 3,514 | 208 | 0.002% | 110 | 1,318 | 0.001% | 220 | 2,636 | 0.001% | 110 | 1,318 | 0.001% |
| MT | 3 | 1,375 | 4,125 | 23 | 0.018% | 529 | 1,587 | 0.007% | 1,058 | 3,173 | 0.014% | 881 | 2,644 | 0.011% |
| NL | 179 | 11,399 | 2,040,400 | 10,183 | 0.020% | 5,428 | 971,619 | 0.010% | 10,856 | 1,943,238 | 0.019% | 21,712 | 3,886,475 | 0.038% |
| AT | 110 | 5,468 | 601,493 | 2,297 | 0.026% | 3,038 | 334,163 | 0.015% | 6,076 | 668,326 | 0.029% | 12,151 | 1,336,651 | 0.058% |
| PL | 20 | 226 | 4,510 | 640 | 0.001% | 91 | 1,828 | 0.000% | 183 | 3,657 | 0.001% | 366 | 7,314 | 0.001% |
| PT | 18 | 2,004 | 36,077 | 2,482 | 0.001% | 742 | 13,362 | 0.001% | 1,485 | 26,724 | 0.001% | 7,423 | 133,620 | 0.005% |
| RO | 23 | 180 | 4,134 | 183 | 0.002% | 73 | 1,676 | 0.001% | 146 | 3,352 | 0.002% | 291 | 6,704 | 0.004% |
| SI | 2 | 1,458 | 2,915 | 199 | 0.001% | 554 | 1,107 | 0.001% | 1,107 | 2,214 | 0.001% | 2,214 | 4,428 | 0.002% |
| SK | 6 | 380 | 2,279 | 176 | 0.001% | 116 | 698 | 0.000% | 233 | 1,395 | 0.001% | 233 | 1,395 | 0.001% |
| FI | 10 | 5,906 | 59,064 | 3,189 | 0.002% | 3,852 | 38,520 | 0.001% | 7,704 | 77,040 | 0.002% | 15,408 | 154,080 | 0.005% |
| SE | 18 | 1,691 | 30,436 | 1,704 | 0.002% | 1,057 | 19,022 | 0.001% | 2,114 | 38,045 | 0.002% | 4,227 | 76,090 | 0.004% |
| UK | 263 | 1,443 | 379,380 | 6,646 | 0.006% | 656 | 172,445 | 0.003% | 1,311 | 344,891 | 0.005% | 1,311 | 344,891 | 0.005% |
| IS | 5 | 0 | 0 | 130 | 0.000% | 2,953 | 14,763 | 0.011% | 5,905 | 29,525 | 0.023% | 0 | 0 | 0.000% |
| LI | 0 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NO | 67 | 6,167 | 413,169 | 1,367 | 0.030% | 4,022 | 269,458 | 0.020% | 8,044 | 538,916 | 0.039% | 16,087 | 1,077,833 | 0.079% |
| CH | 24 | 7,705 | 184,915 | 3,266 | 0.006% | 3,789 | 90,942 | 0.003% | 7,579 | 181,884 | 0.006% | 15,157 | 363,768 | 0.011% |
| Total | 1,534 |  | 7,322,492 | 133,861 | 0.005% |  | 3,393,539 | 0.003% |  | 6,787,078 | 0.005% |  | 13,690,444 | 0.010% |

\* This is an incomplete picture due to missing data for CZ, DE, IE, EL, IT, AT, PT, SI and IS as reporting Member State and given that some Member states did not provide a breakdown by the Member State of origin (FR, ES and EE).

**Source** Own calculations based on the administrative questionnaire and ESSPROS

Table Total cost under sub-option 3a1

|  | As Member State of last activity  (in €)  (n: 17,355) | Average duration | | | Three months | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **As Member State of origin (in €)**  **(n: 986)** | **Total cost (in €)** | **% difference baseline scenario** | **As Member State of origin (in €)**  **(n: 986)** | **Total cost (in €)** | **% difference baseline scenario** |
| BE | 13,606,403 | 214,347 | 13,820,751 | -32.5% | 86,898 | 13,693,301 | -33.1% |
| BG | 1,312,129 | 1,922 | 1,314,051 | -0.4% | 663 | 1,312,791 | -0.5% |
| CZ |  |  |  |  |  |  |  |
| DK | 116,942 | 163,719 | 280,661 | -11.1% | 86,168 | 203,110 | -35.7% |
| DE |  |  |  |  |  |  |  |
| EE | 40,568 | 2,950 | 43,518 | -32.2% | 1,079 | 41,647 | -35.1% |
| IE |  |  |  |  |  |  |  |
| EL |  |  |  |  |  |  |  |
| ES | 3,357,982 | 402,642 | 3,760,625 | -42.2% | 158,938 | 3,516,920 | -45.9% |
| FR | 27,884,715 | 1,048,059 | 28,932,774 | -45.4% | 449,168 | 28,333,883 | -46.5% |
| HR | 7,606 | 951 | 8,556 | 12.5% | 303 | 7,909 | 4.0% |
| IT |  |  |  |  |  |  |  |
| CY | 3,890 | 11,669 | 15,559 | 300.0% | 5,386 | 9,275 | 138.5% |
| LV | 3,358 | 517 | 3,875 | -21.1% | 189 | 3,547 | -27.7% |
| LT |  |  |  |  |  |  |  |
| LU | 514,545 | 350,329 | 864,874 | 64.6% | 169,514 | 684,059 | 30.2% |
| HU | 328,012 | 3,514 | 331,527 | -1.5% | 1,318 | 329,330 | -2.1% |
| MT | 9,625 | 4,125 | 13,750 | 25.0% | 1,587 | 11,212 | 1.9% |
| NL | 1,527,450 | 2,040,400 | 3,567,850 | 95.6% | 971,619 | 2,499,069 | 37.0% |
| AT |  |  |  |  |  |  |  |
| PL | 305,108 | 4,510 | 309,618 | -9.5% | 1,828 | 306,936 | -10.3% |
| PT |  |  |  |  |  |  |  |
| RO | 1,797 | 4,134 | 5,932 | 175.0% | 1,676 |  | -100% |
| SI |  |  |  |  |  | 0 |  |
| SK | 358,226 | 2,279 | 360,506 | -18.2% | 698 | 358,924 | -18.5% |
| FI | 661,516 | 59,064 | 720,579 | -9.6% | 38,520 | 700,035 | -12.2% |
| SE | 508,954 | 30,436 | 539,390 | -30.2% | 19,022 | 527,977 | -31.7% |
| UK | 18,753 | 379,380 | 398,132 | 820.0% | 172,445 | 191,198 | 341.8% |
| IS |  |  |  |  |  |  |  |
| LI |  |  |  |  |  |  |  |
| NO |  |  |  |  |  |  |  |
| CH | 10,023,956 | 184,915 | 10,208,871 | 1.5% | 90,942 | 10,114,898 | 0.6% |
| Total | 60,591,536 | 4,909,862 | 65,501,398 | -32.3% | 2,257,960 | 62,849,496 | -35.1% |
| Extrapolation (n: 6,741) |  | 32,177,913 |  |  | 14,912,546 |  |  |

\* This is an incomplete picture due to missing data for CZ, DE, IE, EL, IT, AT, PT, SI and IS as reporting Member State and given that some Member states did not provide a breakdown by the Member State of origin (FR, ES and EE).

**Source** Own calculations based on the administrative questionnaire

*Sub-option 3b – A threshold of three months*

In case a threshold of three months is applied, the remaining 14,049 cases are multiplied by the annual average expenditure per unemployed person in order to estimate the public unemployment spending.

Under this sub-option, the total estimated annual public unemployment spending for 20 reporting Member States amounts to € 45.8 million or to a decrease of expenditure by 53% compared to the baseline scenario *(Table 14)*.

This sub-option 3b almost does not result in any further decrease of expenditure compared to sub-option 3a in Denmark (0 p.p.),[[79]](#footnote-79) Cyprus (0.0 p.p.), Hungary (-0.5 p.p.), Switzerland (-2.5 p.p.), the United Kingdom (-3.3 p.p.), Bulgaria (-3.6 p.p.) and Croatia (-6.3 p.p.) *(Table 14)*. Especially Finland (-37.0 p.p.), Sweden (-26.7 p.p.) and Poland (-25.0 p.p.) will experience a higher decrease of expenditure compared to sub-option 3a. This option will consequently lead to a further decrease of public unemployment spending to 0.05% of total unemployment spending by the reporting Member States *(Table 14)*.

**This is the LANDSCAPE PAGE section.**

Table Estimate of the budgetary annual impact under sub-option 3b

|  | Number of unemployed persons who needed aggregated cases (A) | Annual average expenditure per unemployed persons (in €)  (B) | Expenditure related to the aggregation of periods  C=A\*B | % change compared to the baseline scenario | Change in p.p. compared to sub-option 3a | Total UB spending in million euro  (D) | % share  C/D | Excluded aggregated cases | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ***3 months or more*** | ***3 months or more*** | ***Less than 30 days*** | ***1 to 3 months*** | ***Total number*** |
| BE | 1,040 | 9,319 | 9,692,233 | -52.6% | -19.1 p.p. | 5,577 | 0.17% | 736 | 420 | 1,156 |
| BG | 3,946 | 320 | 1,264,077 | -4.2% | -3.6 p.p. | 181 | 0.70% | 22 | 150 | 172 |
| CZ |  |  |  |  |  |  |  |  |  | 0 |
| DK | 20 | 5,847 | 116,942 | -63.0% | 0.0 p.p. | 2,696 | 0.00% | 34 | 0 | 34 |
| DE |  |  |  |  |  |  |  |  |  | 0 |
| EE | 79 | 369 | 29,135 | -54.6% | -17.8 p.p. | 37 | 0.08% | 64 | 31 | 95 |
| IE |  |  |  |  |  |  |  |  |  | 0 |
| EL |  |  |  |  |  |  |  |  |  | 0 |
| ES | 742 | 2,632 | 1,952,683 | -70.0% | -21.6 p.p. | 24,146 | 0.01% | 1,195 | 534 | 1,729 |
| FR | 3,107 | 6,352 | 19,735,264 | -62.7% | -15.4 p.p. | 31,121 | 0.06% | 3,948 | 1,283 | 5,231 |
| HR | 15 | 475 | 7,130 | -6.3% | -6.3 p.p. | 180 | 0.00% | 0 | 1 | 1 |
| IT |  |  |  |  |  |  |  |  |  | 0 |
| CY | 3 | 1,297 | 3,890 | 0.0% | 0.0 p.p. | 124 | 0.00% | 0 | 0 | 0 |
| LV | 11 | 258 | 2,841 | -42.1% | -10.5 p.p. | 59 | 0.00% | 6 | 2 | 8 |
| LT | n.a. |  | n.a. |  |  |  |  |  |  | 0 |
| LU | 40 | 10,948 | 437,911 | -16.7% | -14.6 p.p. | 275 | 0.16% | 1 | 7 | 8 |
| HU | 1,114 | 293 | 326,255 | -3.0% | -0.5 p.p. | 208 | 0.16% | 29 | 6 | 35 |
| MT | 6 | 1,375 | 8,250 | -25.0% | -12.5 p.p. | 23 | 0.04% | 1 | 1 | 2 |
| NL | 107 | 11,399 | 1,219,680 | -33.1% | -16.9 p.p. | 10,183 | 0.01% | 26 | 27 | 53 |
| AT |  |  |  |  |  |  |  |  |  | 0 |
| PL | 974 | 226 | 219,642 | -35.8% | -25.0 p.p. | 640 | 0.03% | 164 | 379 | 543 |
| PT |  |  |  |  |  |  |  |  |  | 0 |
| RO | 8 | 180 | 1,438 | -33.3% | -16.7 p.p. | 183 | 0.00% | 2 | 2 | 4 |
| SI |  |  |  |  |  |  |  |  |  |  |
| SK | 725 | 380 | 275,413 | -37.5% | -18.8 p.p. | 176 | 0.16% | 217 | 218 | 435 |
| FI | 62 | 5,906 | 366,196 | -54.1% | -37.0 p.p. | 3,189 | 0.01% | 23 | 50 | 73 |
| SE | 179 | 1,691 | 302,667 | -60.8% | -26.7 p.p. | 1,704 | 0.02% | 156 | 122 | 278 |
| UK | 12 | 1,443 | 17,310 | -60.0% | -3.3 p.p. | 6,646 | 0.00% | 17 | 1 | 18 |
| IS |  |  |  |  |  |  |  |  |  | 0 |
| LI | 555 |  | n.a. | n.a. | n.a. |  |  | 96 | 75 | 171 |
| NO | n.a. | 6,167 | n.a. |  |  |  |  |  |  | 0 |
| CH | 1,269 | 7,705 | 9,777,402 | -2.8% | -2.5 p.p. | 3,266 | 0.30% | 4 | 32 | 36 |
| Total | 14,014 |  | 45,756,359 | -52.7%\*\* | -15.3 p.p. | 90,614 | 0.05% | 6,741 | 3,341 | 10,082 |
| EU-13 | 6,881 |  | 2,138,071 |  |  | 1,810 | 0.12% | 505 | 790 | 1,295 |
| EU-15 | 5,309 |  | 33,840,886 |  |  | 54,416 | 0.06% | 6,136 | 2,444 | 8,580 |
| EFTA | 1,824 |  | 9,777,402 |  |  | 3,266 | 0.30% | 100 | 107 | 207 |

\* No data available for CZ, DE, IE, EL, IT, AT, LT, PT NO and IS.

\*\* Compared to the reporting Member States under the baseline scenario (excl. LT and NO).

**Source** Own calculations based on the administrative questionnaire and ESSPROS

*Sub-option 3b1 – A threshold of three months AND the previous Member State is responsible for paying the unemployment benefits for those workers who, in the Member State of last activity, have not completed three months of insurance, employment or self-employment*

Under this sub-option the previous Member State (i.e. Member State of origin) will be responsible for paying the unemployment benefits for those workers who, in the Member State of last activity, have not completed three months of insurance, employment or self-employment. The Member State of last activity will still be responsible for paying the unemployment benefits for those workers who have completed more than three month of insurance, employment or self-employment.

As mentioned before, the missing data for a number of reporting Member States may lead to a distorted view of reality if the number of cases are reported by the previous Member State. Also, most of the aggregated cases apply to a period of insurance, employment or self-employment of more than three months. It implies that the previous Member State only for a limited number of cases will be responsible for paying the unemployment benefit if a threshold of three months is applied. Moreover, only 3,027 of the 13,113 aggregated cases which could be allocated to a previous Member state of residence have to be taken into account (see also Pacolet and De Wispelaere, 2015). Most of the cases with a period of insurance, employment of self-employment of less than three months were aggregated with an additional period completed in an EU-15 Member State and mainly completed in the United Kingdom (577 cases), the Netherlands (371 cases) and Spain (328 cases) *(Table 15)*.

The calculation of the budgetary cost for the previous Member State could be based on the average duration of unemployment *(see also Table 10)*, the entitlement to an unemployment benefit up to 3 or 6 months or for the maximum duration of the entitlement *(see also Figure 3)*. Please notice that the average duration of unemployment not necessarily corresponds to the duration of the entitlement to an unemployment benefit (e.g. the period of unemployment could be longer than the entitlement to an unemployment benefit). The total annual budgetary cost for the Member States of origin varies from € 14.2 Million (entitlement up to 3 months) to € 26.2 Million (maximum duration of the entitlement) for the 3,027 reported cases depending on the calculation method used *(Table 15)*. Again, The Netherlands and France will probably be confronted with the highest budgetary cost in absolute figures. This cost is still marginal if we confront the budgetary cost of paying an unemployment benefit for those unemployed persons who, in their Member State of last activity, have not completed three months of insurance, employment or self-employment with total unemployment spending (for instance equal to 0.01% of total public spending if the average duration of unemployment is taken into account).

**This is the LANDSCAPE PAGE section.**

Table Annual cost for the previous Member State responsible for paying the unemployment benefits for those workers who, in the Member State of last activity, have not completed three months of insurance, employment or self-employment, average duration of unemployment, three months entitled to an unemployment benefit and maximum duration entitled to an unemployment benefit

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Previous MS | Cases less than three months (A) | Average duration of unemployment | | | | Three months entitlement | | | Six months entitlement | | | Maximum duration of entitlement | | |
| *Annual average expenditure*  *(in €) (B)* | *Expenditure*  *(in €)*  *(C=A\*B)* | *Total unemployment spending (in Million euro)*  *(D)* | *% share*  *(C/D)* | *Annual average expenditure (in €) (B)* | *Expenditure (in €)*  *(C=A\*B)* | *% share*  *(C/D)* | *Annual average expenditure (in €) (B)* | *Expenditure (in €)*  *(C=A\*B)* | *% share*  *(C/D)* | *Annual average expenditure (in €) (B)* | *Expenditure (in €)*  *(C=A\*B)* | *% share*  *(C/D)* |
| BE | 41 | 9,319 | 382,098 | 5,577 | 0.0069% | 3,778 | 154,904 | 0.0028% | 7,556 | 309,809 | 0.0056% | 15,113 | 619,618 | 0.0111% |
| BG | 6 | 320 | 1,922 | 181 | 0.0011% | 110 | 663 | 0.0004% | 221 | 1,326 | 0.0007% | 442 | 2,651 | 0.0015% |
| CZ | 118 | 588 | 69,400 | 341 | 0.0204% | 232 | 27,395 | 0.0080% | 464 | 54,790 | 0.0161% | 696 | 82,184 | 0.0241% |
| DK | 55 | 5,847 | 321,590 | 2,696 | 0.0119% | 3,077 | 169,258 | 0.0063% | 6,155 | 338,516 | 0.0126% | 12,310 | 677,032 | 0.0251% |
| DE | 227 | 5,844 | 1,326,487 | 21,363 | 0.0062% | 2,401 | 545,131 | 0.0026% | 4,803 | 1,090,263 | 0.0051% | 9,606 | 2,180,526 | 0.0102% |
| EE | 31 | 369 | 11,433 | 37 | 0.0312% | 135 | 4,183 | 0.0114% | 270 | 8,365 | 0.0228% | 540 | 16,731 | 0.0456% |
| IE | 113 | 9,099 | 1,028,197 | 3,792 | 0.0271% | 3,000 | 338,966 | 0.0089% | 5,999 | 677,932 | 0.0179% | 7,999 | 903,909 | 0.0238% |
| EL | 39 | 803 | 31,315 | 1,279 | 0.0024% | 268 | 10,438 | 0.0008% | 535 | 20,877 | 0.0016% | 1,071 | 41,753 | 0.0033% |
| ES | 328 | 2,632 | 863,180 | 24,146 | 0.0036% | 1,039 | 340,729 | 0.0014% | 2,078 | 681,458 | 0.0028% | 4,155 | 1,362,916 | 0.0056% |
| FR | 233 | 6,352 | 1,479,986 | 31,121 | 0.0048% | 2,722 | 634,280 | 0.0020% | 5,444 | 1,268,559 | 0.0041% | 10,889 | 2,537,119 | 0.0082% |
| HR | 2 | 475 | 951 | 180 | 0.0005% | 152 | 303 | 0.0002% | 303 | 607 | 0.0003% | 607 | 1,214 | 0.0007% |
| IT | 209 | 2,533 | 529,378 | 9,929 | 0.0053% | 905 | 189,064 | 0.0019% | 1,809 | 378,127 | 0.0038% | 3,618 | 756,254 | 0.0076% |
| CY | 19 | 1,297 | 24,635 | 124 | 0.0198% | 598 | 11,370 | 0.0091% | 1,197 | 22,740 | 0.0183% | 997 | 18,950 | 0.0152% |
| LV | 6 | 258 | 1,550 | 59 | 0.0026% | 95 | 567 | 0.0010% | 189 | 1,134 | 0.0019% | 284 | 1,701 | 0.0029% |
| LT | 9 | 236 | 2,122 | 68 | 0.0031% | 86 | 776 | 0.0011% | 173 | 1,553 | 0.0023% | 259 | 2,329 | 0.0034% |
| LU | 47 | 10,948 | 514,545 | 275 | 0.1868% | 5,297 | 248,973 | 0.0904% | 10,595 | 497,947 | 0.1808% | 42,378 | 1,991,788 | 0.7231% |
| HU | 25 | 293 | 7,322 | 208 | 0.0035% | 110 | 2,746 | 0.0013% | 220 | 5,491 | 0.0026% | 110 | 2,746 | 0.0013% |
| MT | 6 | 1,375 | 8,250 | 23 | 0.0355% | 529 | 3,173 | 0.0136% | 1,058 | 6,346 | 0.0273% | 881 | 5,289 | 0.0227% |
| NL | 371 | 11,399 | 4,228,985 | 10,183 | 0.0415% | 5,428 | 2,013,802 | 0.0198% | 10,856 | 4,027,604 | 0.0396% | 21,712 | 8,055,209 | 0.0791% |
| AT | 198 | 5,468 | 1,082,688 | 2,297 | 0.0471% | 3,038 | 601,493 | 0.0262% | 6,076 | 1,202,986 | 0.0524% | 12,151 | 2,405,972 | 0.1048% |
| PL | 38 | 226 | 8,569 | 640 | 0.0013% | 91 | 3,474 | 0.0005% | 183 | 6,948 | 0.0011% | 366 | 13,896 | 0.0022% |
| PT | 40 | 2,004 | 80,172 | 2,482 | 0.0032% | 742 | 29,693 | 0.0012% | 1,485 | 59,387 | 0.0024% | 7,423 | 296,933 | 0.0120% |
| RO | 31 | 180 | 5,572 | 183 | 0.0030% | 73 | 2,259 | 0.0012% | 146 | 4,518 | 0.0025% | 291 | 9,036 | 0.0049% |
| SI | 3 | 1,458 | 4,373 | 199 | 0.0022% | 554 | 1,661 | 0.0008% | 1,107 | 3,321 | 0.0017% | 2,214 | 6,642 | 0.0033% |
| SK | 13 | 380 | 4,938 | 176 | 0.0028% | 116 | 1,512 | 0.0009% | 233 | 3,024 | 0.0017% | 233 | 3,024 | 0.0017% |
| FI | 17 | 5,906 | 100,409 | 3,189 | 0.0031% | 3,852 | 65,484 | 0.0021% | 7,704 | 130,968 | 0.0041% | 15,408 | 261,936 | 0.0082% |
| SE | 26 | 1,691 | 43,963 | 1,704 | 0.0026% | 1,057 | 27,477 | 0.0016% | 2,114 | 54,954 | 0.0032% | 4,227 | 109,907 | 0.0065% |
| UK | 577 | 1,443 | 832,327 | 6,646 | 0.0125% | 656 | 378,331 | 0.0057% | 1,311 | 756,661 | 0.0114% | 1,311 | 756,661 | 0.0114% |
| IS | 7 | 0 | 0 | 130 | 0.0000% | 2,953 | 20,668 | 0.0159% | 5,905 | 41,335 | 0.0318% | 0 | 0 | 0.0000% |
| LI |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NO | 153 | 6,167 | 943,506 | 1,367 | 0.0690% | 4,022 | 615,330 | 0.0450% | 8,044 | 1,230,660 | 0.0900% | 16,087 | 2,461,320 | 0.1800% |
| CH | 39 | 7,705 | 300,488 | 3,266 | 0.0092% | 3,789 | 147,781 | 0.0045% | 7,579 | 295,562 | 0.0090% | 15,157 | 591,123 | 0.0181% |
| Total | 3,027 |  | 14,240,349 | 133,861 | 0.0106% | 0 | 6,591,883 | 0.0049% |  | 13,183,767 | 0.0098% |  | 26,176,369 | 0.0196% |

\* This is an incomplete picture due to missing data for CZ, DE, IE, EL, IT, AT, PT, SI and IS as reporting Member State and given that some Member states did not provide a breakdown by the Member State of origin (FR, ES and EE).

**Source** Own calculations based on the administrative questionnaire and ESSPROS

The additional cost to be paid as previous Member State should be added to the budgetary cost Member States will experience as Member State of last activity *(Table 16)*. Especially the United Kingdom and the Netherlands show in absolute figures a higher cost as Member State of origin than as Member State of last activity. The real budgetary impact is, however, underestimated given that under the baseline scenario 10,082 aggregated cases of a period of insurance, employment or self-employment of less than three month have been taken into consideration compared to only 3,027 under sub-option 3b1 *(Table 15)* and even only 1,911 cases when selecting only the 20 reporting Member States *(Table 16)*. Nevertheless, these figures show already that this option will lead to a higher budgetary impact for some Member States compared to the current rules (for instance the United Kingdom). If we extrapolate the 1,911 cases to the total group of 10,082 cases an estimated amount of € 47.4 Million (assuming an average expenditure per unemployed person) or € 21,955,523 (assuming the entitlement for 3 months) will be paid by the Member States of origin *(Table 16)*. It implies that the loss of an unemployment benefit in the Member State of last activity is compensated considerably by the Member State of origin (compared to an expenditure of € 51.0 Million under current rules for those 10,082 cases – *see also Table 10*).

Table Total cost under sub-option 3b1

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **As Member State of last activity (in €)**  **(n: 14,014)** | Average duration | | | Three months | | |
|  | As Member State of origin (in €) (n: 1,911 ) | Total cost  (in €) | % difference baseline scenario | As Member State of origin (in €) (n: 1,911 ) | Total cost  (in €) | % difference baseline scenario |
| BE | 9,692,233 | 382,098 | 10,074,330 | -50.8% | 154,904 | 9,847,137 | -51.9% |
| BG | 1,264,077 | 1,922 | 1,265,999 | -4.0% | 663 | 1,264,740 | -4.1% |
| CZ |  |  |  |  |  |  |  |
| DK | 116,942 | 321,590 | 438,532 | 38.9% | 169,258 | 286,200 | -9.4% |
| DE |  |  |  |  |  |  |  |
| EE | 29,135 | 11,433 | 40,568 | -36.8% | 4,183 | 33,318 | -48.1% |
| IE |  |  |  |  |  |  |  |
| EL |  |  |  |  |  |  |  |
| ES | 1,952,683 | 863,180 | 2,815,863 | -56.7% | 340,729 | 2,293,412 | -64.7% |
| FR | 19,735,264 | 1,479,986 | 21,215,250 | -59.9% | 634,280 | 20,369,544 | -61.5% |
| HR | 7,130 | 951 | 8,081 | 6.3% | 303 | 7,434 | -2.3% |
| IT |  |  |  |  |  |  |  |
| CY | 3,890 | 24,635 | 28,524 | 633.3% | 11,370 | 15,260 | 292.3% |
| LV | 2,841 | 1,550 | 4,391 | -10.5% | 567 | 3,408 | -30.6% |
| LT |  |  |  |  |  |  |  |
| LU | 437,911 | 514,545 | 952,456 | 81.3% | 248,973 | 686,884 | 30.7% |
| HU | 326,255 | 7,322 | 333,577 | -0.9% | 2,746 | 329,001 | -2.2% |
| MT | 8,250 | 8,250 | 16,501 | 50.0% | 3,173 | 11,423 | 3.8% |
| NL | 1,219,680 | 4,228,985 | 5,448,665 | 198.8% | 2,013,802 | 3,233,482 | 77.3% |
| AT |  |  |  |  |  |  |  |
| PL | 219,642 | 8,569 | 228,211 | -33.3% | 3,474 | 223,116 | -34.8% |
| PT |  |  |  |  |  |  |  |
| RO | 1,438 | 5,572 | 7,010 | 225.0% | 2,259 | 3,697 | 71.4% |
| SI |  |  |  |  |  |  |  |
| SK | 275,413 | 4,938 | 280,351 | -36.4% | 1,512 | 276,924 | -37.2% |
| FI | 366,196 | 100,409 | 466,605 | -41.5% | 65,484 | 431,680 | -45.9% |
| SE | 302,667 | 43,963 | 346,630 | -55.1% | 27,477 | 330,144 | -57.3% |
| UK | 17,310 | 832,327 | 849,637 | 1,863.3% | 378,331 | 395,641 | 814.2% |
| IS |  |  |  |  |  |  |  |
| LI |  |  |  |  |  |  |  |
| NO |  |  |  |  |  |  |  |
| CH | 9,777,402 | 300,488 | 10,077,889 | 0.2% | 147,781 | 9,925,183 | -1.3% |
| Total | 45,756,359 | 9,142,713 | 54,899,071 | -43.3% | 4,211,268 | 49,967,627 | -48.4% |
| Extrapo-lation (n: 10,082) |  | 47,430,196 |  |  | 21,955,523 |  |  |

\* This is an incomplete picture due to missing data for CZ, DE, IE, EL, IT, AT, PT, SI and IS as reporting Member State and given that some Member states did not provide a breakdown by the Member State of origin (FR, ES and EE).

**Source** Own calculations based on the administrative questionnaire

**Option 4 – A change of the calculation method: salary earned in the Member State of origin is also taken into account**

For this option the calculation of the unemployment benefit will also be based on the salaries earned in the Member State of origin. The average wage earned during the qualifying period laid down in national legislation will be calculated. As mentioned above (see also *Figure 2*), many Member States apply a qualifying period of some 12 months.

**Box 2 – An example**

An unemployed migrant worker worked for one month (option 4a) in the Member State of last activity and received a salary of € 2,000. The qualifying period in the Member State of last activity is 12 months. Therefore, a period of insurance, employment or self-employment of 11 months completed by the unemployed migrant worker in the Member State of origin has to be taken into account for the award of an unemployment benefit by the Member State of last activity. During this period of 11 months the unemployed migrant worker received a monthly salary of € 1,000. The unemployment benefit of the Member State of last activity is calculated as a certain percentage of the average salary of the previous 12 months (i.e. the qualifying period). The average salary will amount to € 1,083 (= (€ 2,000\*1 + € 1,000\*11) /12). In accordance with the current rules, the calculation of the unemployment benefit would be based on the salary received in the Member State of last activity only, i.e. € 2,000.

If the unemployed migrant worker worked for three months (option 4b) in the Member State of last activity, the average salary would amount to € 1,250 (=(€ 2,000\*3 + € 1,000\*9) /12).

*Tables 17* (threshold of one month) and *18* (threshold of three months) provide bilateral information on the impact of the average wage when also salaries earned in the Member State of origin are taken into account compared to the current situation. Figures are expressed as x times the average salary under the current rules. For example, consider the changes between Belgium and Bulgaria. The average wage in option 4a *(Table 17)* for an unemployed migrant worker who is employed only one month in Belgium as Member State of last activity (qualifying period = 12 months) and requiring an aggregation of a period of 11 months from Bulgaria as Member State of origin is equal to 0.2 times the average wage under the current rules. This in contrast to an unemployed worker employed in Bulgaria as Member State of last activity (qualifying period = 9 months) and requiring an aggregation of a period of eight months from Belgium as Member State of origin, where the average wage in option 4a will be equal to 8.4 times the average wage under the current rules. These cross-tables could be used to estimate the decrease or increase of the amount of the unemployment benefit. However, this should be corrected by the ceiling of earnings taken into account and the minimum and maximum unemployment benefits. For example, Bulgaria applies a maximum amount of the monthly contributory income of € 1,227. This implies that the salary earned in the Member of origin by unemployed migrant workers coming from high-wage Member States will be flattened to this ceiling. Also, unemployed migrant workers entitled to an unemployment benefit from Belgium will receive at least a daily amount of € 36.6 despite the fact that their average wage is decreased many times by taking into account also the salary earned in low-wage Member States of origin.

**This is the LANDSCAPE PAGE section.**

**Table 17 Average earnings also taking into account the salaries earned in the Member State of origin compared to the current situation, threshold of one month**

|  |  | Member State of last activity | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Reference period | | **12** | **9** | **12** | **12** | **12** | **12** | **9** | **5** | **12** | **4** | **9** | **12** | **6** | **9** | **18** | **6** | **12** | **12** | **6** | **12** | **12** | **12** | **12** | **9** | **24** | **6** | **6** | **6** | **3** | **12** | **12** | **12** |
| Gross monthly earnings | | **2,579** | **278** | **639** | **2,948** | **2,496** | **655** | **1,851** | **1,159** | **1,453** | **2,055** | **684** | **1,677** | **n.a.** | **520** | **430** | **2,986** | **545** | **1,175** | **2,704** | **2,342** | **549** | **985** | **326** | **987** | **558** | **2,359** | **2,517** | **2,325** | **2,118** | **n.a.** | **3,730** | **3,978** |
|  |  | BE | BG | CZ | DK | DE | EE | IE | EL | ES | FR | HR | IT | CY | LV | LT | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | IS | LI | NO | CH |
| BE | 2,579 | 1.0 | 8.4 | 3.8 | 0.9 | 1.0 | 3.7 | 1.3 | 2.0 | 1.7 | 1.2 | 3.5 | 1.5 |  | 4.5 | 5.7 | 0.9 | 4.4 | 2.1 | 1.0 | 1.1 | 4.4 | 2.5 | 7.3 | 2.4 | 4.5 | 1.1 | 1.0 | 1.1 | 1.1 |  | 0.7 | 0.7 |
| BG | 278 | 0.2 | 1.0 | 0.5 | 0.2 | 0.2 | 0.5 | 0.2 | 0.4 | 0.3 | 0.4 | 0.5 | 0.2 |  | 0.6 | 0.7 | 0.2 | 0.6 | 0.3 | 0.3 | 0.2 | 0.5 | 0.3 | 0.9 | 0.4 | 0.5 | 0.3 | 0.3 | 0.3 | 0.4 |  | 0.2 | 0.1 |
| CZ | 639 | 0.3 | 2.2 | 1.0 | 0.3 | 0.3 | 1.0 | 0.4 | 0.6 | 0.5 | 0.5 | 0.9 | 0.4 |  | 1.2 | 1.5 | 0.3 | 1.2 | 0.6 | 0.4 | 0.3 | 1.2 | 0.7 | 1.9 | 0.7 | 1.1 | 0.4 | 0.4 | 0.4 | 0.5 |  | 0.2 | 0.2 |
| DK | 2,948 | 1.1 | 9.5 | 4.3 | 1.0 | 1.2 | 4.2 | 1.5 | 2.2 | 1.9 | 1.3 | 3.9 | 1.7 |  | 5.1 | 6.5 | 1.0 | 5.0 | 2.4 | 1.1 | 1.2 | 5.0 | 2.8 | 8.4 | 2.8 | 5.1 | 1.2 | 1.1 | 1.2 | 1.3 |  | 0.8 | 0.8 |
| DE | 2,496 | 1.0 | 8.1 | 3.7 | 0.9 | 1.0 | 3.6 | 1.3 | 1.9 | 1.7 | 1.2 | 3.4 | 1.4 |  | 4.4 | 5.5 | 0.9 | 4.3 | 2.0 | 0.9 | 1.1 | 4.3 | 2.4 | 7.1 | 2.4 | 4.3 | 1.0 | 1.0 | 1.1 | 1.1 |  | 0.7 | 0.7 |
| EE | 655 | 0.3 | 2.2 | 1.0 | 0.3 | 0.3 | 1.0 | 0.4 | 0.7 | 0.5 | 0.5 | 1.0 | 0.4 |  | 1.2 | 1.5 | 0.3 | 1.2 | 0.6 | 0.4 | 0.3 | 1.2 | 0.7 | 1.9 | 0.7 | 1.2 | 0.4 | 0.4 | 0.4 | 0.5 |  | 0.2 | 0.2 |
| IE | 1,851 | 0.7 | 6.0 | 2.7 | 0.7 | 0.8 | 2.7 | 1.0 | 1.5 | 1.3 | 0.9 | 2.5 | 1.1 |  | 3.3 | 4.1 | 0.7 | 3.2 | 1.5 | 0.7 | 0.8 | 3.2 | 1.8 | 5.3 | 1.8 | 3.2 | 0.8 | 0.8 | 0.8 | 0.9 |  | 0.5 | 0.5 |
| EL | 1,159 | 0.5 | 3.8 | 1.7 | 0.4 | 0.5 | 1.7 | 0.7 | 1.0 | 0.8 | 0.7 | 1.6 | 0.7 |  | 2.1 | 2.6 | 0.5 | 2.0 | 1.0 | 0.5 | 0.5 | 2.0 | 1.2 | 3.3 | 1.2 | 2.0 | 0.6 | 0.6 | 0.6 | 0.7 |  | 0.4 | 0.4 |
| ES | 1,453 | 0.6 | 4.8 | 2.2 | 0.5 | 0.6 | 2.1 | 0.8 | 1.2 | 1.0 | 0.8 | 2.0 | 0.9 |  | 2.6 | 3.2 | 0.6 | 2.5 | 1.2 | 0.6 | 0.7 | 2.5 | 1.4 | 4.2 | 1.4 | 2.5 | 0.7 | 0.6 | 0.7 | 0.8 |  | 0.4 | 0.4 |
| FR | 2,055 | 0.8 | 6.7 | 3.0 | 0.7 | 0.8 | 3.0 | 1.1 | 1.6 | 1.4 | 1.0 | 2.8 | 1.2 |  | 3.6 | 4.6 | 0.7 | 3.5 | 1.7 | 0.8 | 0.9 | 3.5 | 2.0 | 5.9 | 2.0 | 3.6 | 0.9 | 0.8 | 0.9 | 1.0 |  | 0.6 | 0.6 |
| HR | 684 | 0.3 | 2.3 | 1.1 | 0.3 | 0.3 | 1.0 | 0.4 | 0.7 | 0.5 | 0.5 | 1.0 | 0.5 |  | 1.3 | 1.6 | 0.4 | 1.2 | 0.6 | 0.4 | 0.4 | 1.2 | 0.7 | 2.0 | 0.7 | 1.2 | 0.4 | 0.4 | 0.4 | 0.5 |  | 0.3 | 0.2 |
| IT | 1,677 | 0.7 | 5.5 | 2.5 | 0.6 | 0.7 | 2.4 | 0.9 | 1.4 | 1.1 | 0.9 | 2.3 | 1.0 |  | 3.0 | 3.7 | 0.6 | 2.9 | 1.4 | 0.7 | 0.7 | 2.9 | 1.6 | 4.8 | 1.6 | 2.9 | 0.8 | 0.7 | 0.8 | 0.9 |  | 0.5 | 0.5 |
| CY | 0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.3 | 0.1 | 0.1 |  | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.2 | 0.2 | 0.2 | 0.3 |  | 0.1 | 0.1 |
| LV | 520 | 0.3 | 1.8 | 0.8 | 0.2 | 0.3 | 0.8 | 0.4 | 0.6 | 0.4 | 0.4 | 0.8 | 0.4 |  | 1.0 | 1.2 | 0.3 | 1.0 | 0.5 | 0.3 | 0.3 | 1.0 | 0.6 | 1.5 | 0.6 | 0.9 | 0.4 | 0.3 | 0.4 | 0.5 |  | 0.2 | 0.2 |
| LT | 430 | 0.2 | 1.5 | 0.7 | 0.2 | 0.2 | 0.7 | 0.3 | 0.5 | 0.4 | 0.4 | 0.7 | 0.3 |  | 0.8 | 1.0 | 0.3 | 0.8 | 0.4 | 0.3 | 0.3 | 0.8 | 0.5 | 1.3 | 0.5 | 0.8 | 0.3 | 0.3 | 0.3 | 0.5 |  | 0.2 | 0.2 |
| LU | 2,986 | 1.1 | 9.7 | 4.4 | 1.0 | 1.2 | 4.3 | 1.5 | 2.3 | 2.0 | 1.3 | 4.0 | 1.7 |  | 5.2 | 6.6 | 1.0 | 5.1 | 2.4 | 1.1 | 1.3 | 5.1 | 2.9 | 8.5 | 2.8 | 5.2 | 1.2 | 1.2 | 1.2 | 1.3 |  | 0.8 | 0.8 |
| HU | 545 | 0.3 | 1.9 | 0.9 | 0.3 | 0.3 | 0.8 | 0.4 | 0.6 | 0.4 | 0.4 | 0.8 | 0.4 |  | 1.0 | 1.3 | 0.3 | 1.0 | 0.5 | 0.3 | 0.3 | 1.0 | 0.6 | 1.6 | 0.6 | 1.0 | 0.4 | 0.3 | 0.4 | 0.5 |  | 0.2 | 0.2 |
| MT | 1,175 | 0.5 | 3.9 | 1.8 | 0.4 | 0.5 | 1.7 | 0.7 | 1.0 | 0.8 | 0.7 | 1.6 | 0.7 |  | 2.1 | 2.6 | 0.5 | 2.1 | 1.0 | 0.5 | 0.5 | 2.0 | 1.2 | 3.4 | 1.2 | 2.1 | 0.6 | 0.6 | 0.6 | 0.7 |  | 0.4 | 0.4 |
| NL | 2,704 | 1.0 | 8.8 | 4.0 | 0.9 | 1.1 | 3.9 | 1.4 | 2.1 | 1.8 | 1.2 | 3.6 | 1.6 |  | 4.7 | 6.0 | 0.9 | 4.6 | 2.2 | 1.0 | 1.1 | 4.6 | 2.6 | 7.7 | 2.5 | 4.7 | 1.1 | 1.1 | 1.1 | 1.2 |  | 0.7 | 0.7 |
| AT | 2,342 | 0.9 | 7.6 | 3.4 | 0.8 | 0.9 | 3.4 | 1.2 | 1.8 | 1.6 | 1.1 | 3.2 | 1.4 |  | 4.1 | 5.2 | 0.8 | 4.0 | 1.9 | 0.9 | 1.0 | 4.0 | 2.3 | 6.7 | 2.2 | 4.1 | 1.0 | 0.9 | 1.0 | 1.1 |  | 0.7 | 0.6 |
| PL | 549 | 0.3 | 1.9 | 0.9 | 0.3 | 0.3 | 0.9 | 0.4 | 0.6 | 0.4 | 0.5 | 0.8 | 0.4 |  | 1.0 | 1.3 | 0.3 | 1.0 | 0.5 | 0.3 | 0.3 | 1.0 | 0.6 | 1.6 | 0.6 | 1.0 | 0.4 | 0.3 | 0.4 | 0.5 |  | 0.2 | 0.2 |
| PT | 985 | 0.4 | 3.3 | 1.5 | 0.4 | 0.4 | 1.5 | 0.6 | 0.9 | 0.7 | 0.6 | 1.4 | 0.6 |  | 1.8 | 2.2 | 0.4 | 1.7 | 0.9 | 0.5 | 0.5 | 1.7 | 1.0 | 2.9 | 1.0 | 1.7 | 0.5 | 0.5 | 0.5 | 0.6 |  | 0.3 | 0.3 |
| RO | 326 | 0.2 | 1.2 | 0.6 | 0.2 | 0.2 | 0.5 | 0.3 | 0.4 | 0.3 | 0.4 | 0.5 | 0.3 |  | 0.7 | 0.8 | 0.3 | 0.6 | 0.3 | 0.3 | 0.2 | 0.6 | 0.4 | 1.0 | 0.4 | 0.6 | 0.3 | 0.3 | 0.3 | 0.4 |  | 0.2 | 0.2 |
| SI | 987 | 0.4 | 3.3 | 1.5 | 0.4 | 0.4 | 1.5 | 0.6 | 0.9 | 0.7 | 0.6 | 1.4 | 0.6 |  | 1.8 | 2.2 | 0.4 | 1.7 | 0.9 | 0.5 | 0.5 | 1.7 | 1.0 | 2.9 | 1.0 | 1.7 | 0.5 | 0.5 | 0.5 | 0.6 |  | 0.3 | 0.3 |
| SK | 558 | 0.3 | 1.9 | 0.9 | 0.3 | 0.3 | 0.9 | 0.4 | 0.6 | 0.4 | 0.5 | 0.8 | 0.4 |  | 1.1 | 1.3 | 0.3 | 1.0 | 0.5 | 0.3 | 0.3 | 1.0 | 0.6 | 1.7 | 0.6 | 1.0 | 0.4 | 0.4 | 0.4 | 0.5 |  | 0.2 | 0.2 |
| FI | 2,359 | 0.9 | 7.7 | 3.5 | 0.8 | 0.9 | 3.4 | 1.2 | 1.8 | 1.6 | 1.1 | 3.2 | 1.4 |  | 4.1 | 5.2 | 0.8 | 4.0 | 1.9 | 0.9 | 1.0 | 4.0 | 2.3 | 6.7 | 2.2 | 4.1 | 1.0 | 0.9 | 1.0 | 1.1 |  | 0.7 | 0.6 |
| SE | 2,517 | 1.0 | 8.2 | 3.7 | 0.9 | 1.0 | 3.6 | 1.3 | 1.9 | 1.7 | 1.2 | 3.4 | 1.5 |  | 4.4 | 5.6 | 0.9 | 4.3 | 2.0 | 0.9 | 1.1 | 4.3 | 2.4 | 7.2 | 2.4 | 4.4 | 1.1 | 1.0 | 1.1 | 1.1 |  | 0.7 | 0.7 |
| UK | 2,325 | 0.9 | 7.6 | 3.4 | 0.8 | 0.9 | 3.3 | 1.2 | 1.8 | 1.6 | 1.1 | 3.1 | 1.4 |  | 4.1 | 5.2 | 0.8 | 4.0 | 1.9 | 0.9 | 1.0 | 4.0 | 2.2 | 6.6 | 2.2 | 4.0 | 1.0 | 0.9 | 1.0 | 1.1 |  | 0.7 | 0.6 |
| IS | 2,118 | 0.8 | 6.9 | 3.1 | 0.7 | 0.9 | 3.0 | 1.1 | 1.7 | 1.4 | 1.0 | 2.9 | 1.2 |  | 3.7 | 4.7 | 0.8 | 3.6 | 1.7 | 0.8 | 0.9 | 3.6 | 2.1 | 6.0 | 2.0 | 3.7 | 0.9 | 0.9 | 0.9 | 1.0 |  | 0.6 | 0.6 |
| LI | 0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.3 | 0.1 | 0.1 |  | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.2 | 0.2 | 0.2 | 0.3 |  | 0.1 | 0.1 |
| NO | 3,730 | 1.4 | 12.1 | 5.4 | 1.2 | 1.5 | 5.3 | 1.9 | 2.8 | 2.4 | 1.6 | 5.0 | 2.1 |  | 6.5 | 8.2 | 1.2 | 6.4 | 3.0 | 1.3 | 1.5 | 6.3 | 3.6 | 10.6 | 3.5 | 6.4 | 1.5 | 1.4 | 1.5 | 1.5 |  | 1.0 | 0.9 |
| CH | 3,978 | 1.5 | 12.8 | 5.8 | 1.3 | 1.5 | 5.7 | 2.0 | 2.9 | 2.6 | 1.7 | 5.3 | 2.3 |  | 6.9 | 8.8 | 1.3 | 6.8 | 3.2 | 1.4 | 1.6 | 6.7 | 3.8 | 11.3 | 3.7 | 6.9 | 1.6 | 1.5 | 1.6 | 1.6 |  | 1.1 | 1.0 |

**Source** Own calculations based on Eurostat

**Table 18 Average earnings taking into account also the salaries earned in the Member State of origin compared to the current situation, threshold of three months**

|  |  | Member State of last activity | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Reference period | | **12** | **9** | **12** | **12** | **12** | **12** | **9** | **5** | **12** | **4** | **9** | **12** | **6** | **9** | **18** | **6** | **12** | **12** | **6** | **12** | **12** | **12** | **12** | **9** | **24** | **6** | **6** | **6** | **3** | **12** | **12** | **12** |
| Gross monthly earnings | | **2,579** | **278** | **639** | **2,948** | **2,496** | **655** | **1,851** | **1,159** | **1,453** | **2,055** | **684** | **1,677** | **0** | **520** | **430** | **2,986** | **545** | **1,175** | **2,704** | **2,342** | **549** | **985** | **326** | **987** | **558** | **2,359** | **2,517** | **2,325** | **2,118** | **0** | **3,730** | **3,978** |
|  |  | BE | BG | CZ | DK | DE | EE | IE | EL | ES | FR | HR | IT | CY | LV | LT | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | IS | LI | NO | CH |
| BE | 2,579 | 1.0 | 6.5 | 3.3 | 0.9 | 1.0 | 3.2 | 1.3 | 1.5 | 1.6 | 1.1 | 2.8 | 1.4 |  | 3.6 | 5.2 | 0.9 | 3.8 | 1.9 | 1.0 | 1.1 | 3.8 | 2.2 | 6.2 | 2.1 | 4.2 | 1.0 | 1.0 | 1.1 | 1.0 |  | 0.8 | 0.7 |
| BG | 278 | 0.3 | 1.0 | 0.6 | 0.3 | 0.3 | 0.6 | 0.4 | 0.7 | 0.4 | 0.8 | 0.6 | 0.4 |  | 0.7 | 0.7 | 0.5 | 0.6 | 0.4 | 0.6 | 0.3 | 0.6 | 0.5 | 0.9 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 1.0 |  | 0.3 | 0.3 |
| CZ | 639 | 0.4 | 1.9 | 1.0 | 0.4 | 0.4 | 1.0 | 0.6 | 0.8 | 0.6 | 0.8 | 1.0 | 0.5 |  | 1.2 | 1.4 | 0.6 | 1.1 | 0.7 | 0.6 | 0.5 | 1.1 | 0.7 | 1.7 | 0.8 | 1.1 | 0.6 | 0.6 | 0.6 | 1.0 |  | 0.4 | 0.4 |
| DK | 2,948 | 1.1 | 7.4 | 3.7 | 1.0 | 1.1 | 3.6 | 1.4 | 1.6 | 1.8 | 1.1 | 3.2 | 1.6 |  | 4.1 | 5.9 | 1.0 | 4.3 | 2.1 | 1.0 | 1.2 | 4.3 | 2.5 | 7.0 | 2.3 | 4.7 | 1.1 | 1.1 | 1.1 | 1.0 |  | 0.8 | 0.8 |
| DE | 2,496 | 1.0 | 6.3 | 3.2 | 0.9 | 1.0 | 3.1 | 1.2 | 1.5 | 1.5 | 1.1 | 2.8 | 1.4 |  | 3.5 | 5.0 | 0.9 | 3.7 | 1.8 | 1.0 | 1.0 | 3.7 | 2.2 | 6.0 | 2.0 | 4.0 | 1.0 | 1.0 | 1.0 | 1.0 |  | 0.8 | 0.7 |
| EE | 655 | 0.4 | 1.9 | 1.0 | 0.4 | 0.4 | 1.0 | 0.6 | 0.8 | 0.6 | 0.8 | 1.0 | 0.5 |  | 1.2 | 1.4 | 0.6 | 1.2 | 0.7 | 0.6 | 0.5 | 1.1 | 0.7 | 1.8 | 0.8 | 1.2 | 0.6 | 0.6 | 0.6 | 1.0 |  | 0.4 | 0.4 |
| IE | 1,851 | 0.8 | 4.8 | 2.4 | 0.7 | 0.8 | 2.4 | 1.0 | 1.2 | 1.2 | 1.0 | 2.1 | 1.1 |  | 2.7 | 3.8 | 0.8 | 2.8 | 1.4 | 0.8 | 0.8 | 2.8 | 1.7 | 4.5 | 1.6 | 3.0 | 0.9 | 0.9 | 0.9 | 1.0 |  | 0.6 | 0.6 |
| EL | 1,159 | 0.6 | 3.1 | 1.6 | 0.5 | 0.6 | 1.6 | 0.8 | 1.0 | 0.8 | 0.9 | 1.5 | 0.8 |  | 1.8 | 2.4 | 0.7 | 1.8 | 1.0 | 0.7 | 0.6 | 1.8 | 1.1 | 2.9 | 1.1 | 1.9 | 0.7 | 0.7 | 0.7 | 1.0 |  | 0.5 | 0.5 |
| ES | 1,453 | 0.7 | 3.8 | 2.0 | 0.6 | 0.7 | 1.9 | 0.9 | 1.1 | 1.0 | 0.9 | 1.8 | 0.9 |  | 2.2 | 3.0 | 0.7 | 2.2 | 1.2 | 0.8 | 0.7 | 2.2 | 1.4 | 3.6 | 1.3 | 2.4 | 0.8 | 0.8 | 0.8 | 1.0 |  | 0.5 | 0.5 |
| FR | 2,055 | 0.8 | 5.3 | 2.7 | 0.8 | 0.9 | 2.6 | 1.1 | 1.3 | 1.3 | 1.0 | 2.3 | 1.2 |  | 3.0 | 4.1 | 0.8 | 3.1 | 1.6 | 0.9 | 0.9 | 3.1 | 1.8 | 5.0 | 1.7 | 3.3 | 0.9 | 0.9 | 0.9 | 1.0 |  | 0.7 | 0.6 |
| HR | 684 | 0.4 | 2.0 | 1.1 | 0.4 | 0.5 | 1.0 | 0.6 | 0.8 | 0.6 | 0.8 | 1.0 | 0.6 |  | 1.2 | 1.5 | 0.6 | 1.2 | 0.7 | 0.6 | 0.5 | 1.2 | 0.8 | 1.8 | 0.8 | 1.2 | 0.6 | 0.6 | 0.6 | 1.0 |  | 0.4 | 0.4 |
| IT | 1,677 | 0.7 | 4.4 | 2.2 | 0.7 | 0.8 | 2.2 | 0.9 | 1.2 | 1.1 | 1.0 | 2.0 | 1.0 |  | 2.5 | 3.4 | 0.8 | 2.6 | 1.3 | 0.8 | 0.8 | 2.5 | 1.5 | 4.1 | 1.5 | 2.8 | 0.9 | 0.8 | 0.9 | 1.0 |  | 0.6 | 0.6 |
| CY | 0 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.6 | 0.3 | 0.8 | 0.3 | 0.3 |  | 0.3 | 0.2 | 0.5 | 0.3 | 0.3 | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.1 | 0.5 | 0.5 | 0.5 | 1.0 |  | 0.3 | 0.3 |
| LV | 520 | 0.4 | 1.6 | 0.9 | 0.4 | 0.4 | 0.8 | 0.5 | 0.8 | 0.5 | 0.8 | 0.8 | 0.5 |  | 1.0 | 1.2 | 0.6 | 1.0 | 0.6 | 0.6 | 0.4 | 1.0 | 0.6 | 1.4 | 0.7 | 0.9 | 0.6 | 0.6 | 0.6 | 1.0 |  | 0.4 | 0.3 |
| LT | 430 | 0.4 | 1.4 | 0.8 | 0.4 | 0.4 | 0.7 | 0.5 | 0.7 | 0.5 | 0.8 | 0.8 | 0.4 |  | 0.9 | 1.0 | 0.6 | 0.8 | 0.5 | 0.6 | 0.4 | 0.8 | 0.6 | 1.2 | 0.6 | 0.8 | 0.6 | 0.6 | 0.6 | 1.0 |  | 0.3 | 0.3 |
| LU | 2,986 | 1.1 | 7.5 | 3.8 | 1.0 | 1.1 | 3.7 | 1.4 | 1.6 | 1.8 | 1.1 | 3.2 | 1.6 |  | 4.2 | 5.9 | 1.0 | 4.4 | 2.2 | 1.1 | 1.2 | 4.3 | 2.5 | 7.1 | 2.4 | 4.8 | 1.1 | 1.1 | 1.1 | 1.0 |  | 0.9 | 0.8 |
| HU | 545 | 0.4 | 1.6 | 0.9 | 0.4 | 0.4 | 0.9 | 0.5 | 0.8 | 0.5 | 0.8 | 0.9 | 0.5 |  | 1.0 | 1.2 | 0.6 | 1.0 | 0.6 | 0.6 | 0.4 | 1.0 | 0.7 | 1.5 | 0.7 | 1.0 | 0.6 | 0.6 | 0.6 | 1.0 |  | 0.4 | 0.4 |
| MT | 1,175 | 0.6 | 3.2 | 1.6 | 0.5 | 0.6 | 1.6 | 0.8 | 1.0 | 0.9 | 0.9 | 1.5 | 0.8 |  | 1.8 | 2.4 | 0.7 | 1.9 | 1.0 | 0.7 | 0.6 | 1.9 | 1.1 | 3.0 | 1.1 | 2.0 | 0.7 | 0.7 | 0.8 | 1.0 |  | 0.5 | 0.5 |
| NL | 2,704 | 1.0 | 6.8 | 3.4 | 0.9 | 1.1 | 3.3 | 1.3 | 1.5 | 1.6 | 1.1 | 3.0 | 1.5 |  | 3.8 | 5.4 | 1.0 | 4.0 | 2.0 | 1.0 | 1.1 | 3.9 | 2.3 | 6.5 | 2.2 | 4.4 | 1.1 | 1.0 | 1.1 | 1.0 |  | 0.8 | 0.8 |
| AT | 2,342 | 0.9 | 6.0 | 3.0 | 0.8 | 1.0 | 2.9 | 1.2 | 1.4 | 1.5 | 1.0 | 2.6 | 1.3 |  | 3.3 | 4.7 | 0.9 | 3.5 | 1.7 | 0.9 | 1.0 | 3.5 | 2.0 | 5.6 | 1.9 | 3.8 | 1.0 | 1.0 | 1.0 | 1.0 |  | 0.7 | 0.7 |
| PL | 549 | 0.4 | 1.7 | 0.9 | 0.4 | 0.4 | 0.9 | 0.5 | 0.8 | 0.5 | 0.8 | 0.9 | 0.5 |  | 1.0 | 1.2 | 0.6 | 1.0 | 0.6 | 0.6 | 0.4 | 1.0 | 0.7 | 1.5 | 0.7 | 1.0 | 0.6 | 0.6 | 0.6 | 1.0 |  | 0.4 | 0.4 |
| PT | 985 | 0.5 | 2.7 | 1.4 | 0.5 | 0.5 | 1.4 | 0.7 | 0.9 | 0.8 | 0.9 | 1.3 | 0.7 |  | 1.6 | 2.1 | 0.7 | 1.6 | 0.9 | 0.7 | 0.6 | 1.6 | 1.0 | 2.5 | 1.0 | 1.7 | 0.7 | 0.7 | 0.7 | 1.0 |  | 0.4 | 0.4 |
| RO | 326 | 0.3 | 1.1 | 0.6 | 0.3 | 0.3 | 0.6 | 0.5 | 0.7 | 0.4 | 0.8 | 0.7 | 0.4 |  | 0.8 | 0.8 | 0.6 | 0.7 | 0.5 | 0.6 | 0.4 | 0.7 | 0.5 | 1.0 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 1.0 |  | 0.3 | 0.3 |
| SI | 987 | 0.5 | 2.7 | 1.4 | 0.5 | 0.5 | 1.4 | 0.7 | 0.9 | 0.8 | 0.9 | 1.3 | 0.7 |  | 1.6 | 2.1 | 0.7 | 1.6 | 0.9 | 0.7 | 0.6 | 1.6 | 1.0 | 2.5 | 1.0 | 1.7 | 0.7 | 0.7 | 0.7 | 1.0 |  | 0.4 | 0.4 |
| SK | 558 | 0.4 | 1.7 | 0.9 | 0.4 | 0.4 | 0.9 | 0.5 | 0.8 | 0.5 | 0.8 | 0.9 | 0.5 |  | 1.0 | 1.2 | 0.6 | 1.0 | 0.6 | 0.6 | 0.4 | 1.0 | 0.7 | 1.5 | 0.7 | 1.0 | 0.6 | 0.6 | 0.6 | 1.0 |  | 0.4 | 0.4 |
| FI | 2,359 | 0.9 | 6.0 | 3.0 | 0.9 | 1.0 | 3.0 | 1.2 | 1.4 | 1.5 | 1.0 | 2.6 | 1.3 |  | 3.4 | 4.7 | 0.9 | 3.5 | 1.8 | 0.9 | 1.0 | 3.5 | 2.0 | 5.7 | 1.9 | 3.8 | 1.0 | 1.0 | 1.0 | 1.0 |  | 0.7 | 0.7 |
| SE | 2,517 | 1.0 | 6.4 | 3.2 | 0.9 | 1.0 | 3.1 | 1.2 | 1.5 | 1.5 | 1.1 | 2.8 | 1.4 |  | 3.6 | 5.0 | 0.9 | 3.7 | 1.9 | 1.0 | 1.1 | 3.7 | 2.2 | 6.0 | 2.0 | 4.1 | 1.0 | 1.0 | 1.0 | 1.0 |  | 0.8 | 0.7 |
| UK | 2,325 | 0.9 | 5.9 | 3.0 | 0.8 | 0.9 | 2.9 | 1.2 | 1.4 | 1.5 | 1.0 | 2.6 | 1.3 |  | 3.3 | 4.7 | 0.9 | 3.4 | 1.7 | 0.9 | 1.0 | 3.4 | 2.0 | 5.6 | 1.9 | 3.8 | 1.0 | 1.0 | 1.0 | 1.0 |  | 0.7 | 0.7 |
| IS | 2,118 | 0.9 | 5.4 | 2.7 | 0.8 | 0.9 | 2.7 | 1.1 | 1.3 | 1.3 | 1.0 | 2.4 | 1.2 |  | 3.0 | 4.3 | 0.9 | 3.2 | 1.6 | 0.9 | 0.9 | 3.1 | 1.9 | 5.1 | 1.8 | 3.4 | 0.9 | 0.9 | 1.0 | 1.0 |  | 0.7 | 0.6 |
| LI | 0 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.6 | 0.3 | 0.8 | 0.3 | 0.3 |  | 0.3 | 0.2 | 0.5 | 0.3 | 0.3 | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.1 | 0.5 | 0.5 | 0.5 | 1.0 |  | 0.3 | 0.3 |
| NO | 3,730 | 1.3 | 9.3 | 4.6 | 1.2 | 1.4 | 4.5 | 1.7 | 1.9 | 2.2 | 1.2 | 4.0 | 1.9 |  | 5.1 | 7.4 | 1.1 | 5.4 | 2.6 | 1.2 | 1.4 | 5.4 | 3.1 | 8.8 | 2.9 | 6.0 | 1.3 | 1.2 | 1.3 | 1.0 |  | 1.0 | 1.0 |
| CH | 3,978 | 1.4 | 9.9 | 4.9 | 1.3 | 1.4 | 4.8 | 1.8 | 2.0 | 2.3 | 1.2 | 4.2 | 2.0 |  | 5.4 | 7.9 | 1.2 | 5.7 | 2.8 | 1.2 | 1.5 | 5.7 | 3.3 | 9.4 | 3.0 | 6.4 | 1.3 | 1.3 | 1.4 | 1.0 |  | 1.0 | 1.0 |

**Source** Own calculations based on Eurostat

*Option 4a – A threshold of one month*

In order to calculate option 4a the following definition is applied:

***= (Cases of less than 30 days \* average spending per unemployed person \* correction coefficient) + (cases more than 30 days \* average spending per unemployed person).***

The correction coefficient is defined in *Table 17* (assuming a period of employment of one month in the Member State of last activity and 11 months in the Member State of origin). The unemployment expenditure related to the cases of a period of more than one month is already reported in *Table 11* under sub-option 3a.

For six of the reporting Member States the budgetary impact could not be estimated: Lithuania and Norway could not provide a breakdown by period of insurance, employment or self-employment; France, Spain and Estonia could not provide a breakdown by Member State of origin and for Liechtenstein the average spending per unemployed person is not known.

The estimated budgetary impact does not take into account the ceiling of earnings taken as a reference defined by some Member States, or the lowest and highest levels of the unemployment benefits. Therefore, these estimates should be considered as a maximum impact, given that the real impact will be flattened for some Member States. As already mentioned, also some Member States do not take previous earnings as a reference for the calculation of the unemployment benefit and as a result this option will not affect these Member States (Ireland, Malta, Poland and the United Kingdom).

Under this sub-option 0.10% of total yearly unemployment spending by the reporting Member States will be related to the aggregation of periods for unemployment *(Table 19)*.

If the calculation of the unemployment benefit will also be based on the salaries earned in the Member State of last activity for those unemployed recent migrant workers who fulfilled a period of insurance, employment or self-employment of less than one month in their Member State of last activity, in particular ‘low-wage’ competent Member States (compared to the Member States of origin) will be confronted with an additional budgetary cost (e.g. BG (+2.7%), LV (+94.7%), HU (+ 1.5%), SK (+43.7%) and SE (+3.2%)) *(Tables 15 and 16)*. This of course in contrast to ‘high-wage’ competent Member States (e.g. BE (-6.8%), DK (-24.7%); NL (-1.4%), FI (-4.3%) and CH (-0.2%)).

**Table 19 Estimate of the budgetary annual impact under sub-option 4a**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| MS | Less than 30 days | More than one month | Expenditure related to the aggregation of periods (in €) | % change compared to the baseline scenario | Total unemployment spending  (in million €) | % share |
| BE | 5,457,818 | 13,606,403 | 19,064,221 | -6.8% | 5,577 | 0.34% |
| BG | 43,216 | 1,312,129 | 1,355,345 | 2.7% | 181 | 0.75% |
| CZ |  | 0 |  |  |  |  |
| DK | 120,852 | 116,942 | 237,794 | -24.7% | 2,696 | 0.01% |
| DE |  |  |  |  |  |  |
| EE |  |  |  |  |  |  |
| IE |  |  |  |  |  |  |
| EL |  |  |  |  |  |  |
| ES |  |  |  |  |  |  |
| FR |  |  |  |  |  |  |
| HR | 0 | 7,606 | 7,606 | 0.0% | 180 | 0.00% |
| IT |  |  |  |  |  |  |
| CY | 0 | 3,890 | 3,890 | 0.0% | 124 | 0.00% |
| LV | 6,196 | 3,358 | 9,554 | 94.7% | 59 | 0.02% |
| LT |  |  |  | n.a. |  |  |
| LU | 8,103 | 514,545 | 522,648 | -0.5% | 275 | 0.19% |
| HU | 13,621 | 328,012 | 341,634 | 1.5% | 208 | 0.16% |
| MT | (2,100) | (9,625) | (11,725) | 6.6% | 23 | 0.05% |
| NL | 270,987 | 1,527,450 | 1,798,437 | -1.4% | 10,183 | 0.02% |
| AT |  |  |  |  |  |  |
| PL | (152,136) | (305,108) | (457,244) | 33.7% | 640 | 0.07% |
| PT |  |  |  |  |  |  |
| RO | 30 | 1,797 | 1,827 | -15.3% | 183 | 0.00% |
| SI |  |  |  |  |  |  |
| SK | 275,080 | 358,226 | 633,306 | 43.7% | 176 | 0.36% |
| FI | 101,483 | 661,516 | 762,999 | -4.3% | 3,189 | 0.02% |
| SE | 288,706 | 508,954 | 797,660 | 3.2% | 1,704 | 0.05% |
| UK | (19,467) | (18,753) | (38,219) | -11.7% | 6,646 | 0.00% |
| IS |  |  |  |  |  |  |
| LI |  |  |  | n.a. |  |  |
| NO |  |  |  | n.a. |  |  |
| CH | 12,454 | 10,023,956 | 10,036,409 | -0.2% | 3,266 | 0.31% |
| Total | 6,772,249 | 29,308,270 | 36,080,519 | -3.2\* | 35,310 | 0.10% |

\* Only selecting Member States for which figures are available under sub-option 4a.

\*\* ( ) = Member States which do not take previous earnings as a reference for the calculation of the Unemployment Benefit.

**Source** Own calculations based on the administrative questionnaire and ESSPROS

**Table 20 Estimate of public spending for cases less than 30 days under the baseline scenario and under sub-option 4a**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| MS | Number of  cases | Baseline  scenario (in €) | Sub-option 4a  (in €) | % change |
| BE | 736 | 6,859,118 | 5,457,818 | -20.4% |
| BG | 22 | 7,048 | 43,216 | 513.9% |
| DK | 34 | 198,801 | 120,852 | -39.2% |
| HR | 0 | 0 | 0 |  |
| CY | 0 | 0 | 0 |  |
| LV | 6 | 1,550 | 6,196 | 299.8% |
| LU | 1 | 10,948 | 8,103 | -26.0% |
| HU | 29 | 8,493 | 13,621 | 60.4% |
| MT | 1 | 1,375 | 2,100 | (52.7%) |
| NL | 26 | 296,371 | 270,987 | -8.6% |
| PL | 164 | 36,983 | 152,136 | (311.4%) |
| RO | 2 | 359 | 30 | -91.7% |
| SK | 217 | 82,434 | 275,080 | 233.7% |
| FI | 23 | 135,847 | 101,483 | -25.3% |
| SE | 156 | 263,777 | 288,706 | 9.5% |
| UK | 17 | 24,523 | 19,467 | (-20.6%) |
| CH | 4 | 30,819 | 12,454 | -59.6% |

\* ( ) = Member States which do not take previous earnings as a reference for the calculation of the Unemployment Benefit.

**Source** Own calculations based on the administrative questionnaire and ESSPROS

*Option 4b – A threshold of three months*

In order to calculate option 4b the following definition is applied:

***= (Cases of less than 30 days \* average spending per unemployed person \* correction coefficient) + (cases more than one month but less than three months \* average spending per unemployed person \* correction coefficient) + (cases more than three months \* average spending per unemployed person).***

The correction coefficient for the cases of less than 30 days is defined in *Table 17* (assuming a period of employment of one month in the Member State of last activity and 11 months in the Member State of origin) and for the cases of more than one month but less than three months in *Table 84* (assuming a period of employment of three months in the Member State of last activity and nine months in the Member State of origin). The unemployment expenditure related to the cases of a period of more than three months is already reported in *Table 15* under sub-option 3b.

For six reporting Member States the budgetary impact could not be estimated: Lithuania and Norway could not provide a breakdown by period of insurance, employment or self-employment; France, Spain and Estonia could not provide a breakdown by Member State of origin and for Liechtenstein the average spending per unemployed person is not known.

The estimated budgetary impact does not take into account the ceiling of earnings taken as a reference defined by some Member States, or the lowest and highest levels of the unemployment benefits. Therefore, these estimates should be considered as a maximum impact, given that the real impact will be flattened for some Member States. As already mentioned, also some Member States do not take previous earnings as a reference for the calculation of the unemployment benefit and as a result this option will not affect these Member States (IE, MT, PL and UK).

Under this sub-option, 0.10% of total unemployment spending by the reporting Member States will be related to the aggregation of periods for unemployment *(Table 21)*. Also, a similar view on the budgetary impact of ‘low-wage’ and ‘high-wage’ Member States as described under sub-option 4a is obtained.

**Table 21 Estimate of the budgetary annual impact under sub-option 4b**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| MS | Less than 30 days | More than 1 month but less than 3 months | More than 3 months | Expenditure related to the aggregation of periods (in €) | % change compared to the baseline scenario | Total unemployment spending (in million €) | % share |
| BE | 5,457,818 | 3,182,447 | 9,692,233 | 18,332,498 | -10.4% | 5,577 | 0.33% |
| BG | 43,216 | 237,859 | 1,264,077 | 1,545,152 | 17.1% | 181 | 0.85% |
| CZ |  |  |  |  |  |  |  |
| DK | 120,852 | 0 | 116,942 | 237,794 | -24.7% | 2,696 | 0.01% |
| DE |  |  |  |  |  |  |  |
| EE |  |  |  |  |  |  |  |
| IE |  |  |  |  |  |  |  |
| EL |  |  |  |  |  |  |  |
| ES |  |  |  |  |  |  |  |
| FR |  |  |  |  |  |  |  |
| HR | 0 | 1,315 | 7,130 | 8,446 | 11.0% | 180 | 0.00% |
| IT |  |  |  |  |  |  |  |
| CY | 0 | 0 | 3,890 | 3,890 | 0.0% | 124 | 0.00% |
| LV | 6,196 | 1,680 | 2,841 | 10,717 | 118.4% | 59 | 0.02% |
| LT |  |  |  |  | n.a. |  |  |
| LU | 8,103 | 62,786 | 437,911 | 508,800 | -3.2% | 275 | 0.18% |
| HU | 13,621 | 2,424 | 326,255 | 342,300 | 1.7% | 208 | 0.16% |
| MT | (2,100) | (721) | (8,250) | (11,072) | 0.6% | 23 | 0.05% |
| NL | 270,987 | 292,771 | 1,219,680 | 1,783,439 | -2.2% | 10,183 | 0.02% |
| AT |  |  |  |  |  |  |  |
| PL | (152,136) | (293,485) | (219,642) | (665,263) | 94.5% | 640 | 0.10% |
| PT |  |  |  |  |  |  |  |
| RO | 30 | 575 | 1,438 | 2,043 | -5.3% | 183 | 0.00% |
| SI |  |  |  |  |  |  |  |
| SK | 275,080 | 248,899 | 275,413 | 799,392 | 81.4% | 176 | 0.45% |
| FI | 101,483 | 222,066 | 366,196 | 689,745 | -13.5% | 3,189 | 0.02% |
| SE | 288,706 | 238,894 | 302,667 | 830,267 | 7.4% | 1,704 | 0.05% |
| UK | (19,467) | (1,955) | (17,310) | (38,732) | -10.5% | 6,646 | 0.00% |
| IS |  |  |  |  |  |  |  |
| LI |  |  |  |  | n.a. |  |  |
| NO |  |  |  |  | n.a. |  |  |
| CH | 12,454 | 134,820 | 9,777,402 | 9,924,675 | -1.3% | 3,266 | 0.30% |
| Total | 6,772,249 | 4,922,698 | 24,039,277 | 35,734,224 | -4.1\* | 35,310 | 0.10% |

\* Only selecting Member States for which figures are available under sub-option 4b.

\*\* ( ) = Member States which do not take previous earnings as a reference for the calculation of the Unemployment Benefit.

**Source** Own calculations based on the administrative questionnaire and ESSPROS

**Table 22 Estimate of public spending for cases less than three months under the baseline scenario and under sub-option 4b**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| MS | Number of  cases | Baseline  scenario (in €) | Sub-option 4b (in €) | % change |
| BE | 1,156 | 10,773,289 | 8,640,265 | -19.8% |
| BG | 172 | 55,099 | 281,123 | 410.2% |
| DK | 34 | 198,801 | 120,852 | -39.2% |
| HR | 1 | 475 | 1,315 | 176.7% |
| CY | 0 | 0 | 0 |  |
| LV | 8 | 2,066 | 7,876 | 281.1% |
| LU | 8 | 87,582 | 70,889 | -19.1% |
| HU | 35 | 10,250 | 16,045 | 56.5% |
| MT | 2 | 2,750 | 2,821 | (2.6%) |
| NL | 53 | 604,141 | 563,759 | -6.7% |
| PL | 543 | 122,449 | 445,621 | (263.9%) |
| RO | 4 | 719 | 605 | -15.8% |
| SK | 435 | 165,248 | 523,979 | 217.1% |
| FI | 73 | 431,166 | 323,549 | -25.0% |
| SE | 278 | 470,064 | 527,599 | 12.2% |
| UK | 18 | 25,965 | 21,422 | (-17.5%) |
| CH | 36 | 277,373 | 147,274 | -46.9% |

\* ( ) = Member States which do not take previous earnings as a reference for the calculation of the Unemployment Benefit.

**Source** Own calculations based on the administrative questionnaire and ESSPROS

**Summary**

All Member States will experience the lowest budgetary impact on their public unemployment spending if option 3b – application of a threshold of three months – is applied *(Tables 23 and 24)*. The budgetary impact differs for each of the Member States and depends on the percentage of aggregated cases applicable to a period of insurance, employment of self-employment below three months compared to the total number of aggregated cases. For instance, Cyprus and Hungary will experience almost no decrease of public unemployment spending under option 3b. These estimates only include the budgetary impact on public unemployment spending. However, also public spending on social assistance applicable to recent unemployed migrant workers who fall below the threshold could be taken into account. This will also limit the financial ‘gain’ when applying a threshold of one or three months. The impact of option 4 – the calculation of the unemployment benefit will also be based on the salaries in the Member State of origin if a period of insurance, employment or self-employment of less than one month (sub-option 4a) or three months (sub-option 4b) has been fulfilled in the Member State of last activity – depends strongly on the breakdown by Member State of origin. If average earnings in the Member State of origin are higher than the average earnings in the Member State of last activity, competent Member States will experience a higher budgetary cost compared to the baseline scenario. However, the real impact will be flattened for some competent Member States given that they have defined a ceiling of earnings taken as a reference and/or a minimum and/or a maximum level of the unemployment benefit.

**Table 23 A comparison of options between Member States, % change compared to the baseline scenario**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| MS | Baseline | Option 3a | | Option 3b | | Option 4a | | Option 4b | |
|  | *Amount (in €)* | *Amount (in €)* | *% change* | *Amount (in €)* | *% change* | *Amount (in €)* | *% change* | *Amount (in €)* | *% change* |
| BE | 20,465,522 | 13,606,403 | -33.5% | 9,692,233 | -52.6% | 19,064,221 | -6.8% | 18,332,498 | -10.4% |
| BG | 1,319,176 | 1,312,129 | -0.5% | 1,264,077 | -4.2% | 1,355,345 | 2.7% | 1,545,152 | 17.1% |
| CZ |  |  |  |  |  |  |  |  |  |
| DK | 315,743 | 116,942 | -63.0% | 116,942 | -63.0% | 237,794 | -24.7% | 237,794 | -24.7% |
| DE |  |  |  |  |  |  |  |  |  |
| EE | 64,171 | 40,568 | -36.8% | 29,135 | -54.6% | n.a. | n.a. | n.a. | n.a. |
| IE |  |  |  |  |  |  |  |  |  |
| EL |  |  |  |  |  |  |  |  |  |
| ES | 6,502,801 | 3,357,982 | -48.4% | 1,952,683 | -70.0% | n.a. | n.a. | n.a. | n.a. |
| FR | 52,961,903 | 27,884,715 | -47.3% | 19,735,264 | -62.7% | n.a. | n.a. | n.a. | n.a. |
| HR | 7,606 | 7,606 | 0.0% | 7,130 | -6.3% | 7,606 | 0.0% | 8,446 | 11.0% |
| IT |  |  |  |  |  |  |  |  |  |
| CY | 3,890 | 3,890 | 0.0% | 3,890 | 0.0% | 3,890 | 0.0% | 3,890 | 0.0% |
| LV | 4,908 | 3,358 | -31.6% | 2,841 | -42.1% | 9,554 | 94.7% | 10,717 | 118.4% |
| LT | 53,055 | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| LU | 525,493 | 514,545 | -2.1% | 437,911 | -16.7% | 522,648 | -0.5% | 508,800 | -3.2% |
| HU | 336,506 | 328,012 | -2.5% | 326,255 | -3.0% | 341,634 | 1.5% | 342,300 | 1.7% |
| MT | 11,000 | 9,625 | -12.5% | 8,250 | -25.0% | 11,725 | 6.6% | 11,072 | 0.6% |
| NL | 1,823,821 | 1,527,450 | -16.3% | 1,219,680 | -33.1% | 1,798,437 | -1.4% | 1,783,439 | -2.2% |
| AT |  |  |  |  |  |  |  |  |  |
| PL | 342,091 | 305,108 | -10.8% | 219,642 | -35.8% | 457,244 | 33.7% | 665,263 | 94.5% |
| PT |  |  |  |  |  |  |  |  |  |
| RO | 2,157 | 1,797 | -16.7% | 1,438 | -33.3% | 1,827 | -15.3% | 2,043 | -5.3% |
| SI |  |  |  |  |  |  |  |  |  |
| SK | 440,660 | 358,226 | -18.7% | 275,413 | -37.5% | 633,306 | 43.7% | 799,392 | 81.4% |
| FI | 797,363 | 661,516 | -17.0% | 366,196 | -54.1% | 762,999 | -4.3% | 689,745 | -13.5% |
| SE | 772,731 | 508,954 | -34.1% | 302,667 | -60.8% | 797,660 | 3.2% | 830,267 | 7.4% |
| UK | 43,275 | 18,753 | -56.7% | 17,310 | -60.0% | 38,219 | -11.7% | 38,732 | -10.5% |
| IS |  |  |  |  |  |  |  |  |  |
| LI | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| NO | 3,083,353 | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| CH | 10,054,775 | 10,023,956 | -0.3% | 9,777,402 | -2.8% | 10,048,455 | -0.2% | 9,924,675 | -1.3% |
| Total |  |  | -37.4% |  | -52.7% |  | -3.2% |  | -4.1% |

\* No data available for CZ, DE, IE, EL, IT, AT, LT, PT, SI, NO and IS.

**Source** Own calculations based on the administrative questionnaire and ESSPROS

**Table 24 A comparison of options between Member States, estimated lowest and highest budgetary impact**

| MS | Lowest budgetary impact | | | | | Highest budgetary impact | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ***Baseline*** | ***Option 3a*** | ***Option 3b*** | ***Option 4a*** | ***Option 4b*** | ***Baseline*** | ***Option 3a*** | ***Option 3b*** | ***Option 4a*** | ***Option 4b*** |
| BE |  |  | X |  |  | X |  |  |  |  |
| BG |  |  | X |  |  |  |  |  |  | X |
| CZ |  |  |  |  |  |  |  |  |  |  |
| DK |  | X | X |  |  |  |  |  | X | X |
| DE |  |  |  |  |  |  |  |  |  |  |
| EE |  |  | X | n.a. | n.a. | X |  |  | n.a. | n.a. |
| IE |  |  |  |  |  |  |  |  |  |  |
| EL |  |  |  |  |  |  |  |  |  |  |
| ES |  |  | X | n.a. | n.a. | X |  |  | n.a. | n.a. |
| FR |  |  | X | n.a. | n.a. | X |  |  | n.a. | n.a. |
| HR |  |  | X |  |  |  |  |  |  | X |
| IT |  |  |  |  |  |  |  |  |  |  |
| CY | X | X | X | X | X | X | X | X | X | X |
| LV |  |  | X |  |  |  |  |  |  | X |
| LT | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| LU |  |  | X |  |  | X |  |  |  |  |
| HU |  |  | X |  |  |  |  |  |  | X |
| MT |  |  | X |  |  |  |  |  | X |  |
| NL |  |  | X |  |  | X |  |  |  |  |
| AT |  |  |  |  |  |  |  |  |  |  |
| PL |  |  | X |  |  |  |  |  |  | X |
| PT |  |  |  |  |  |  |  |  |  |  |
| RO |  |  | X |  |  | X |  |  |  |  |
| SI |  |  |  |  |  |  |  |  |  |  |
| SK |  |  | X |  |  |  |  |  |  | X |
| FI |  |  | X |  |  | X |  |  |  |  |
| SE |  |  | X |  |  |  |  |  |  | X |
| UK |  |  | X |  |  | X |  |  |  |  |
| IS |  |  |  |  |  |  |  |  |  |  |
| LI | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| NO |  |  |  |  |  |  |  |  |  |  |
| CH |  |  | X |  |  | X |  |  |  |  |

\* No data available for CZ, DE, IE, EL, IT, AT, PT, SI and IS.

**Source** Own calculations based on the administrative questionnaire and ESSPROS

# Conclusions

The unemployment chapter of Regulation (EC) No 883/2004 provides for specific coordination rules for the aggregation of periods of insurance, employment or self-employment in the case of unemployment. Aggregation will be applied to those unemployed recent migrant workers who have completed their most recent periods of insurance, employment or self-employment in the Member State where the benefit is claimed. In some cases the period of insurance, employment or self-employment is insufficient to be entitled to an unemployment benefit. In that case additional periods of insurance, employment or self-employment completed by the person in a Member State other than the competent State are required.

In the framework of an impact assessment of a revision of Regulation (EC) Nos 883/2004 and 987/2009 by the end of 2015 the Commission requires a preparatory study on the economic impact of an amendment of the aggregation rules for unemployment. The Commission proposed several alternative options, to be compared with a first option representing the current situation, i.e. the ‘status quo’.

* **Option 1** – Status quo: “maintaining the wording of Article 61”;
* **Option 2** – The formalisation of the “one-day rule”;
* **Option 3** – The introduction of a minimum period for aggregating periods of insurance, employment or self-employment;
  + **Sub-option 3a: one month** of insurance, employment or self-employment needs to be completed before aggregation can be applied.
    - **Sub-option 3a1:** *Previous Member State is responsible for paying the unemployment benefits for those workers who, in the Member State of last activity, have not completed one month of insurance, employment or self-employment.*
  + **Sub-option 3b: three months** of insurance, employment or self-employment needs to be completed before aggregation can be applied.
    - **Sub-option 3b1:** *Previous Member State is responsible for paying the unemployment benefits for those workers who, in the Member State of last activity, have not completed three months of insurance, employment or self-employment.*
* **Option 4** – A change of the calculation method of the unemployment benefit.
  + **Sub-option 4a:** the salary earned in the previous Member State is also taken into account for the calculation of the unemployment benefit by the competent Member State, if less than **one month** of insurance, employment or self-employment is completed.
  + **Sub-option 4b:** the salary earned in the previous Member State is also taken into account for the calculation of the unemployment benefit by the competent Member State, if less than **three months** of insurance, employment or self-employment is completed.

Different components (the number of new EU-28/EFTA movers; the number of unemployed new EU-28/EFTA movers; the period of insurance, employment or self-employment completed in the last Member State of activity; the qualifying period; the amount of the unemployment benefit and the duration of unemployment) will determine the budgetary cost of new EU-28/EFTA movers who became unemployed after a short period of insurance, employment or self-employment.

In 2012, some 1.8 million EU-28/EFTA citizens of working age moved to another EU Member State/EFTA country and some one in ten of these new EU-28/EFTA movers were unemployed. This group might need to prove periods of insurance, employment or self-employment completed in a Member State other than the competent Member State in order to be entitled to an unemployment benefit. To which extent aggregation is required (expressed by the number of PDs U1 or SEDs U002) will also depend on the qualifying period required under the legislation of the competent Member State. Most Member States apply a qualifying period of some 12 months. However, it should be noted that there are also large differences in the time in which this period must be completed. It will make the accomplishment of the acquired period more severe or less severe.

In almost all Member States the earnings preceding unemployment are taken into account as a reference basis for the calculation of the unemployment benefit. Nonetheless, the applied calculation methods vary from taking into account the last salary earned to the average earnings of several months. In case of aggregation the calculation method (as defined in Article 62 of Regulation (EC) No 883/2004) provides that only the salary or professional income received by the person concerned in respect of the last activity in the competent Member State is taken into account. However, option 4 is revising this by also taking into account the salary earned in the previous Member State of origin if a period of insurance, employment or self-employment of less than one month (sub-option 4a) or three months (sub-option 4b) has been fulfilled in the Member State of last activity .

The budgetary impact of the aggregation of periods for unemployment on total unemployment spending is very limited. Approximately 0.11% of total unemployment spending by the reporting Member States could be related to the aggregation of periods for unemployment.

All Member States will experience the lowest budgetary impact on their public unemployment spending if option 3b – application of a threshold of three months – is applied. The budgetary impact differs for each of the Member States and depends on the percentage of aggregated cases applicable to a period of insurance, employment of self-employment below three months compared to the total number of aggregated cases. These estimates only include the budgetary impact on public unemployment spending. However, also public spending on social assistance applicable to unemployed recent migrant workers who fall below the threshold could be taken into account. This will also limit the financial ‘gain’ when applying a threshold of one or three months.

In case the previous Member State is responsible for paying the unemployment benefits for those workers who, in the Member State of last activity, have not completed one or three months of insurance, employment or self-employment this additional cost should be added to the budgetary cost Member States will experience as Member State of last activity. However, most of the aggregated cases apply to a period of insurance, employment or self-employment of more than three months and implies that the previous Member State only for a limited number of cases will be responsible for paying the unemployment benefit. Nevertheless, figures show already that this will lead to a higher budgetary impact for some Member States compared to the current rules.

The impact of option 4 – the calculation of the unemployment benefit will also be based on the salaries in the Member State of origin if a period of insurance, employment or self-employment of less than one month (sub-option 4a) or three months (sub-option 4b) has been fulfilled in the Member State of last activity – depends strongly on the breakdown by Member State of origin. If average earnings in the Member State of origin are higher than the average earnings in the Member State of last activity, competent Member States will experience a higher budgetary cost compared to the baseline scenario. However, the real impact will be flattened for some competent Member States given that they have defined a ceiling of earnings taken as a reference and/or a minimum and/or a maximum level of the unemployment benefit.

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# ANNEX XV: Administrative Costs 2014 package



**ANNEX XV Administrative costs of the options[[80]](#footnote-80)**

For the assessment of the administrative and implementation costs, **a limited number of Member States** has been selected as a sample.

For **long-term care benefits**, these countries are: - Austria, Belgium, Germany, Luxembourg, Poland and the United Kingdom.

For **unemployment benefits**, these countries are: - Austria, Belgium, Luxembourg, Poland, Romania and the United Kingdom.

The selection criteria applied are:

1) The high number of cross-border workers in these countries and experience with managing cross-border cases;

2) The efficiency level and the degree of automation in place;

3) The geographic balance;

4) The willingness of the national administrations to collaborate.

**Long-term care benefits**

For long-term care, it appears that the situation is very complex, as it encompasses different cares that are not understood in the same way in the whole EU and that imply a fragmented landscape of responsible and implementing actors in some Member States (e.g. over 70 different bodies are involved in Germany, while each of the 17 regions of Spain also has a different system; in many Member States, local entities are a dominant actor, etc.). The different national specificities result in a large variety of situations which may have a significant impact on the administrative burden when dealing with cross-border cases for long-term care.

There a number examples demonstrating the complexity of the processing of cross-border cases for long-term care which can result in administrative cost and burden for Member States’ authorities:

* According to the interviewees, there is legal uncertainty about which benefits should be coordinated under the Sickness Chapter. Some countries still do not consider the care (social assistance) they provide as being included in the Sickness Chapter;
* In our survey to the national administrations, around 50% of national administrations that are opposed to changes to the current coordination rules state that the current rules need only to be better applied in practice and to be better explained. National administrations who are in favour of a change of the current rules say that the identified problems (legal uncertainty, complex regulation and uneven applications of the rules by Member States) will persist if no change occurs;
* Not in all Member States (particularly not in Member States that generally are in favour of keeping the status quo such as Germany, Austria and the Netherlands) administrative burden was perceived a major concern by national administrations. One Danish interviewee gave the following argument to put the administrative burden into perspective:

*“Before 2009, Germany did not ask reimbursement to Denmark for costs that it incurred by provision of LTC services to citizens that fell under the Danish system, based on a special agreement between both Member States. However, recently, Germany asked to reintroduce a reimbursement system again between both countries. The fact that Germany asked to reinstall a reimbursement system again shows that other aspects seem more important for Germany than administrative burden from reimbursement claims, for example the financial impact of LTC services provided by Germany.”*

* A German health insurance considered the reimbursement of LTC benefits to be slow and problematic from an administrative point of view:

*“There are EUR 500 000 – 600.000 interest costs per year that my organisation has to bear because of non- or late payment. The reimbursement mechanism is not functioning well and needs a substantial revision of the rules. There is an outstanding amount of EUR 12-13 million in 2013. Late payments can be the result of checks/scrutiny of services rendered by the country of residence; however, the checks do not justify a waiting period of up to 18 months in some cases. The time needed for checks should be reduced substantially. The reimbursement mechanism could be made more efficient by using lump sum compensation mechanism. However, the views about its effectiveness are divided amongst the insuring companies.”*

* An Austrian representative of a health insurance fund confirms the long processing time of reimbursement:

*“Particularly the reimbursement of LTC benefits in kind by the competent MS poses difficulties. Often, the information about the amount/costs of benefits in kind rendered by the Member State of residence reaches the competent Member State (which reimburses these costs) very late. Regularly, it takes 1-1.5 years to reimburse such claims*. *The rules stipulating information procedures* *should be more detailed (e.g. duty for monthly information provision of the value of the benefits in kind rendered by the MS of residence). The time-bound provision of information by all Member States is of key importance as to ensure an effective application of the reimbursement mechanism*”.

In general, regardless if they believed that administrative burden from the current rules is a major problem or not, only a small minority of national administrations have a good view on the actual administrative burden or are able to support their arguments with quantitative data or a detailed description of the burden. The lack of concrete (quantitative) evidence adds to the difficulty for making a sound judgment about this issue.

In terms of substantiation of the administrative costs related to the current rules and considering the limitations of the application of the SCM methodology in this exercise, we present in the table below the estimated costs related to processing of the PD S1 document.

Despite the data limitations resulting from the problems discussed in this chapter, the assessment of the administrative cost (baseline scenario) for the PD S1 document provides a robust basis for assessing the theoretical impact (positive or negative) of the different policy options on the administrative cost.

The methodology for assessing the administrative cost is based on the following formula:

Time (T) x Wage (W) x Number (N)

The hourly rate is EUR 18 per hour. We provide an estimate for the total number of cases for processing PD S1 documents for the EU-27.

Estimated current administrative cost (Baseline Scenario)

The PD S1 form allows a person to register for healthcare in the country of residence. This form is delivered per person (not per family). The number of PD S1 forms issued provides insight into the number of people who (may) receive LTC benefits in another Member State. In the framework of this study, we have collected data on the number of PD S1 documents ‘issued’ by category of citizen and have estimated expenditure on LTC benefits. In addition, we have collected data on the number of PD S1 documents issued for Poland and Belgium by means of a workshop with experts in the respective countries. In this section, we use the data available to calculate the estimated administrative cost for processing a number of documents related to long-term care in a cross-border case.

In order to assess the administrative costs for the EU-27 stemming from the processing of the PD S1 documents, we have carried out the following steps according to the Standard Cost Model (SCM):

1. **Calculation of the unit cost per case:**

The unit cost per case (processing/handling of a PD S1 form by the administrative staff – clerk) provides insight into the total cost for processing one PD S1 document. It is based on the following formula:

Time (T) x Wage (W)

During the workshops in the Member States, we have collected data on the average standard time spent for processing/handling a PD S1 document. Robust data are available only for Poland. The estimated time for processing one PD S1 document in Poland is estimated at 60 minutes.

The hourly rate for processing the administrative tasks is EUR 18; this results in a rate per minute of EUR 0.3 (EUR 18/60 minutes). The average unit cost for the EU-27 per case of handling a PD S1 document is EUR 18[[81]](#footnote-81). It is calculated on the following basis: Time (60 minutes) x Wage (EUR 0.3).

Caution should be paid when interpreting this estimated unit cost as the result is based on an example of one country only (Poland) which seems to have a rather efficient way of processing PD documents (see also the discussion on the processing of PD U1 documents above). It can be expected that the time for processing a PD S1 document in the other Member States may differ (substantially). Due to data limitation, however, we have calculated the administrative cost on the basis of the Polish example.

1. **Number of cases:**

In our research, we have estimated data for the number of PD S1 documents ‘issued’ for the EU-27 countries on the basis of our own calculations based on data from LFS (for a detailed discussion on the estimated number of PD S1 issued by category of citizen, see section 4.2.5 in this report). The total estimated number of PD S1 documents ‘issued’ in the EU-27 is estimated at around 1 980 000.

1. **Calculation of the administrative cost (per Member State and for the EU-27)**

We have calculated the administrative cost for processing PD S1 documents on the basis of this formula:

Time (T) x Wage (W) x Number (N)

The table below presents the total estimated administrative cost for processing PD S1 documents. The **estimated total cost for the EU-27 is EUR 35 632 000**. Within the EU-27, the estimated total cost for processing PD S1 documents was highest (˃ EUR 3 000) in a number of the old Member States (in descending order): Germany, the UK, Luxembourg, the Netherlands, Austria and Italy. It was lowest (˂ EUR 100) in a number of the new Members States (in descending order): Cyprus, Bulgaria, Slovenia, Estonia, Malta, Lithuania and Latvia.

Table 1: Estimated administrative cost - PD S1 'issued', EU-27, EUR, 2013, in 000



*Source:* Own calculations HIVA based on data from LFS and workshop in Poland

We have also calculated the administrative cost for processing a number of other documents related to long-term care benefits for Poland by applying the following formula: Time (T) x Wage (W) x Number (N). Data were collected for the following documents:

Member State of residence:

* Service of E125 forms.

Competent Member State:

* Request for the issue of S1 document/ E100 series form (service of E107/E001 forms);
* Registration of the S1 document;
* Registration of the E100 -series form (part B);
* Service of SED S001 documents;
* Issuing E125 forms.

There are no data available for the EU-27 for these documents; a calculation of administrative cost for these documents is therefore not possible at this stage. We present the data only for Poland, where robust data are available. The table below presents the total estimated administrative cost for processing the documents for Poland presented according to ‘Member State of residence’ and ‘Former working Member State’:

Table 2: Estimated administrative Cost – Competent Member State, E125, Poland, EUR, 2013



*Source:* Deloitte, workshop in Poland

Table 3:Estimated administrative Cost – Member State of residence, E125, S1/E100/E107/E001, S001, Poland, EUR, 2013



*Source:* Deloitte, workshop in Poland

## Summary – Estimated current administrative cost - Baseline scenario

The table below summarises the administrative cost for the EU-27 for the following documents for the baseline scenario: PD U1 ‘received’, PD U” ‘issued’ and PD S1 ‘issued’.

Table 4: Baseline scenario – estimated administrative cost: PD U1 (in €), PD U2 (in €), PD S1 (in € 000)



*Source:* Own calculations based on collected administrative data and 2012 Ageing Report and data provided during the workshops on administrative burden (Poland, Belgium and Romania).

The number of cases is multiplied by **standard stylized estimated** cost per case. Standard because we use for each country the same cost, stylized because round figures are used and estimated because we have only partial and anecdotic information for two countries, Belgium and Poland. Those parameters can however easily be changed in this kind of calculations when more solid information becomes available. Stylized is also the fact that we do not reproduce all administrative steps for this kind of benefits: the intake of the patient, the decision process to allocate a benefit, the administrative burden to pay a patient, to claim in needed the reimbursement, to verify the entitlements, to reimburse, or claim reimbursement of some of the administrative burden etc. Here we make the hypothesis that in the country of residence the administrative burden for the intake for a benefit in kind is € 60, as it is also € 60 for the benefit in cash. This intake is here to take place in the country of residence, although situations are thinkable that people were already entitled to this benefit before they moved (as a pensioner for instance) from the previous country of residence to a new one. In the case of a benefit in kind also in the competent state an additional cost needs to be made for the handling of this process. On top of that for the payment in kind, based on the level of the country of residence and organised in the country of residence, a reimbursement process is needed, here supposed at € 20 euro per case, triggering at the same time a similar cost in the competent country. Multiplying those standard costs with the number of cases results to an average administrative cost for the in kind cases of € 4.8 million, and € 3.6 million for the in cash cases. The % of this administrative cost to the total budgetary cost is some 0.8% for the in kind benefits, and 1.0% for the in cash benefits. The grand total is some 0.9 % of which the major part of the administrative burden is at the expense of the country of residence while the budgetary cost is completely to be paid or reimbursed by the competent country.

*Table 5: Estimated administrative cost and burden baseline scenario and options where country of residence or competent country are providing LTC benefits*



Source: Estimate based on data from LFS, 2012 Ageing Report, additional data delivered by DG ECFIN input from the work shops

**Unemployment benefits**

### Estimated current administrative costs and burden

#### Data limitations

In order to allow the stakeholders to identify the time spent on the information obligations related to the Regulations, we have defined prior to our visits in the Member States a standard legal process stemming from the Regulations, in cooperation with the Commission.

During our first visits, we noticed several issues concerning this process:

* National administrations have developed their own administrative processes for processing/handling documents related to cross-border cases for unemployment benefits and long-term care. These differ substantially between the Member States. As a result, the experts in the respective countries faced difficulties in plugging the suggested administrative processes into their national way of working (processing documents);
* The legal process encompassed several sub-administrative processes and documents and therefore Information Obligations (IOs). The complexity of the different processes proved to be an obstacle in making precise estimations of the (estimated) time spent for each of the processes. The experts were often not able to provide robust data on the time spent per each of the steps defined by the legal process.

Moreover, as the Regulations impose “principles” of coordination more than specific information obligations in the sense of the SCM, and as the principles were already applied partly or integrally by the administrations or applied still differently, it proved to be impossible for the stakeholders to differentiate the specific administrative burden[[82]](#footnote-82) created by the Regulations from the *business-as-usual* (the administrative tasks they would perform anyway in the absence of the Regulations).

Another consequence of the nature of the Regulations is that each national process is different, meaning that it results in different requirements, documents, times and complexity. It makes impossible to standardize one process that fits all national specificities.

There are examples demonstrating the complexity of the processing of cross-border cases for unemployment benefits which can result in administrative cost and burden for Member States’ authorities:

* The occasionally ‘blurry’ distinction between frontier workers and other cross-border workers, the distinction between wholly and partially unemployed frontier workers, the highly interpretable character of the criteria to determine the residence of a worker, the provisions on the aggregation of periods of insurance, employment and self-employment, and the reimbursement mechanism were mentioned as factors rendering the current coordination rules as complex;
* While these regulatory distinctions intend to reflect the complexities of real situations and account for the actual differences between different types of cross-border workers and different types of national systems, the result is a striking variety of possible cases in which the interpretation of the rules carried out by each institution plays a significant role;
* There are notable differences in the interpretation and application of the rules on the aggregation of periods and the extension of the period of export of unemployment benefits;
* The classic distinction between frontier workers and other cross-border workers has become more problematic. Inter alia, the improvement and reduction in the cost of different means of transportation has allowed workers to cover ever larger differences to commute daily or weekly for work. The elements fixed in Article 11 of Regulation (EC) No 987/2009 are broad enough to prevent mobile workers to know with certainty their country of residence and hence the legal regime applicable to them in case of unemployment;
* The reimbursement mechanism was often criticized, including claims considering that it should be made more transparent (Belgium) and that clear guidelines should be provided to each country (Luxembourg).

While the interviewees in certain countries defended that the current rules are sufficiently clear (e.g. the German Employment Services), the prevalent view was that the current coordination rules do not facilitate transparency and could be simplified. The burdensome character of the current rules was also criticized in countries which did not call for a revision of the coordination rules.

The diversity of opinions and practices in the application of certain aspects of the coordination rules is a testimony to the complexity of the rules and the lack of transparency they generate (since, given a similar situation in different regions, the similar outcome is not guaranteed). This complexity and incoherent understanding and application of the rules create a substantial (administrative) burden for the (national) administrations. This ‘burden’ is inherent to the management of cases where different understanding and national administrative processes apply; it goes beyond the definition of the administrative burden of the SCM where it is related to legal information obligations.

Around 40% of the participating public administrations reported that the EU rules create significant administrative costs and burden for national administrations. They consider the different types of forms/documents used per country, the varying requirements/understanding in terms of the information needed to fill out the documents, their mandatory or optional character and advance the procedures, and the different delays in the completion and transmission of documents as some of the most salient and recurrent problems. The reimbursement mechanism was repeatedly mentioned as a source of burden mainly due to the slow and ineffective communication between Member States.

*“There are high administrative costs in what concerns to the reimbursement of the unemployment benefits that were paid. Moreover, we would highlight the delay on the treatment of the processes and the requests for payment that are denied. Because the EU rules create significant administrative costs and burdens for national administrations, EU law is not uniformly "understood" and applied by Member States and vice versa. … Paper SEDs are not always suitable for the exchange of information and not all MS use the same documents/forms. Reimbursement procedures create high administrative burden and important costs for both the MS of last activity and the MS of residence and the cost/benefit ratio is not effective, mainly for the MS of residence. The communications between institutions is slow and needs to be more effective.”*

Several public officials expect the administrative burden to decrease in the next couple of years as a result of learning effects after the successful implementation and alignment of the rules. While the adoption of the Regulations took place ten years ago, it has taken time to fine-tune the implementation of the new rules and procedures. The lack of sound implementation of the new rules and procedures is particularly visible in a number of Member States. According to the online survey, 64% of the administrations stated that the communication (with other Member States) works well in general. However, there are problems with specific Member States. These reported problems are expected to be the main source of administrative costs.

Technological evolution could resolve some of the problems related to cooperation and communication. However, divergent interpretations of the rules and the information requirements for the completion of portable documents will continue to pose difficulties in the proper application of the Regulations.

In light of the limitations associated with the quantification of information obligations stemming from the application of the Regulations, we have adapted our approach for quantifying the IOs resulting from the Regulations and for assessing the (potential) impact of the policy options on the overall administrative process. In our analysis, we focused on a selected number of documents for which the stakeholders were able to provide robust information on a) the time spent to process/handle a document and b) the (approximate) number of cases.

We have collected useful information on the processing of documents related to cross-border cases for unemployment benefits on a) the estimated time and b) the number of cases in the following countries: Belgium, Poland, Luxembourg and Romania by means of a workshop. Other countries have provided a wealth of qualitative information which is useful for understanding the underlying problems related to the processing of the different documents and for assessing the (potential) impacts of the different options.

Despite the data limitations resulting from the problems discussed in this chapter, the assessment of the administrative cost (baseline scenario) for a number of key documents provides a robust basis for assessing the theoretical impact (positive or negative) of the different policy options on the administrative cost.

#### Aggregation of periods of employment/insurance/self-employment[[83]](#footnote-83)

The number of PD U1/E301 documents received/issued provides insight into the extent to which periods of insurance and (self-) employment in another Member State were taken into account when granting unemployment benefits. For the purpose of the assessment of the administrative costs, we do not make any distinction between PD U1 documents and E301 documents (Member States are using either of the documents, depending on their national administrative processes). Both documents are treated interchangeably for the purpose of this exercise.

In the framework of this study, we have collected data on the number of PD U1 documents ‘issued’ and ‘received’. The following countries provided data on the total number of PD U1 documents ‘issued’: Belgium, Estonia, Luxembourg and Romania. With regards to the number of PD U1 forms ‘received’, we have collected data for Belgium, Estonia, France, Poland, Romania, Slovak Republic, Sweden and the UK. In addition, we have collected data on the aggregation of periods of employment/insurance/self-employment by means of a workshop in the following countries: Belgium, Poland and Romania (data provided for E301 only).

In order to assess the administrative costs for the EU-27 stemming from the processing of the PD U1 documents, we have carried out the following steps according to the Standard Cost Model (SCM)[[84]](#footnote-84):

Calculation of the unit cost per case:

The unit cost per case (processing/handling of a PD U1 form by the administrative staff – clerk level) provides insight into the total cost for processing one single PD U1 document (in a given Member State). It is based on the following formula:

Time (T) x Wage (W)

During the workshops and interviews in the Member States, we have collected data on the average standard time spent for processing/handling a PD U1 document for the following countries: Poland (5 minutes), Belgium (60 minutes) and Romania (363 minutes)[[85]](#footnote-85). As the data show, there are stark differences between the lowest time for processing data/information (Poland - 5 minutes) and countries where the processing time is relatively higher (Romania - 363 minutes). Belgium (60 minutes) ranges in the middle.

In Poland, for example, the process for handling PD U1 documents is automatized - Poland uses the portable documents efficiently (the administrative staff faces less administrative burden). According to the interviewees (national administration), the handling of the documents is reported to be less burdensome.

In Romania, on the other hand, the administration of E301 documents (note: not PD U1 in this case) is reported to be more burdensome. According to the interviewees, the administration of simple cases, with limited or no clarifications requested from the beneficiary or employer, may take minimum 1 hour of work in total for the person in charge[[86]](#footnote-86). The administration of complex cases, with a lot of missing, inadequate or incorrect information in the dossier, may request up to 8 hours of effort from the person in charge. In such cases, the respective civil servant assumes an active role in the completion of a correct dossier and starts giving phone calls, researching different taxes and employment data bases etc.

Based on the interviewees’ responses for Poland, Belgium and Romania, it can be assumed that these three countries give good indications for calculating the average unit cost for processing/handling a PD U1 document: Poland (low administrative burden – 5 minutes), Belgium (average administrative burden – 60 minutes) and Romania (high administrative burden – 363 minutes).

For consistency and comparability with other SCM assessments of EU regulation, the tariff variable used in this study is based on hourly labour costs (plus overheads) per category of employment that has previously been used in recent SCM studies for DG EMPL[[87]](#footnote-87) and our recent Impact Assessment studies we have conducted for the Commission. We have applied an average tariff/hour of EUR18. It results in a rate per minute of EUR 0.3 (EUR 18/60 minutes).

The **average unit cost for the EU-27 is EUR 42.8**. It is calculated on the following basis: Time ((5 minutes (Poland) + 60 minutes (Belgium) + 363 minutes (Romania)) / 3) x Wage 0.3 = **EUR 42.8**

1. **Number of cases:**

We have collected data for the number of PD U1 documents ‘received’ for the following countries: Belgium, Estonia, France, Poland, Slovak Republic and the UK. We have estimated the number of PD U1 documents for the other EU-27 countries on the basis of our own calculations based on collected administrative data and the 2012 Ageing Report (see section 4.1.2.1 for more detailed information on the number of PD U1/E301 forms ‘received’ and ‘issued’). We were able to calculate the estimated administrative cost for the EU-27 on the basis of this data. The total estimated number of PD U1 documents ‘received’ in the EU-27 in 2010 is around **340 000**.

1. **Calculation of the administrative cost (per Member State and for the EU-27)**

We have calculated the administrative cost for processing PD U1 documents on the basis of this formula:

Time (T) x Wage (W) x Number (N)

The table below presents the total estimated administrative cost for processing PD U1 documents. The **estimated total cost for the EU-27 in 2010 was EUR 14 604 326**. Within the EU-27, the estimated total cost for processing PD U1 documents was highest (˃ EUR 1 million) in a number of the old Member States (in descending order): Spain, France, Germany and Italy. It was lowest (˂ EUR 100 000) in descending order in Sweden, Estonia, Slovenia, Cyprus, Luxembourg and Malta.

Table 6: Estimated administrative Cost - PD U1 (‘received’), EU-27, EUR, 2010



*Source:* Estimate based on collected administrative data and 2012 Ageing Report and data provided during the workshops on administrative burden (Belgium, Poland and Romania).

We have also calculated the average administrative cost for processing/handling a number of other documents, based on the data available. We were only able to produce the administrative cost for processing PD U1 documents (‘received’) for the EU-27 as we had data available for the EU-27 on the basis of our own calculations (there are no calculations for the other documents presented below).

We have calculated the administrative cost for ‘issuing’ a PD U1 document (‘issued’) for Poland and Belgium (based on the data we have collected during the workshops in the different countries). The total estimated cost for ‘issuing’ a PD U1 document in Poland is estimated at EUR 19 800. The amount is EUR 103 698 in Belgium. The table below presents the estimated cost for ‘issuing’ a PD U1 document for Poland and Belgium.

Table 7: Estimated administrative Cost – PD U1 (‘issued’), Poland and Belgium, EUR, 2013



*Source:* Deloitte, Workshop, Poland and Belgium

We have also estimated the cost for the following documents for Poland[[88]](#footnote-88):

* SED U004 'Salary Info' (answer on SED U003);
* SED U006 'Family Info' (answer on SED U005).

The table below presents the estimated cost for processing the above-mentioned documents in Poland. The total estimated cost for processing a SED U004 document ‘Salary Info’ in Poland is EUR 402. The cost for processing SED U006 documents ‘Family Info’ is estimated at EUR 825.

Table 8: Estimated administrative Cost –SED U004 ‘Salary Info’, SED U006 ‘Family Info’, Poland EUR, 2013



*Source:* Deloitte, workshop in Poland

#### Export of unemployment benefits[[89]](#footnote-89)

The PD U2 form is the authorisation which an unemployed person needs to export his/her unemployment benefit if (s)he wishes to move to another EU country to look for work. The competent national institution is responsible for granting this authorisation. There is a wide variety of practices in the EU-27 with regard to granting (and prolonging) authorisation to export unemployment benefit.

We have collected data on the number of PD U2 documents ‘issued’ for ten EU Member States: Austria, Belgium, Denmark, Estonia, Luxembourg, the Netherlands, Poland, Slovak Republic, Sweden and the UK. Taking together both components (survey data and own estimates) we estimate that 23.7 thousand unemployed persons have exported their unemployment benefits in 2010 (see section 4.1.3.3 for a detailed discussion on the calculation of the number of PD U2 ‘received’ and on the methodology for calculating missing data).

We have calculated the administrative cost for processing/handling a PD U2 document for the EU-27 using the following methodology:

1. **Calculation of the unit cost per case:**

The average unit cost per case is based on the data we have received from Poland (the only country for which we have received robust data on the time spent for processing a PD U2 document[[90]](#footnote-90)). The average unit cost per case that we found concerns the export of an unemployment benefit to 3 months[[91]](#footnote-91). Following the formula Time (T) x Wage (W), we have estimated an average unit cost per case (PD U2 ‘issued’) at **EUR 4.5**[[92]](#footnote-92).

The estimated unit cost should be treated with caution, however, as it is based on one case only (Poland). As discussed in the section on the ‘aggregation of periods’, Poland seems to have an efficient (automatized) system for processing/handling PD documents (the processing of the documents is reported to be less burdensome). Therefore, it is to be expected, that the Polish example presents a rather positive picture on the overall time spent to process these documents. Other countries, such as Romania (which reported a much higher time spent for processing the PD U1 document) may report longer periods for processing/handling these types of documents. Due to data limitations, we have calculated the average unit cost on the basis of the Polish example.

1. **Number of cases:**

We have collected data on the number of PD U2 documents ‘issued’ by means of a questionnaire for the following countries: Austria, Belgium, Denmark, Estonia, Luxembourg, the Netherlands, Poland, Slovak Republic, Sweden and United Kingdom. In 2010, the total EU-27 number of PD U2 documents ‘issued’ is estimated at around 23 700.

1. **Calculation of the administrative cost (per Member State and for the EU-27)**

We have calculated the administrative cost for processing PD U2 documents (‘issued’) on the basis of this formula:

Time (T) x Wage (W) x Number (N)

The calculation includes the time spent on national administrative procedures supporting the processing of the SEDS and the time needed for processing the SED.

The table below presents the total estimated administrative cost for processing PD U2 documents. The **estimated total cost for the EU-27 in 2010 was EUR 106 695**. Within the EU-27, the estimated total cost for processing a PD U2 documents was highest (˃ EUR 10 000) in a number of the old Member States (in descending order): Spain, Germany and France. It was lowest (˂ EUR 500) in descending order in Slovenia, Slovak Republic, Estonia, Cyprus Malta and Romania.

Table 9: Estimated administrative Cost –PD U2 (‘issued’), EU-27, EUR, 2010



*Source:* Estimate based on collected administrative data and 2012 Ageing Report and data provided during the workshops on administrative burden (Poland).

We have also estimated the cost for the following documents for Poland[[93]](#footnote-93):

Competent employment service:

* SED U011 'Effect to Entitlement - Export' (answer to SED U010);
* SED U012 'Request for monthly follow-up'.

Employment service of the MS where jobseeker has gone:

* Process PD U2;
* SED U007 'Request Document on Export';
* SED U009 'Notification Registration - Export';
* SED U010 'Circumstances Affecting Entitlement - Export' (linked with U3 form);
* Issue of PD U3 (linked with SED U010);
* SED U013 'Monthly Follow-up' (answer on SED U013);
* SED U028 'Request Entitlement to Export'.

The tables below present the total estimated administrative cost for processing the respective documents presented according to a) competent Member State and b) employment service of the Member State where the jobseeker has gone. The estimated unit cost per case is based on the data provided by Poland (T: time and W: wage (EUR 0.3)). Note that the unit cost per case differs from the one calculated for processing the PD U2 document in the documents presented below. We have not calculated the EU-27 average cost for all documents due to data limitations. Be aware that these costs occur separately, others are combined. There is no overview of the total number of flows. In the future this should be made possible by EESSI.

Table 10: Estimated Administrative Cost – Competent employment service, SED U001, SED U012, Poland, EUR, 2013



*Source:* Deloitte, workshop in Poland

Table 11: Estimated Administrative Cost – Employment service of the Member State where the jobseeker has gone, PD U2 (‘process’), SED U007, SED U009, SED U010, PD U3 ‘issue’, SED U013, SED U028, Poland, EUR, 2013



*Source:* Deloitte, workshop in Poland

#### Reimbursement claims[[94]](#footnote-94)

Claims for reimbursement can be made by the country of residence to the country of last activity for fully unemployed frontier workers but also for other cross-border workers who have decided to register with the competent institution in their country of residence. The country of last activity reimburses the unemployed benefits provided in the country of residence during the first three months or five months (when the unemployed person during the preceding 24 months, completed at least 12 months of (self)employment in the country of last activity). Reimbursement procedures are defined under art. 65(6) and (7) of Regulation (EC) No. 883/2004 and art. 70 of Regulation (EC) No. 987/2009.

1. **Calculation of the unit cost per case:**

The average unit cost per case is based on the data we have received from Poland (the only country for which we have robust data on the reimbursement claims. Following the formula Time (T) x Wage (W), we have estimated an average unit cost per case for each of the individual documents.

1. **Number of cases:**

We have collected data on the number of cases for Poland for a number of documents. There are no estimated data available for calculating the estimated total number of cases of reimbursement claims in the EU. For a detailed discussion on the number of claims received (as debtor) and the number of claims issued (as creditor) (see section 4.1.5)..

1. **Calculation of the administrative cost (Poland)**

We have calculated the administrative cost for processing a number of documents related to reimbursement claims for Poland by applying the following formula: Time (T) x Wage (W) x Number (N).

Data were collected for the following documents:

Member State of residence:

* SED U020 'Reimbursement Request';
* SED U025 'Reimbursement Receipt/Closing notification'.

Competent Member State:

* SED U021 'Reimbursement Full Acceptance' (possible answer to SED U020);
* SED U022 'Reimbursement Non Acceptance' (possible answer to SED U020);
* SED U023 'Reimbursement Partial Acceptance' (possible answer to SED U020);
* SED U024 'Reimbursement Payment Notification'.

The table below presents the total estimated administrative cost for processing the following documents for Poland presented according to ‘Member State of residence’ and ‘Former working Member State’:

Table 12: Estimated Administrative Cost, Member State of Residence, SED U020, SED U025, Poland, 2013



*Source:* Deloitte, workshop in Poland

Table 13: Estimated Administrative cost – Competent Member State, SED U021, SED U022, SED 023, SED U024, Poland, EUR, 2013



*Source:* Deloitte, workshop in Poland

Only **stylized estimates** can be made on the administrative burden. Only anecdotic information on the average cost of this administrative burden was available. Based on this information we suppose first of all that in the country where the unemployment benefit is paid, an average handling time of the cases of two hours, or € 40, is required. On top of that, when there is payment in the country of residence there is an administrative burden of some € 42.8 for the handling of a PD U1 in the country of residence and some € 20 (our hypothesis) in the country of last activity. On top of that there is in those cases in the country of residence and in the country of last activity a handling time for introducing a reimbursement claim and the settling of it. We suppose the same stylised estimate of € 20 in both countries. Multiplying this standard cost (in reality this cost can differ between the countries because of differences in organisation, productivity and wages) with the total number of cases provides us the total administrative cost in the country of residence and the country of last activity, for the payment of a benefit, including the control of the unemployed person, and the cost of reimbursement.

In Table 49those amounts are calculated, and compared with the total budgetary cost of the unemployment benefits. Remember that the total amount of benefits is estimated on a yearly basis, while reimbursement on 3 months. In the baseline scenario the total administrative burden is € 8.3 million of which € 5.2 million in the countries of residence. This is 64% of the total administrative cost and this is a very similar % of the 71% of the budgetary cost. The share of the total administrative burden in the total budgetary burden is some 1.3%. It could be compared with the average administrative cost in the unemployment insurance.

*Table 14: Estimated number of unemployed cross-border workers and country responsible for payment and reimbursement*

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Source: Estimate based on data from LFS and the 2012 Ageing Report

*Table 15: Estimated administrative cost aggregation of periods of insurance of (self-)employment*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Country of residence** | | **Country of last activity** | |
|  | **Direct paying** | **Reimbursement** | **Direct paying** | **Reimbursement** |
|  | Administrative unit cost | | | |
| Control unemployed | € 40,0 |  | € 40,0 |  |
| U1 | € 42,8 |  |  | € 20,0 |
| Reimbursement administration |  | € 20,0 |  | € 20,0 |
| Total administrative unit cost - UB Residence | € 82,8 | € 20,0 |  | € 40,0 |
| Total administrative unit cost - UB Last activity |  |  | € 40,0 |  |
|  | Administrative cost | | | |
|  | Baseline scenario2: Frontier workers return; other cross-border workers rational decision (=highest amount UB) | | | |
| UB Residence | € 4.258.153 | € 1.028.539 | € 0 | € 2.057.079 |
| UB Last activity | € 0 | € 0 | € 889.488 | € 0 |
| Administrative cost | € 5.286.692 | | € 2.946.567 | |
| Grand total | € 8.233.259 | | | |
| % cost country of residence in total administrative cost | 64% | |  |  |
| Grand total annual expenditure UB (in millions) | € 378 | | | |
| Administrative cost as % of budgetary cost | 2,2% | | | |
| Estimated reimbursement (in millions) |  |  |  | € 82 |
|  | Option B2: right of choice: rational decision (=highest amount UB) | | | |
| UB Residence | € 1.530.093 | € 369.588 | € 0 | € 739.175 |
| UB Last activity | € 0 | € 0 | € 2.207.391 | € 0 |
| Administrative cost | € 1.899.681 | | € 2.946.567 | |
| Grand total | € 4.846.248 | | | |
| As % of baseline scenario | 59% | | | |
| % cost country of residence in total administrative cost | 39% | |  |  |
| Grand total annual expenditure UB (in millions) | € 502 | | | |
| Administrative cost as % of budgetary cost | 1,0% | | | |
| Estimated reimbursement (in millions) |  |  |  | € 52 |
|  | Option C: UB provided by the country of last activity | | | |
| UB Residence | € 0 | € 0 | € 0 | € 0 |
| UB Last activity | € 0 | € 0 | € 2.946.567 | € 0 |
| Administrative cost | € 0 | | € 2.946.567 | |
| Grand total | € 2.946.567 | | | |
| As % of baseline scenario | 36% | | | |
| % cost country of residence in total administrative cost | 0% | |  |  |
| Grand total annual expenditure UB (in millions) | € 437 | | | |
| Administrative cost as % of budgetary cost | 0,7% | | | |
| Estimated reimbursement (in millions) |  |  |  | € 0 |
|  | Option D: cutt-off of 12 months | | | |
| UB Residence | € 1.647.720 |  |  |  |
| UB Last activity |  |  | € 2.152.000 | € 398.000 |
| Administrative cost | € 1.647.720 | | € 2.550.000 | |
| Grand total | € 4.197.720 | | | |
| As % of baseline scenario | 51% | | | |
| % cost country of residence in total administrative cost | 39% |  |  |  |
| Grand total annual expenditure UB (in millions) | € 384 | | | |
| Administrative cost as % of budgetary cost | 1,1% | | | |
| Estimated reimbursement (in millions) |  |  |  | € 0 |

Source: Estimate based on data from LFS, 2012 Ageing Report, input from the work shops

1. A ‘family benefit’ includes “*all benefits in kind or in cash intended to meet family expenses, excluding advances of maintenance payments and special childbirth and adoption allowances*” [mentioned in Annex I.] (Article 1(z) of Regulation (EC) No 883/2004). [↑](#footnote-ref-1)
2. Article 68 of Regulation (EC) No 883/2004. [↑](#footnote-ref-2)
3. Cross-border workers: working in a Member State other than the Member State of residence of the child(ren). Another important group with regard to the export of family benefits are migrants living in a Member State other than the Member State of the child(ren). [↑](#footnote-ref-3)
4. This includes also tax expenditures towards families. These, however, fall outside the scope of this report. [↑](#footnote-ref-4)
5. The MISSOC tables (2014) provide more detailed information on the different types of family benefits applicable in Member States as well as their characteristics. [↑](#footnote-ref-5)
6. Mutual Information System on Social Protection. <http://www.missoc.org/MISSOC/INFORMATIONBASE/COMPARATIVETABLES/MISSOCDATABASE/comparativeTableSearch.jsp> [↑](#footnote-ref-6)
7. The European system of integrated social protection statistics.

   <http://ec.europa.eu/eurostat/web/social-protection/data/database> [↑](#footnote-ref-7)
8. Some Member States provided information on several types of family benefits. Most of the time the ‘child benefit scheme’ was selected. However, it is not always sure that the term covers the same type of benefit. Also, some Member States reported only the sum of more than one family benefit (e.g. CZ, LU and MT). [↑](#footnote-ref-8)
9. Other possible cases are, for example: a single person with two children, at 67% of the average wage; a one-earner married couple, at 33% of the average wage, with two children; a two-earner married couple, one at 100%, the other at 67% of the average wage, with two children etc (see Eurostat [earn\_nt\_net]). [↑](#footnote-ref-9)
10. Sen (1984, p. 86) concludes that *“living standard can be seen as freedom of particular types, related to material capabilities. […] It is in this sense that living standard can be seen as ‘economic freedom’.”* The ‘standard of living’ needs to be distinguished from the ‘cost of living’ but certainly also from ‘purchasing power standards’. For a more detailed discussion we refer to the analysis of the economic impact of the export of family benefits (Pacolet and De Wispelaere, 2015). [↑](#footnote-ref-10)
11. The amount of the child benefit paid by Luxembourg is divided by the net earnings of Bulgaria and Romania. [↑](#footnote-ref-11)
12. Article 68 (1)(a) of Regulation (EC) No 883/2004. [↑](#footnote-ref-12)
13. Article 68 (1)(b)(i) of Regulation (EC) No 883/2004. [↑](#footnote-ref-13)
14. Article 68 (2) of Regulation (EC) No 883/2004. [↑](#footnote-ref-14)
15. However, there is a strong difference between the amount paid as primarily competent Member State (€ 4,898) and the supplement paid as secondarily competent Member State (€ 2,455) (see also *Table 5*). [↑](#footnote-ref-15)
16. However, the export is not limited only to migrants at working age. Also retired migrants might export a family benefit. [↑](#footnote-ref-16)
17. Article 61 of Regulation (EC) No 883/2004. [↑](#footnote-ref-17)
18. Article 54 of Regulation (EC) No 987/2009. [↑](#footnote-ref-18)
19. Frontier workers (people who work in a Member State other than the Member State of residence, and return home daily or at least once a week – Article 1(f) of Regulation (EC) No 883/2004) who become wholly unemployed must apply for unemployment benefits in their Member State of residence. Cross-border workers other than frontier workers may apply for unemployment benefits and register with the employment service in either the Member State of last activity or the Member State of residence. See Article 65 of Regulation (EC) No 883/2004. [↑](#footnote-ref-19)
20. The current system for coordinating unemployment benefits applicable to the different categories of cross-border workers was already subject to an impact assessment. In the process of this assessment a preparatory study was prepared (Doherty, R., Vandresse, B., Bulté, S., Bardaji Horno, M., Ulrich, M., Pacolet, J. and De Wispelaere, F. (2013), *Study for an impact assessment for revision of Regulations (EC) Nos 883/2004 and 987/2009*, Deloitte – HIVA KU Leuven, 295 p.). Based on the results of a questionnaire launched, it appears that more PDs U1 were issued to unemployed frontier workers and other cross-border workers compared to migrant workers. [↑](#footnote-ref-20)
21. E.g. the United Kingdom refers to some 90,000 income-based Jobseeker’s Allowances (listed as a special non-contributory benefit in Regulation (EC) No 883/2004) claims made by EEA migrants. Portugal refers to 3,274 unemployment benefits granted to unemployed frontier workers and other cross-border workers, while Belgium reports 2,785 unemployed frontier workers and other cross-border workers who will receive an unemployment benefit. Slovenia refers to 2,142 unemployment benefits granted to unemployed migrant workers, frontier workers and other cross-border workers of which 90% of the benefits granted to unemployed frontier workers and other cross-border workers. Finally, Italy reports some 900 PD U1 documents issued by an electronic procedure (no breakdown reported between unemployed recent migrant workers, frontier workers or other cross-border workers). [↑](#footnote-ref-21)
22. There are 499 cases in a total of 569 cases (88%) where DK is both the competent Member State and the Member State of origin. Most of these cases concern Danish citizens from the Faroe Islands. However, the Faroe Islands are not covered by Regulation (EC) No 883/2004. [↑](#footnote-ref-22)
23. Also in Croatia and Cyprus most of their limited number of cases are applicable to a period longer than three months. [↑](#footnote-ref-23)
24. In that respect, not only the Member State of origin but also the nationality of the unemployed recent migrant worker should be asked. [↑](#footnote-ref-24)
25. Note that no data is available on the total number of unemployed persons who were or became unemployed during the year. This implies a (small) overestimation of the share of the cases of aggregated periods in the total unemployment figure. However, also unemployment persons who required a PD U1 in previous years could still be unemployed. [↑](#footnote-ref-25)
26. Taking into consideration that most of the Member States apply a qualifying period of 12 months. [↑](#footnote-ref-26)
27. Several proposals for changes to the current rules (e.g. Holzmann and Koettl, 2014; Barslund and Busse, 2014; BMI and BMAS, 2014; Tænketanken Europa, 2014) or for a ‘harmonisation’ of the child benefit schemes (e.g. Levy et al., 2013) emerged in recent years. [↑](#footnote-ref-27)
28. Portable Document A1 is a formal statement on the applicable social security legislation and proves that the posted worker pays social security contributions in another Member State. [↑](#footnote-ref-28)
29. ‘Family benefit’ means all benefits in kind or in cash intended to meet family expenses, excluding advances of maintenance payments and special childbirth and adoption allowances (Article 1 (z) of Regulation (EC) No 883/2004). [↑](#footnote-ref-29)
30. Article 68 (1) (a) of Regulation (EC) No 883/2004. [↑](#footnote-ref-30)
31. Article 68 (1) (b) of Regulation (EC) No 883/2004. [↑](#footnote-ref-31)
32. Article 68 (2) of Regulation (EC) No 883/2004. [↑](#footnote-ref-32)
33. Article 71 and 72 of Regulation (EC) No 883/2004 define the composition and tasks of the Administrative Commission for the coordination of social security schemes. [↑](#footnote-ref-33)
34. Article 3 of Regulation (EC) No 883/2004. [↑](#footnote-ref-34)
35. Article 3 of Regulation (EC) No 883/2004. [↑](#footnote-ref-35)
36. See Recital (19) of Regulation (EC) No 883/2004. [↑](#footnote-ref-36)
37. Maternity and equivalent paternity benefits (Chapter 1) and family benefits (Chapter 8) are coordinated differently under Regulation (EC) No 883/2004. [↑](#footnote-ref-37)
38. Article 1 (z) of Regulation (EC) No 883/2004. [↑](#footnote-ref-38)
39. The OECD Family Database also reports figures on public spending on family benefits and contains not only figures on the spending in cash and in kind but also on the ‘financial support for families provided through the tax system’. [↑](#footnote-ref-39)
40. See section 4 for a detailed description of this term. [↑](#footnote-ref-40)
41. ‘EU-15’ refers to the ‘old’ EU Member States: Belgium, Greece, Luxembourg, Denmark, Spain, the Netherlands, Germany, France, Portugal, Ireland, Italy, the United Kingdom, Austria, Finland and Sweden. ‘EU-13’ refers to the ‘new’ Member States: Croatia, Romania, Bulgaria, Poland, the Czech Republic, Latvia, Lithuania, Slovenia, Estonia, Slovakia, Hungary, Cyprus and Malta. [↑](#footnote-ref-41)
42. See Pacolet and Coudron, 2006; EC, 2015. [↑](#footnote-ref-42)
43. The impact assessment will take all Member States into consideration. [↑](#footnote-ref-43)
44. Barslund and Busse (2014, p. 20) concluded yet that “*any indexation should apply in a non-discriminatory way, i.e. also when benefits are exported to countries with higher costs of living*.” [↑](#footnote-ref-44)
45. See also EU Staff Regulations, Annex XI (<http://ec.europa.eu/civil_service/docs/toc100_en.pdf>). [↑](#footnote-ref-45)
46. With the exception that GDP per capita is not a good measure for a small country with a huge external workforce (cross-border commuters), as is the case for Luxembourg. In that case, GNP, which adds to the GDP net income received from abroad by the national population, is a better indicator. [↑](#footnote-ref-46)
47. Austria reported a total exported amount of € 147 million for 2013. However, an amount of € 206 million for 2013 was recently reported in a press article based on a parliamentary question. This amount includes two additional payments: retroactive payments for the last five years based on a national rule and double payments for differential supplements (2012 and 2013). Moreover, the breakdown per Member State of residence reported in this parliamentary question is very informative given that the Austrian delegation did not provide a breakdown per Member State of residence. [↑](#footnote-ref-47)
48. <http://ec.europa.eu/eurostat/statistics-explained/index.php/Comparative_price_levels_of_consumer_goods_and_services> [↑](#footnote-ref-48)
49. A second group of persons concerned are of course intra-EU migrants who live in a Member State other than their child(ren). [↑](#footnote-ref-49)
50. As not all cross-border workers with children live together as a couple (e.g. single). [↑](#footnote-ref-50)
51. However, in order to determine the competent Member State also the socio-economic position of the partner should be taken into consideration. Moreover, some households will be entitled to a child-raising allowance of the exporting Member State even if this Member State is not primarily competent. All these remarks are not taken into account and implies a possible overestimation of the reference group. [↑](#footnote-ref-51)
52. Based on De Coninck, J. (2015), *Reply to an ad hoc request for comparative analysis – Salary-related child-raising benefits*, FreSsco. [↑](#footnote-ref-52)
53. For instance in case a child-raising allowance is exported from Luxembourg (annual average amount per child: € 2,786) to Germany (annual average amount per child: 1,830) a supplement will be paid by Luxembourg of €955 under the current rules and an amount of € 2,786 under the new option. [↑](#footnote-ref-53)
54. The average increase per exporting Member State is based on the percentage change between the sum of supplements paid to an entitled person under the baseline scenario living in another EU-28/EFTA country or in one of the selected countries and the sum of the average amounts paid per entitled person under the new option (will always be the same amount). [↑](#footnote-ref-54)
55. The income earned in the exporting MS is a better indicator. However, no figures are available on the average income of cross-border workers (which is an important reference group). Also because this will be an individual right under the new option. [↑](#footnote-ref-55)
56. DK, LV, AT, PL and NO: No figures are available as exporting Member State under Option 3. This implies that the total cost under Option 3 is underestimated. [↑](#footnote-ref-56)
57. As already mentioned, the expenditure for DE as exporting Member State is higher under Option 3 compared to the status quo scenario. This is not possible in practice. [↑](#footnote-ref-57)
58. ES: The cost to be paid as the Member State of residence is probably overestimated taking into account the selective income-tested child benefit scheme of ES. [↑](#footnote-ref-58)
59. The total cost to be paid by FR under Option 3 was estimated at € 179 million (see *Table 30*). For instance, CLEISS has reported an amount related to the export of family benefits of € 9.5 million for 2013. [↑](#footnote-ref-59)
60. In recent years, several proposals of changes to the current rules (see, for instance, Barslund and Busse, 2014; BMI and BMAS, 2014; Tænketanken Europa, 2014) or for a ‘harmonization’ of the social security schemes (see, for instance, Dullien, 2014) emerged. [↑](#footnote-ref-60)
61. Based on Labour Force Survey (LFS) data, an estimation of the number of cross-border workers can be made (based on the question ‘What is the name and address of the local unit of the enterprise where you work?’ and variables ‘COUNTRYW’ (country of place of work) and ‘COUNTRY’ (country of residence) in the database). However, some interpretation problems appear. While legally a distinction should be made between posted workers and cross-border workers, this distinction is not made by this question in the LFS. For that reason we think that the LFS question covers both cross-border workers (within the rules of free movement of workers) and posted workers (within the rules of free movement of services). Ideally, the LFS should make this distinction to avoid possible interpretation problems. In the further analysis we considered all workers who work in a country other than the country of residence as cross-border workers. [↑](#footnote-ref-61)
62. This definition of a frontier worker differs from the definition used in Regulation (EC) No 883/2004. [↑](#footnote-ref-62)
63. Portable Document A1 is a formal statement on the applicable social security legislation and proves that the posted worker pays social security contributions in another Member State. [↑](#footnote-ref-63)
64. Chapter 6 of Regulation (EC) No 883/2004, Article 61-65. [↑](#footnote-ref-64)
65. Article 61 of Regulation (EC) No 883/2004. [↑](#footnote-ref-65)
66. See also EC, 2014b. The report of the European Migration Network maps national rules on social security by using the MISSOC tables. [↑](#footnote-ref-66)
67. Barslund and Busse (2014, p. 21) concluded that any revision (in this case the inclusion of actual earnings during the relevant period) should also apply to workers moving from higher to lower salary countries. [↑](#footnote-ref-67)
68. Based on LFS data we calculated in previous research the average duration of unemployment (average duration of 15 months). However, this average duration is measured at a certain moment which implies a possible underestimation of the duration of the unemployment (e.g. the person may still remain unemployed). [↑](#footnote-ref-68)
69. Note that only data is available on the number of unemployed persons at a certain time or on the average number of unemployed persons over a certain time and not on the total number of unemployed persons who were or became unemployed during the year. This implies also an overestimation of the public spending per unemployed person reported in Table 5 (based on the annual average of 2012). [↑](#footnote-ref-69)
70. See also Darvas and Wolff (2014). [↑](#footnote-ref-70)
71. These benefits are not part of the branches covered by Regulation (EC) No 883/2004. [↑](#footnote-ref-71)
72. However, based on these data we cannot know if someone has ever previously lived in the country of citizenship, although he or she has the same nationality. [↑](#footnote-ref-72)
73. However, in this report of the EC (2014a) also third-country nationals are taken into account to calculate the share of ‘return migration’ in total immigration. [↑](#footnote-ref-73)
74. However, for this first year the number of new migrants will be underestimated for most of the Member States. Based on the LFS, somewhat more than 500 thousand EU-28/EFTA citizens at working age reside less than one year in a new EU-28 Member State/EFTA country. Compared to 1.8 million EU-28/EFTA citizens based on the Eurostat Migration Statistics. [↑](#footnote-ref-74)
75. However, based on the LFS only 53,000 new EU-28/EFTA movers have become unemployed (selection of the respondents who migrated one year ago and became unemployed – COUNTRY1Y (not the same country (EU-28) and MAINSTAT (unemployed)). But as mentioned before, these data of the LFS underestimate the number of new migrants for most of the Member States (see previous footnote). [↑](#footnote-ref-75)
76. The host Member State is not obliged to provide social assistance during the first three months of residence. Also, to acquire the right to reside (after three months) movers have to show that they have sufficient resources. [↑](#footnote-ref-76)
77. The PD U1 form contains a section where more ‘income details’ (gross income) could be reported. [↑](#footnote-ref-77)
78. Calculations are based on the duration of the unemployment (which can be calculated using LFS data). If the duration of the unemployment < 1 month, we assume a payment of the unemployment benefit (UB) of 0.5 months; between 1-2 months of unemployment = 1.5 months UB paid; between 3-5 months of unemployment = 4 months UB paid; between 6 and 11 months of unemployment = 8.5 months UB paid; 12 months or longer of unemployment = 12 months UB paid. Based on LFS data we obtained an average duration of unemployment of 15 months. However, this average duration is measured at a certain moment, which implies a possible underestimation of the duration of the unemployment (e.g. the person may still remain unemployed). However, the expenditure is calculated for only one year. This explains the cut-off at 12 months. This will result in an annual average duration of payment of the unemployment of 7.5 months. [↑](#footnote-ref-78)
79. p.p. = percentage points. [↑](#footnote-ref-79)
80. Source: Deloitte, Consulting Study for the impact assessment for revision of Regulations (EC) Nos 883/2004 and

    987/2009, 6 December 2013. [↑](#footnote-ref-80)
81. Standard time (60 minutes) x EUR 0.30 (average wage – clerk level) = EUR 18 [↑](#footnote-ref-81)
82. The administrative burden is burden created by a legal requirement while the administrative cost is the full cost of an administrative process, including the business as usual. [↑](#footnote-ref-82)
83. See also 10.8 [↑](#footnote-ref-83)
84. Based on the following formula: Number of cases (N) x Wage (hourly tariff) (W) x Time (minutes) (T). [↑](#footnote-ref-84)
85. We have also received a rough, undetailed estimation of the issuance of E 301/PD U1 document for the Netherlands (source: public employment service UWV). The average administrative burden to issue this document is estimated at 30 minutes (comparable to Belgium’s estimates). 90% of the cases is processed within 8 weeks. [↑](#footnote-ref-85)
86. There are no legislation/manual/ instructions/guidelines explaining step by step what the Romanian authorities need to do specifically for each procedure for unemployment under the Regulation; in fact, no other Romanian authority has prepared any specific national legislation/manual/instructions/guidelines related to the implementation of the Regulation, with the exception of the Pensions Authority. The Regulation 883/2004 is implemented in Romania via the Intermediary Body (National Labour Office) and Competent Institutions (County Labour Offices – 42 in total). The Intermediary Body mainly acts as a facilitator of contacts between Romanian institutions and foreign ones, as well as trainer and day-to-day support to county offices meeting difficulties in implementation of the Regulation. In the Intermediary Body there are two persons working on the Regulation (one person is 100% dedicated to the activities related to the Regulation, the other one dedicates approximately 70% of his/her time to the Regulation). [↑](#footnote-ref-86)
87. For instance: *Review of the Working Time Directive 2003/88/EC: measuring administrative costs and burdens of various possible options*. Economisti Associati srl, *21/12/2011. This study presents a tariff per MS and per level (managerial and clerical staff) that we have averaged. The result is in line with the tariff we use in other SCM that we have conducted for other European Commission DGs.* [↑](#footnote-ref-87)
88. Poland has provided the most comprehensive data set on the administrative burden resulting from the information obligations stemming from the Regulation during the workshop. [↑](#footnote-ref-88)
89. See also 10.8 [↑](#footnote-ref-89)
90. A rough, undetailed estimation was collected for the Netherlands (source: public employment service UWV).UWV estimated the average time needed to issue a PD U2 document at 1.5 hour. 90% of the cases are estimated to be processed within 5 weeks. [↑](#footnote-ref-90)
91. We were not able to collect data on the average unit cost of a case where an unemployed persons export his unemployment for 6 months. Therefore, we needed to rely on a qualitative assessment to know how the administrative burden shifts if the export period is prolonged from 3 to 6 months. [↑](#footnote-ref-91)
92. Average time to process a PD U2 document in Poland is approximately 15 minutes. The average wage (clerk) is estimated at EUR 0.3 per minute (EUR 18 per hour): 15 x EUR 0.3 = EUR 4.5. [↑](#footnote-ref-92)
93. Poland has provided the most comprehensive data set on the administrative burden resulting from the information obligations stemming from the Regulation during the workshop. [↑](#footnote-ref-93)
94. See also 10.8 [↑](#footnote-ref-94)