



Export of family benefits

Report on the questionnaire on the export of family benefits

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HIVA-KU Leuven

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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 systems¹ 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 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 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.

1. OVERALL PICTURE

Member States apply different types of family benefits in cash and in kind.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

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).

² Article 68 of Regulation (EC) No 883/2004.

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).

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

of eligibility criteria, design and generosity.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 MISSOC⁶ tables (2014) and in the data set of public spending on family benefits in cash available in ESSPROS,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 ESSPROS 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 1 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]

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.

⁶ Mutual Information System on Social Protection.

<http://www.missoc.org/MISSOC/INFORMATIONBASE/COMPARATIVETABLES/MISSOCDATABASE/comparativeTableSearch.jsp>

⁷ The European system of integrated social protection statistics.

<http://ec.europa.eu/eurostat/web/social-protection/data/database>

1.1. 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.

Export of family benefits

Table 2 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 (<i>Kindergeld</i>)	2013	8,791,626	13,942,574	33,313,739,921	2,389	3,789	1.6
	Parental benefit (<i>Elterngeld</i>)	2013	580,983	n.a.	5,105,063,073		8,787	
	Childcare supplement (<i>Betreuungsgeld</i>)	2013	64,874	n.a.	16,884,444		260	
	Child allowance (<i>Kinderschutz</i>)	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 (<i>INSS</i>)	2013	941,297	1,437,567	1,330,505,640	926	1,413	1.5
	<i>Hijo a cargo (MUFACE)</i>	2013	7,694	n.a.	2,509,390		326	
	Disabled childcare benefit (<i>ISFAS</i>)	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	<i>Assegni al Nucleo Familiare</i>	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	2013	22,188	35,714	1,748,433	49	79	1.6

Export of family benefits

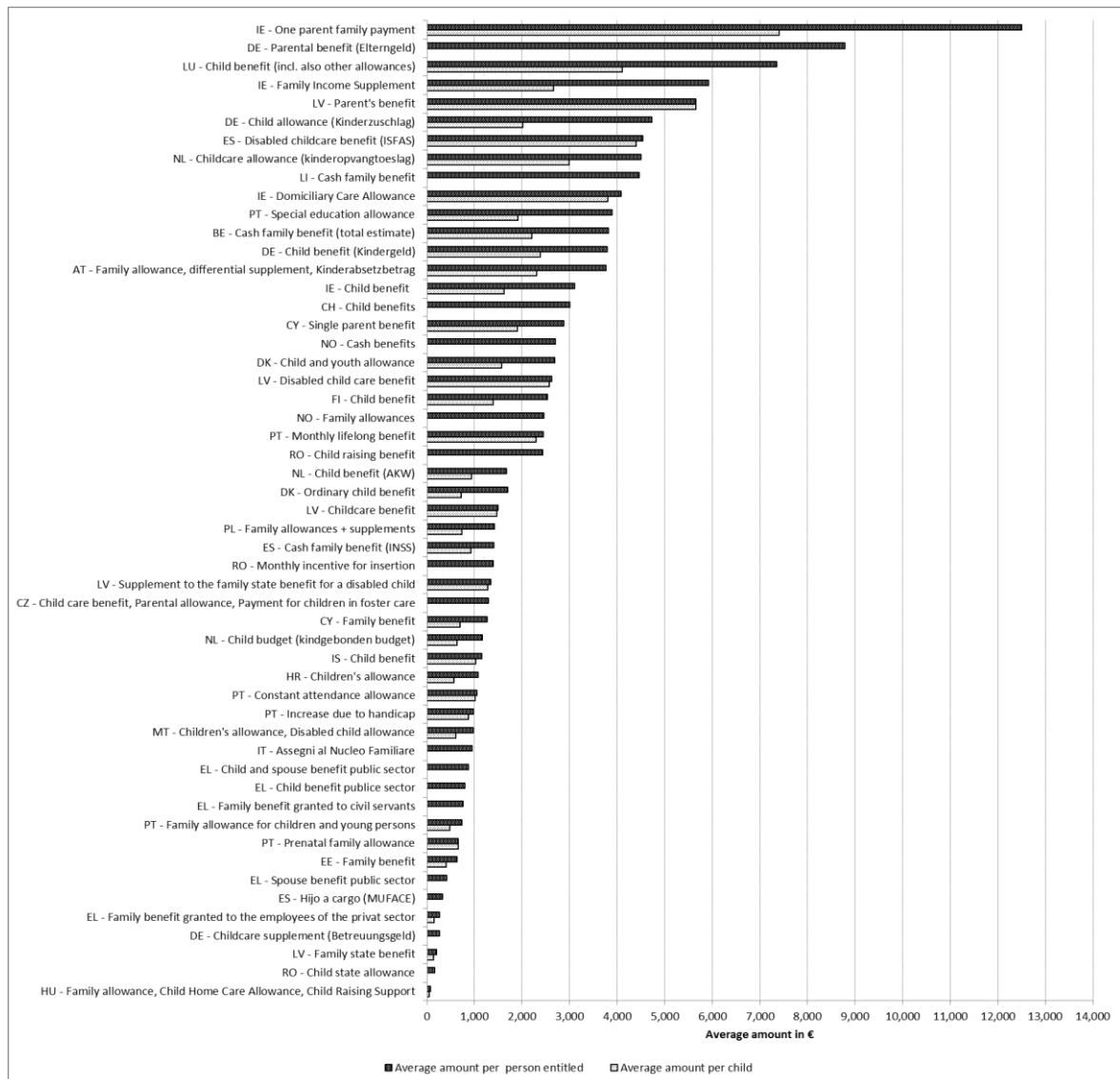
MS	Type	Year	Total number of persons entitled	Number of family members involved	Total annual amount (in €)	Annual average amount per child (in €)	Annual average amount per person entitled (in €)	Average number of family members per person entitled
MT	Allowance, Child-raising Support Children's allowance, 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 (<i>kinderopvangtoeslag</i>)	2013	415,911	625,505	1,875,000,000	2,998	4,508	1.5
AT	Child budget (<i>kindgebonden budget</i>) Family allowance, differential supplement, <i>Kinderabsetzbetrag</i>	2013	825,241	1,510,584	965,000,000	639	1,169	1.8
PL	Family allowances + supplements	2013	1,138,821	1,860,821	4,291,665,684	2,306	3,769	1.6
PT	Family allowance for children and young persons	2013	1,202,400	2,337,600	1,713,670,511	733	1,425	1.9
	Increase due to handicap	2013	831,770	1,289,106	614,409,760	477	739	1.5
	Prenatal family allowance	2013	73,371	81,998	71,508,989	872	975	1.1
	Monthly lifelong benefit	2013	56,893	56,902	37,832,206	665	665	1.0
	Constant attendance allowance	2013	12,439	13,211	30,367,596	2,299	2,441	1.1
	Special education allowance	2013	12,713	13,078	13,326,634	1,019	1,048	1.0
RO	Child state allowance	2013	6,850	13,958	26,680,674	1,911	3,895	2.0
	Child-raising benefit	2013	3,779,894	n.a.	612,811,151		162	
	Monthly incentive for insertion	2013	142,170	n.a.	345,912,387		2,433	
SI			30,506	n.a.	42,694,942		1,400	
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 1 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

1.2. 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 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 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 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 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.

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).

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]).

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).

¹¹ The amount of the child benefit paid by Luxembourg is divided by the net earnings of Bulgaria and Romania.

Export of family benefits

Table 3 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																															
Member State of residence	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
	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]

2. 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 However, when there is employment in two different Member States, it is the Member State of residence of the children¹³ 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

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*).

2.1. 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.

2.1.1. 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).

¹² Article 68 (1)(a) of Regulation (EC) No 883/2004.

¹³ Article 68 (1)(b)(i) of Regulation (EC) No 883/2004.

¹⁴ Article 68 (2) of Regulation (EC) No 883/2004.

Export of family benefits

- 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).

Export of family benefits

Table 4 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 (<i>Kindergeld</i>)	62,587	106,552	105,759,924	993	1,690	1.7
	Parental leave (<i>Elterngeld</i>)	1,426					
	Childcare supplement (<i>Betreuungsgeld</i>)	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 (<i>AKW</i>)	20,225	37,924	35,622,000	939	1,761	1.9
	Childcare allowance (<i>kinderopvang-toeslag</i>)	1,556	2,238	4,869,733	2,176	3,130	1.4
	Child budget (<i>kindgebonden budget</i>)	15,810	26,016	20,669,349	794	1,307	1.6
AT	Family allowance, differential	63,828	104,295	147,322,836	1,413	2,308	1.6

Export of family benefits

	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
PL	supplement, <i>Kinderabsetzbetrag</i>						
	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

2.1.2. 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).

Export of family benefits

Table 5 The export of family benefits, breakdown between the primary or secondary competences of Member States, 2013/2014

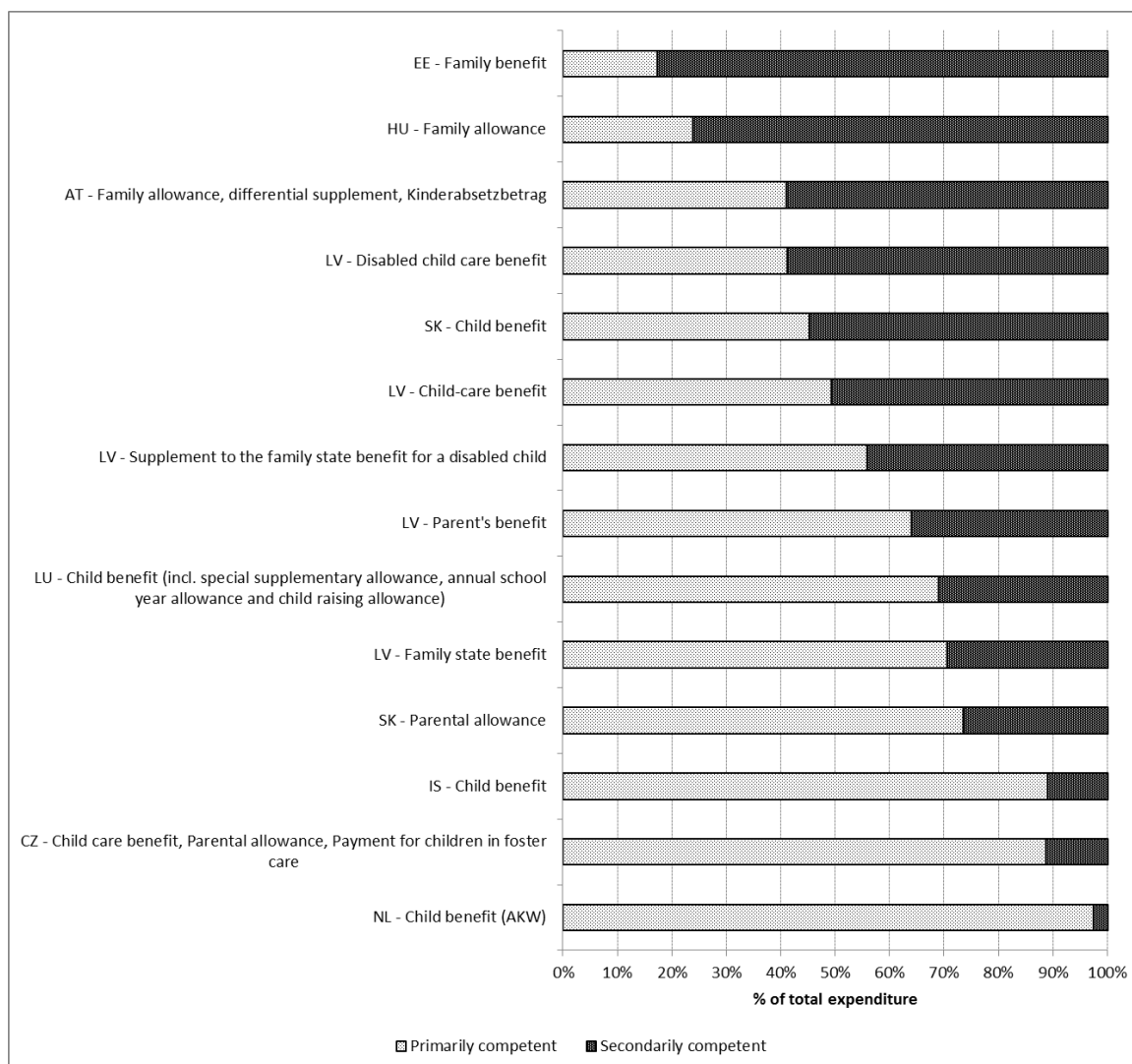
Type	Primary competence					Secondary competence					
	Number of persons entitled	Number of family members involved	Total annual expenditure (in €)	Annual average amount per child	Share of total expenditure	Number of persons entitled	Number of family members involved	Total annual expenditure (in €)	Annual 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 (<i>Kindergeld</i>)		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 (<i>AKW</i>)	13,346	28,508	34,634,040	1,215	97%	6,879	9,416	987,960	105	3%
AT	Family allowance, differential supplement, <i>Kinderabsetzbetrag</i>	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 2 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

2.2. 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*.

Export of family benefits

Table 6 The export of *child benefits*, the number of persons entitled, 2013/2014

	Competent MS																											Total			
	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE		UK	IS	LI
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		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

Export of family benefits

Table 7 The export of *child benefits*, the number of family members involved, 2013/2014

	Competent Member State																											Total					
	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE		UK	IS	LI	NO	CH
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

Export of family benefits

Table 8 The export of *child benefits*, expenditure (in €), 2013/2014

	Competent Member State																											Total					
	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE		UK	IS	LI	NO	CH
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		10,729				107,478		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 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.

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*).

Export of family benefits

Table 9 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 10 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%

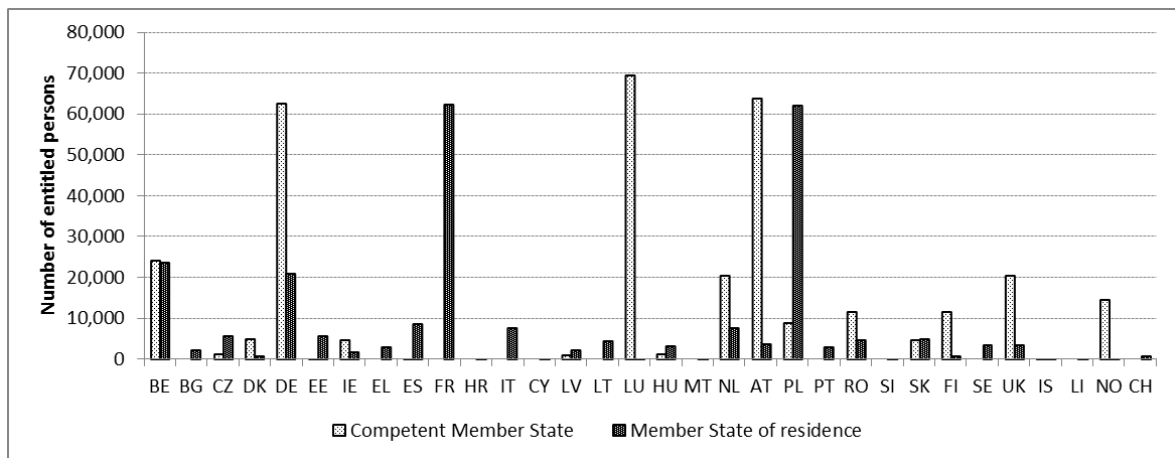
* This is an incomplete picture due to missing data for BG, DK, FR, HR, IT, CY, LT, PT, SI, SE, LI and CH as reporting Member State. However, IT reported that the export of family benefits is increasing, especially to RO and ES. Also, no breakdown by Member State of residence was provided by AT, PL and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

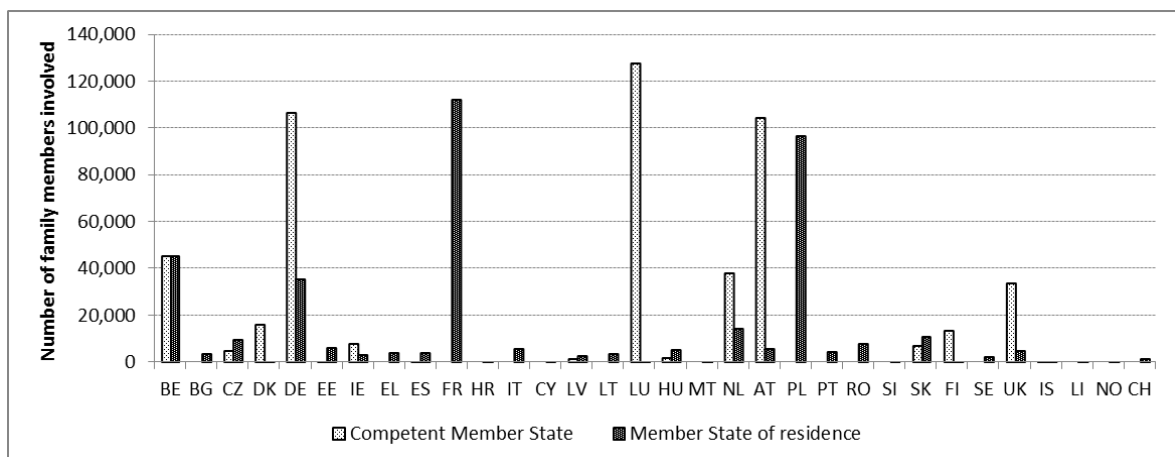
Comparing the number of exported and imported child benefits and the related amount allows to obtain a more detailed view on the 'net figures' (*Figures 3 to 6*). These net figures correspond to a high extent to the impact of the export of child benefits for several Member States. Despite the number 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 3 The export of *child benefits*, by competent Member State and Member State of residence, number of persons entitled, 2013



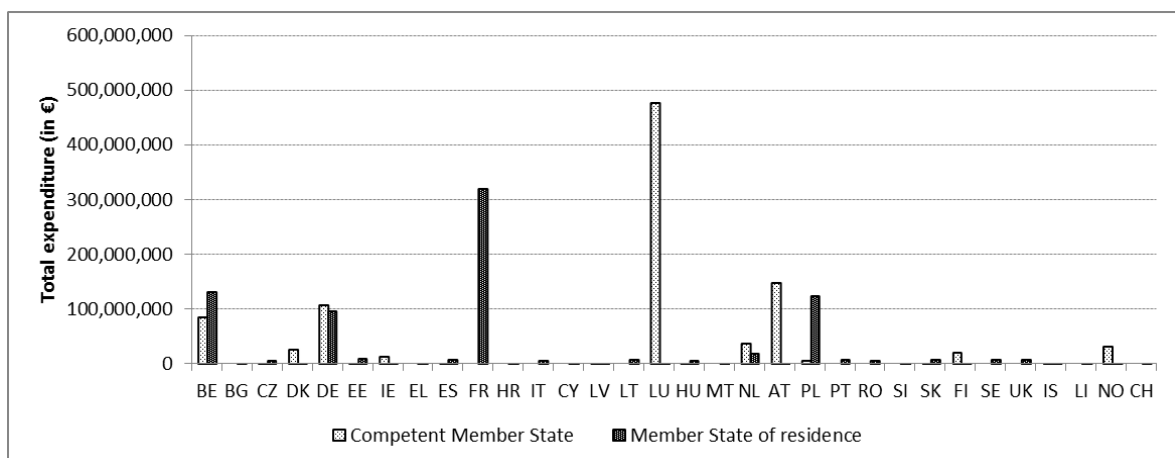
Source Questionnaire on the export of family benefits

Figure 4 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 5 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 11 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 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.

¹⁶ However, the export is not limited only to migrants at working age. Also retired migrants might export a family benefit.

Table 12 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)	
<i>3 main MSs export of family benefit</i>		<i>Correlation cross-border workers**</i>	<i>3 main MSs</i>	<i>Correlation migrants**</i>	<i>3 main MSs</i>
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%.

Export of family benefits

Table 13 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																											Tot.						
	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															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 14 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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