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Subject:	COMMISSION STAFF WORKING DOCUMENT IMPACT ASSESSMENT Initiative to partially revise Regulation (EC) No 883/2004 of the European Parliament and of the Council on the coordination of social security systems and its implementing Regulation (EC) No 987/2009 Accompanying the document Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EC) No 883/2004 on the coordination of social security systems and regulation (EC) No 987/2009 laying down the procedure for implementing Regulation (EC) No 883/2004 (text with relevance for the EEA and Switzerland)

Delegations will find attached document SWD(2016) 460 final PART 2/6.

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PART 2/6

COMMISSION STAFF WORKING DOCUMENT

IMPACT ASSESSMENT

Initiative to partially revise Regulation (EC) No 883/2004 of the European Parliament and of the Council on the coordination of social security systems and its implementing Regulation (EC) No 987/2009

Accompanying the document

Proposal for a
Regulation of the European Parliament and of the Council

amending Regulation (EC) No 883/2004 on the coordination of social security systems and regulation (EC) No 987/2009 laying down the procedure for implementing Regulation (EC) No 883/2004

(text with relevance for the EEA and Switzerland)

{COM(2016) 815 final}
{SWD(2016) 461 final}

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ANNEXE IV – Analytical models used in preparing the impact assessment

Several studies, using different analytical models and methodologies, have been used to prepare the impact assessments[1]. When reliable quantitative information on the totality of impacts of the proposed initiative was not available, the analysis has been mainly based on a qualitative assessment of cross-checked criteria. Since options on the coordination of long-term care benefits, coordination of unemployment benefits for frontier workers and export of unemployment benefits had been assessed in 2013-2014, an update with more recent and newly available data has been conducted in 2015[2].

A general point in terms of data limitations is that some statistical treatment are based on citizenship (Labour force survey) and therefore identify EU mobile citizens/workers (those living/working in another country than their country of citizenship) – while other data (administrative data collection) are based on headcounts of case where citizenship is not collected and that therefore constitutes a broader definition of mobility , i.e. includes not only EU mobile citizens/workers but also nationals returning to their country of citizenship as well as third-country nationals moving between EU Member States. This means that, at least for the treatments based on the administrative data collection, the Impact assessment adopts a broad definition of mobility and does take into account that not only EU mobile citizens benefitting from coordination but also other groups, which also means that there is therefore no underestimation of the phenomenon when using those data.

Hereunder a detailed list of the analyticial models and methodologies which have been used by the different studies.

1. Coordination of Long-Term Care benefits

HIVA

The fact there is no specific coordination regime and a common definition, made it difficult to collect data on LTC. Member States did not explicit collect data on LTC and had no common understanding of LTC benefits. Administrative data on LTC are only available in specific forms dealing with the coordination rules of the sickness chapter. The number of those insured for health care living in another country than the competent country – which sometimes includes long-term care or to which LTC-insurance is closely linked – can be calculated based on the number of PD S1. However, no data are currently collected on the number of PD S1 within the framework of the Administrative Commission. The number of PD S1 was estimated by the sum of 3 categories:

- Cross-border workers (and their family members);
- Retired former cross-border workers (and their family members);
- Other mobile pensioners (and their family members).

[1] For a detailed description of the analytical models and the methodologies used in each studies, please refer to Annexes V-XIX, and XXVI
[2] Annex XXVI

Firstly, by way of using the LFS, the number of cross-border workers were estimated. Secondly, we assumed in the calculation model that 20% of the cross-border workers will have an insured family member. Thirdly, to estimate the total number of retired former cross-border workers, we applied the percentage of cross-border workers on the labour market to the number of pensioners in 2013 and this by individual (former) working Member State and assumed that 1 in 5 retired cross-border workers always had worked in the same Member State of employment. Fourthly, an estimation of the number of migrant pensioners was calculated by using the LFS. Finally, we assumed in the calculation model that 25% of the pensioners will have also an insured family member. The sum of all these categories results in an estimate of the number of PD S1. As next step we have estimated the cross-border expenditure on long-term care in kind and in cash based on figures from the 2015 Ageing Report. Here we have applied the average LTC benefits in cash and in kind per dependent user. It is as mobile citizens (workers, pensioners, their family members) are using this system of LTC as if they were nationals. This involves a 'potential' overestimation of the number of users of cross-border LTC benefits and the related expenditure due to fact some Member States consider their LTC benefit as not exportable. At the same time these estimates assume a complete 'take-up' of rights by mobile citizens which will not be the case in the baseline scenario.

Deloitte

The data collection and analysis are focused on a representative sample of 14 Member States[3]. The sample of Member States covers seven of the eight welfare state models[4] (given their similarities, the "new" Bismarck-oriented Mediterranean Member States –Malta and Cyprus- not included). The selection of the countries is primarily based on relevant mobility patterns and a balanced coverage in terms of types of the social security systems, more notably in the area of long-term care benefits.

Cluster	Main features	Countries
1. Beveridge oriented	Tax financed more flat rate, but at a lower level of social protection	United Kingdom, Ireland
2. Beveridge oriented Nordic countries	Tax financed, more flat rate, at a high level of social protection, more in kind benefits	Sweden, Denmark, Iceland, Norway, Finland
3. Bismarck oriented	More contribution financed, income related benefits, more in cash oriented, at a high level, the so called 'corporatist' welfare state	Belgium, France, Austria, Germany, The Netherlands, Luxemburg, Switzerland
4. Bismarck oriented Mediterranean countries	More contribution financed, income related benefits, more in cash oriented, at a lower level of social protection	Spain, Portugal, Italy, Greece

[3] The 14 countries retained, as indicated in the table, are: Austria; Belgium; Denmark; Estonia; France; Germany; Poland; Luxemburg; the Netherlands; Romania; Spain; Slovakia; Sweden and the United Kingdom.

[4] The fact that one or more States belong to the same welfare system does not imply that they will encounter the same problems in terms of the management of social security cases. The administration and the legislation in this area could diverge even within a specific model.

Cluster	Main features	Countries
5. Beveridge oriented Baltic countries	More oriented to neo-liberal welfare state regimes of Beveridge type	Estonia, Latvia, Lithuania
6. Bismarck oriented Central/Eastern or Visegrad countries	Mixture of Beveridge oriented neo-liberal welfare state but with converging back to corporatist welfare state regime	Poland, Czech Republic, Hungary, Slovakia
7. Bismarck oriented South/East Mediterranean & Balkan countries	Evolving back to a corporatist welfare state regime, at a lower level of protection	Romania, Bulgaria, Croatia
8. New Bismarck oriented Members states of Mediterranean area		Cyprus, Malta, Slovenia

Two types of data sources were used during this study: secondary data (available literature and reports at EU and MS level, particularly the trESS reports; replies to the online public EC Consultation on the need to revise of the current rules; available statistical data with regard to mobility patterns and the use of LTC benefits in cross-border cases) and primary data, collected through interviews and a consultation of the stakeholders (findings from strategic interviews with DG EMPL officials; findings from interviews with stakeholders at EU level, e.g. European umbrella organisations; findings form interviews with key stakeholders at national level (health insurers, healthcare providers); replies to the EU-wide web-based survey among responsible public authorities; new, generated statistical data with regard to mobility patterns and the use of LTC benefits in cross-border cases; findings from the 13 workshops/group interviews and 8 phone interviews on the administrative costs and administrative burden related to the policy options).

2. Unemployment benefits: coordination of unemployment benefits for frontier workers

HIVA

Based on Labour force Survey (LFS) data for 2013 and 2014, an estimation of the number of cross-border workers has been made. In the further analysis we considered all workers who worked in another country than the country of residence as cross-border workers. Workers who worked in a neighbouring country are considered as frontier workers. This is different from the legal definition. National unemployment rates from Eurostat were applied to the number of cross-border workers in order to estimate the number of unemployed cross-border workers. The unemployment rates of the

country of last activity and not of the country of residence have been applied on the number of cross-border workers. In order to estimate the budgetary impact of the baseline scenario, the estimated number of unemployed cross-border workers are multiplied by the annual unemployment benefit per unemployed by taking into account the annual average duration of the payment of the unemployment benefit (on the basis of ESSPROS, Eurostat figures and the LFS).

Deloitte

The data collection and analysis are focused on a representative sample of 14 Member States[5]. The sample of Member States covers seven of the eight welfare state models[6] (given their similarities, the "new" Bismarck-oriented Mediterranean Member States –Malta and Cyprus- not included). The selection of the countries is primarily based on relevant mobility patterns and a balanced coverage in terms of types of the social security systems, more notably in the area of unemployment benefits.

Cluster	Main features	Countries
1. Beveridge oriented	Tax financed more flat rate, but at a lower level of social protection	United Kingdom, Ireland
2. Beveridge oriented Nordic countries	Tax financed, more flat rate, at a high level of social protection, more in kind benefits	Sweden, Denmark, Iceland, Norway, Finland
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4. Bismarck oriented Mediterranean countries	More contribution financed, income related benefits, more in cash oriented, at a lower level of social protection	Spain, Portugal, Italy, Greece
5. Beveridge oriented Baltic countries	More oriented to neo-liberal welfare state regimes of Beveridge type	Estonia, Latvia, Lithuania
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[5] The 14 countries retained, as indicated in the table, are: Austria; Belgium; Denmark; Estonia; France; Germany; Poland; Luxemburg; the Netherlands; Romania; Spain; Slovakia; Sweden and the United Kingdom.

[6] The fact that one or more States belong to the same welfare system does not imply that they will encounter the same problems in terms of the management of social security cases. The administration and the legislation in this area could diverge even within a specific model.

Cluster	Main features	Countries
Balkan countries	protection	
8. New Bismarck oriented Members states of Mediterranean area		Cyprus, Malta, Slovenia

Two types of data sources were used during this study: secondary data (available literature and reports at EU and MS level, particularly the trESS reports; replies to the online public EC Consultation on the need to revise of the current rules; available statistical data with regard to mobility patterns and the use of unemployment benefits in cross-border cases) and primary data, collected through interviews and a consultation of the stakeholders (findings from strategic interviews with DG EMPL officials; findings from interviews with stakeholders at EU level, e.g. European umbrella organisations; findings form interviews with key stakeholders at national level (public employment services); replies to the EU-wide web-based survey among responsible public authorities; new, generated statistical data with regard to mobility patterns and the use of unemployment benefits in cross-border cases; findings from the 13 workshops/group interviews and 8 phone interviews on the administrative costs and administrative burden related to the policy options).

3. Unemployment benefits: export of unemployment benefits

HIVA

Figures for all EU-Member States on the export of unemployment benefits have become available via the administrative PD U2 Questionnaire launched within the framework of the Administrative Commission (for 2013). Additional data available for Belgium has been used to describe the impact of the prolongation period on finding a job abroad. Finally, figures of Eurostat (based on the LFS) were used to calculate the average duration of the unemployment period.

4. Unemployment benefits: aggregation of unemployment benefits

HIVA (financial impact for Member States)

Based on the data from the administrative questionnaire on the aggregation of periods for unemployment the budgetary impact of the current rules and the different alternative options could be calculated. Member States had to provide a breakdown by Member State of origin and a breakdown by length of insurance. The reported cases have been multiplied by the annual average expenditure per unemployed person (also by taking into account the annual average duration of the payment of the unemployment benefit) in order to estimate the public unemployment spending. Option 4 (change of the calculation method) required more detailed information about the unemployed recent migrant worker's salary. 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. Therefore, wage data published by Eurostat have been used.

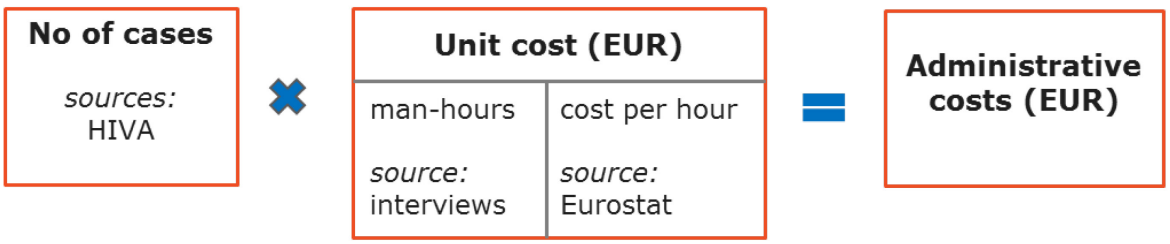
Brodolini (costs for public administrations)

The methodology for assessing the administrative costs and burden for the national administrations in the Member States handling cases of aggregation of unemployment benefits takes outset in the definition of administrative costs and burden provided by the EC Impact Assessment Guidelines. While doing this, we have adopted a broad definition of administrative information obligations – i.e. we have considered the costs of administrative tasks such as the determination of Member State of competence, the calculation of benefits, and the reimbursement and recovery of benefits in between Member States. In addition, we have looked into the administrative burden for the mobile EU-workers.

The calculations of the administrative costs for the national administrations are as illustrated in the below figure in principle simple. Firstly, the number of cases in the left-hand side of the figure are the annual cases currently registered in six case study Members States (Germany, Denmark, the Netherlands, Poland, Romania, and the UK) – information that has been provided by the HIVA KU Leuven Research Institute for Work and Society via a data gathering exercise. In our main calculations, we assume that the number of cases does not change as a result of revisions to Regulation (EC) No 883/2004. However, we do to illustrate the sensitivity of this assumption also show scenarios where we assume a change in the number of cases based on the results of Task 3 and 4, respectively, of this study.

Secondly, we calculate the unit costs for the national administration – i.e. the current administrative costs per case as well as the changed administrative costs per case as a result of the EU revisions. Such administrative costs per case clearly differ between cases, i.e. there will be easy cases only involving standard administrative tasks while other more complex cases will involve additional tasks. Hence, we estimate in practice average costs.

Calculation of administrative costs for national administrations



Most study resources were allocated to the estimation of the man-hours needed to carry out the administrative tasks. Such information is not available from official sources, and so we have gathered the information through interviews with national administrations in the six case study Member States. For this purpose, we identified the national administrations to interview, and we developed interview guides that was applied by our Member States experts/interviewers in the six case study Member States.

It must in this context be acknowledged that most of the man-hour estimates are based on a few interviews only. This is partly because there is often only a few national administrations that handle cases in each of the Member States, and partly because of limited interview resources. Hence, the premise for this analysis and so its results is the uncertainty associated with few assessments that, furthermore, mostly are based on the subjective assessments of the interviewees rather than on actual registrations of time spent on different administrative tasks.

Brodolini (secondary impacts)

The simulations used in the study aim at translating the implications of the proposed revisions into expected income changes. Assuming a connection between income differentials and the propensity to move among EU countries, a variation in mobility flows and in the dimension of the target population is estimated. Finally, taking into account the variation in the latter, the different level of benefits and the redistribution of competences between sending and receiving countries envisioned by the policy options, we give an estimate of the variation in expenditure for the aggregation of periods or salaries for unemployment benefits for the selected countries.

The variation both in mobility and in expenditure, are estimated in relation to the status quo scenario. This scenario is built on a virtual 'baseline year', with a defined level of mobility flows and a defined level of expenditure. The mobility flow is computed as the averages of the most recent values of annual bilateral mobility flows among the selected countries (7 MS for task 3 and 8 MS for task 4). The number of potential cases of aggregation of periods or salaries for unemployment benefits (the 'target population' of task 4) is computed by multiplying the status quo mobility flow registered from a given sending country to a given receiving country with the ratio of unemployed non-national EU28+EFTA individuals on the total number of non-national EU28+EFTA individuals in the given receiving country. Then, the aggregate expenditure is estimated by multiply the target population identified for the average values of the benefits in each selected MS.

It is assumed that the income differences observed in the status quo scenario – along with all other factors that the policy options do not have an impact on – generate the mobility observed in the status quo period both in terms of general mobility flows and in terms of dimension of target population. The influence of unemployment benefits on mobility is evaluated by calculating the change attributable to the various policy options on the amounts unemployment benefits paid in relation to the family income in the country of origin or in the country of previous residence.

Once the income change is calculated, we convert that change into a potential mobility effect, using a theoretical assumptions on the elasticity of migration flows to income changes, which relates elasticity to income differentials for each bilateral combination of countries. As a measure for

earnings, we consider the net earnings (PPS-adjusted) of a single individuals without children at 100% of the average wage. Once elasticity is computed, the percentage of income change is translated into a mobility percentage change. The percentage of mobility change is then translated into a change in mobility flows and in potential target population by relating the calculated percentage change to the absolute number of mobile citizens in the status quo case, according to the policy options proposed.

In order to define the expenditure variations, we compute the present level of expenditure by multiplying the number of present potential cases of aggregation of periods or salaries for unemployment benefits by the average amount of unemployment benefits. We then observe the percentage variation of expenditure – total and related to each bilateral relation.

FreSsco (legal analysis)

FreSsco analytical impact assessment reports are based on the description of a specific problem of social security coordination and/or free movement of workers which arises in the application of EU law and which should be subjected to a legal analysis.

Immediately after receiving and confirming the mandate, thorough consideration is given to the selection of the team of experts entrusted with the analysis of the specific legal problem, one of whom is selected as the team coordinator. It is observed that their expertise is to the highest possible extent tailored to the subject matter of the analysis. In addition, two meetings between the experts are organised. One is arranged at the beginning of the task, in order to get acquainted with the task and allocate the responsibilities, and another one before the final results are presented, in order to come to an agreement with the final text. If the deadline, set by the mandate, is too pressing, only one meeting is organised. Nevertheless, in both cases, i.e. one or two meetings, intensive communication between the experts is guaranteed and facilitated during the analysis, mainly by the internal coordinator and the FreSsco management. Only by applying the dialectical method of testing various options, and confirming or rejecting ideas via discourse between the experts, can the best solutions be found. It goes without saying that better and faster results might be achieved when discussions occur inter preasentes and not inter absentes.

Regarding the report itself, first the existing application of EU law to a specific cross-border situation is presented. To this end, the existing legislative and non-legislative documents as well as decisions of the Court of Justice of the European Union (CJEU) and other bodies (like the Administrative Commission for the Coordination of Social Security Systems) are taken into account. The historical method might be applied in order to discover the reasons for the present legislative solutions.

In the next step of the analysis several options – either enumerated in the mandate and/or discovered during the analysis – which might present a solution to a given problem are tested. Their strengths, weaknesses, opportunities and threats are stressed. In some of the reports, for each of the possible solutions specific criteria are taken into account, such as clarity, simplicity, protection of rights, administrative burden and implementation arrangements, risk of fraud and abuse and potential financial implications.

To this end, not only the relevant EU law is taken into consideration, but other sources as well. These might include relevant literature and academic studies, reports and selected key policy documents of the EU and possibly of other international organisations.

Next to this comparison on an EU (and international) level, a vertical comparative method is applied in order to present the problems and test the solutions in (some or all, depending on the mandate) Member States. A horizontal comparative method at the national level is enabled by mapping the situation in several (or all) Member States.

Logical, grammatical and teleological methods of legal interpretation are relied upon as well. Conclusions are as a rule drawn from the descriptive-analytical method of the research, which might prove useful for selecting the best policy options at national and EU level and for finding the most appropriate normative solutions de lege ferenda.

5. Export of family benefits

HIVA (financial impact for Member States)

Data of the administrative questionnaire has been used to report figures on the baseline scenario. Member States provided data on their export of family benefits and provided sometimes even more detailed data by the primarily or secondarily competence of the reporting Member State. By making use of the price level indices for consumer goods and services reported by EUROSTAT a correction coefficient between the exporting Member State and the Member State of residence of the child(ren) could be calculated in order to make 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 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. However, for the calculation of one option (Option 3: Reverse order of competence) the complete reference group affected by the coordination of family benefits had to be taken into account. Also, more information on the average amount of the family benefit on the basis of ESSPROS was required as not all Member States had answered the administrative questionnaire.

Brodolini (costs for public administrations)

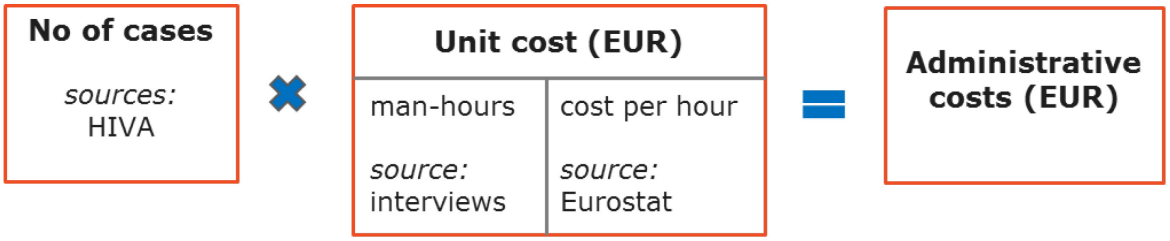
The methodology for assessing the administrative costs and burden for the national administrations in the Member States handling cases of export of family benefits takes outset in the definition of administrative costs and burden provided by the EC Impact Assessment Guidelines. While doing this, we have adopted a broad definition of administrative information obligations – i.e. we have considered the costs of administrative tasks such as the determination of Member State of

competence, the calculation of benefits, and the reimbursement and recovery of benefits in between Member States. In addition, we have looked into the administrative burden for the mobile EU-citizens and their families.

The calculations of the administrative costs for the national administrations are as illustrated in the below figure in principle simple. Firstly, the number of cases in the left-hand side of the figure are the annual cases currently registered in six case study Members States (Germany, Denmark, the Netherlands, Poland, Romania, and the UK) – information that has been provided by the HIVA KU Leuven Research Institute for Work and Society via a data gathering exercise. In our main calculations, we assume that the number of cases does not change as a result of revisions to Regulation (EC) No 883/2004. However, we do to illustrate the sensitivity of this assumption also show scenarios where we assume a change in the number of cases based on the results of Task 3 and 4, respectively, of this study.

Secondly, we calculate the unit costs for the national administration – i.e. the current administrative costs per case as well as the changed administrative costs per case as a result of the EU revisions. Such administrative costs per case clearly differ between cases, i.e. there will be easy cases only involving standard administrative tasks while other more complex cases will involve additional tasks. Hence, we estimate in practice average costs.

Calculation of administrative costs for national administrations



Most study resources were allocated to the estimation of the man-hours needed to carry out the administrative tasks. Such information is not available from official sources, and so we have gathered the information through interviews with national administrations in the six case study Member States. For this purpose, we identified the national administrations to interview, and we developed interview guides that was applied by our Member States experts/interviewers in the six case study Member States.

It must in this context be acknowledged that most of the man-hour estimates are based on a few interviews only. This is partly because there is often only a few national administrations that handle cases in each of the Member States, and partly because of limited interview resources. Hence, the premise for this analysis and so its results is the uncertainty associated with few assessments that, furthermore, mostly are based on the subjective assessments of the interviewees rather than on actual registrations of time spent on different administrative tasks.

Brodolini (secondary impacts)

The simulations used in the study aim at translating the implications of the proposed revisions into expected income changes. Assuming a connection between income differentials and the propensity to move among EU countries, a variation in mobility flows and in the dimension of the target population is estimated. Finally, taking into account the variation in the latter, the different level of benefits and the redistribution of competences between sending and receiving countries envisioned by the policy options, we give an estimate of the variation in expenditure for the export of family benefits for the selected countries.

The variation both in mobility and in expenditure, are estimated in relation to the status quo scenario. This scenario is built on a virtual 'baseline year', with a defined level of mobility flows and a defined level of expenditure. The mobility flow is computed as the averages of the most recent values of annual bilateral mobility flows among the selected countries (7 MS for task 3 and 8 MS for task 4). In the definition of the tartget population interested by the proposed revisions we made use of the HIVA study (Pacolet et al., 2015), which allows to identify, for each selected country, the total number of persons entitled to the export of child benefits. Then, the aggregate expenditure is estimated by multiply the target population identified for the average values of the benefits in each selected MS.

It is assumed that the income differences observed in the status quo scenario – along with all other factors that the policy options do not have an impact on – generate the mobility observed in the status quo period both in terms of general mobility flows and in terms of dimension of target population. The influence of family benefits on mobility is evaluated by calculating the change attributable to the various policy options on the amounts of family benefits paid in relation to the family income in the country of origin or in the country of previous residence.

Once the income change is calculated, we convert that change into a potential mobility effect, using a theoretical assumptions on the elasticity of migration flows to income changes, which relates elasticity to income differentials for each bilateral combination of countries. As a measure for earnings, we consider the net earnings (PPS-adjusted) of a one-earner married couple with two children at 100% of average wage. Once elasticity is computed, the percentage of income change is translated into a mobility percentage change. The percentage of mobility change is then translated into a change in mobility flows and in potential target population by relating the calculated percentage change to the absolute number of mobile citizens in the status quo case, according to the policy options proposed.

In order to define the expenditure variations, we compute the present level of expenditure by multiplying the number of present potential cases. We then observe the percentage variation of expenditure – total and related to each bilateral relation.

FreSsco (legal analysis)

FreSsco analytical impact assessment reports are based on the description of a specific problem of social security coordination and/or free movement of workers which arises in the application of EU law and which should be subjected to a legal analysis.

Immediately after receiving and confirming the mandate, thorough consideration is given to the selection of the team of experts entrusted with the analysis of the specific legal problem, one of whom is selected as the team coordinator. It is observed that their expertise is to the highest possible extent tailored to the subject matter of the analysis. In addition, two meetings between the experts are organised. One is arranged at the beginning of the task, in order to get acquainted with the task and allocate the responsibilities, and another one before the final results are presented, in order to come to an agreement with the final text. If the deadline, set by the mandate, is too pressing, only one meeting is organised. Nevertheless, in both cases, i.e. one or two meetings, intensive communication between the experts is guaranteed and facilitated during the analysis, mainly by the internal coordinator and the FreSsco management. Only by applying the dialectical method of testing various options, and confirming or rejecting ideas via discourse between the experts, can the best solutions be found. It goes without saying that better and faster results might be achieved when discussions occur inter preasentes and not inter absentes.

Regarding the report itself, first the existing application of EU law to a specific cross-border situation is presented. To this end, the existing legislative and non-legislative documents as well as decisions of the Court of Justice of the European Union (CJEU) and other bodies (like the Administrative Commission for the Coordination of Social Security Systems) are taken into account. The historical method might be applied in order to discover the reasons for the present legislative solutions.

In the next step of the analysis several options – either enumerated in the mandate and/or discovered during the analysis – which might present a solution to a given problem are tested. Their strengths, weaknesses, opportunities and threats are stressed. In some of the reports, for each of the possible solutions specific criteria are taken into account, such as clarity, simplicity, protection of rights, administrative burden and implementation arrangements, risk of fraud and abuse and potential financial implications.

To this end, not only the relevant EU law is taken into consideration, but other sources as well. These might include relevant literature and academic studies, reports and selected key policy documents of the EU and possibly of other international organisations.

Next to this comparison on an EU (and international) level, a vertical comparative method is applied in order to present the problems and test the solutions in (some or all, depending on the mandate) Member States. A horizontal comparative method at the national level is enabled by mapping the situation in several (or all) Member States.

Logical, grammatical and teleological methods of legal interpretation are relied upon as well. Conclusions are as a rule drawn from the descriptive-analytical method of the research, which might prove useful for selecting the best policy options at national and EU level and for finding the most appropriate normative solutions *de lege ferenda.*

6. Access for economically inactive mobile EU citizens and jobseekers to certain social benefits

FreSsco (legal analysis focussed on access to SNCBs)

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Regarding the report itself, first the existing application of EU law to a specific cross-border situation is presented. To this end, the existing legislative and non-legislative documents as well as decisions of the Court of Justice of the European Union (CJEU) and other bodies (like the Administrative Commission for the Coordination of Social Security Systems) are taken into account. The historical method might be applied in order to discover the reasons for the present legislative solutions.

In the next step of the analysis several options – either enumerated in the mandate and/or discovered during the analysis – which might present a solution to a given problem are tested. Their strengths, weaknesses, opportunities and threats are stressed. In some of the reports, for each of the possible solutions specific criteria are taken into account, such as clarity, simplicity, protection of rights, administrative burden and implementation arrangements, risk of fraud and abuse and potential financial implications.

To this end, not only the relevant EU law is taken into consideration, but other sources as well. These might include relevant literature and academic studies, reports and selected key policy documents of the EU and possibly of other international organisations.

Next to this comparison on an EU (and international) level, a vertical comparative method is applied in order to present the problems and test the solutions in (some or all, depending on the mandate) Member States. A horizontal comparative method at the national level is enabled by mapping the situation in several (or all) Member States.

Logical, grammatical and teleological methods of legal interpretation are relied upon as well. Conclusions are as a rule drawn from the descriptive-analytical method of the research, which might prove useful for selecting the best policy options at national and EU level and for finding the most appropriate normative solutions de lege ferenda.

Access for economically inactive mobile EU citizens and jobseekers to certain social benefits

In relation to the option extending the derogation from the principle of equal treatment in relation to access to non-contributory family benefits, long-term care benefits and sickness benefits for economically inactive mobile EU citizens and jobseekers, as this was developed quite late in the process, data from the Labour Force Survey (LFS), ESSPROS and the 2015 Ageing report were used to estimate the affected population and economic impact (see Annex XXIV).

Annex V Study for an impact assessment for revision of Regulations (EC) Nos 883/2004 and (EC) Nos 987/2009



Study for an impact assessment for revision of Regulations (EC) Nos 883/2004 and 987/2009

VT/2008/87

Final report

6 December 2013

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COLOPHON

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1 Introduction

1.1 Purpose of the document

This is Deloitte's and HIVA's report to the European Commission, DG EMPL with regard to the "*Study for an impact assessment for revision of Regulations (EC) Nos 883/2004 and 987/2009*".

1.2 Structure and content of the final report

We have structured the final report as follows:

- Chapter 1 includes a short introduction to the final report;
- Chapter 2 outlines the objectives of this study;
- Chapter 3 recalls the methodology that we have used for this study;
- Chapter 4 presents the current situation with regard to the coordination of LTC and unemployment benefits. We focus specifically on the scale of potentially affected people and the most common mobility patterns
- Chapter 5 contains a definition of the problems under the current rules that were identified for both the coordination of unemployment benefits and the coordination of long-term care benefits.
- In chapter 6, we describe the policy objectives that the Commission aims to achieve with the coordination of LTC and unemployment benefits.
- Chapter 7 aims to describe the likely qualitative and quantitative impacts of the various policy options in relation to the baseline scenario.
- In Chapter 8, we provide an overview of the strengths and weaknesses of the various policy options according to three meta-criteria: efficiency, effectiveness and coherence.
- Chapter 9 contains a summary of the main conclusions of this study (we have also produced this summary in a separate standalone document).
- Chapter 10 contains the annexes attached to this final report.

2 Study objectives

The overall objective of the study consists in evaluating the social and economic impacts of a limited number of policy options for a revision of the EU rules in the area of free movement of workers and social security coordination. These rules concern in particular Articles 21, 45 and 48 of the Treaty and Regulations (EC) N°s 883/2004 and 987/2009. The study focuses on the rules on coordination of long-term care benefits and unemployment benefits.

The following tasks were carried out by the research team:

- **The collection of socio-economic data** for determining the scale of the identified problems and the baseline scenario in the area of coordination of social security schemes, in particular with regard to the coordination of long-term care and unemployment benefits. The study should provide the evidence-based description of the baseline scenario and focus on providing supporting data, providing input for the verification of the intervention logic.
- A description of the qualitative and quantitative impacts of the policy options.
- Comparison of the policy options.
- Providing support in the process of **stakeholders' consultation**, namely to:
    - evaluate results of the public consultation (online questionnaire launched online in all EU languages by the EC on 5/12/2013 and closed on 5/3/2013)
    - carry out and evaluate results of a consultation of organisations & networks operating in cross-border regions
    - carry out and evaluate results of a consultation of national institutions and administrations (e.g. employment services, health services).

3 Methodological approach

3.1 In-depth analysis based on a sample of 14 Member States

The data collection and analysis are focused on a representative sample of 14 Member States. The selection of the countries is primarily based on relevant mobility patterns and a balanced coverage in terms of types of the social security systems, more notably in the area of unemployment and long-term care benefits.

Existing research on the welfare state and the social protection for dependent older persons (long-term care) has shown that a characterisation along the lines of more Bismarck-oriented and more Beveridge oriented welfare states remains fruitful[7].

- **Bismarck-oriented models** are characterized by income-based contributions earmarked to specific funds destined to cover concrete social risks. They are usually tightly linked to the employment system (contributions made by the employer and/or the employee, and benefits limited to the contributor and his/her family; besides, the job employment sector often determines the corresponding insurance fund).
- **Beveridge-oriented models**, on their side, are based on the idea of universal coverage against the main social risks, providing access to all the citizens. The Nordic countries and the UK represent this approach, though universal coverage became the guiding principle in all European countries during the second half of the 20th Century. Some of the "new" Member States, which mainly followed Beveridge-oriented models during the second half of the 20th Century, are shifting to a "Bismarck"-oriented model since the 90s.

The system of social protection in the EU is characterized by welfare pluralism. Member States aim at the same or similar goals, however making use of different implementation mechanisms and institutions. Although the differences between social security models are blurring and each country has its own specificities, eight groups or clusters of Member States can be distinguished following their Bismarck/Beveridge orientation. Four models can be differentiated among the "old" Member States (EU-15); similarly, four models can be identified among the "new" Member States.

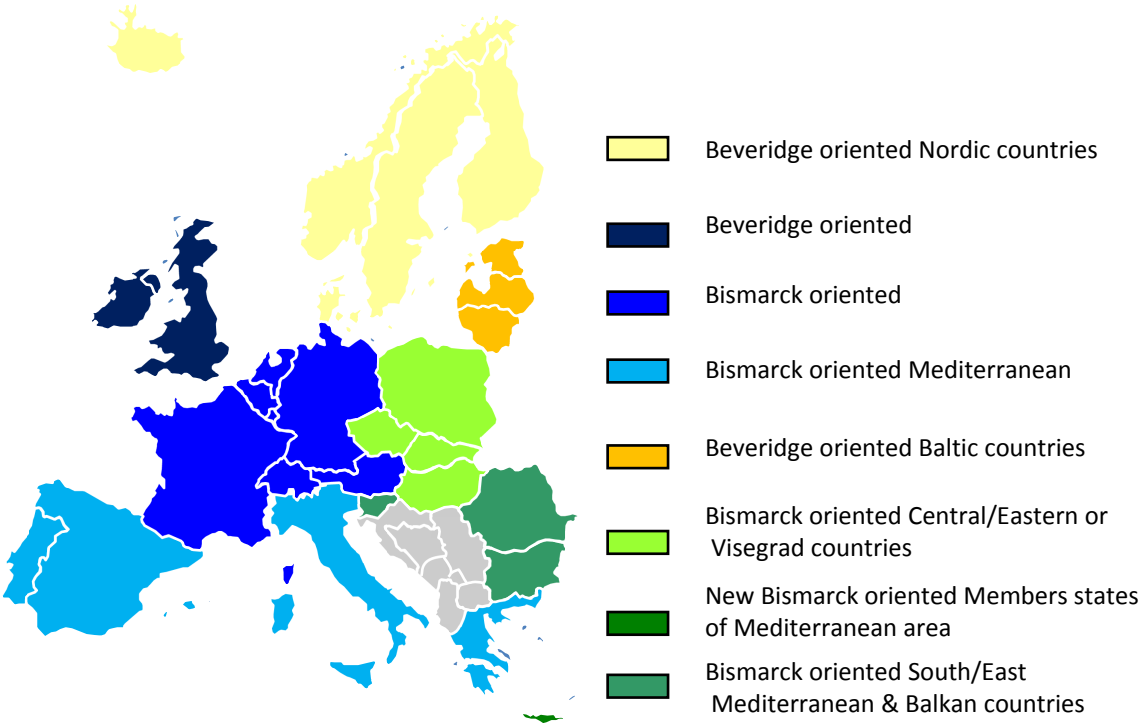
In spite of the apparent convergence, welfare state regimes remain rooted in history are path depending that determines further directions for new branches of social protection, like long-term care. Those typologies of welfare state regimes seem to be clustered also geographically, and are characterised also by differences in the development of the welfare state (at a higher or lower level), coupled with higher or lower levels of economic development (GDP) and more or less oriented to in cash or in kind benefits. Those dimensions substantially influence the flows of funds related to the social protection of mobile citizens. The apparent geographic clustering seems also to be confirmed

[7] See Pacolet J. and Coudron V., 2006 "State of the Welfare State in the EU Anno 1992: Ten years later and with ten new Member States. Welfare State trend spotting", in Pacolet J., Ed. (2006). L'Etat de l'Etat-providence dans l'UE en 1992 et dix ans plus tard avec dix nouveaux Etats membres. (Pacolet, J., Ed.). La Revue Belge de Sécurité Sociale.

by labour market mobility[8]. Those typologies appear in similar form in most of the comparative studies of welfare state regimes.[9] Furthermore, research on unemployment systems has yielded similar clusters of countries[10].

For these reasons, we have decided to use the same sample of countries for both areas (long-term care and unemployment). We selected from each of those regimes one or more countries to cover the welfare state pluralism in Europe. The distinction between old and new will disappear, but we retain it for this study because of the still relative recent occurrence of the enlargement and because of the difference in economic development between both at this point of time.

Figure 1: Welfare state models



[8] European Commission, Posting of Workers in the European Union and EFTA countries: Report on E101 certificates issued in 2010 and 2011.

[9] Delsen, L. & Pacolet J. (2011), 'Globalisation and national social security systems', in M. De Clercq, J.Albrecht & T. Verbeke (eds.), Global policy in Europe. Local policy for a global market: competition or coordination within the EU?, 29th Scientific Economic Congres, Acco, Leuven.

[10] See, for instance, the "Benchmarking Unemployment Benefit System" paper published by DG ECFIN in May 2012. Though small differences exist, such as the grouping of Cyprus, Malta, Ireland and the UK, the clustering is essentially the same. The only other relevant difference involves Greece, which is grouped with Central and Eastern countries instead of with Southern/Mediterranean countries, but it will be not covered by this study.

Cluster	Main features	Countries
9. Beveridge oriented	Tax financed more flat rate, but at a lower level of social protection	United Kingdom, Ireland
10. Beveridge oriented Nordic countries	Tax financed, more flat rate, at a high level of social protection, more in kind benefits	Sweden, Denmark, Iceland, Norway, Finland
11. Bismarck oriented	More contribution financed, income related benefits, more in cash oriented, at a high level, the so called 'corporatist' welfare state	Belgium, France, Austria, Germany, The Netherlands, Luxemburg, Switzerland
12. Bismarck oriented Mediterranean countries	More contribution financed, income related benefits, more in cash oriented, at a lower level of social protection	Spain, Portugal, Italy, Greece
13. Beveridge oriented Baltic countries	More oriented to neo-liberal welfare state regimes of Beveridge type	Estonia, Latvia, Lithuania
14. Bismarck oriented Central/Eastern or Visegrad countries	Mixture of Beveridge oriented neo-liberal welfare state but with converging back to corporatist welfare state regime	Poland, Czech Republic, Hungary, Slovakia
15. Bismarck oriented South/East Mediterranean & Balkan countries	Evolving back to a corporatist welfare state regime, at a lower level of protection	Romania, Bulgaria, Croatia
16. New Bismarck oriented Members states of Mediterranean area		Cyprus, Malta, Slovenia

Source: Pacolet J. and Coudron V., 2006 "State of the Welfare State in the EU Anno 1992: Ten years later and with ten new Member States. Welfare State trend spotting", in Pacolet J., Ed. (2006). L'Etat de l'Etat-providence dans l'UE en 1992 et dix ans plus tard avec dix nouveaux Etats membres. (Pacolet, J., Ed.). La Revue Belge de Sécurité Sociale

The 14 countries retained, as indicated in the previous table, are: Austria, Belgium, Denmark, Estonia, France, Germany, Poland, Luxemburg, Netherlands, Romania, Spain, Slovakia, Sweden and United Kingdom.

With the aim of ensuring the representativeness and robustness of the impact analysis, which according to the Terms of Reference may be done by clusters of countries, our sample of Member States covers seven of the eight welfare state models (given their similarities, the "new" Bismarck-oriented Mediterranean Member States –Malta and Cyprus- not included).

The allocation of a country to a specific model (Beveridge or Bismarck-oriented) does not necessarily imply that this country will have the same problems in terms of the management of social security

cases compared to the other countries allocated to this specific model. The administration and the legislation in this area could diverge even within a specific model.

We account as well, in the country selection, labour mobility trends. With the selection of those countries we include at least 80% of both the outgoing and ingoing cross-border working citizens in the EU-27. In terms of population, our sample accounts for around 75% of the EU-27 population (cf. from Table 83 until Table 88).

3.2 *Data sources*

Two types of data sources were used during this study:

- secondary data, in particular existing statistical data;
- primary data, collected through interviews and a consultation of the stakeholders.

Table 1 : Overview of data sources

Data types	Secondary	Primary
Qualitative	1. **Available literature** and reports at EU and MS level, particularly the trESS reports 2. Replies to the **online public EC Consultation** on the need to revise of the current rules[11]	1. Findings from **strategic interviews** with DG EMPL officials; 2. Findings from **interviews with stakeholders at EU level**, e.g. European umbrella organisations (cf. list of consulted organisations) 3. Findings form **interviews with key stakeholders at national level** (during country visits: public employment services, health insurers, healthcare providers; 4. Replies to the EU-wide web-based **survey among responsible public authorities** (Annex 10.9)
Quantitative	1. **Available statistical data** with regard to mobility patterns and the use of LTC benefits and unemployment benefits in cross-border cases	1. **New, generated statistical data** with regard to mobility patterns and the use of LTC benefits and unemployment benefits in cross-border cases 2. Findings from the 13 **workshops/group interviews and 8 phone interviews on the administrative costs** and administrative burden related to the policy options (during the country visits).

3.2.1 *Strategic interviews with DG EMPL officials and other key EC officials*

In the initial stage of the study, we conducted 5 face-to-face interviews with EC officials within DG EMPL and DG ECFIN. The interviews with DG EMPL officials served to acquire more detailed knowledge concerning the contextual environment of the study. DG ECFIN officials assisted us in identifying relevant data from the Labour Force Survey (LSF) and the Ageing Working Group that was used for this study. These interviews also led to the transfer of relevant documents to the contractor.

The list of conducted strategic interviews can be found in Annex 10.10

[11] http://ec.europa.eu/social/main.jsp?langId=en&catId=699&consultId=12&furtherConsult=yes

3.2.2 Available literature

For this study, we made use of a wide ranging and comprehensive desk based research. It encompassed a comprehensive review of available literature on both topics (coordination of long-term care benefits and of unemployment benefit systems) and its implications for mobile workers at EU level. Review of available literature on the subject provided input into three main issues: the underlying causes of the problems that provide the focus for the regulations on the coordination of long-term care benefits and unemployment benefits at EU level;

- the description of the problem situation and of the policy objectives;
- the impact of the "baseline scenario" of continuity with the current situation.

Literature that was part of the scope of the review included:

- Communications, resolutions and legislation at EU level, i.e. Regulation (EC) N° 883/2004 and Implementing Regulation N°987/2009 on the coordination of social security systems, 30.10.2009
- Relevant Court of Justice rulings (cf. Chapter: Context);
- Reports and studies at EU level, including the work conducted by the TrESS network;
- Reports and studies at national level.

3.2.3 Analysis of replies to the online EC public consultation

The European Commission launched on the 5th December 2012 a public consultation (http://ec.europa.eu/social/main.jsp?langId=en&catId=699&consultId=12&furtherConsult=yes) addressed to:

- All EU and non-EU citizens who are insured under the social security system of an EU or EEA/EFTA Member State.
- Any public and private organisations with activities in an EU or EEA/EFTA Member State.

The objective of the consultation was to collect opinions and experience in the area of coordination of unemployment and long-term care benefits for persons who are in a cross-border situation. Furthermore, opinions on possible policy options and further ideas on how to remove existing problems or obstacles in these areas were gathered.
We were asked to analyse and exhaustively report the replies to the EC public consultation.
The consultation received 299 online (+3 email) replies across the EU and EEA/EFTA states. 199 were from individuals and 103 on behalf of an organisation or as specialists. In addition, three other stakeholders did not fill out the online questionnaire, but sent their opinions separately by e-mail.
By nationality, Spanish were the most numerous among individual respondents, accounting for 26.6% of the responses. No replies were received from Cyprus, Denmark, Iceland, Liechtenstein, Luxembourg, Malta and Switzerland.
The analysis of the public consultation replies is considered a stand-alone document, in line with the ToR. It was submitted to the European Commission before the finalisation of the final report.

3.2.4 EU-wide web-based survey among responsible public authorities and social security institutions

In order to expand the scope of our analysis to all EU and EEA countries, we launched a web-based survey among the responsible national public authorities and other key actors with regard to both

topics. The Commission sent an invitation to the members of the Administrative Commission for the Coordination of Social Security systems in December 2012. After several reminders and prolongation of the deadlines, we finally closed the survey on the 28 February 2013.

We received 81 complete replies to our survey:

- No answers at all were received from the following countries: Bulgaria, Finland, Greece, Iceland, Liechtenstein and Norway.
- 59 respondents have only filled in the survey on unemployment benefits.
- 10 respondents have only filled in the survey on long-term care benefits.
- 12 respondents have filled in both surveys on unemployment and long-term care benefits.

In addition, we received 67 incomplete replies. The incomplete replies were not taken into account in the survey analysis (in the figures and tables) to avoid double counting. However, relevant and useful information, examples or arguments from these incomplete replies were taken into account in the impact analysis.

On top of the countries that have not participated at all in the survey, we have no answer from BE, CY, DK, FR, IE, PT, RO, CH and UK for the questions on LTC. Among these countries, the UK public officials expressed their intention of submitting a reply during the meetings held with them after the survey's deadline. Belgian authorities also expressed in mid-March their intention to provide a reply.

On top of the countries that have not participated at all in the survey, we have no answer from SV for the questions on unemployment benefits.

Some countries from which we have received several completed questionnaire are overrepresented in the aggregated results. Therefore, the analysis of the aggregate results was complemented by the analysis of national replies when necessary.

The analysis of the on-line survey can be found in Annex 10.9 to the final report.

3.2.5 Interviews with key stakeholders at EU level

In order to complement the EC public consultation (and to address stakeholders that have not replied to the public consultation), a number of face-to-face interviews were conducted with stakeholder parties that are organised at EU level. We particularly addressed: We will particularly addressed:

- networks operating in cross-border regions;
- social partners organised at EU level;
- civil society organisations at EU level.

The list of interviews with stakeholders at EU level can be found in Annex 10.10 to the final report.

3.2.6 Country visits: data collection at national level

In order to assess the impacts of the policy options, we organised country visits in the 14 countries of our sample. During these field visits, we met the key stakeholders and affected actors in the field of long-term care benefits and unemployment benefits. The field research was conducted by Deloitte

and HIVA staff, supported by academic experts with a good knowledge of the national context. A country visit usually took 3 to 6 working days depending on the availabilities of the interviewees. Country visits consisted of interviews with responsible public authorities and other interested parties (depending on the specificities of the national context) and where feasible in the time-frame of our visits, workshops to be able to assess the administrative costs and administrative burden related to each of the policy options that are being considered. We have privileged face-to-face interviews or group interviews but after our visits in the countries we have had also the opportunity to come-back to some interviewees by phone in order to complete our information.

3.2.6.1 Face-to face interviews with key stakeholders

For both topics (LTC and unemployment benefits), 5-8 key stakeholders at national level were consulted. In total, we have conducted more than 100 relevant interviews with stakeholders in these 14 Member States.

Interviews with these people fed the problem definition and generated anecdotic evidence and examples and helped us to assess the likely impacts of the different policy options (for example, with regard to the impact on the level of social security coverage of affected persons, changes in administrative burden and costs, impact on the budgets of Member States, expected changes in the EU internal market, etc.).

The (type of) stakeholders differed from country to country and per topic. We consulted:

- National, (regional or local) institutions and administrations, particularly the public employment services (coordination of unemployment benefits) and healthcare services (coordination of long-term care benefits).
- Health insurers (coordination of long-term care benefits);
- Social partners (coordination of unemployment benefits);
- Civil society organisations operating in cross-border regions.

The face-to-face interviews were based on a semi-structured questionnaire that was prepared by the core team in advance.

Please find a list of interviews (per country) in Annex 10.10 to the final report.

3.2.6.1 Workshops/group interviews on administrative burden on administrations

In order to assess the administrative burden and administrative costs related to the baseline scenario and each of the different policy options, we aimed to organise a one-day workshop per topic (coordination of long-term care benefits and coordination of unemployment benefits) and per country. We used face-to-face interviews and group interviews, where we faced availability or practical difficulties or where we have been referred to only a limited number of key persons that could help us further.

For the assessment of the administrative burden and costs, we used the Standard Cost Model, as requested by the ToR (more detail cf. 4.1.6 – baseline scenario).

The Standard Cost Model (SCM) serves as a useful tool for assessing the administrative cost and administrative burden stemming from Information Obligations (IOs) imposed by a Regulation. We have applied the SCM for assessing the administrative cost and administrative burden of the management of a cross-border case of unemployment benefits.

In our approach, we measured the time (T) the national administrations and stakeholders spent on the information obligations (IO) imposed by the Regulations on cross-border cases. Once we have defined the time spent on each IO, we have multiplied the (average) time by the hourly tariff (W) of those involved in meeting the information obligation (administrative staff). 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[12] and our recent Impact Assessment studies we have conducted for the Commission. We have applied an average tariff/hour of 18€. The multiplication of the average tariff by the time spent on the IO results in an estimated cost per unit. Then, we have multiplied the estimated cost per unit by the amount of cases per year (N). The following formula summarizes our approach:

$$N \times W \times T$$

3.2.7 Available and newly generated statistical data

The following data sources were exploited to obtain a detailed quantitative view on the baseline scenario of the coordination of unemployment benefits and LTC benefits:

- Replies to our own questionnaire on LTC and unemployment benefits. The data collection was conducted in 14 Member States by national experts[13];
- The EU Labour Force Survey (LFS);
- The EC 2012 Ageing Report[14];
- Other databases from Eurostat (e.g. Eurostat migration statistics[15] and ESSPROS[16]);
- Other data sources (e.g. national reports, EU publications, Audit Board Report).

Replies to our own questionnaire on LTC and unemployment benefits by national experts

First, in order to describe and assess the baseline scenario, we deployed a network of national researchers in 14 Member States (Table 121). Their task was to contact the responsible national administrations in order to collect statistical data with regard to a significant number of indicators in the areas of LTC and unemployment benefits. The reporting format for this data collection contained an Excel-file. A manual was provided to the national experts, including a short description of the objectives of the study and of the coordination legislation, more specific concerning the applicable rules on the coordination of unemployment and long-term care benefits. In the annex of the manual, a list with specific LTC benefits by Member State - defined by trESS[17] and based on the MISSOC-

[12] 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*

[13] For an overview of the national experts see Annex 10.6.

[14] EC (2012), *The 2012 Ageing Report. Economic and budgetary projections for the 27 EU Member States (2010-2060)*, European Union, 470 p. See also Statistical Annex. http://ec.europa.eu/economy_finance/publications/european_economy/2012/2012-ageing-report_en.htm

[15] http://epp.eurostat.ec.europa.eu/statistics_explained/index.php/Migration_and_migrant_population_statistics#Database

[16] http://epp.eurostat.ec.europa.eu/statistics_explained/index.php/Glossary:ESSPROS

[17] Jorens, Y., Spiegel, B., Fillon, J. & Stroban, G. (2012), *Legal impact assessment for the revision of Regulation 883/2004 with regard to the coordination of long-term care benefits. Analytical Study 2012,* trESS, 156 p.

tables[18] - was provided. Also, possible contact persons sitting in the Administrative Commission or the Audit Board were provided. The questionnaire referred explicitly to the old E-forms and current Portable Documents (PD)[19] and Structured Electronic Documents (SED)[20] in order to obtain a similar understanding of the data needs. In the analysis below we refer frequently to these documents. Therefore, we first give a short definition/description of the Portable Documents we refer to:[21]

- *PD U1 certificate*: "The PD U1 certifies periods of insurance and employment or self-employment in another EU country that will be taken into account for the award of unemployment benefits";
- *PD U2 certificate*: "The PD U2 is the authorization you need to export your unemployment benefit if you are unemployed in an EU country and wish to move to another EU country to look for work";
- *PD S1 certificate*: "The S1 form allows you (and/or your family members) to register for healthcare if you live in an EU country but you are insured in a different one. The form is delivered per person (not per family)";
- *PD P1 certificate*: "The P1 form provides an overview of the decisions taken in your case by the various institutions in the EU countries from which you have claimed an old age, survivors or invalidity pension. The information on the P1 is intended to enable you to examine whether any of your pensions have been adversely affected by the interaction of decisions taken by two or more institutions".

EU Labour Force Survey (LFS)

Second, we relied on data from the EU Labour Force Survey (LFS). The LFS is the main source of information with regard to the labour market situation and labour market trends in the European Union. While the LFS provides demographic data for all age groups, questions relating to labour market status are limited to persons in the age group of 15 years or older. The economically active population consists of employed and unemployed persons. Employed persons are persons aged 15 year and older, while unemployment persons are aged between 15 to 74 years. The LFS includes estimates of certain aspects of social protection for the whole population. It also contains some data on mobile population (e.g. cross-border workers, frontier workers, (recent) migrants working-age population, migrant pensioners, …) which can be used as a proxy for certain subcategories of the mobile population or as a benchmark for the total population and the total level of social expenditure, both at current point of time and in the future. The main advantage of the LFS is the data availability for all 27 MS and enables us to calculate proxies for indicators which could not been obtained by the questionnaire in 14 countries. At the same time these proxies could be cross-

[18] The EU's Mutual Information System on Social Protection (MISSOC) provides detailed, comparable and regularly updated information about national social protection systems.

[19] Portable documents replace the old E-forms and are issued by the competent social security institutions where one is insured. There are ten portable documents altogether, including the European Health Insurance Card. The documents are issued from 1 May 2010. Today national administrations use in some cases/for some social security branches the old E-forms next to these portable documents or even only the old E-forms.

[20] Art. 1, point 2, (d) Regulation (EC) No. 987/2009 describes a Structured Electronic Documents as "any structured document in a format designed for the electronic exchange of information between Member States." The electronic exchange shall be organized through EESSI (Electronic Exchange of Social Security Information). At this moment EESSI is not yet operational. Nevertheless, SEDs are already available and some of them are transmitted by mail or post.

[21] See also: http://ec.europa.eu/social/keyDocuments.jsp?type=0&policyArea=849&subCategory=868&country=0&year=0&advSearchKey=portdoccombined&mode=advancedSubmit&langId=en

checked by the available administrative data for some MS collected by the questionnaire. This report presents different cross-tables based on the use of the LFS. We present them as detailed as possible. However, to guarantee reliability of the figures we only take into consideration the row and column totals of the cross-tables in our analysis. Row and column totals which can be assumed as reliable are marked with a *.[22] Nevertheless, the different cells in these cross-tables are important to estimate the baseline scenario and the different options (e.g. we need to select the cells which describe flows between neighbouring countries to define the number of frontier workers). Most of the cells will fall under the reliable limits. For that reason we refer especially to the reliability limits. The absolute numbers of those reliability limits are also given in Annex 10.7. Cells or even row and column totals with numbers of persons below those figures are considered as not reliable. An additional part of the LFS is the so called 'ad hoc module' which adds a set of questions to the questionnaire. Each year the subject of this module is different. In 2008 an ad hoc module about 'the labour market situation of migrants and their immediate descendants' was added to the core questionnaire. In 2014 this topic will be added again to the LFS which can be considered as an opportunity to analyse some of the specific defined variables in this module.[23]

EC 2012 Ageing Report

The 2012 Ageing Report was written by the European Commission (DG ECFIN) and the Economic Policy Committee (AWG) and presents projections of the budgetary impact of an ageing population in the EU-27 over the period 2010–2060. The report includes specific scenarios on the LTC public expenditure based on combined information from the System of Health Accounts (SHA) and ESSPROS (European system of integrated social protection statistics). The forecasted LTC public expenditure comprises both in-kind and cash benefits. The breakdown by type of LTC benefit (in cash or in kind), which is a crucial element for the calculation of the baseline scenario, is described in another publication of DG ECFIN.[24] Also the projections regarding employment and unemployment (e.g. amount paid to unemployed persons, number of unemployed persons) and other interesting general variables integrated in the Ageing Report will be used. The underlying assumptions and projection methodologies used in the Aging Report are described in a separate report of the EC.[25]

Eurostat data

Eurostat provides statistical information based on national administrative information or statistical surveys organized at national or EU level. Within the context of this project, we have mainly focused on the use of ESSPROS and the available migration statistics. ESSPROS contains data on the expenditure and receipts for all national social protection schemes and allows us to compare the total expenditure on unemployment benefits by a Member State (e.g. unemployment benefits paid to full unemployed persons) with unemployed benefits paid to persons who export their unemployment benefit (PD U2) or who needed to prove completed periods of insurance or (self-)employment in another Member State (PD U1). Also the Eurostat migration statistics are useful to estimate the number of migrants who moved abroad. We were particularly interested in the flows

[22] Based on the reliability limits for the LFS http://circa.europa.eu/irc/dsis/employment/info/data/eu_lfs/LFS_MAIN/Related_documents/reliab_annual_average.htm

[23] E.g. variables 'Last country of work abroad' and 'Reason for migrating' (European Statistical System, *ESS agreement – Labour Force Survey (LFS) ad hoc module 2014 on the labour market situation and their immediate descendants*)

[24] Lipszyc, B., Sail, E. & Xavier, A., (2012), *Long-term care: need, use and expenditure in the EU-27*, European Union, 87 p.

[25] EC (2011), *The 2012 Ageing Report: Underlying Assumptions and Projection Methodologies,* European Union, 309 p.

(yearly movements) and stocks (situation at a certain period of time) of recent migrants at working age (aged from 15 or 20 to 64) as well as in migrant pensioners. As mentioned above, also the Ageing Report is using ESSPROS regarding the expenditure on LTC.[26] But also the migration statistics collected by Eurostat, delivered by MS via administrative data or national surveys, will have their importance. Obtaining a reliable view on the number of migrant workers and pensioners will be important to assess the baseline scenarios of unemployment and LTC.

Other statistical data

Finally also other statistical information was considered. Yearly reports of national administrations and specific national reports discussing the export of unemployment and long-term care benefits delivered general or detailed information. At the same time, some recent reports published on EU level describe (labour) migration/mobility (E.g. Eurostat (2011), *Indicators of Immigrant Integration*; European Commission (2011), *Mobility in Europe 2011*).

Overview of the statistical data sources used

Table 2 provides an overview of the data sources that were used, with a particular attention to their limitations in terms of data availability. It gives a first impression of the strengths and weaknesses of the data. Within the context of this project data should be collected concerning the aggregation of periods of insurance or (self-)employment (PD U1/E301 form), reimbursement of unemployment benefits (SED U020-SED U025), export of unemployment benefits (PD U2/E303 form). Also, data on the number of PD P1 (Summary of pension decisions) could be interesting to determine the competent Member State. Not for all 14 selected MS administrative data was received by the questionnaire. Also, none of the Member States could response to all questions. More data input related to the application of the coordination rules for unemployment was obtained by the national experts compared to the application of the coordination rules for LTC benefits. Reasons for the lack of data for some MS, topics or questions are divers. The fact that administrative forms are received/issued decentralised OR are received on paper documents and not electronically will have a negative impact on the availability of administrative data. Due to the fact LTC is not considered as a specific social security branch in the coordination rules and is embedded within the rules of sickness benefits, MS do not explicit collect data on LTC. However, the PD S1 indicates if the holder is receiving a LTC benefit in cash[27] and a breakdown by nature of benefit is taken up in the SED S080 (claim of reimbursement). Today, still old E-forms are used which excludes the availability and use of information based on those 'new' forms. Also, some MS consider (some of) the LTC benefits in cash as not exportable within the current coordination rules.[28] The response to the questions is explicitly mentioned for each of the described topics below. MS who have answered the questionnaire are also taken up in the column titles (see Annex 10.1.2). Data collected by other administrative sources than by the national experts are inserted in footnotes below the tables (e.g. on the basis of national reports).

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[26] LTC benefits in cash are reported within two ESSPROS functions: 'Disability' and 'Old Age'. Concerning LTC benefits in kind, for some countries proxies have been calculated on the basis of the ESSPROS data (see EC, 2012 Ageing Report).

[27] See EC (2011), *The 2012 Ageing Report: Underlying Assumptions and Projection Methodologies,* European Union, p. 234.

[28] E.g. (not exhaustive): in France: Allocation personnalisée d'autonomie (APA); in Belgium: Personal Assistance Budget.

The LFS is confronted with a high non-response rate of migrants – and more particularly recently arrived migrants.[29] This will have a negative impact on the sample size and will cause a possible distortion of the composition of the migrant population. One of the limitations of using the LFS is that the calculated proxies do not completely correspond to the legal definitions. E.g. the number of frontier workers is calculated by taking into account the neighbouring countries and not the legal definition (return daily or at least once a week). Some 'small' adjustments could be made in the Labour Force Survey to guarantee useful data collection and more conformity with the legal definitions. Currently, migration statistics from the LFS are based on the 'country of birth' or the 'nationality'. However, to obtain a reliable view on the migrant pensioner one should know the 'competent Member State' or the Member States which are paying an old-age benefit to these pensioners or at least the previous residence of the migrant pensioner (but also for migrant workers). This could be a priority in the ad hoc module of the Labour Force Survey of 2014 'Labour market situation of migrants and their immediate descendants' or in a next module or on a permanent basis in the LFS. It could become a proxy for the number of pensioners who received a PD S1.

The 2012 Ageing Report is an important data source for the calculation of the baseline scenario of the coordination of unemployment and LTC benefits as well as for projections of both social security branches. However, these data will have its limitations compared to administrative data. First, no breakdown by type of unemployed person is available. In view of the reimbursement procedure it is necessary to select only cross-border workers and not migrant workers. Also, the Ageing Report made use of assumptions for the calculations of the chapter LTC. As reported in the methodology report (EC, 2011, p. 234) "The choice of methodology and various scenarios is heavily constrained by the availability, accessibility and quality of long-term care data".[30] Nevertheless, a general agreement was reached of the underlying assumptions and projections for LTC in the Ageing Report and a number of sensitivity tests were carried out. The LTC projections in the Ageing Report are calculated for different scenarios (AWG[31] reference scenario, demographic scenario, high life expectancy scenario, base case scenario, constant disability scenario, shift 1% of dependents to formal scenario, coverage convergence scenario, cost convergence scenario, AWG risk scenario). The AWG reference scenario is used in this research report to calculate the projections on cross-border LTC spending. Thus this involves the assumptions used for this scenario. For calculating the LTC projections assumptions are made in the ageing report for:

- "the future numbers of elderly people (through changes in the population projections used);
- the future numbers of dependent elderly people (changes to the prevalence rates of dependency);[32]
- the balance between formal and informal care provision (assuming a given shift in demand
- or exogenous changes in the availability of informal carers);
- the balance between home care and institutional care within the formal care system;
- the unit costs of care."

In the Ageing Report, long-term care is defined[33] according to the System of Health Accounts (SHA), "as the sum of the following publicly-financed items:

[29] See Eurostat (2011), *Indicators of Immigrant Integration. A Pilot Study*, European Union, 253 p.
[30] See Annex 8.2 in the methodology report (EC, 2011, p. 2011) for the applied methodology and the data availability of LTC.
[31] Ageing Working Group.
[32] E.g. EU-SILC data are used to obtain a proxy of "ADL-dependency" rates.

- Services of long-term nursing care (HC.3) (which is also called "the medical component of long-term care" or "long-term health care", and includes both nursing care and personal care services), and
- Social services of long-term care (HC.R.6.1), which is the "assistance services" part, relating primarily to assistance with IADL (instrumental activities of daily living) tasks".[34]

If necessary, the SHA database will be supplemented with data from ESSPROS. The SHA-definition mainly represents in kind benefits. For that reason cash benefits from the ESSPROS functions 'Disability' and 'Old-age' are added to the SHA database.

The LTC cash benefits are projected separately from LTC benefits in kind – at home or in the institutions.

The migration statistics contain a number of interesting variables which could be used in the baseline scenarios. Especially variables 'immigration by sex, age group and country of *previous residence*' and 'emigration by sex, age group and country of *next usual residence*' should have an added value. By these variables the last country of residence is known, which is a much better proxy for the determination of the competent country than the variables 'country of birth' or 'nationality'. One of the limitations of these variables is the lack of data for some of the MS as also a detailed breakdown by MS.

As already mentioned above, administrative data as national reports shall be added to the data received from the questionnaire. Next to it, interesting data on European level is collected. One of the tasks of the Audit Board of the Administrative Commission for the coordination of social security systems is 'collect the necessary data and carry out the calculations required for establishing the annual statements of claims of each Member State'.[35] Information about the claims of reimbursement (based on actual expenditures or fixed amounts) of healthcare costs, which includes also LTC, is collected by the Audit Board. However, at this moment the Audit Board has only a detailed view on the outstanding claims between countries and not on the total yearly amount of claims received/issued by MS.

Some first conclusions can be made concerning the availability of information. The questionnaires launched within the framework of this study, and the collected data, show that important data is missing and that data should be collected more systematically. Particularly, the data collection on the number of insured persons (PD S1) by type of person (insured person, family member of insured person, pensioner and family member of pensioner) should be granted priority. Also, an analysis of the total yearly number and amount of claims for health care seems to be of the utmost importance. This should be taken up by the Audit Board of the Administrative Commission.

The launch of questionnaires related to the use of PD A1 (posted workers), EHIC (European Health Insurance Card – Health insurance), PD U2 (exportation of unemployment benefits) as well as the planned questionnaire on PD S2 (planned/scheduled care) by DG EMPL are important steps to collect more administrative information at EU level. Also, the launch of an electronic exchange system

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[33] An overview of other definitions is provided in Jorens, Y. & Spiegel, B. (ed.) (2011), *'Coordination of Long-term Care Benefits – current situation and future prospects – Think Tank Report 2011'*, trESS.

[34] EC (2012), *The 2012 Ageing Report. Economic and budgetary projections for the 27 EU Member States (2010-2060)*, European Union, Annex I.

[35] Art. 74, (b), Regulation (EC) No. 883/2004.

between national administrations could be seized as “an opportunity” to collect more data. Especially the detail of some of the structured electronic documents will be useful. E.g. the SED S080 (claim of reimbursement) offers the possibility to select data concerning the number of persons who received LTC benefits in kind and the related claim (however, only for actual expenditure). At this moment we have no information with regard to this point. For the benefits in cash a further analysis of the administrative data collected within the context of the Ageing Report 2012 might be useful.

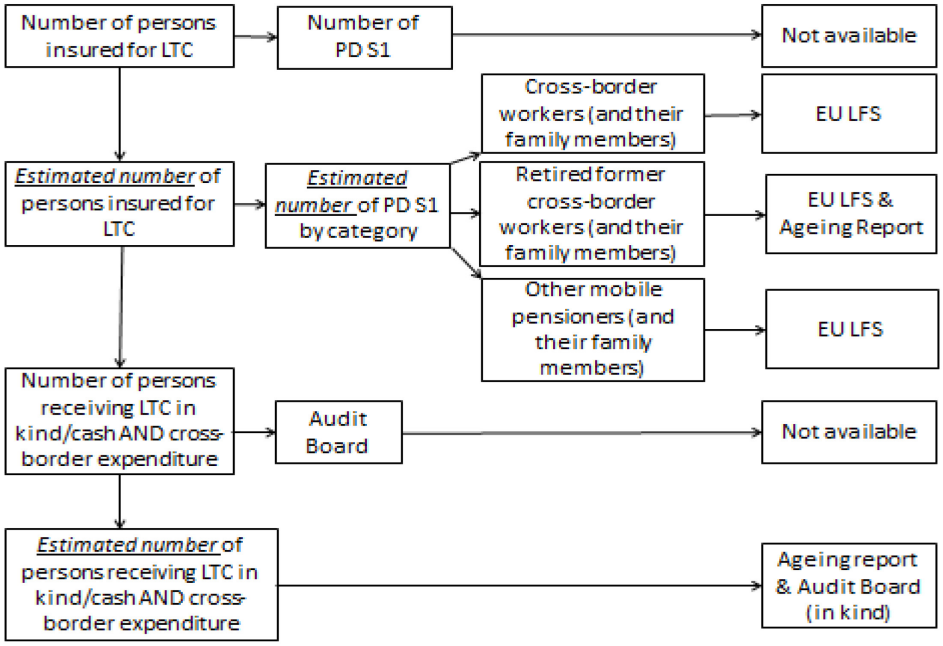
Table 2: Overview of statistical data sources used: data availability and limitations

		Questionnaire		Labour Force Survey (LFS)		Ageing report		Eurostat/ESSPROS		Other (e.g. administrative information, ...)	
Type	Portable Document/ E-form/SED	Available?	Remarks/limitations	Available?	Remarks/limitations	Available?	Remarks/limitations	Available?	Remarks/limitations	Available?	Remarks/limitations
Aggregation of periods	U1/E301	Yes	*Total number of U1 forms received: available for 8 MS. *Detail (crossborder worker OR migrant worker): available for 4 MS. Detail is also important to calculate claims of reimbursement.	Yes	*Estimation of cross-border workers and frontier workers *Estimation of recent migrants who are unemployed	Yes	*Number of unemployed persons (20-64) situation 2010 and projections 2015 and 2020 *Amount paid to unemployed persons	Yes	*ESSPROS: total expenditure unemployment benefits is compared with cross-border expenditure *Eurostat: unemployment rate and average annual unemployed persons are two variables which are used (based on LFS Adjusted Series - persons between 15 to 74 years of age)	Yes	*National report from France (CLEISS - Rapport Statistique 2011)
Reimbursement	SED U020 - SED U025	Yes	*Data from 3 MS	Yes	*Estimation of cross-border workers and frontier workers	Partial	*Number of unemployed persons (20-64) situation 2010 and projections 2015 and 2020 *Amount paid to unemployed persons *No distinction type of unemployed person	No		No	
Export of unemployment benefits	U2/E303	Yes	*Total number of U2 forms issued: available for 10 MS. *Success rate: available for 3 MS	No		Yes	*Number of unemployed persons (20-64) situation 2010 and projections 2015 and 2020 *Amount paid to unemployed persons	Yes	*ESSPROS: total expenditure unemployment benefits is compared with cross-border expenditure *Eurostat: average annual unemployed persons (based on LFS Adjusted Series - persons between 15 to 74 years of age)	Yes	*National reports/information from Austria (AMS), France (CLEISS), Luxembourg, the Netherlands (UWV) and Sweden (IAF)
Number of insured persons	S1/E106-E109-E121	Yes	*Total number of S1 forms issued: available for 4 MS *Detail (insured person, family member insured person, pensioner, family member pensioner): available for 2 MS.	Partial	*Estimation of insured incoming cross-border workers *Lack of information about the competent MS for (migrant) pensioners. Variables 'country of birth' or 'nationality' are unreliable proxies.	Partial	*Pensioners aged 65 *Number of dependent people	Partial	*Eurostat - migration statistics: Immigration of previous residence, Emigration of next usual residence	No	
Users/ claims LTC in kind	E125/SED S080	Partial	*SED S080 is not used by national administrations. E125 form does not foresee a category 'LTC' *Proxy for Belgium was made based on age profile	No		Partial	*Total LTC spending (per dependent person) in kind and in cash (combined with number of insured persons)	No		No	
Users/ claims LTC in cash		Yes	*Export of LTC benefits in cash: available for 5 MS. *Some MS consider the national LTC benefit in cash as not exportable and do not deliver data	No		Partial	*Total LTC spending (per dependent person) in kind and in cash (combined with number of insured persons)	Yes	*ESSPROS: two ESSPROS functions: 'Disability' and 'Old Age' as used in the 2012 Aging Report.	Yes	*National reports/information from Austria, Germany and Belgium.
Competent Member State	P1	No		No		Partial		Partial	*ESSPROS: total expenditure old-age benefits	No	

Source: own figure based on the data collection

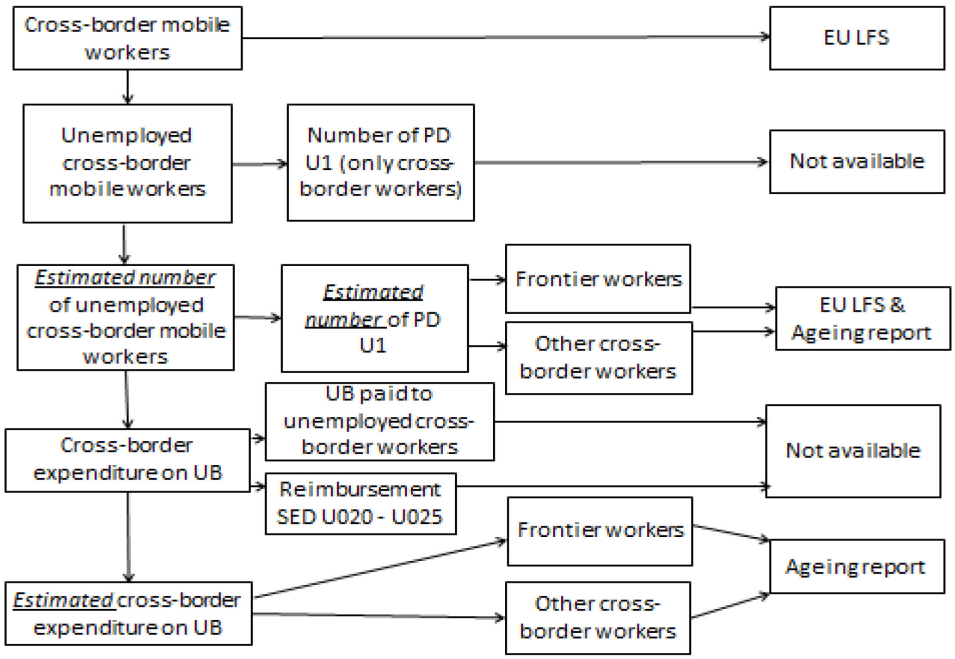
Both figures below provide a first overview of the applied methodology to estimate/calculate the budgetary impact of the baseline scenario and the different options. It was the ambition to collect in 14 Member States administrative data from the competent institutions. Afterwards, the results would have been extrapolated to the EEA countries and Switzerland. However, the scale of this administrative data collection in terms of number of Member States which have responded and in terms of available data in these Member States was too limited to assess in detail the baseline scenario and the different options. As result, mainly data from the LFS, the Ageing Report and the Audit Board Report was exploited to estimate the number of involved persons and the budgetary impact. Both schemes are described in detail in chapter 4.

Figure 2: Applied methodology - LTC



Source: own figure

Figure 3: Applied methodology - UB



Source: own figure

4 Baseline scenario

Before further elaborating the problems that we identified with regard to the current coordination rules, we would like to give some insights in the number of cross-border workers and pensioners in the EU-27 that are affected by the coordination rules, their main mobility patterns and their use of long-term care and unemployment benefits. Cross-border workers and pensioners – and their insured family members – are the two main groups which impact cross-border expenditure on unemployment and LTC benefits.

The table below summarises the statistics that are described and discussed in detail in the next sections.

On several occasions we refer to the official administrative documents in use for the coordination of social security systems. Three sets are in use, the original set of 'E-forms', a limited number of new documents on paper called the 'portable documents PD' (including the European Health Insurance Card) and the Structured Electronic Documents (SEDs) that in the future will be used for the electronic exchange of information between the involved administrations. For the list and content of the portable documents PD and the SED's see http://ec.europa.eu/social/main.jsp?catId=868, where also a description of the previous E-documents can be found: see on that web page Related Documents: former E-forms. The three set of documents are simultaneously in use in the different MS and this for a transition period. For that reason we refer sometimes simultaneously to documents from the different sets. For the relevance of those documents for the collection of statistics of cross border use of social security benefits see the interim report of an on-going trESS-project: Pacolet J. & F. De Wispelaere, with input from J. Hajdu & G. Berki (2013), Collection of statistical data concerning the application of Regulations (EC) Nos 883/2004 and 987/2009 (A.C. 017/12), Interim Report for the Administrative Commission: http://ec.europa.eu/social/BlobServlet?docId=10026&langId=en

Table 3: Synoptic overview of the scope of the cross border use of unemployment benefits and LTC benefits under scrutiny**

Indicator	Year	Unit	Amount/ number	Type variable
Coordination of unemployment benefits				
Cross-border workers within EU-27	2010-2011	in thousand	1.032,0	stock
of which **frontier workers**	2010-2011	in thousand	701,0	stock
Migrant workers (from 15 to 64 years, within EU 27)***	2011	in thousand	1.017,0	yearly flow
Posted workers (PD A1 issued)	2011	in thousand	1.508	yearly issued
Estimated number of **unemployed cross-border workers**	2010-2011	in thousand	73,7	stock
as share of total unemployment		in %	0,35%	
of which frontier workers	2010-2011	in thousand	45,2	stock
Unemployed recent migrant workers	2011	in thousand	94,8	stock
Estimated number of **proven period of insurance** PD U1	2010	in thousand	341,2	stock
as share of total unemployment	2010	in %	1,60%	
Estimated number of **exported unemployment benefit** PD U2	2011	in thousand	23,7	stock
as share of total unemployment		in %	0,11%	
Coordination of long-term care benefits				
Migrated pensioners* **	2011	in thousand	44,1	yearly flow
Total estimated number of persons insured for LTC (PD S1)	2010-2011	in thousand	1.980,0	stock
as % of total population EU 27		in %	0,4%	
Of which:				
cross border workers and family members	2010-2011	in thousand	1.239,0	stock
retired cross border workers and family members	2010-2011	in thousand	503,0	stock
mobile pensioners and family members	2010-2011	in thousand	238,0	stock
Estimate of **mobile persons obtaining LTC**	2010-2011	in thousand	93	stock
Outstanding reimbursement claims for health, Audit Board	2011	in million €	3.607,3	stock
Reimbursement claims for health, Audit board	2011	in million €	3.590,9	flow
Estimated reimbursement **claims for LTC benefits in kind** on figures Audit Board	2011	in million €	592,0	flow
Estimated **health expenditures for mobile citizens** on LFS and Ageing Report *	2010	in million €	3.167,4	flow
Estimated reimbursement claims for **benefits**	2010	in million €	618,3	flow

in kind for mobile citizens based on LFS and Ageing Report				
Estimated **LTC benefits in cash** for mobile citizens based on LFS and Ageing Report	2010	in million €	376,4	flow
Total estimated **expenditure LTC for mobile citizens** based on LFS and Ageing Report	2010	in million €	994,7	flow
as % of total LTC spending		in %	0,4%	
as % of GDP		in %	0,008%	

* Figure calculated in the interim report

** Figures described in detail in several chapters of this report

*** No data for BE, BG, HU, MT, NL, PL and RO

4.1 Coordination of unemployment benefits

In the next section, we present a number of basic tables on the number of cross-border workers (incl. frontier workers) and recent migrant workers.

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. These LFS data were also used in another, recent report on 'cross-border commuting'[36]. However, some interpretation problems appear. While legally a distinction should be made between the free movement of workers and of services, this distinction is not made by this question in the LFS. The applicable rules differ considerably between cross-border workers and posted workers. Cross-border workers will be insured in their country of employment while posted workers are still insured in their country of residence. For that reason we assumed 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 another country than the country of residence as cross-border workers. Workers who work in a neighbouring country are considered as frontier workers (as also is assumed in the report 'Mobility in Europe 2011') (which is not equal to the legal definition of a 'frontier worker')[37].

4.1.1 Scale of cross-border mobility of workers in EU-27

4.1.1.1 Number of cross-border workers

Table 4 gives an overview of the number of cross-border workers[38] and frontier workers[39] in the EU-27. The average of 2010 and 2011 is calculated to avoid outliers. To guarantee reliability of the figures we only took into consideration the row and column totals of the cross-tables. However, the

[36] EC, Mobility in Europe 2011

[37] See art. 1, (f), Regulation (EC) No. 883/2004: "frontier worker" means 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 returns as a rule daily or at least once a week.

[38] For the purpose of the data collection, cross-border workers are workers who are employed in another Member State than the Member State of residence.

[39] For the purposes of the data collection, frontier workers are workers who work in a neighbouring country. This is different than the definition in Regulation (EC) No 883/2004, according to which frontier workers are defined as workers who return to their State of residence on a daily or weekly basis.

details in the different cells are important to estimate the baseline scenario and the different options (e.g. we need to select the cells which describe flows between neighbouring countries to define the number of frontier workers)[40]. The national employment figures (living and working in the same country) are yellow coloured while the figures coloured in red are the neighbouring countries of a specific country.

The table shows that on average **1 million cross-border workers are employed in the EU27 or 0.5% of the total employed population**, of which on average **701.000 frontier worker**s are employed in a neighbouring country. This implies that 68% of the cross-border workers can be assumed as frontier workers. These figures are similar to the results in the 'Mobility in Europe 2011' Report which reports "*that just 5 people in 1,000 of those employed commute across borders between EU Member States*" and "*some 63% of cross-border commuters go to work in a bordering country*"[41].

In general, we observe an increase of the number of cross-border workers between EU-27 MS of 1.4% between 2010 and 2011 (see Table 81 and Table 82). The Report 'Mobility in Europe 2011' already observed this increase for earlier years (with a slowdown for more recent years).

Outgoing cross-border workers

In absolute figures, most outgoing cross-border workers live in Germany (165 thousand), France (160 thousand) and the Slovak Republic (117 thousand). However, in terms of share in national employment (see Table 83), the highest impact is observed in the Slovak Republic (5.0%), Estonia (3.1%) and Belgium (2.2%). For Belgium (97%), the Netherlands (95%) and Ireland (88%) most of the outgoing cross-border workers are employed in a neighbouring country. While for Romania (1%), Lithuania (5%) and Latvia (9%) few of the outgoing cross-border workers are employed in a neighbouring country. As Croatia joined the EU on 1 July 2013 it is interesting to look at the number of cross-border workers of this country. For 2011, 20.6 thousand outgoing cross-border workers from Croatia were counted primarily going to Italy and Germany (see Table 81).

Incoming cross-border workers

Most incoming cross-border workers are employed in Germany (186 thousand), Luxembourg (130 thousand) and the Netherlands (110 thousand). The highest impact of incoming cross-border workers on the national employment is identified for Luxembourg (37.4%), Austria (2.4%) and Belgium (1.4%). Most of the incoming cross-border workers in Luxembourg (99%), the Czech Republic (98%), Austria (94%) and the Slovak Republic (94%) are living in a neighbouring country. Only 6.6% of the incoming cross-border workers employed in Italy, 10% in Romania and 11% in the UK are living in a neighbouring country. A very popular country for incoming cross-border workers is Switzerland. In 2011, Switzerland employed 320 thousand incoming cross-border workers mainly coming from France (see Table 81 and Table 82).

4.1.1.2 Number of posted workers

As it is possible that the LFS data also include posted workers in the number of cross-border workers, the profile of the cross-table of cross-border workers from the LFS is compared with this from the number of PD A1 certificates issued (certifies which social security legislation applies to the holder of

[40] See information on LFS and its reliability in 3.2.7.

[41] This 63% is calculated for the group of cross-border workers living in EU AND Non EU countries. This is a broader group of cross-border workers compared to our analysis.

the form). This was done by calculating the row and column percentages and indicating the 3 MS with the highest percentages.

First, we compare the data of the outgoing cross-border workers with these from the outgoing posted workers (See Table 84 and Table 87). Germany (14 times), the Slovak Republic (8 times) and Poland (8 times) appear most frequently in the top-3 of 'sending' MS concerning cross-border workers. At the same time most important (in top 3) sending MS for posted workers are Germany (26 times), Poland (22 times) and France (20 times). However, the spread of sending countries is somewhat more diverse for cross-border workers compared to posted workers (more concentrated in Germany, Poland and France as sending countries).

Also the spread over MS receiving incoming cross-border workers was compared with this for MS receiving incoming posted workers (see Table 85 and Table 88). Germany (17 times) and the UK (12 times) are the most important working countries for cross-border workers while posted workers mostly are sent to Germany (18 times), France (12 times) and the Netherlands (10 times).

The relationship between the two variables can be calculated by the correlation coefficient.[42] We see a strong positive linear relationship (0.76) between the variables 'incoming posted workers' and 'incoming cross-border workers', which implies the same MS receive as well cross-border workers as well as posted workers, probably to be considered as attraction pools of mobile workers. Besides, there is also a strong positive linear relationship (0.71) between the 'outgoing posted workers' and 'outgoing cross-border workers'.

4.1.1.3 Migration of workers

The possible number of PD U1 issued is also influenced by recent migrant workers. Eurostat migration statistics are collecting the number of migrant workers (from 15 to 64 years) who have moved from one EU-country to another in 2011 (Table 5). One of the limitations is the lack of figures for BE, BG, HU, MT, NL, PL and RO.

For those countries of which figures are available, we observe most migrant workers migrated to Germany (237 thousand in 2011), the UK (185 thousand in 2011) and Spain (54 thousand in 2011).

This table shows also the importance of Romania as emigration country. Also here we have calculated the relationship between 'incoming migrant workers' and 'incoming cross-border workers'. We observe a strong positive linear relationship (0.70) between both variables, which implies that the same MS are dominant or less dominant. Within this group of recent migrant workers the unemployment rate of their current country of employment has been used to estimate the number of unemployed recent migrant workers.

[42] The closer the coefficient is to either −1 or 1, the stronger the correlation between the variables. +1 = the case of a perfect positive (increasing) linear relationship (correlation) and −1 in the case of a perfect decreasing (negative) linear relationship.

Table 4: Number of cross-border workers and frontier workers, EU-27, Average of 2010 & 2011, in .000

	Column Labels (country of employment)																															
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing cross-border workers	% of total employment	Outgoing frontier workers	% frontier workers vs crossborder workers
AT	4067,2	0,2	0,2	0,0	0,6	24,1	0,1	0,0	0,3	0,0	0,3	0,0	0,6	0,0	1,3	0,0	0,1	0,0	0,0	0,3	0,2	0,0	0,7	0,1	0,6	1,7	0,7	4099,3	32,1 *	0,8%	28,9 *	89,8%
BE	0,1	4395,5	0,1	0,1	0,1	7,0	0,0	0,0	0,4	0,1	13,5	0,2	0,1	0,1	0,2	0,0	37,1	0,0	0,1	35,8	0,2	0,1	0,1	0,1	0,0	0,0	1,1	4492,2	96,6 *	2,2%	93,4 *	96,6%
BG	0,1	0,3	2978,8	1,0	0,5	3,2	0,0	0,0	3,1	0,0	0,9	6,2	0,1	0,1	2,2	0,0	0,0	0,0	0,0	0,6	0,0	0,2	0,1	0,2	0,3	0,0	2,1	3000,0	21,2 *	0,7%	6,3 *	29,6%
CY	0,0	0,0	0,0	391,7	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	0,0	0,0	0,0	0,0	0,0	0,0	0,0	391,7	0,0	0,0%	0,0	
CZ	4,9	0,8	0,0	0,0	4867,6	9,2	0,0	0,0	0,6	0,0	0,4	0,3	0,1	0,7	0,5	0,0	0,4	0,0	0,0	0,8	0,2	0,0	0,0	0,2	0,0	2,2	2,7	4891,7	24,1 *	0,5%	16,6 *	68,6%
DE	37,4	3,1	1,3	0,0	4,3	39004,6	6,7	0,0	6,2	0,6	6,4	2,0	1,2	0,0	1,8	0,0	31,1	0,0	0,0	46,3	5,6	0,0	0,0	3,9	0,0	0,0	7,7	39170,0	165,4 *	0,4%	140,8 *	85,1%
DK	0,1	0,1	0,0	0,0	0,0	1,3	2695,1	0,0	0,1	0,0	0,2	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,7	0,0	0,0	0,7	2699,5	4,4 *	0,2%	3,0 *	69,3%
EE	0,0	0,1	0,0	0,0	0,0	0,2	0,0	568,1	0,0	15,0	0,1	0,0	0,0	0,3	0,1	0,0	0,1	0,3	0,0	0,1	0,0	0,0	0,0	1,0	0,0	0,0	0,7	586,2	18,1 *	3,1%	15,3 *	84,8%
ES	0,2	0,8	0,0	0,0	0,0	1,7	0,0	0,0	18244,4	0,8	3,8	0,0	0,2	1,2	1,6	0,0	0,0	0,0	0,0	1,1	0,0	1,8	0,0	0,0	0,0	0,0	9,2	18267,0	22,6 *	0,1%	5,7 *	25,1%
FI	0,0	0,2	0,0	0,0	0,0	0,2	0,0	0,1	0,1	2457,7	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,9	0,0	0,0	0,0	2459,3	1,7	0,1%	1,0	60,0%
FR	0,2	38,1	0,0	0,0	0,0	46,0	0,1	0,0	3,3	0,5	25372,9	0,0	0,0	0,8	1,6	0,0	60,6	0,0	0,0	1,3	0,2	1,0	0,8	0,4	0,0	0,0	4,6	25532,6	159,6 *	0,6%	149,6 *	93,7%
GR	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	4239,7	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	4239,7	0,0	0,0%	0,0	
HU	20,9	1,0	0,0	0,2	0,2	12,8	0,6	0,0	0,3	0,2	1,8	0,0	3738,9	1,4	1,9	0,0	0,0	0,0	0,0	1,7	0,1	0,0	0,3	0,1	0,1	1,3	8,6	3792,3	53,4 *	1,4%	22,5 *	42,2%
IE	0,0	0,1	0,0	0,0	0,1	0,3	0,0	0,0	0,1	0,0	0,0	0,0	0,0	1831,9	0,1	0,0	0,0	0,0	0,0	0,1	0,1	0,0	0,0	0,0	0,0	0,0	8,8	1841,9	10,0 *	0,5%	8,8 *	88,2%
IT	1,3	1,3	0,1	0,0	0,0	6,6	0,1	0,0	1,8	0,0	5,3	1,1	0,2	0,3	22829,2	0,0	0,0	0,0	0,0	0,2	0,3	0,0	1,7	0,0	0,3	0,0	4,0	22853,6	24,4 *	0,1%	6,9 *	28,1%
LT	0,0	0,0	0,0	0,0	0,0	0,1	0,3	0,1	0,0	0,1	0,0	0,0	0,0	0,2	0,0	1296,3	0,0	0,1	0,0	0,4	0,0	0,0	0,0	0,3	0,0	0,0	0,4	1298,2	1,9	0,1%	0,1	5,0%
LU	0,0	0,7	0,0	0,0	0,0	0,8	0,0	0,0	0,0	0,0	0,7	0,0	0,0	0,0	0,0	0,0	217,7	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,2	220,5	2,8 *	1,3%	2,2 *	79,9%
LV	0,0	0,0	0,0	0,2	0,0	0,8	0,2	0,5	0,0	0,2	0,1	0,1	0,0	0,4	0,1	0,1	0,0	890,9	0,0	0,4	0,2	0,0	0,0	0,5	0,0	0,0	3,0	897,8	6,9 *	0,8%	0,6	8,5%
MT	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	0,1	0,0	0,0	0,0	164,8	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,5	165,7	0,9 *	0,5%	0,0	0,0%
NL	0,2	8,2	0,0	0,0	0,0	11,9	0,0	0,0	0,3	0,1	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,0	8306,1	0,1	0,0	0,0	0,0	0,0	0,0	0,3	8327,3	21,3 *	0,3%	20,1 *	94,5%
PL	3,7	3,0	0,0	0,9	7,4	41,5	3,1	0,0	0,5	0,5	3,4	0,4	0,0	0,6	1,9	0,1	0,3	0,1	0,0	13,4	15942,3	0,2	0,0	2,8	0,0	0,6	7,3	16034,1	91,7 *	0,6%	49,6 *	54,1%
PT	0,0	0,3	0,0	0,0	0,0	0,2	0,0	0,0	6,2	0,0	3,0	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,1	0,0	4869,3	0,1	0,1	0,0	0,0	0,2	4879,8	10,5 *	0,2%	6,2 *	59,2%
RO	1,1	0,9	0,0	0,6	0,0	8,2	0,3	0,0	13,6	0,0	0,9	1,0	0,4	0,1	56,6	0,0	0,0	0,0	0,0	0,1	0,2	0,0	1,2	9099,9	0,0	0,0	2,5	9187,6	87,7 *	1,0%	0,4	0,5%
SE	0,4	0,2	0,0	0,0	0,1	0,6	22,4	0,1	0,4	1,0	0,4	0,2	0,1	0,3	0,2	0,0	0,0	0,0	0,1	0,1	0,2	0,0	0,0	4541,7	0,0	0,0	2,1	4570,7	29,0 *	0,6%	23,4 *	80,8%
SI	5,1	0,0	0,0	0,0	0,0	0,8	0,0	0,0	0,0	0,0	0,2	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	940,9	0,3	0,1	949,5	8,7 *	0,9%	7,2 *	83,4%
SK	24,9	0,7	0,0	0,5	48,2	6,0	0,3	0,0	1,7	0,4	1,4	0,0	10,8	2,6	3,1	0,0	0,0	0,0	0,0	5,4	0,3	0,0	0,0	0,3	0,2	2212,8	10,2	2329,9	117,1 *	5,0%	84,2 *	71,9%
UK	0,3	1,3	0,0	0,0	0,0	2,5	0,7	0,0	1,2	0,0	4,5	0,0	0,0	8,2	0,0	0,0	0,0	0,0	0,5	1,2	0,0	0,0	0,0	0,0	0,0	0,0	28938,9	28959,2	20,3 *	0,1%	8,2 *	40,5%
EU-27	4168,0	4457,1	2980,6	395,2	4929,0	39190,7	2730,1	568,9	18284,7	2477,4	25420,2	4251,3	3752,8	1849,3	22905,0	1296,5	347,7	891,3	165,6	8415,9	15950,0	4873,8	9103,6	4554,2	942,3	2219,0	29016,6	216137,1	1032,3 *	0,5%	700,9 *	67,9%
Incoming cross-border workers	100,9 *	61,6 *	1,8	3,6 *	61,4 *	186,1 *	35,0 *	0,8	40,3 *	19,7 *	47,3 *	11,6 *	13,9 *	17,3 *	75,8 *	0,3	130,0 *	0,4	0,8 *	109,8 *	7,7 *	4,5 *	3,7	12,5 *	1,5 *	6,2 *	77,6 *	1032,3 *				
% of total employment	2,4%	1,4%	0,1%	0,9%	1,2%	0,5%	1,3%	0,1%	0,2%	0,8%	0,2%	0,3%	0,4%	0,9%	0,3%	0,0%	37,4%	0,0%	0,5%	1,3%	0,0%	0,1%	0,0%	0,3%	0,2%	0,3%	0,3%	0,5%				
Incoming frontier workers	94,4 *	50,1 *	0,0	0,0	60,5 *	141,9 *	29,1 *	0,5	9,6 *	16,0 *	29,7 *	6,2 *	11,9 *	8,2 *	5,0 *	0,2	128,8 *	0,4	0,0	82,1 *	6,1 *	1,8	0,4	2,6 *	1,0 *	5,8 *	8,8	700,9 *				
% frontier workers vs. cross-border workers	93,6%	81,3%	0,0%	0,0%	98,4%	76,2%	83,1%	67,6%	23,7%	81,0%	62,8%	53,1%	85,3%	47,3%	6,6%	76,7%	99,1%	83,4%	0,0	74,7%	79,2%	39,9%	10,2%	20,8%	67,8%	93,6%	11,4%	67,9%				

* Row and column totals which lay above the reliability limits are indicated with a *. Please take notice that some of the figures mentioned in the row and column totals are not reliable. This will specifically be the case for the detailed cells. For an overview of the LFS reliability limits see Annex 10.7: http://circa.europa.eu/irc/dsis/employment/info/data/eu_lfs/LFS_MAIN/Related_documents/reliab_annual_average.htm

** Red colour: frontier workers; yellow colour: national employment; 'EU-27'= total employment

Source: own calculations based on LFS

Table 5: Migrant workers (from 15 to 64 years) in 2011 by country of previous residence, EU-27

	Column Labels (previous residence)																												
Row Labels (current residence)	BE	BG	CZ	DK	DE	EE	IE	EE	ES	FR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU27
BE																												
BG																												
CZ																												12.686
DK	296	907	177	0	2.774	209	239	318	1.272	949	810	27	738	1.462	102	421	35	601	184	2.813	197	2.514	52	224	195	3.431	2.346	23.300
DE																												237.763
EE	8	7	15	7	44		62	3	22	18	14	4	31	6	2	1		6	5	5	4	1			1.024	37	82	1.408
IE	335	111	290	183	1.596	99	0	104	2.103	2.143	1.003	70	886	1.301	52	552	51	516	169	3.088	234	954	36	369	144	361	7.082	23.832
EE																												54.136
ES	2.379	9.173	737	674	8.262	217	1.515	969	0	9.637	11.228	75	488	1.055	115	1.048	56	3.228	726	3.228	6.727	48.857	193	517	697	1.555	15.134	128.490
FR																												93.445
IT	740	4.310	436	177	5.481	90	508	538	2.601	2.766	0	28	271	427	138	794	111	569	437	4.813	410	77.544	193	675	120	266	3.200	107.643
CY																												11.984
LV																												1.623
LT	57	23	24	369	631	23	1.619	85	656	161	184	81	148	0	12	6	3	289	40	115	23	50	4	10	48	363	5.872	10.896
LU																												14.927
HU																												
MT																												
NL																												
AT																												59.064
PL																												
PT																												4.830
RO																												
SI	135	598	49	11	566	5	20	23	45	84	433	2	2	10	27	51	2	51	320	44	20	83	0	160	17	40	139	2.937
SK	55	202	758	12	235	6	30	29	82	98	184	4	11	16	1	652	0	32	154	171	28	448	18	0	10	8	176	3.420
FI	132	152	59	429	724	3.918	127	160	518	273	281	35	191	105	47	268	17	215	90	305	57	189	11	36	0	2.613	930	11.882
SE	386	455	214	3.950	2.312	455	334	1.240	1.449	997	957	78	656	1.050	61	628	76	830	255	3.500	207	1.541	61	129	2.308	0	3.114	27.243
UK																												185.204
Total*																												1.016.713

* Total= sum of migrant workers of which the current country of residence is known

Source: Eurostat Migration Statistics, [migr_imm5prv]

4.1.1.4 Estimated number of unemployed cross-border workers

Making the breakdown between unemployed cross-border workers and migrant workers is important for different reasons. First, it gives a first impression of the impact both categories have on the number of issued PD U1 certificates and the budgetary impact on the unemployment expenditure. Second, Member States can only claim a reimbursement for the unemployment benefits they have paid to cross-border workers.

National unemployment rates are applied on the number of cross-border workers.[43] The national unemployment rates of 2010 (from 20 to 64 years) defined in the 2012 Ageing Report were used. Also, the unemployment rates of the country of employment and not of the country of residence have been applied on the number of cross-border workers calculated by way of the LFS. This results in an **estimation of 73.7 thousand unemployed cross-border workers of which 45.2 thousand frontier workers** (Table 6). These figures will be used to estimate the expenditure as well as the claimed reimbursement of the provision of unemployment benefits to cross-border workers taking into account the baseline scenario and the policy options.

4.1.1.5 Estimated number of recent migrant workers

The same unemployment rates are applied on recent migrant workers. As no data are available for BE, BG, HU, MT, NL, PL and RO no exhaustive view on the number of unemployed recent migrant workers can be obtained. When we extrapolate these figures for the EU-27, **128 thousand unemployed migrant workers** are counted (Table 7). The chance is rather high that this group will need a PD U1 certificate to prove periods of insurance or (self)-employment in another country.

4.1.1.6 Estimated number of proven period of insurance (PD U1)

By counting the estimated number unemployed cross-border workers (4.1.1.4) and migrant workers (4.1.1.5) together, we become a total result of 202 thousand unemployed persons who may need a PD U1 certificate to prove periods of insurance of (self)employment from another country. This seems rather a minimum estimation compared to our other estimation of unemployed persons who will issue/receive a PD U1 certificate, namely **341 thousand unemployed persons** (see Table 8).

[43] Currently the average unemployment rate in incoming country is used, while the unemployment rate of foreign EU nationals is usually somewhat higher than nationals of the declaring country. However, the activity rate of foreign EU nationals is considerably higher and their employment rate is also higher. So compared to the size of the working age population the share of unemployed is not higher for foreign EU nationals.

Table 6: Estimated number of cross-border workers who will become unemployed, in .000

	Column Labels (country of employment)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing cross-border workers	Outgoing frontier workers
AT	170,8	0,0	0,0	0,0	0,0	1,7	0,0	0,0	0,1	0,0	0,0	0,0	0,1	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	173,3	2,5	2,2
BE	0,0	351,6	0,0	0,0	0,0	0,5	0,0	0,0	0,1	0,0	1,2	0,0	0,0	0,0	0,0	0,0	1,6	0,0	0,0	1,4	0,0	0,0	0,0	0,0	0,0	0,0	0,1	356,7	5,1	4,7
BG	0,0	0,0	303,8	0,1	0,0	0,2	0,0	0,0	0,6	0,0	0,1	0,8	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	0,1	306,1	2,2	0,8
CY	0,0	0,0	0,0	25,1	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	25,1	0,0	0,0
CZ	0,2	0,1	0,0	0,0	345,6	0,7	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	0,0	0,0	0,0	0,0	0,0	0,0	0,3	0,2	347,4	1,8	1,2
DE	1,6	0,2	0,1	0,0	0,3	2769,3	0,5	0,0	1,2	0,0	0,6	0,2	0,1	0,0	0,1	0,0	1,3	0,0	0,0	1,9	0,5	0,0	0,0	0,3	0,0	0,0	0,5	2778,9	9,6	6,9
DK	0,0	0,0	0,0	0,0	0,0	0,1	186,0	0,0	0,0	0,0	0,0	0,0	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	186,3	0,3	0,2
EE	0,0	0,0	0,0	0,0	0,0	0,0	0,0	94,9	0,0	1,2	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	0,0	96,3	1,4	1,2
ES	0,0	0,1	0,0	0,0	0,0	0,1	0,0	0,0	3557,7	0,1	0,3	0,0	0,0	0,2	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,0	0,6	3559,5	1,8	0,5
FI	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	189,2	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	189,4	0,1	0,1
FR	0,0	3,0	0,0	0,0	0,0	3,3	0,0	0,0	0,7	0,0	2283,6	0,0	0,0	0,1	0,1	0,0	2,6	0,0	0,0	0,1	0,0	0,1	0,1	0,0	0,0	0,0	0,3	2294,0	10,5	9,7
GR	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	530,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	530,0	0,0	0,0
HU	0,9	0,1	0,0	0,0	0,0	0,9	0,0	0,0	0,1	0,0	0,2	0,0	415,0	0,2	0,2	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,2	0,6	418,4	3,4	1,1
IE	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	241,8	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,6	242,5	0,7	0,6
IT	0,1	0,1	0,0	0,0	0,0	0,5	0,0	0,0	0,3	0,0	0,5	0,1	0,0	0,0	1849,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,3	1851,3	2,1	0,6
LT	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	230,7	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	230,9	0,2	0,0
LU	0,0	0,1	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	9,4	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	9,6	0,2	0,2
LV	0,0	0,0	0,0	0,0	0,0	0,1	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	163,9	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,2	164,5	0,6	0,1
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	9,9	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	9,9	0,1	0,0
NL	0,0	0,7	0,0	0,0	0,0	0,8	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	332,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	333,9	1,6	1,5
PL	0,2	0,2	0,0	0,1	0,5	2,9	0,2	0,0	0,1	0,0	0,3	0,0	0,0	0,1	0,2	0,0	0,0	0,0	0,0	0,5	1530,5	0,0	0,0	0,2	0,0	0,1	0,5	1536,7	6,3	3,6
PT	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,2	0,0	0,3	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	540,5	0,0	0,0	0,0	0,0	0,0	542,1	1,6	1,2
RO	0,0	0,1	0,0	0,0	0,0	0,6	0,0	0,0	2,6	0,0	0,1	0,1	0,0	0,0	4,6	0,0	0,0	0,0	0,0	0,0	0,0	0,1	664,3	0,0	0,0	0,0	0,2	672,9	8,6	0,0
SE	0,0	0,0	0,0	0,0	0,0	0,0	1,5	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	0,0	331,5	0,0	0,0	0,1	333,7	2,1	1,6
SI	0,2	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	0,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	67,7	0,0	0,0	68,3	0,5	0,4
SK	1,0	0,1	0,0	0,0	3,4	0,4	0,0	0,0	0,3	0,0	0,1	0,0	1,2	0,3	0,2	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,0	0,0	307,6	0,7	315,9	8,3	5,7
UK	0,0	0,1	0,0	0,0	0,0	0,2	0,0	0,0	0,2	0,0	0,4	0,0	0,0	1,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1996,8	1998,9	2,1	1,1
EU-27	175,1	356,6	304,0	25,3	350,0	2782,5	188,4	95,0	3565,5	190,8	2287,8	531,4	416,6	244,1	1855,3	230,8	15,0	164,0	9,9	336,6	1531,2	541,0	664,6	332,5	67,8	308,4	2002,1	19572,3	73,7	45,2
Incoming Cross-border workers	4,2	4,9	0,2	0,2	4,4	13,2	2,4	0,1	7,9	1,5	4,3	1,5	1,5	2,3	6,1	0,1	5,6	0,1	0,0	4,4	0,7	0,5	0,3	0,9	0,1	0,9	5,4	73,7		
Incoming frontier	4,0	4,0	0,0	0,0	4,3	10,1	2,0	0,1	1,9	1,2	2,7	0,8	1,3	1,1	0,4	0,0	5,5	0,1	0,0	3,3	0,6	0,2	0,0	0,2	0,1	0,8	0,6	45,2		

* Row and column totals which lay above the reliability limits are indicated with a *. Please take notice that some of the figures mentioned in the row and column totals are not reliable. This will specifically be the case for the detailed cells. For an overview of the LFS reliability limits see Annex 10.7: http://circa.europa.eu/irc/dsis/employment/info/data/eu_lfs/LFS_MAIN/Related_documents/reliab_annual_average.htm

** Red colour: frontier workers; yellow colour: national unemployment; 'EU-27'= total unemployment

Source: Estimate based on LFS and 2012 Ageing Report

Table 7: Estimated number of recent mobile workers who will become unemployed

current/previous residence	BE	BG	CZ	DK	DE	EE	IE	EE	ES	FR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU27
BE																												
BG																												
CZ																												901
DK	20	63	12	0	191	14	16	22	88	65	56	2	51	101	7	29	2	41	13	194	14	173	4	15	13	237	162	1.608
DE																												16.881
EE	1	1	3	1	7		10	1	4	3	2	1	5	1	0	0		1	1	1	1	0			171	6	14	235
IE	44	15	38	24	211	13	0	14	278	283	132	9	117	172	7	73	7	68	22	408	31	126	5	49	19	48	935	3.146
EE																												6.767
ES	464	1.789	144	131	1.611	42	295	189	0	1.879	2.189	15	95	206	22	204	11	629	142	629	1.312	9.527	38	101	136	303	2.951	25.056
FR																												8.410
IT	60	349	35	14	444	7	41	44	211	224	0	2	22	35	11	64	9	46	35	390	33	6.281	16	55	10	22	259	8.719
CY																												767
LV																												299
LT	10	4	4	66	112	4	288	15	117	29	33	14	26	0	2	1	1	51	7	20	4	9	1	2	9	65	1.045	1.939
LU																												642
HU																												
MT																												
NL																												
AT																												2.481
PL																												
PT																												536
RO																												
SI	10	43	4	1	41	0	1	2	3	6	31	0	0	1	2	4	0	4	23	3	1	6	0	12	1	3	10	211
SK	8	28	105	2	33	1	4	4	11	14	26	1	2	2	0	91	0	4	21	24	4	62	3	0	1	1	24	475
FI	10	12	5	33	56	302	10	12	40	21	22	3	15	8	4	21	1	17	7	23	4	15	1	3	0	201	72	915
SE	28	33	16	288	169	33	24	91	106	73	70	6	48	77	4	46	6	61	19	256	15	112	4	9	168	0	227	1.989
UK																												12.779
EU27																												94756

* The unemployment rate of 2010 (Ageing Report) was multiplied by the number of recent migrant workers (Eurostat migration statistics)

** Row lable: current residence and column lable: previous residence

Source Estimate based on Eurostat migration statistics and 2012 Ageing Report

4.1.2 Aggregation of periods of employment/insurance/self-employment

When making the decision to grant the unemployment insurance benefit all completed unemployment insurance periods in other member countries shall be taken into consideration. The unemployment insurance periods completed in different countries are then to be aggregated. In the following paragraphs, we aim to assess the extent to which periods of insurance and (self-) employment in another EU Member State were taken into account when granting unemployment benefits. Therefore, the number of PD U1 or E301 forms received and issued was counted.

Ideally, a distinction should be made between frontier workers, 'other' cross-border workers and migrant workers:

- Frontier workers return to their country of residence daily, or at least once a week.
- 'Other' cross-border workers return to their country of residence less than once a week.
- Migrant workers worked and lived already in the competent MS before their unemployment but will prove completed periods of insurance or (self-)employment in another Member State.

For only some EU Member States, it was possible to make this distinction.

Furthermore, in our original questionnaire, we aimed to find data which would make it possible to distinguish between the number of PD U1/E301 forms received each year and the number of 'unique persons' behind these forms. This distinction might be relevant, as a single person can submit more than one form during a single year. However, in this analysis both questions are discussed together in the ambition to extrapolate to an EU-27 level.

Also, we did not ask specifically for the number of PD U1/E301 forms issued by each EU Member State(questionnaire was limited to 14 MS). Nevertheless, it was possible to obtain statistics for some other EU Member States and these are included in this report.

We compared the number of documents received and the number of documents issued. This for two specific reasons: firstly, it enabled us to fill gaps in the data on the PD U1/E301 forms received. Secondly, it allowed us to cross-check the data collected (e.g. whether the number of PD U1/E301 received forms from a specific EU Member State equals the number of PD U1/E301 forms issued by the other EU Member State).

Below, results from the questionnaire regarding the aggregation of periods are summarised. It will be mentioned explicitly in the text when another source than the questionnaire is used. Also, we will refer to the different tables added in Annex of this report. The number of received PD U1 certificates will be compared to the total number of unemployed persons. For this, data from the 'unemployment – LFS adjusted series' was used. An unemployed person is defined in the LFS as "a person 15 to 74 years of age (16 to 74 years in ES, IT and the UK) who was not employed during the reference week, had actively sought work during the past four weeks and was ready to begin working immediately or within two weeks" (Eurostat)[44].

[44] http://epp.eurostat.ec.europa.eu/cache/ITY_SDDS/en/une_esms.htm

Number of PD U1/ E301 forms received

Data on the number of **PD U1/ E301 forms received** (or 'unique' persons involved) was collected for Belgium, Estonia, France, Poland, Romania, Slovak Republic, Sweden and UK. Only for four countries the distinction between frontier workers, cross-border workers and migrant workers could be made: France, Poland, Romania and Sweden. For the other EU Member States, it was not possible to obtain data.

In 2012, the competent institutions in Belgium took 2,400 PD U1 forms into account in granting an unemployment benefit (cf. Table 59 and Table 61). This is not the actual number of PD U1's received by the Belgian competent institution; which shall be (much) higher. Only the PD U1's which were used to grant an unemployment benefit because of a too short period of insurance or (self-)employment in Belgium are counted. Most of the PD U1 documents taken into account were for periods of insurance and (self-)employment completed in neighbouring countries, primarily the Netherlands (45.5%) and Luxembourg (31.9%), but also France (5.4%) and Germany (4.9%). The figure for Spain was also relatively important (4.9%). As the average number of unemployed in Belgium in 2012 was 369,000, this implies that only 0.7% of Belgium's unemployed made use of the PD U1 document to receive an unemployment benefit.

Between 2010 and 2012, the number of PD U1/E301 forms received by Estonia increased by 38% (from 1,505 to 2,082) (cf. Table 59 and Table 61). Of these, 53.5% were issued by Finland (in 2012). The proportion of the unemployed in Estonia providing a PD U1 to receive an unemployment benefit in 2012 was 2.9%.

In 2011, 50,003 people were granted an unemployment benefit in France which took periods from other EU Member States into account (see CLEISS (2012), *Rapport Statistique 2011*)[45]. Of this group, 49,961 were in the cross-border worker category and 42 were migrant workers (however, based on article 61 Regulation (EC) No. 883/2004 and not art. 65)[46]. As in the case of Belgium, most of the PD U1/E301 forms received were issued by neighbouring countries, in particular Switzerland (48.2%), but also Luxembourg (20.7%), Germany (15.1%) and Belgium (14.8%). The percentage of the total average number of unemployed in France in 2011 providing a PD U1 form was 1.8%.

Poland received a PD U1 for 13,884 cross-border workers (77.8% of the total) and 3,980 migrant workers (22.2% of the total) in 2011 (Table 59, Table 60 and Table 61). The forms were primarily issued by the United Kingdom (42.3%), the Netherlands (18.6%), Ireland (10.2%) and Germany (9.2%). In 2011, 1.2% of Poland's unemployed provided a PD U1 to receive an unemployment benefit. For Poland, as well the number of PD U1 documents received as the number of 'unique persons' concerned are known. One person received 1.1 PD U1 documents (19,432 forms compared to 17,481 'unique' persons).

For Romania, data was available only on the PD U1 documents delivered by migrant workers. In 2012, 92 forms were received, of which 66% applied to Spain (Table 36).

[45] http://www.cleiss.fr/docs/stats/rapportstat2011.html
[46] Comment received by HIVA – KU Leuven from CLEISS.

It was estimated by the national competent institution that the United Kingdom received some 300 PD U1/E301 forms (Table 59 and Table 61). Compared to the data from other Member States, this seems a rather low figure. It means that only 0.012% of the UK's unemployed would have provided a PD U1 form.

In 2012, the Slovak Republic received 10,912 PD U1 forms (Table 59 and Table 61). Most were issued by the Czech Republic (27.9%), United Kingdom (22.1%) and Hungary (15.9%). The Slovak Republic ranked with Estonia at the top end of the range of the percentage of the unemployed receiving unemployment benefit based on evidence from a PD U1, i.e. 2.9%.

Finally, Sweden received 2,202 PD U1/E301 forms in 2011 (Table 60 and Table 61). Of these, 1,762 were from cross-border workers (80%) and 427 were from migrant workers (20%). The forms mainly came from Norway (42.8%) and Denmark (36.6%). Of the total number of unemployed in 2011, 0.6% had proven periods of insurance or (self-)employment in other Member States to confer unemployment rights in Sweden.

Number of PD U1/E301 forms issued

Data on the number of **PD U1/E301 forms issued** were collected for Belgium, Estonia, Luxembourg and Romania (Table 64).

Belgium issued 11,522 PD U1 forms in 2011 (Table 64). No breakdown by receiving EU Member State is available, but there is data by nationality. Of the total, 22.9% were issued to Belgian nationals. According to a recent report (Pacolet, et. al., 2012)[47] which sought to provide a detailed profile of French, Belgian and German frontier workers and their knowledge and use of, and satisfaction with social security benefits (especially sickness benefits), 33% of the frontier workers living in France and working in Belgium are born in Belgium. However, a PD U1 might also be issued for a migrant worker

[47] Pacolet, J., De Wispelaere, F. & De Coninck, A. (2012), *The social security rights of frontier workers. A survey on their knowledge, use and satisfaction, focusing on sickness benefits, HIVA-KU Leuven.*

coming from Belgium but living and working in another Member State. Of the PD U1's issued by the Belgian authorities, 61.2% were for French nationals.

Between 2010 and 2012, the number of PD U1 forms issued by **Estonia** increased by 45.3% (from 428 to 622 forms) (Table 64). Of these, 73% were used to request an unemployment benefit in Finland.

The number of PD U1/E301 forms issued by **Luxembourg** is indicative of the popularity of this country for mobile workers (Table 64). In 2012, Luxembourg issued 18,875 PD U1 forms, an increase of 5.9% compared to 2010. A high percentage of the forms were received by the French authorities (63.1%). An important number also went to Belgium (15.9%) and Germany (15.4%).

For Romania, we were only able to obtain the number of PD U1 forms issued for migrant workers. In 2012, this was 5,067 (Table 64).

Estimated number of PD U1 to be received: mid-term (2015) and long-term projection (2020)

Data on the total number of PD U1 forms received was obtained from six EU Member States (Belgium, France, Estonia, Poland, Slovak Republic and Sweden) by way of the launched questionnaire. The proportion of unemployed (LFS definition 'Average annual unemployed persons (from 14 to 75 years)') with proven periods of insurance or (self-)employment from other Member States entitling them to unemployment rights is for this group of countries on average 1.6%.

Based on the number of received PD U1 forms by 6 Member States and data from the 2012 Ageing Report, we aimed to make projections of the baseline scenario for 2015 and 2020. For these calculations we will use the number of unemployed persons between 20 and 64 years calculated for 2010 and projected for further years (which differs from the definition used above for an unemployed person (from 14 to 75 years)). From the data we have collected in these Member States, we learned that in general 1.6% of the unemployed persons (from 20 to 64 years) received a PD U1 to prove a period of insurance of (self-)employment from another Member State. This percentage was applied to the total number of unemployed persons residing in Member States for which we found no data. By counting together the survey data together with these estimates, we estimate the total number PD U1 on 341 thousand issued certificates.

If we take into account the unemployment projections for 2015 and 2020 (between 20-64) – found in the 2012 Ageing Report and calculated by applying an unemployment rate to the labour force - the absolute number of issued PD U1 is expected to decrease to 324 thousand forms by 2015 and to 300 thousand forms in 2020. However, here we take only the evolution of the number of unemployed persons into account. Besides, also other variables can/will change in the future (e.g. share of PD U1 compared to total unemployment).

Table 8: Estimated number of received PD U1 in the EU-27: 2010, 2015 & 2020

	Unemployed	Number PD U1 certificates				
	persons (20-64) -	2010/2011/2012	2010		2015	2020
Country	2010 (in .000)	Survey	Estimate	Total		
BE	385	2.400		2.400	2.387	2.310
BG	351		5.541	5.541	4.655	3.909
CZ	367		5.792	5.792	5.310	4.973
DK	184		2.902	2.902	1.886	1.880
DE	2.826		44.663	44.663	38.344	37.462
EE	111	2.082		2.082	1.769	1.620
IE	269		4.258	4.258	4.501	4.163
EL	640		10.114	10.114	10.867	8.569
ES	4.405		69.615	69.615	70.352	62.173
FR	2.601	50.003		50.003	47.278	44.121
IT	1.985		31.369	31.369	27.606	28.502
CY	26		412	412	395	363
LV	207		3.273	3.273	3.429	3.058
LT	287		4.535	4.535	4.385	4.022
LU	10		157	157	182	180
HU	473		7.473	7.473	7.974	7.787
MT	10		159	159	165	167
NL	325		5.133	5.133	4.138	4.031
AT	169		2.664	2.664	2.511	2.529
PL	1.696	19.432		19.432	15.798	14.780
PT	578		9.138	9.138	10.360	9.406
RO	684		10.805	10.805	10.035	9.408
SI	72		1.146	1.146	1.368	1.313
SK	374	10.912		10.912	10.801	10.020
FI	195		3.080	3.080	2.372	2.353
SE	340	2.202		2.202	1.852	1.849
UK	2.023		31.965	31.965	33.565	29.042
EU27	21.593			341.223	324.285	299.991
Share PD U1 in total unemployment		1,6%				

Source: Estimate based on collected administrative data and 2012 Ageing Report

4.1.2.2 Expenditure on unemployment benefits based on PD U1

Estimated share of actual expenditure on unemployment benefits based on PD U1 in total expenditure on unemployment benefits (2010)

It is interesting to see how much is paid to those in unemployment with proven certified periods from other Member States and how much of global national expenditure on unemployment benefits this amount represents. We received data on this from only three Member States: Belgium, France and Sweden (Table 63). More detail (i.e. a distinction between cross-border workers and migrant workers) was available for France and Sweden.

In **Belgium**, € 10.5 million was paid (in 2012) to those who needed a PD U1 to receive a Belgian unemployment benefit, or 0.2% of the total expenditure on full unemployment benefits (Table 63). Of this, 47.8% was paid to unemployed who proved a period of insurance or (self-) employment in the Netherlands.

France paid € 516.8 million in 2011 to people in unemployment who aggregated their periods (mostly cross-border workers) or 1.8% of total expenditure (Table 63 based on CLEISS – Rapport Statistique 2011)[48]. Of this, 59% of the amount was paid to those with a PD U1 issued by Switzerland.

Finally, **Sweden** paid € 22.6 million to this group in 2011. Of this, 90.4% was paid to former cross-border workers and 9.6% to migrant workers. Overall, this was 1.1% of total expenditure on full unemployment benefits. Of the total, 48.8% was paid to unemployed who proved insurance periods or (self-)employment in Denmark.

Estimated annual expenditure on unemployment benefits based on PD U1: projections for 2015 and 2020

The maximal annual amount paid to unemployed persons (if we assume that the unemployed did not find a job during the first year of unemployment) who received a PD U1 to prove an insurance period or (self) employment from another Member State can be counted by multiplying the number of estimated PD U1 with the unemployment benefit per unemployed person (in 2010 prices; projected in the 2012 Ageing Report). For 2010, a maximal cost of € 2.07 billion was found. The cost is expected to increase (in absolute figures) to € 2.19 billion in 2015 and to € 2.22 billion in 2020 (in prices of 2010), driven by an increase of the unemployment benefit per unemployed person. However, the breakdown by unemployment cross-border workers and migrant workers is not available. This will be needed to calculate the amount of reimbursement claims between Member States in the baseline scenario and in the other policy options.

Table 9: Yearly estimated amount paid to unemployed persons who received a PD U1 2010, 2015 & 2020 (in EUR)

Country	2010	2015	2020
BE	45.878.431	48.782.839	52.155.037
BG	2.516.832	2.471.472	2.322.888
CZ	8.027.591	6.652.968	7.186.203
DK	27.275.731	31.783.290	32.826.734
DE	398.330.179	328.682.432	343.068.285
EE	1.518.594	1.858.606	1.770.909
IE	63.734.663	94.364.726	93.279.335
EL	21.888.545	26.519.430	24.170.753
ES	329.610.962	506.983.065	499.125.905
FR	628.907.844	606.380.743	615.469.499
IT	182.408.485	124.846.947	134.065.386
CY	1.352.362	1.776.380	1.704.303
LV	1.931.038	2.806.052	2.616.456
LT	1.818.909	2.644.527	2.406.524
LU	3.920.411	4.051.466	4.481.929
HU	6.222.745	7.798.320	7.200.469
MT	350.413	392.599	429.635
NL	147.679.662	150.795.264	153.916.161
AT	33.870.424	32.911.289	35.627.495
PL	7.715.169	5.050.554	5.435.764
PT	33.148.229	41.487.201	37.282.160
RO	8.671.472	5.181.187	5.330.893
SI	1.760.835	2.869.468	2.773.374
SK	4.421.393	3.859.319	3.856.759
FI	45.870.693	43.047.636	47.213.365
SE	13.164.269	14.700.827	15.717.881
UK	70.938.271	102.605.656	102.341.181
EU27	2.072.294.040	2.187.664.422	2.224.972.628

[48] http://www.cleiss.fr/docs/stats/rapportstat2011.html

Source: Estimate based on estimated number of PD U1 and 2012 Ageing Report

4.1.3 Export of unemployment benefits

4.1.3.1 Number of issued PD U2

The PD U2 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.

Statistics on the extent to which requests to export unemployment benefits are **accepted or refused** are available for Sweden and Poland. In 2012, Sweden refused 37% of the requests for a PD U2 (Table 65). In 2011, only 19% of the requests were refused. The Polish competent institution refused 23% of the requests (in 2011). No further information could be collected on the proportion of persons who requested a prolongation of the export period to 6 months (the acceptance/refusal ratio).

For ten EU Member States (Austria, Belgium, Denmark, Estonia, Luxembourg, the Netherlands, Poland, Slovak Republic, Sweden and United Kingdom), data were received on the **number of PD U2 issued** (Table 65).

Austria issued 1,186 PD U2's (in 2012) (detail by Member State is not available) (Table 65). This is 0.63% of the average annual unemployed persons.

Belgium issued 1,081 PD U2's (in 2011), of which most for France (46.3%) but also 16.9% for Spain (Table 65).

Denmark provided 1,108 authorisations (in 2011) to seek a job abroad of which 18.9% for the United Kingdom, 12.5% for Germany and 12.4% for Spain (Table 65).

Estonia issued 64 PD U2's (in 2012), which was a decrease of 7.2% compared to 2011 (69 forms) (Table 65).

Luxembourg issued 148 PD U2's (in 2012), mainly to seek a job in France (32.4%) and Portugal (24.3%) (Table 65 based on Report of 'Le gouvernement du Grand-duché de Luxembourg. Agence pour le développement de l'emploi – Les activités de l'agence pour le développement de l'emploi en 2012')[49]. The number of PD U2's issued decreased by 16.1% in 2011 compared to 2010, but increased again in 2012 by 28.7% compared to 2011. In 2012, the number of authorisations granted in Luxembourg to look for a job in another Member State was 1.14% of the average annual number of unemployed persons. This is the highest percentage in our sample of described Member States.

Poland issued 118 PD U2's (in 2011), mainly for Germany (34.7%) and the United Kingdom (33.9%) (Table 65).

The competent institution in the **Netherlands** issued 637 PD U2's in 2012, of which 18.2% both for Germany and for Austria (Table 65 based on report UWV – Kwantitatieve informatie 2011).

[49] http://www.adem.public.lu/publications/index.html#Rapports

Romania issued 11 PD U2's in 2012 (Table 65).

The **Slovak Republic** issued 79 certificates in 2012, mainly to look for a job in the Czech Republic, Germany and the United Kingdom (Table 65).

In 2012, **Sweden** issued 264 PD U2/E303 forms (Table 65 based on report IAF)[50]. This was 11% fewer than in 2011. Most of the forms were for those wanting to look for a job in the United Kingdom (15.4%) or Spain (14.7%). More detail about trends in the number of PD U2/E303 forms issued and the profile of the jobseeker is available for Sweden. There has been a strong decrease in the number of PD U2/E303 forms issued in last decade. E.g. in 2004, even 1,036 E303's were issued. 87.4% of the unemployed who received a PD U2 form (between May 2010 and August 2011) actually went abroad to look for a job. These jobseekers were mainly aged between 30 and 39 (44%). More unemployed women (58%) than men (42%) went looking for a job abroad. 46% of those with a PD U2 who were not born in Sweden were seeking a job in their country of birth.

Finally, it was estimated by the competent national institution that the **United Kingdom** issued about 300 PD U2's (Table 65).

For the EU-27, an estimate of the number of PD U2's issued can be made by using the statistics collected together with data from Eurostat (LFS definition 'Average annual unemployed persons (from 14 to 75 years)'). We have the total number of PD U2's issued for 10 EU Member States, collected by way of launching a questionnaire. This suggests that on average only 0.11% of the unemployed looked for a job abroad. Extrapolating this percentage to arrive at an estimate of the total number of PD U2's issued in the EU-27 each year the resulting estimation is an annual issue of 23,700 PD U2's.

Policies on refusal/approval of **requests for a prolongation** vary considerably between Member States. For example, Sweden refused all 35 requests for prolongation in 2011, while Poland in the same year accepted all 20 requests for prolongation (Table 66).

The main aim of the possibility of exporting unemployment benefits under the current rules is that the unemployed person actually finds a job abroad. A proxy for the **success rate** could be calculated for the unemployed from Belgium, Poland and Sweden who have moved abroad (export PD U2) and for the unemployed from other Member States who have sought a job in the Netherlands (import PD U2) (Table 67). Of the unemployed in Belgium who received a PD U2, 44% actually found a job abroad. The success rate for the unemployed people coming from Belgium in the two most popular Member States for looking for a job, namely France and Spain, was 46% and 36%. However, this should be considered as a broad definition of the success rate for Belgium. It is based on the number of people who are no longer registered within the Belgian National Employment Office after their period of export. This might be for different reasons: they have found work in the country of export, they have found work in Belgium, or they moved to some other country. The success rates for Poland and Sweden are 10% and 12%. For the incoming jobseekers in the Netherlands[51], a success rate of 22.8% was obtained. So the rates are highly variable.

[50] http://www.iaf.se/Global/Fakta%20om%20arbetsl%C3%B6shetsf%C3%B6rs%C3%A4kringen/Vilka%20personer%20s%C3%B6ker%20arbete%20i%20Europa%20med%20svensk%20arbetsl%C3%B6shetsers%C3%A4ttning.pdf

[51] Information from the Dutch Institute for Employees Insurances (UWV) provided by Fleur Veltkamp (DG EMPL).

4.1.3.2 Number of received PD U2

Figures were available for the **number of PD U2's received** in five Member States (Estonia, France, Luxembourg, the Netherlands and Sweden) (Table 68).

In 2012, **Estonia** received 41 PD U2's, mainly from Ireland. This is an increase of 17.1% compared to 2011 (35 forms received).

For **France**, only the number of received E303 forms in 2011 is available, mainly issued by Switzerland and Norway (Table 68 based on CLEISS – Rapport Statistique 2011)[52].

Luxembourg received 171 certificates for jobseekers in 2012, many of them coming from Portugal (based on Report of 'Le gouvernement du Grand-duché de Luxembourg. Agence pour le développement de l'emploi – Les activités de l'agence pour le développement de l'emploi en 2012')[53]. The number of PD U2 received by Luxembourg has increased in recent years, mainly due to a spectacular increase in the number of jobseekers coming from Portugal.

In 2012, **the Netherlands** received 483 PD U2's, mostly from Spain.

Finally, **Sweden** welcomed 691 jobseekers from other Member States. The number of persons seeking a job in Sweden has fluctuated strongly over the years (lowest in 2000 and highest in 2004).[54]

Observing the row totals for the number of issued PD U2 forms (Table 65), France, Germany, Spain and the United Kingdom seem to be the most popular Member States in which to look for a job.

4.1.3.3 Mid-term and long-term projection of the number of exported unemployment benefits

Statistical data about the number of PD U2 issued was already obtained for 10 EU Member States. This administrative information could be compared by the number of unemployed persons between 20 and 64 years calculated for 2010 and projected for further years (which differs from the definition used above for an unemployed person (from 14 to 75 years)). On average 0.11% of the unemployed persons in the countries of which administrative information is available moved abroad to seek work and export their unemployment benefits. This percentage was applied to the number of unemployed persons (20-64) in the other 17 EU Member States.

Taking together both components (survey data and estimates) we estimate that 23.7 thousand unemployed persons have exported their unemployment benefits in 2010. Based on the projections of the 2012 Ageing report, the number of jobseekers moving abroad would decrease to 22.8 thousand unemployed persons in 2015 and 21.2 thousand unemployed persons in 2020.

[52] http://www.cleiss.fr/docs/stats/rapportstat2011.html
[53] http://www.adem.public.lu/publications/index.html#Rapports
[54] See also http://www.iaf.se/Statistik/EUEES-arenden/

Table 10: A projection of the number of export unemployment benefits (PD U2): 2010, 2015 & 2020

	Unemployed persons (20-64) - 2010 (in .000)	Number PD U2 certificates				
		2010/2011/2012	2010		2015	2020
Country		Survey	Estimate	Total		
BE	385	1.081		1.081	1.075	1.040
BG	351		385	385	323	272
CZ	367		402	402	369	346
DK	184	1.108		1.108	720	718
DE	2.826		3.103	3.103	2.664	2.603
EE	111	64		64	54	50
IE	269		296	296	313	289
EL	640		703	703	755	595
ES	4.405		4.837	4.837	4.888	4.320
FR	2.601		2.856	2.856	2.701	2.520
IT	1.985		2.180	2.180	1.918	1.980
CY	26		29	29	27	25
LV	207		227	227	238	213
LT	287		315	315	305	279
LU	10	148		148	172	170
HU	473		519	519	554	541
MT	10		11	11	11	12
NL	325	637		637	513	500
AT	169	1.186		1.186	1.118	1.126
PL	1.696	118		118	96	90
PT	578		635	635	720	654
RO	684	11		11	10	10
SI	72		80	80	95	91
SK	374	79		79	407	378
FI	195		214	214	165	163
SE	340	264		264	222	222
UK	2.023		2.221	2.221	2.332	2.018
EU27	21.593			23.710	22.769	21.225
Share PD U2 in total unemployment		0,11%				

Source: Estimate based on collected administrative data (cf. Annex 10.1.1 – UB) and 2012 Ageing Report

4.1.3.4 Number of exported unemployment benefits vs. total number of persons seeking a job abroad

Jobseekers can create a CV in EURES and make it available for registered employers and EURES advisers helping employers to find suitable candidates. Those people generally still reside in their origin country. In June 2013 about 1 million jobseekers were registered on the EURES Portal (= current stock). Most registered jobseekers live in Spain, Italy and Portugal. As this number is the current stock of registered jobseekers it is necessary to have also an overview of the yearly new registered jobseekers. This could be a proxy of the total number of (unemployed) jobseekers looking for a job abroad but not a good proxy of people looking for a job in another country in which they already established. Between June 2012 and June 2013 about 274 thousand new persons registered on the EURES Portal. We estimated that about 23.7 thousand unemployed persons receive a PD U2 which is 8.7% of the total number of 'new' registered jobseekers in EURES.

Table 11: Number of jobseekers registered in EURES cv online and comparison with estimated number of PD U2 certificates issued, by country of residence, in .000

Country	Jobseekers registered in EURES (stock)			Number of PD U2 issued	% share PD U2 in total registerd jobseekers
	June 2013	June 2012	Absolute difference		
Spain	294	209	85		
Italy	155	109	46		
Portugal	79	60	19		
Romania	77	63	14		
Poland	58	48	10		
Germany	43	37	6		
France	38	32	6		
Greece	39	29	10		
Other MS	252	172	80		
All EU	1035	761	274	24	8,7%

Source: Own calculations based on estimate EU-27 and EC, *EU Employment and Social Situation – Quarterly Review June 2013.*

4.1.4 Estimated cros-border expenditure on unemployment benefits

In order to estimate the budgetary impact of the baseline scenario, the estimated number of unemployed cross-border workers based on the LFS and the unemployment rates of the Ageing Report is multiplied by the annual unemployment benefit per unemployed person (in 2010 prices; projected in the 2012 Ageing Report). For each of the flows between Member States (in the different cells) the unemployment benefit of the country of last activity and the unemployment benefit of the country of residence was taken into consideration (see Table 89).

Under current rules unemployed frontier workers must claim unemployment benefits in the country of residence while unemployed other cross-border workers can choose to claim unemployment benefits in the country of last employment or in the country of residence. Due to fact the other cross-border worker can choose, an assumption has to be made about how many of them return to the country of residence and how many stay in the country of last activity. We assume first that 50% of the other unemployed cross-border workers will return and 50% will stay. An alternative assumption could be based on the rational decision which Member State (country of last activity or country of residence) is paying the highest unemployment benefit.

The actual total yearly expenditure is estimated based on the unemployment benefit per unemployed person in prices 2010 (unemployment benefit spending in 2010 prices / (labour force * unemployment rate)) taken up in the 2012 Ageing Report as also the estimated unemployed cross-border workers. This yearly expenditure assumes that the unemployed person did not find a job during the first year of unemployment.[55] A breakdown between the expenditure by the country of residence (Table 43) or the country of last activity (Table 44) is made. We also refer to bilateral expenditure between countries.

The baseline scenario (option A) whereby frontier workers have to return to the country of residence and other cross-border workers can choose between the country of residence or the country of last activity involves a yearly expenditure of € 540.0 million of which € 392.4 million related to frontier

[55] The reader has to take this assumption into account when reading the estimated budgetary impact. A more 'realistic' calculation of the yearly expenditure could be obtained by taking into consideration the average duration of the unemployment (which is an indicator in the LFS) and the specific national rules concerning the maximum length of the payment of the unemployment benefit.

workers when assuming that 50% of the other cross-border workers are returning to their country of residence (Table 89 - baseline scenarioA1). This involves that 81% of the yearly expenditure on cross-border workers will be paid by the country of residence and 19% by the country of last activity.[56] The specific expenditure for frontier workers will be fully covered by the country of residence.

Assuming for the baseline scenario that other cross-border workers choose on the basis of the amount of the unemployment benefit (= rational decision) (baseline scenarioA2), involves a yearly expenditure of € 638.5 million or an increase of 18.2% compared to the first baseline scenario (Table 90). 70% of this expenditure shall be paid by the country of residence while 30% by the country of last activity (Table 90). It implies that in more than 50% of the cases it is more interesting to claim an unemployment benefit in the country of last activity.

4.1.5 Reimbursement claims

4.1.5.1 Number and value of received reimbursement claims

The unemployment benefits paid by the country of residence and the country of last activity do not completely reflect the burden sharing of unemployment benefits. Also the amounts of reimbursement should be taken into account.

Claims 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 shall reimburse 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). Data were collected on the number of claims received (as debtor) and the number of claims issued (as creditor) (Table 71 and Table 72).

It was possible to describe the position as debtor (from request until receipt of reimbursement) in the case of six Member States (Belgium, Denmark, Germany, Poland, Romania and Slovak Republic). This means that we have data on the cross-border workers who had worked in these Member States but are receiving an unemployment benefit in their current country of residence.

In 2011, **Belgium** received reimbursement requests for an amount of € 11.3 million or 3,664 cases (Table 71). France accounted for 84.6% of the cases and 73.8% of the amount requested. This is not surprising when we look at the number of PD U1 forms issued by Belgium.

Denmark received 1,637 reimbursement requests, of which 67.5% came from Germany (Table 71).

There was no detailed information for **Germany,** but the comment was made by the competent institution (received by the national expert) that some 7,000 reimbursement requests had been received (in the second semester 2011 and first semester 2012) (Table 71).[57]

[56] However, also the amount of the reimbursement claim should be taken into account. This will imply a higher amount paid by the country of last activity. But also the duration of the unemployment will have an important impact. Actually, the total cost could be allocated to the country of last activity when the duration of unemployment of the unemployed frontier worker/ other cross-border worker is lower than 3 or 5 months and when the claim of reimbursement by the country of residence is equal or lower than the unemployment benefits paid in the country of last activity.

[57] Comments received from competent institution in Germany:

Poland only received 84 claims, for an amount € 207,000, mainly issued by Germany (Table 71). Further detail on the treatment of the reimbursement request is available for Poland. Poland partially accepted 88% of the reimbursement requests, 4% were not accepted and 7% were entirely accepted. This might due to the fact that the amount of reimbursement cannot be higher than the amount payable under the legislation of the country of last activity (see art. 65, 6 Regulation (EC) No. 883/2004).[58] E.g. when we compare the 'Unemployment benefit per unemployed person in 2010 prices' calculated in the 2012 Ageing Report we find that the yearly unemployment benefit in Germany (€ 8,919) is much higher than in Poland (€ 397). The impact of this legal boundary will be discussed further in this report.

In 2011, **Romania** received reimbursement claims for an amount of € 49,167 (Table 71). Most of the claims were sent by Germany. Romania partially accepted 54% of the reimbursement requests, while 45% were not accepted and only 1% entirely accepted. Also here will the maximum amount of reimbursement play an important role as the unemployment benefit paid in Romania will be in some cases lower than the unemployment benefits paid in other Member States.

Finally, in 2011 **the Slovak Republic** received reimbursement requests for an amount of € 102,000 (Table 71).

4.1.5.2 Number and value of issued reimbursement claims

The position as creditor can be described for the same six Member States (Table 72). This means that we collected data on cross-border workers receiving unemployment benefits in these Member States after having worked in other Member States.

In 2011, **Belgium** sent 3,353 reimbursement requests for an amount of € 8.7 million (Table 72). Most of these claims were sent to neighbouring countries (France, Germany, Netherlands and Luxembourg).

Denmark only issued eight reimbursement requests (Table 72).

No detail was available for **Germany**. However, the relevant German institution sent yearly about 16,000 reimbursement requests (second semester 2011 – first semester 2012) (Table 72). See for the German case the comments made as debtor (footnote).

"For several reasons we cannot provide detailed information on statistical data about reimbursement:

1. The numbers are still not stable for diverse reasons. E.g.

*** the reimbursement rules have recently changed (with the introduction of Decision U4 of the Administrative Commission) and may change again in future;*

*** MS (Member States) changed / will change the way / periodicity how they submit their claims;*

*** some rather large MS have not sent any claims until now (probably because of problems within their administrations);*

*** One important partner for Germany is Switzerland. We do not yet have meaningful statistical data because the application period of the reimbursement procedure is rather short.*

2. We do not know whether our partner MS would agree that we provide information regarding claims from or towards the respective MS. Therefore we can only provide a rough estimation about yearly reimbursement claims. The estimation is based on claims from the second semester 2011 (submitted in the first semester 2012) and the first semester 2012 (submitted in the second semester 2012).

*** yearly claims from Germany (Germany as creditor): 16.000 cases;*

*** yearly foreign claims towards Germany (Germany as debtor): 7.000 cases".*

[58] This limitation is not foreseen in the healthcare chapter of Regulation (EC) No. 883/2004. It would have an important impact on the amounts of reimbursement for LTC benefits in kind.

Poland issued 7,599 reimbursement requests in 2011 for an amount of € 4.7 million (Table 72). Most of the Polish claims were received by the United Kingdom (41% of cases) and the Netherlands (23% of cases). The debtor country rejected 71% of these Polish claims, while 29% of the claims were entirely accepted. The rejection rate is mainly influenced by the decision of the United Kingdom to reject all claims (644) from Poland.

Romania sent a total amount of € 33,000 of reimbursement claims, mainly to Germany and Luxembourg. Of Romania's claims, 76% were entirely accepted and 24% not accepted (Table 72).

Finally, the **Slovak Republic** claimed an amount of € 2.4 million, of which 42.9% was sought from the Czech Republic (Table 72).

The extent to which Member States experience labour mobility will have an impact on the number and amount of reimbursement claims.

For example: The number of incoming cross-border workers in Belgium is high, but the number of outgoing cross-border workers is even higher (Table 83). This high degree of labour mobility results in high levels of reimbursement requests sent and received. The amount of reimbursement requested (€ 8.7 million in 2012) will to a large extent compensate for the unemployment benefits paid out by the Belgian competent institution to former cross-border workers (€ 10.5 million in 2012). Germany, Poland and the Slovak Republic have a high number of outgoing cross-border workers which results in a much higher number/amount of claims issued compared to claims received. At the same time, Denmark and Romania attract more cross-border workers, which results in a higher amount/more case of claims received. The reimbursement procedure mainly affects Luxembourg and Switzerland, which have a high number of incoming cross-border workers (see Table 81, Table 82, and Table 83).

4.1.5.3 Estimates of current reimbursement claims for the EU-27

A breakdown between claims for 3 months or 5 months is not available in the data of the launched questionnaire.[59] None of the responding countries could make this distinction in our questionnaire. In order to make an estimate, we will assume 3 months of claims (minimum scenario). Another crucial element which we should take into account for the calculation is the fact that the amount of reimbursement by the country of last activity is limited to the maximum unemployment benefit the unemployment person would receive in case of unemployment in the country of last activity.[60] For this exercise, we have multiplied the estimated number of unemployed cross-border workers based on the LFS and the unemployment rates of the Ageing Report by the unemployment benefit per unemployed person for three months (in 2010 prices; projected in the 2012 Ageing Report). For that reason the figures concerning the estimated yearly expenditure on unemployment benefits for unemployed cross-border workers should be read together with the figures dealing with the estimated reimbursement claims to assess who is sharing the burden of unemployment.

For each of the flows between MS (in the different cells) the unemployment benefit of the country of last activity and the unemployment benefit of the country of residence is taken into consideration (see also Table 95). The unemployment benefit of the country of residence will be used to calculate the claim of reimbursement. Also, this claim will be compared with the actual reimbursement taking into account the rule that the reimbursement cannot be higher than the amount payable, in the case

[59] Art. 65, 6 and 7, Regulation (EC) No. 883/2004.
[60] See art. 65, 6, Regulation (EC) No. 883/2004; art. 70 and Annex 5 Implementing Regulation (EC) No. 987/2009.

of unemployment, under the legislation of the country of last activity (=maximum amount). The actual reimbursement will be equal to the claim when the unemployment benefit in the country of residence is lower than or equal to the unemployment benefit in the country of last activity. The actual reimbursement will be equal to the unemployment benefit in the country of residence (=maximum amount) when the unemployment benefit in the country of residence is lower than the country of last activity (Table 95-Table 99).

The baseline scenario A1 whereby frontier workers have to return to the country of residence and other cross-border workers can choose between the country of residence or the country of last activity involves a claim of € 108.8 million of which € 98.1 million for frontier workers when we assume that 50% of the other cross-border workers return to their country of residence (Table 95). However, these claims are based on the unemployment benefits paid by the country of residence and not on the maximum payable amount by the country of last activity. It implies for this baseline scenario that the reimbursement will be 24% lower than the possible actual claim (see baseline scenario A1a - Table 96).

If other cross-border workers are making a rational decision on the basis of the amount of the unemployment benefit (baseline scenario A2a - Table 97 & Table 98), the claim will increase with 3% compared to the baseline scenario A1a whereby 50% of the other cross-border workers are returning to their country of residence.

4.1.6 Estimated current administrative costs and burden

4.1.6.1 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[61] 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 it 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

[61] 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.

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.

4.1.6.2 Aggregation of periods of employment/insurance/self-employment[62]

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)[63]:

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)[64]. As the data show, there are stark differences between the lowest time for processing data/information (Poland - 5 minutes) and

[62] See also 10.8

[63] Based on the following formula: Number of cases (N) x Wage (hourly tariff) (W) x Time (minutes) (T).

[64] We have also received a rough, undetailed estimation of the issuance of E 301/PD U1 documents 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.

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[65]. 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[66] and our recent Impact Assessment studies we have conducted for the Commission. We have applied an average tariff/hour of EUR 18. 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

[65] 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).

[66] 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.

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**.

2. 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 12: Estimated administrative Cost - PD U1 ('received'), EU-27, EUR, 2010

		PD U1 (received)			
	Unemployed persons (20-64) - 2010 (in .000)	2010/2011/2012	2010		
Country		Survey	Estimate	Total	Total cost (in EUR)
BE	385	2,400		2,400	102,720
BG	351		5,541	5,541	237,141
CZ	367		5,792	5,792	247,911
DK	184		2,902	2,902	124,194
DE	2,826		44,663	44,663	1,911,564
EE	111	2,082		2,082	89,110
IE	269		4,258	4,258	182,221
EL	640		10,114	10,114	432,895
ES	4,405		69,615	69,615	2,979,503
FR	2,601	50,003		50,003	2,140,128
IT	1,985		31,369	31,369	1,342,577
CY	26		412	412	17,635
LV	207		3,273	3,273	140,092
LT	287		4,535	4,535	194,083
LU	10		157	157	6,699
HU	473		7,473	7,473	319,826
MT	10		159	159	6,805
NL	325		5,133	5,133	219,708
AT	169		2,664	2,664	114,016
PL	1,696	19,432		19,432	831,690
PT	578		9,138	9,138	391,099
RO	684		10,805	10,805	462,453
SI	72		1,146	1,146	49,032
SK	374	10,912		10,912	467,034
FI	195		3,080	3,080	131,834
SE	340	2,202		2,202	94,246
UK	2,023		31,965	31,965	1,368,111
EU27	21,593			341,223	14,604,326

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 13: Estimated administrative Cost – PD U1 ('issued'), Poland and Belgium, EUR, 2013

	Poland	Belgium
Unit cost per case (EUR)	6.6	9
Number of cases	3000	11522
Total cost (EUR)	19800	103698

Source: Deloitte, Workshop, Poland and Belgium

We have also estimated the cost for the following documents for Poland[67]:

- 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 14: Estimated administrative Cost –SED U004 'Salary Info', SED U006 'Family Info', Poland EUR, 2013

SED U004 'Salary Info' (answer on SED U003)	
Unit cost per case (EUR)	4.2
Number of cases	100
Total cost (EUR)	420
SED U006 'Family Info' (answer on SED U005)	
Unit cost per case (EUR)	7.5
Number of cases	110
Total cost (EUR)	825

Source: Deloitte, workshop in Poland

4.1.6.3 Export of unemployment benefits[68]

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

[67] Poland has provided the most comprehensive data set on the administrative burden resulting from the information obligations stemming from the Regulation during the workshop.

[68] See also 10.8

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[69]). The average unit cost per case that we found concerns the export of an unemployment benefit to 3 months[70]. Following the formula Time (T) x Wage (W), we have estimated an average unit cost per case (PD U2 'issued') at **EUR 4.5**[71].

The estimated unit cost should be treated with caution 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.

2. 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.

3. 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

[69] 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.

[70] 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.

[71] 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.

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 15: Estimated administrative Cost –PD U2 ('issued'), EU-27, EUR, 2010

		PD U2 certificates issued			
	Unemployed persons (20-64)	2010/2011/2012	2010		
Country	- 2010 (in .000)	Survey	Estimate	Total	Total cost (in EUR)
BE	385	1,081		1,081	4,865
BG	351		385	385	1,732
CZ	367		402	402	1,811
DK	184	1,108		1,108	4,986
DE	2,826		3,103	3,103	13,965
EE	111	64		64	288
IE	269		296	296	1,331
EL	640		703	703	3,163
ES	4,405		4,837	4,837	21,767
FR	2,601		2,856	2,856	12,854
IT	1,985		2,180	2,180	9,809
CY	26		29	29	129
LV	207		227	227	1,023
LT	287		315	315	1,418
LU	10	148		148	666
HU	473		519	519	2,337
MT	10		11	11	50
NL	325	637		637	2,867
AT	169	1,186		1,186	5,337
PL	1,696	118		118	531
PT	578		635	635	2,857
RO	684	11		11	50
SI	72		80	80	358
SK	374	79		79	356
FI	195		214	214	963
SE	340	264		264	1,188
UK	2,023		2,221	2,221	9,995
EU27	21,593			23,710	106,695

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[72]:

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);

[72] Poland has provided the most comprehensive data set on the administrative burden resulting from the information obligations stemming from the Regulation during the workshop.

- 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 16: Estimated Administrative Cost – Competent employment service, SED U001, SED U012, Poland, EUR, 2013

SED U011 'Effect to Entitlement - Export' (answer to SED U010)	
Unit cost per case (EUR)	1.5
Number of cases	11
Total cost (EUR)	16.5
SED U012 'Request for monthly follow-up'	
Unit cost per case (EUR)	2.4
Number of cases	120
Total cost (EUR)	288

Source: Deloitte, workshop in Poland

Table 17: 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

Process PD U2	
Unit cost per case (EUR)	1.5
Number of cases	200
Total cost (EUR)	300
SED U007 'Request Document on Export'	
Unit cost per case	3
Number of cases	410
Total cost	1230
SED U009 'Notification Registration - Export'	
Unit cost per case (EUR)	3
Number of cases	2330
Total cost (EUR)	6990
SED U010 'Circumstances Affecting Entitlement - Export' (linked with U3 form)	
Unit cost per case (EUR)	3.6
Number of cases	1110
Total cost (EUR)	3996
Issue of PD U3 (linked with SED U010)	
Unit cost per case (EUR)	3.6
Number of cases	1110
Total cost (EUR)	3996
SED U013 'Monthly Follow-up' (answer on SED U013)	
Unit cost per case (EUR)	2.7
Number of cases	4900
Total cost (EUR)	13230
SED U028 'Request Entitlement to Export'	
Unit cost per case (EUR)	3
Number of cases	15
Total cost (EUR)	45

Source: Deloitte, workshop in Poland

4.1.6.4 Reimbursement claims[73]

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.

2. 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)..

3. 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'.

[73] See also 10.8

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

SED U020 'Reimbursement Request'	
Unit cost per case (EUR)	1.5
Number of cases	48
Total cost (EUR)	72
SED U025 'Reimbursement Receipt/Closing notification'	
Unit cost per case (EUR)	4.5
Number of cases	10
Total cost (EUR)	45

Source: Deloitte, workshop in Poland

Table 19: Estimated Administrative cost – Competent Member State, SED U021, SED U022, SED 023, SED U024, Poland, EUR, 2013

SED U021 'Reimbursement Full Acceptance' (possible answer to SED U020)	
Unit cost per case (EUR)	1.5
Number of cases	5
Total cost (EUR)	7.5
SED U022 'Reimbursement Non Acceptance' (possible answer to SED U020)	
Unit cost per case (EUR)	1.5
Number of cases	3
Total cost (EUR)	4.5
SED U023 'Reimbursement Partial Acceptance' (possible answer to SED U020))	
Unit cost per case (EUR)	1.5
Number of cases	62
Total cost (EUR)	93
SED U024 'Reimbursement Payment Notification'	
Unit cost per case (EUR)	4.5
Number of cases	15
Total cost (EUR)	67.5

Source: Deloitte, workshop in Poland

4.2 Coordination of long-term care benefits

4.2.1 Scale of cross-mobility of pensioners

Pensioners and cross-border workers – and their insured family members – are the most important group impacting cross-border expenditure on LTC benefits.

The recent migrant pensioners (aged 65 and over) who have moved from one EU-country to another in 2011 are counted in the Eurostat migration statistics (Table 20). Also for this group of recent migrant pensioners we are missing figures for BE, BG, HU, MT, NL, PL and RO. Especially the UK (11 thousand in 2011) and Spain (10 thousand in 2011) are important migration countries for pensioners.

Ideally, a table with the current stock of pensioners by previous country of residence should be available because this variable is probably the best proxy to estimate the number of pensioners insured in another country than the country of residence and to calculate the amount of LTC reimbursements between countries.

Table 20: Migrant pensioners (65 years or over) in 2011 by country of previous residence, EU-27

	Column Labels (previous residence)																											
Row Labels (current residence)	BE	BG	CZ	DK	DE	EE	IE	EE	ES	FR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU-27
BE																												
BG																												
CZ																												346
DK	8	0	1	0	52	3	1	9	96	68	13	0	4	4	8	0	0	9	4	9	5	7	0	2	1	119	28	451
DE																												4.936
EE					3		1						4												25	6		39
IE	5	1	2	1	21	1	0	0	14	22	8	3	6	8	1	0	0	6	2	17	2	5	0	0	1	3	401	530
EE																												3.284
ES	489	304	7	99	1.759	1	172	15	0	1.510	515	1	10	27	19	26	0	467	65	68	277	1.039	2	3	166	263	2.812	10.116
FR																												3.601
IT	149	115	9	12	994	1	10	27	128	509	0	2	3	3	23	15	7	28	38	106	14	858	2	3	4	17	275	3.352
CY																												444
LV																												49
LT	1	0	1	0	14	0	2	2	3	1	0	0	15	0	0	0	0	3	1	4	0	0	0	0	0	1	6	54
LU																												315
HU																												
MT																												
NL																												
AT																												1.995
PL																												
PT																												219
RO																												
SI	2	3	5	0	209	0	0	1	2	19	51	0	0	0	1	3	0	5	34	2	0	0	0	0	1	23	6	367
SK	0	4	68	0	15	0	0	0	0	2	4	0	0	0	0	15	0	0	7	2	0	3	2	0	0	1	0	123
FI	0	6	0	1	27	41	2	1	153	8	3	1	2	0	1	0	0	4	2	4	7	1	0	1	0	259	16	540
SE	23	10	3	103	93	13	8	50	146	92	25	4	9	2	4	15	6	36	14	34	9	19	2	1	87	0	62	870
UK																												12.447
Total*																												44.078

* Total= sum of migrant pensioners of which the current country of residence is known

Source: Eurostat Migration Statistics, [migr_imm5prv]

4.2.2 Number of persons insured for LTC

The number of those insured for health care living in another country than the competent country – which sometimes includes long-term care or to which LTC-insurance is closely linked – can be calculated based on the number of PD S1s - or E106 forms (insured person), E109 forms (family member of insured person) and E121 forms (pensioner and family member of pensioner).

The PD S1 form allows a person to register for healthcare in the country of residence when insured in a different one. The form is delivered per person (not per family). The distinction between the types of person insured for health care is still made by the PD S1. For that reason, the questionnaire (limited to 14 MS) asked for the number of insured persons, family member of insured persons, pensioners and family members of pensioners. Only two Member States (Belgium and Luxembourg) provided a breakdown of the number of PD S1 issued by type of person (Table 73). More general data was obtained for two other Member States (the Netherlands and Slovak Republic). The questionnaire asked only for the **number of PD S1s issued**. However, the number of PD S1s received could also be given. For example, there are data on the number of PD S1's received by Belgium (including by type of insured person) (Table 74). For reason of this poor response to our administrative questionnaire we opted for an estimate of the PD S1. Two large categories can be distinguished (see also tables above). PD S1 forms will be issued to cross-border workers (and their family members) and mobile pensioners (and their family members).

4.2.2.1 PD S1 issued to incoming cross-border workers and their family members

A PD S1 is issued to incoming cross-border workers and in some cases also to their family members (e.g. when the partner is inactive). Based on our survey we observed the following for Luxembourg and Belgium.

As **Luxembourg** attracts a lot of cross-border workers, it issues a high number of PD S1 forms. As of end March 2011, 162,638 cross-border workers were insured in Luxembourg (Table 73). They resided mainly in neighbouring countries: 48.1% in France, 24.9% in Belgium and 24.7% in Germany. In addition, 60,868 family members of cross-border workers working in Luxembourg were insured there, or 37.4% of the number of cross-border workers. It should be noted that more than one family member can be related to a cross-border worker (inactive partner and children).

For **Belgium**, only figures on incoming frontier workers were received. As of end-June 2012, there were 46,484 frontier workers in Belgium, of whom 79.1% resided in France (Table 73). The number of family members of cross-border workers employed in Belgium and insured in this Member State was 512. A striking figure is the percentage of family members residing in Poland who are insured in Belgium (32.8% of the total number of family members of persons insured in Belgium).

Due to the lack of data, it is necessary to use other data sources in estimating the number of insured cross-border workers **for the EU-27**. By making use of LFS data, the number of cross-border workers can be estimated.[74] On average, one million cross-border workers live in one EU-27 Member State but work in another (average of 2010 and 2011). Cross tables provide insights into their country of residence and country of employment. We consider the row and column totals as the most reliable,

[74] 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. As already mentioned also posted workers who are insured in their country of residence can be captured by this question.

in line with the reliability limits provided by Eurostat for the LFS.[75] The bilateral cells between countries need to be interpreted with even more care. All cells should be compared with these reliability limits. However, by taking two years together, the cells can be assumed to be relevant by avoiding outliers and by counting more observations. We will need them for further calculations. Most cross-border workers are employed in Germany (186,000) and Luxembourg (131,000). The country of employment will have to issue a PD S1 for all these cross-border workers living in another country.

4.2.2.2 PD S1 issued to pensioners moving to or living in another Member State

A PD S1 can also be issued to pensioners (and their family members) who move to or live in another Member State than the competent Member State. Chapter I 'Sickness, maternity and equivalent paternity benefits', section II 'Pensioners and member of their families' in Regulation (EC) No. 883/2004 makes the distinction between 'Right to benefits in kind under the legislation of the Member State of residence' and 'No right to benefits in kind under the legislation of the Member State of residence'.

First, we look at the Regulation when a pensioner is entitled to benefits in kind under the legislation of the Member State of residence. Art. 23 states that: "A person who receives a pension or pensions under the legislation of two or more Member States, of which one is the Member State of residence, and who is entitled to benefits in kind under the legislation of that Member State, shall, with the members of his family, receive such benefits in kind from and at the expense of the institution of the place of residence, as though he were a pensioner whose pension was payable solely under the legislation of that Member State."

Second, we look at the Regulation when a pensioner is entitled to benefits in kind under the legislation of the Member State of residence. Art. 24, 2 makes a distinction between being only entitled to benefits in kind under the legislation of a single Member State and being entitled to benefits in kind under the legislation of two or more Member States: *"(a) where the pensioner is entitled to benefits in kind under the legislation of a single Member State, the cost shall be borne by the competent institution of that Member State;(b) where the pensioner is entitled to benefits in kind under the legislation of two or more Member States, the cost thereof shall be borne by the competent institution of the Member State to whose legislation the person has been subject for the longest period of time; should the application of this rule result in several institutions being responsible for the cost of benefits, the cost shall be borne by the institution applying the legislation to which the pensioner was last subject."*

We do not have data on the relative shares of exclusive or mixed pensions. It is a share between 0 and 100% that could be used as minimal or maximal estimate. The average would be 50% of those two extreme hypotheses.

This legislation is important in making an estimation of the number of pensioners who received a PD S1 form from a specific Member State. First, we discuss the data from the Member States of which data has been received (Table 73).

[75] http://circa.europa.eu/irc/dsis/employment/info/data/eu_lfs/LFS_MAIN/Related_documents/reliab_annual_average.htm and Annex VII

As of end of March 2011 (= number of insured persons living abroad at that moment), **Luxembourg** had issued 7,622 PD S1 to pensioners mainly moving to/residing in Belgium, France, and Germany (Table 73). There were also, 2,798 family members of pensioners moving/residing in another Member State insured in Luxembourg.

Belgium had issued 28,166 PD S1's (situation end of June 2012) to pensioners (Table 73). Most of these forms were issued to pensioners moving to/residing in France (42.3%). More 'surprising' is the high number of PD S1's issued to pensioners moving to/residing in Spain (22.5%) and Italy (15.7%). It confirms, yet for Belgium, the hypothesis of pensioners moving to Mediterranean countries and also of Italian migrant workers moving to their country of origin/birth.

If we want to estimate the total number of pensioners in the **EU-27** who have received a PD S1 form, other data sources have to be used. The legislation to determine which Member State is competent has a strong impact on the calculations. The number of pensioners moving abroad can be estimated by the LFS. We already discussed the limitations of the LFS regarding the interpretation of the number of pensioners who moved abroad after their retirement.

4.2.3 Number of persons receiving LTC benefits in cash

There are data from five Member States (Austria, Belgium, Germany, Luxembourg and United Kingdom) on **exported LTC cash benefits** (Table 75 and Table 78).

Before describing the data, some explanation is needed. Some of our national experts who collected the data did not receive any data in their Member State because the LTC benefit in cash was not considered to be exportable (e.g. APA in France[76]; Romania[77]). At the same time, no (detailed) data were available for some Member States. Moreover, not every Member State has an LTC benefit in cash.[78]

In 2012, 2,570 people exported *Pflegegeld* from **Austria** to another Member State (Table 75)[79]. This was only 0.6% of the total number of people entitled to it (444,000 persons). The number exporting this LTC benefit decreased between 2010 and 2012 by 7.4%. A breakdown by Member State could be made for February 2012, where 70% of this LTC benefit in cash was exported to Germany.

Data were collected for three types of LTC cash benefits cash in **Belgium** (Table 75). 27 people living abroad were entitled to the *Flemish Care Insurance*. The estimated cost is € 42,000. This is only 0.01% of the total number entitled to this LTC cash benefit (217,400 in 2011) (Table 78). In addition, on average 30 people exported *the Integration allowance* OR *the allowance for assistance to the elderly* from Belgium to another Member State. Thus, export of these Belgian LTC cash benefits was very limited. The competent institution assumes that the *Personal Assistance Budget* is not exportable.[80] For that reason no data was provided by them. It was not possible to collect exact figures on how

[76] The French competent institution CNSA stated in an email to HIVA KU Leuven that *"the Allocation personnalisée d'autonomie (APA) benefit supposes a condition of residence in France"*. However, we read in a trESS national report for France that *"in practice though, it seems that the APA is sometimes exported to other Member States (especially Belgium) by the French local authorities which are in charge of their granting*."

[77] The Romanian competent institution stated that the *"Health Insurance Houses do not insure persons for LTC for benefits in kind and in cash"*.

[78] See 'list of cash benefits and benefits in kind as referred to in Article 34 of Regulation (EC) No. 883/2004' (http://ec.europa.eu/social/main.jsp?catId=868&langId=en) and the MISSOC tables.

[79] See also https://www.statistik.at/web_de/statistiken/soziales/sozialleistungen_auf_bundesebene/bundespflegegeld/index.html

[80] The Flemish Agency for Disabled Persons stated that the Personal Assistance Budget only is granted to persons domiciled in Belgium.

many people receive an *allowance for children with disabilities supplementary to child benefit*. However, an estimate could be made. There were in 2011 42,242 children of foreign cross-border workers entitled to a child benefit paid by Belgium.[81] Also, in Belgium, there are in total 2.1% children with disabilities. This percentage was applied to these 42,242 children. This results in an estimate of 900 children entitled to an *allowance for children with disabilities supplementary to child benefit* or a total cross-border expenditure of € 3 million.

In 2010, 1,875 people living abroad were assessed to receive in cash *Pflegeversicherung* ('Pflegegeld') from **Germany** (Table 75).[82] This was a decrease of 9.7% compared to 2006. The assessment was mainly asked for by people living in Spain (30.3%) and Austria (27.8%). The competent institution estimates that on average 5,000 persons living abroad receive the *Pflegeversicherung* from Germany.[83] This accounts for an expenditure of € 3 million (Table 78). This is 0.2% of the total number of people in the *Pflegeversicherung* (2.4 million persons in 2010) or 0.01% of expenditure (€ 21.5 billion).[84]

In 2011, **Luxembourg's** *LTC Insurance* was exported to another Member State in 359 cases, especially to Germany (51.8%) (Table 75)[85]. This number represents some 2.3% of beneficiaries of LTC in Luxembourg). This involves a total yearly cross-border expenditure of € 3.6 million (Table 78 based on CNS, *Décompte de l'assurance dépense de l'exercice 2011*[86]). The Luxembourg report on social protection 2011 observes "Toutefois, le nombre de personnes bénéficiant de prestations et résidant à l'étranger est très faible alors que la population protégée résidant à l'étranger est importante" (p. 148).[87] This illustrates that our further calculations on cross border LTC expenditures will be considered as theoretical and maximized.
Finally, total numbers were collected for three types of LTC cash benefits in the **United Kingdom** (Table 75 and Table 78). In 2011, 4,210 people exported the *Disability Living Allowance* from the United Kingdom, a cross-border expenditure of £11 million. Again the impact is limited to 0.1% of the total beneficiary population (3.2 million persons) receiving this cash benefit or 0.1% of total expenditure (£ 12.6 billion). The *Attendance Allowance* is received by 1,090 persons living abroad at a cost of £ 3 million. Finally, the *Carers Allowance* is exported by 230 persons to another Member State at a cost of £1 million.

The relative importance of the number of cross-border users and related expenditure on these LTC benefits in cash is very limited compared to the total number of users and expenditure on LTC benefits in cash by a Member State. It mostly fluctuates between 0.01% and 0.6% of total number of users and expenditure.

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[81] See report RKW (Belgian competent institution for the payment of family benefits for employees) 'Kinderen opgevoed buiten het Rijk 2011' http://www.rkw.be/Nl/Documentation/Publication/Statistics/KinderenOpgevoedBuitenRijk2011.pdf

[82] www.bmg.bund.de/fileadmin/dateien/Publikationen/Pflege/Berichte/Bericht_der_Bundesregierung_ueber_die_Entwicklung_der_Pflegeversicherung_und_den_Stand_der_pflegerischen_Versorgung_in_der_Bundesrepublik_Deutschland.pdf

[83] www.bmg.bund.de/fileadmin/dateien/Publikationen/Pflege/Berichte/Bericht_der_Bundesregierung_ueber_die_Entwicklung_der_Pflegeversicherung_und_den_Stand_der_pflegerischen_Versorgung_in_der_Bundesrepublik_Deutschland.pdf

[84] Statistisches Bundesambt – Gesundheid – Ausgaben 2011 https://www.destatis.de/DE/Publikationen/Thematisch/Gesundheit/Gesundheitsausgaben/AusgabenGesundheitPDF_2120711.pdf;jsessionid=A3958E9AAFB20BC7A316C1B06F28C84F.cae4?__blob=publicationFile

[85] http://www.mss.public.lu/publications/rapport_general/rg2011/rg_2011.pdf

[86] http://www.cns.lu/files/publications/Decompte_AD_2011.pdf

[87] http://www.mss.public.lu/publications/rapport_general/rg2011/rg_2011.pdf

4.2.4 Number of persons receiving LTC benefits in kind

The number of persons who received a LTC benefit in kind and the cost involved can be calculated via the Structured Electronic Document (SED) S080 (claim for reimbursement) (point 3.14 '*Long-term care benefit' amount* AND /OR point 3.20 '*Nature of benefits'* = long-term care). However, this is only for reimbursements determined on the basis of actual expenditure and not on the basis of fixed amounts. Some Member States receive only fixed amounts calculated on the basis of a formula defined in Regulation (EC) No. 883/2004. Even though Member States can use the SED-forms related to health care, they still use the old E-forms (E125 'Individual record of actual expenditure', E126 'Rates for refund of benefits in kind' and E127 'Individual record of monthly lump-sum payments'). There is a limitation in that LTC is not mentioned on the E 125 form, which makes it very difficult to calculate LTC benefits in kind.

None of the Member States could respond to our question asking for a calculation of the number of people receiving a LTC benefit in kind and the cost involved (Table 76 and Table 77).[88] However, a proxy of the use and cost of the export of LTC benefits in kind was noted for Belgium. We saw that 28.3% of the claims received by Belgium via an E125 form were applicable to persons aged between 65-80 and 10% to persons aged older than 80. 27.9% of the claims received by an E125 form involve persons aged between 65-80 and 16.5% aged older than 80 (Table 77). This pattern is also visible in the other direction: 10% of the E125 claims sent by Belgium to other Member States involve someone aged 65-80 (or 20.3% of the amount of claims issued) and 5% are for people aged older than 80 (or 20.5% of the amount of claims issued) (Table 77).

4.2.5 Estimated number of PD S1 issued by category and estimated expenditure on LTC benefits

Our questionnaire aimed to obtain an overview of the number of persons insured for LTC benefits in kind and in cash, the extent to which these people actually received benefits and the corresponding cost of the benefits provided (reimbursed by the competent Member State).

However, this exercise requires detailed information from the reporting Member States concerning the issue of PD S1 by status (insured person, pensioner, family member of the insured person and family member of the pensioner) and the claims (e.g. by SED S080 – only for actual expenditure in kind). We observed that many of the Member States still use the 'old' E-forms to communicate with other national administrations or with the citizens involved. For example, the E-106 form (certificate entitlement to sickness benefits in kind insured person), the E-109 (certificate entitlement to sickness benefits in kind family members insured person) and the E-121 form (certificate entitlement to sickness benefits in kind pensioner and family members of the pensioner) were replaced by the portable document (PD) S1 (and SED S072 'Entitlement document – residence'). Nevertheless, the total number of these three forms is still counted to calculate the number of persons insured to sickness benefits in kind, who reside in a Member State other than the competent Member State. This detail was only collected for two Member States in our sample. That is why other data sources needed to be exploited.

[88] E.g. Belgium: it has to be mentioned that LTC benefits in kind included in the health insurance (old age homes, nursing homes, district nursing) or other social care could not be documented, although they especially are included in the LTC-definition used in the 2012 Ageing Report.

The number of persons who received LTC benefits in kind could be calculated by extracting data from the SED S080. In principle, the general method of reimbursement is the refund on the basis of actual expenditure and exchanged between the competent national authorities by the use of SED S080 (former E125) which is an individual claim for an actual expenditure. The receipt of LTC is explicitly mentioned in this form (point 3.14 'Long-term care benefit' amount AND point 3.20 'nature of benefits': Long-term care). This detail would deliver us valuable information about the number of persons who received long-term care. Only by a way of exemption, those Member States[89] whose legal or administrative structures are such that the use of reimbursement on the basis of actual expenditure is not appropriate, can reimburse benefits in kind on the basis of fixed amounts for some specific categories: family members who do not reside in the same Member State as the insured person and pensioners and members of their families. Each of these Member States has to calculate the monthly fixed amount (average costs) per person, which should be as close as possible to actual expenditure. The method of calculation is defined in the implementing Regulation (EC) 987/2009. For the exchange of the information needed for the refunds on the basis of fixed amounts SED S095 (former E127) is used. That form is an individual record of monthly lump sum payments. However, a long-term care category is not explicitly taken up by this form. A possible proxy is the selection of SEDs S095 forms handling a claim of a person aged 65+ (see point 2.5 'Lump sum category' in this SED). However, today both forms (SED S080 and SED S095) are not used by Member States. The E125 form (actual expenditure) and E127 form (fixed amounts) do not mention the specific category 'long-term care'. By this, it was not possible to count the number of persons who received long-term benefits in kind. Again, we had to look for alternative data. We estimated the probable number of PD S1 and will use it further to estimate the use of health care and LTC.

Three categories of PD S1 are identified:

- Cross-border workers (and their family members);
- Retired former cross border workers (and their family members);
- Other mobile pensioners (and their family members).

First objective was to calculate the number of persons who are insured to sickness benefits in kind living in a Member State other than the competent Member State. To work as detailed as possible a distinction should be made between the different categories of insured persons. By the Labour Force Survey, the number of cross-border workers was calculated for 2010 and 2011. An average of both years was calculated to improve the representativeness of cell data and to exclude outliers. Calculations were made only for the EU-27 Member States. On average 1 million cross-border workers are employed in another EU-27 Member State than the Member State of residence, or 0.48% of the total working population. The working countries will issue a PD S1 to these incoming cross-border workers while the countries of residence will receive this PD S1. However, as already mentioned also posted workers can be included by the definition used in the LFS. These persons are still insured in the country of residence. The cross table illustrates which countries are mostly involved in this cross-border mobility of workers (Table 81). Most of the PD S1 certificates have been issued by Germany (186.1 thousand forms) and Luxembourg (130 thousand forms) while most of the PD S1 have been received by Germany (165.4 thousand forms) and France (159.6 thousand forms). The accurateness of these survey figures can be verified by the administrative data we received from two Member States (Belgium and Luxembourg) (Table 73). Luxembourg issued 162.6 thousand PD S1

[89] Annex III Regulation (EC) No. 987/2009: Ireland, Spain, Cyprus, the Netherlands, Portugal, Finland, Sweden, the United Kingdom, Norway.

forms to insured persons (situation end of March 2011), which is somewhat higher compared to the LFS estimation of PD S1 issued. For Belgium we know from the administrative survey that 46.5 thousand PD S1 certificates were issued to frontier workers (only cross-border workers coming from France, Germany, Luxembourg and the Netherlands). Based on data of the LFS, 50.1 thousand frontier workers should have received a PD S1 certificate from Belgium.

Second, the number of family members of insured persons who are insured in a Member State other than the competent Member State should be counted. They should be added as 'dependent persons'. We assume that 20% of the insured persons will have an insured family member. This assumption is based on data we received on the PD S1 from Belgium and Luxembourg, the inactivity rates published by Eurostat based on the LFS and a study we recently published.[90] Based on our questionnaire, the number of insured family members in proportion to the number of insured persons was very low in Belgium (almost 1 in 100) but high in Luxembourg (1 in 3). On the basis of the results of the LFS, Eurostat publishes on a quarterly basis the inactivity rate (inactive population as a percentage of the total population) (see 10.5). The main reason for inactivity of young people is participation in education, while retirement is the main reason for older people. For that reason we only looked at the population between 20 and 64 years. On average 24% of the population between 20 and 64 years old is considered as inactive. In our study we observed 22.8% of the frontier workers are living together with a partner who is inactive. A household counts on average 1.2 children which assuming the same composition in active and non-active households will fall also under the social security system of the cross-border worker when the partner is inactive (or 27.4% of the frontier workers).[91] Together, this is about 50% of the number of frontier workers. For those reasons, the assumption that 20% of the insured cross-border workers have an insured family member is perhaps rather a conservative hypothesis. A more liberal assumption could be made (e.g. 40% of the cross-border have an insured family member). We keep the conservative assumption since other hypotheses could overestimate the number of issued PD S1 (see below). Generalizing this percentage of 20% to the whole population, an estimation of 206.5 thousand family members of insured persons who have received a PD S1 is obtained.

Third, the number of persons who live in another Member State than the competent Member State has to be estimated. To determine the competent Member State, Regulation (EC) No. 883/2004 makes a distinction between pensioners and member of their families who have right or NO right to benefits in kind under the legislation of the Member State of residence'. Three different scenarios appear (see EC (2011), *The coordination of healthcare in Europe*, page 17):

- "the Member State of residence, if the person concerned is in receipt of a pension from that State entitling him/her to benefits in kind (even where the person concerned is in receipt of pensions from one or more Member States);
- the Member State responsible for paying the pension entitling the person concerned to benefits in kind if s/he resides there, if the person concerned is not in receipt of a pension in his/her State of residence (even where s/he is in receipt of benefits in kind in this State by virtue solely of his/her residence);
- the Member State responsible for paying a pension entitling the person concerned to benefits in kind if s/he resides there, to whose legislation the pensioner was subject for

[90] Pacolet, J., De Wispelaere, F. & De Coninck, A. (2012) *The social security rights of frontier workers. A survey on their knowledge, use and satisfaction, focusing on sickness benefits*.

[91] It was suggested by the IA Steering Group to extract additional household data from the LFS. We consider the data from the study described above as a good alternative.

the longest period, if s/he is in receipt of pensions from several Member States other than the Member State where s/he resides".

This is perhaps the most difficult exercise, since there is no correct variable available in the LFS which can be considered as a good proxy for the scenarios described above. For that reason, we defined two separate scenarios. First, we have estimated the number of retired cross-border workers. When the cross-border worker only worked abroad he/she will receive only a pension from that Member State. In that case the former working country will be the competent Member State. When he/she was also for a period of time employed in the country of residence, he/she will receive a mixed pension. In that case the country of residence will be the competent Member State. The average would be 50% of those two extreme hypotheses. In our estimation we assume that all cross-border workers receive only a pension from their former working country. Nevertheless, also other scenarios can be considered. To estimate the total number, we applied the percentage of cross-border workers on the labour market (total average of 0.48%) (Table 81) to the number of pensioners in 2010 (figure from 2012 Aging Report- variable 'Pensioners aged 65+') and this by individual (former) working Member State. E.g. 2.42% of the employment in Austria is related to incoming cross-border workers. This percentage is applied to the 1.8 million pensioners in Austria which results in an estimation of 43.9 thousand persons receiving only a pension from Austria whereby Austria will also be the competent Member State and will issue a PD S1 since this retired cross-border worker lives in another Member State. This assumption results in an estimation of 419.5 thousand pensioners who were previously working abroad.

Finally, an estimation of the number of migrant pensioners in 2011 is calculated by using the LFS (= selection of 'retired persons aged older than 60 at arrival' of which country of birth= EU27 and country of residence=EU27). We have used 'country of birth' as a proxy of the competent Member State (an alternative is 'Nationality'). This was the only best practical option in the ambition to determine the competent Member State. In total 190.5 thousand pensioners live in another EU Member State than their country of birth (no data available of the number of pensioners living in Germany and Romania).[92] We assume the country of birth is the competent Member State and will issue a PD S1. By the Eurostat migration statistics already figures on the number of recent migrant pensioners (aged 65 and over) who have moved from one EU-country to another in 2011 were obtained (see also table). However, for this group of recent migrant pensioners no data were available for BE, BG, HU, MT, NL, PL and RO as migration country. For the limited group of countries, already 44 thousand pensioners migrated to another Member State in 2011. It seems that the total group of 190.5 thousand pensioners (stock value) who moved after retirement to another Member State is a (small) underestimation from the real situation.[93] However, as the 'popular' Mediterranean countries are already inserted in the table of recent migrant pensioners the total number of recent migrant pensioners will not that much higher. In 2011, 10 thousand pensioners migrated to Spain. Based on the LFS a total number of 61.4 thousand retired persons older than 60 at arrival lives in Spain. 3.6 thousand pensioners moved to France in 2011 while based on the LFS a stock of 34.1 thousand migrant pensioners was obtained. The proportion between flow and stock seems for both countries more or less realistic.

[92] Remark received from L. Aujean (DG EMPL): 'BE has detected a coding error for YEARESID (from 2008 on). By this, the number of persons with YEARESID = 1 is strongly overestimated'.

[93] From the perspective that when there is an equal flow of migrant pensioners each year, the stock of 190.5 pensioners covers only 4 years of flows of pensioners.

Finally, we had to estimate the number of family members of pensioners who live in another Member State than the competent Member State. We assume that 25% of the pensioners will have also an insured family member. Based on the administrative data from the questionnaire, a percentage of 37% was calculated for Luxembourg and 20% for Belgium. This assumption results in an estimation of another 152.500 family members of pensioners who live in another Member State than the competent Member State.

By counting these different components together, we estimated a total number of about 2 million insured persons living in another Member State than the competent Member State (cf. 10.4.1). Some 60% is determined by the present cross-border workers which imply some 40% is related to mobile pensioners. In the future this share of retired former cross-border workers and mobile pensioners probably will increase. Most PD S1 certificates are issued by Germany (18.6% of total), UK (11% of total) and Luxembourg (10.5% of total) (table). Most of these forms were received by France (15.7% of total) and Germany (13.8%). Belgium seems also to receive a high number of PD S1 certificates (11.4% of total). However, the calculations for Belgium as destination country for migrants are probably not reliable due to problems with the variable 'years of residence'.[94] Just to illustrate the ambitions of these estimates, the calculated figure for Luxembourg as competent state of PD S1 and so by definition also insured for LTC, of 207 thousand insured persons is 262 thousand in the administrative questionnaire.

However, these figures should always be considered as an estimation of the number of PD S1 certificates based on several assumptions.[95] As explained above, we are confronted with several data limitations that had a significant impact on our calculations. By adding some additional questions to the LFS and by becoming an exhaustive view on the number of migrating pensioners by the Eurostat migration statistics most of these data limitations would be solved which would result in a more reliable 'proxy'.

[94] 'BE has detected a coding error for YEARESID (from 2008 on). By this, the number of persons with YEARESID = 1 is strongly overestimated' (remark received from L. Aujean, DG EMPL.).

[95] These estimates could be compared with administrative data. Administrative data is available for Belgium, Luxembourg and Spain. Belgium issued 80.8 thousand PD S1 forms (without data about the number of 'other insured cross-border workers') compared to an estimated number of 113 thousand PD S1 forms issued (Table 73 and Table 21). Luxembourg issued 262.7 thousand PD S1 forms compared to an estimated number of 207 thousand PD S1 forms issued (Table 73 and Table 21). Belgium received 114 thousand PD S1 forms compared to an estimated number of 225 thousand PD S1 forms received (Table 74 and Table 21). Spain received about 155 thousand PD S1/E121 forms (only for pensioners) while we become an estimated number of PD S1 forms of 88 thousand received by Spain for pensioners living in Spain but insured in another country (see Table 21 and ICF GHK & Milieu Ltd (2013), *A fact finding analysis on the impact on the Member states' social security systems of the entitlements of non-active intra-EU migrants to special non-contributory cash benefits and healthcare granted on the basis of residence*, commissioned by DG EMPL via DG Justice Framework contract, Table A9.9, p. 253).We can conclude that for some Member States the number of PD S1 forms received/issued will be overestimated (e.g. number of received PD S1 forms by Belgium) while for other Member States the number of PD S1 forms received/issued will be underestimated (e.g. number of received PD S1 forms by Spain, number of issued PD S1 forms by Luxembourg).

Table 21: Estimated number of PD S1 issued by category of citizen, in .000

	Competent country					Residing country				
Country	Incoming cross-border workers + 20% family members	retired cross-border workers only worked abroad + 25% family members	Migrant pensioners + 25% family members	Total number of PD S1 issued	Share of total insured persons (in %)	Outgoing cross-border workers + 20% family members	retired cross-border workers only worked abroad + 25% family members	Migrant pensioners + 25% family members	Total number of PD S1 issued	Share of total insured persons (in %)
BE	74	35	5	113	5,7%	116	41	68	225	11,4%
BG	2	1	1	4	0,2%	25	11	0	37	1,9%
CZ	74	25	2	101	5,1%	29	12	2	43	2,2%
DK	42	14	1	57	2,9%	5	2	3	10	0,5%
DE	223	101	44	368	18,6%	198	75	0	273	13,8%
EE	1	0	0	2	0,1%	22	9	0	30	1,5%
IE	21	6	1	29	1,4%	12	5	7	24	1,2%
GR	14	7	1	23	1,1%	0	0	2	2	0,1%
ES	48	18	4	71	3,6%	27	11	77	115	5,8%
FR	57	27	19	102	5,2%	192	77	43	311	15,7%
IT	91	50	27	167	8,5%	29	13	5	47	2,4%
CY	4	1	0	5	0,3%	0	0	5	5	0,3%
LV	1	0	0	1	0,0%	8	3	0	12	0,6%
LT	0	0	0	1	0,0%	2	1	0	3	0,2%
LU	156	50	1	207	10,5%	3	1	2	7	0,3%
HU	17	8	3	28	1,4%	64	28	0	92	4,7%
MT	1	0	0	1	0,1%	1	0	1	2	0,1%
NL	132	43	28	203	10,2%	26	12	2	39	2,0%
AT	121	55	1	177	8,9%	39	17	11	66	3,4%
PL	9	3	4	17	0,8%	110	45	1	156	7,9%
PT	5	2	2	10	0,5%	13	5	2	20	1,0%
RO	4	2	0	6	0,3%	105	52	0	158	8,0%
SI	2	1	0	3	0,1%	10	5	0	16	0,8%
SK	7	2	2	11	0,6%	141	55	0	196	9,9%
FI	24	9	0	33	1,7%	2	1	1	4	0,2%
SE	15	6	2	23	1,2%	35	12	6	53	2,7%
UK	93	36	88	218	11,0%	24	9	0	34	1,7%
EU-27	1239	503	238	1980	100,0%	1239	503	238	1980	100,0%

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

Table 22: Estimated number of PD S1 issued/received, in .000

	Column Labels (competent country)																												
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	Grand total residence state
AT		0,4	0,3	0,0	2,0	49,9	0,1	0,0	0,5	0,1	0,5	0,1	1,2	0,0	2,8	0,0	0,1	0,0	0,0	1,1	0,4	0,0	1,1	0,1	1,1	2,8	1,6	66
BE	0,6		0,2	0,1	1,2	20,2	0,2	0,0	4,2	0,2	37,7	1,1	2,1	0,2	22,7	0,0	59,3	0,0	0,1	69,6	2,1	0,5	0,1	0,1	0,0	0,0	2,9	225
BG	0,2	0,6		1,5	0,7	5,8	0,0	0,0	5,2	0,0	1,5	11,2	0,2	0,2	4,1	0,0	0,0	0,0	0,0	1,0	0,0	0,3	0,2	0,4	0,5	0,0	3,5	37
CY	0,0	0,0	0,1		0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	4,4	5
CZ	8,5	1,4	0,0	0,0		16,0	0,1	0,0	1,1	0,0	1,1	0,6	0,5	1,1	0,9	0,0	0,6	0,0	0,0	1,3	0,3	0,0	0,0	0,3	0,0	4,6	4,5	43
DE	65,2	5,4	2,2	0,0	7,0		10,7	0,0	10,3	1,0	11,2	3,6	2,0	0,0	3,4	0,0	49,2	0,0	0,0	73,6	8,9	0,0	0,0	6,6	0,0	0,0	12,8	273
DK	0,2	0,2	0,4	0,0	0,0	3,5		0,0	0,1	0,0	0,4	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,3	0,7	0,0	0,0	2,9	0,0	0,0	1,5	10
EE	0,0	0,2	0,0	0,0	0,0	0,4	0,0		0,1	25,1	0,2	0,0	0,0	0,5	0,2	0,0	0,1	0,5	0,0	0,1	0,0	0,0	0,0	1,7	0,0	0,0	1,1	30
ES	0,3	2,4	0,3	0,0	0,0	17,2	0,0	0,0		1,4	10,0	0,0	1,2	2,7	6,2	0,0	0,1	0,0	0,0	11,4	0,0	3,0	0,0	0,0	0,0	0,0	58,8	115
FI	0,0	0,3	0,0	0,0	0,0	0,3	0,0	0,1	0,2		0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,0	0,2	0,2	0,0	0,0	2,1	0,0	0,0	0,0	4
FR	0,4	69,1	0,0	0,0	0,0	84,4	0,2	0,0	5,9	0,9		0,0	0,0	1,8	3,0	0,0	96,5	0,0	0,0	5,5	0,8	3,1	1,2	1,7	0,0	0,0	36,2	311
GR	0,0	0,0	0,4	0,0	0,0	0,5	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	0,8	2
HU	36,4	1,7	0,0	0,3	0,3	22,3	0,9	0,0	0,5	0,4	3,2	0,0		2,1	3,5	0,0	0,1	0,0	0,0	2,7	0,2	0,0	0,5	0,1	0,2	2,3	14,5	92
IE	0,0	0,2	0,1	0,0	0,1	0,7	0,0	0,0	0,2	0,0	0,1	0,0	0,2		0,2	0,0	0,0	0,0	0,0	0,5	0,2	0,0	0,0	0,0	0,0	0,0	21,3	24
IT	2,5	2,7	0,2	0,0	0,0	13,8	0,2	0,0	3,1	0,0	9,9	2,0	0,3	0,4		0,0	0,0	0,0	0,0	0,8	0,5	0,0	2,8	0,0	0,6	0,1	7,1	47
LT	0,0	0,0	0,0	0,0	0,0	0,3	0,4	0,1	0,0	0,2	0,0	0,0	0,0	0,3	0,0		0,0	0,1	0,0	0,6	0,2	0,0	0,0	0,4	0,0	0,0	0,6	3
LU	0,1	1,7	0,0	0,0	0,0	1,6	0,2	0,0	0,0	0,0	1,7	0,0	0,1	0,0	0,2	0,0		0,0	0,0	0,2	0,0	0,2	0,0	0,0	0,0	0,0	0,3	7
LV	0,0	0,0	0,1	0,3	0,0	1,4	0,3	0,8	0,0	0,3	0,2	0,3	0,0	0,6	0,2	0,3	0,0		0,0	0,7	0,4	0,0	0,0	1,0	0,0	0,0	4,9	12
MT	0,0	0,2	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0		0,1	0,0	0,0	0,0	0,0	0,0	0,0	1,3	2
NL	0,3	15,5	0,0	0,0	0,0	21,1	0,0	0,0	0,4	0,2	0,0	0,0	0,0	0,0	0,5	0,0	0,0	0,0	0,1		0,1	0,0	0,0	0,0	0,0	0,0	0,7	39
PL	6,5	5,3	0,0	1,4	11,9	73,0	5,0	0,0	0,8	0,8	5,9	0,7	0,0	1,0	3,5	0,4	0,5	0,1	0,0	21,2		0,4	0,1	4,8	0,0	0,9	12,2	156
PT	0,0	0,6	0,0	0,0	0,0	0,4	0,0	0,0	10,3	0,0	5,6	0,0	0,0	0,1	0,0	0,0	0,3	0,0	0,0	0,7	0,0		0,1	0,2	0,0	0,0	1,2	20
RO	2,0	1,7	0,0	1,0	0,1	14,2	0,5	0,0	22,5	0,0	1,6	1,8	0,8	0,2	104,8	0,0	0,0	0,0	0,1	0,3	0,0	2,0		0,0	0,0	0,0	4,2	158
SE	0,6	0,3	0,0	0,0	0,1	4,6	36,5	0,4	0,7	1,8	0,7	0,8	0,2	0,4	0,6	0,0	0,0	0,0	0,1	0,2	1,1	0,0	0,0		0,0	0,0	3,8	53
SI	8,9	0,1	0,0	0,0	0,0	1,4	0,0	0,0	0,0	0,0	0,3	0,0	0,0	0,0	4,3	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0		0,5	0,2	16
SK	43,5	1,3	0,0	0,7	77,6	10,5	0,5	0,0	2,8	0,7	2,5	0,1	18,9	4,2	5,7	0,0	0,1	0,0	0,0	8,6	0,4	0,0	0,0	0,5	0,3		17,1	196
UK	0,5	2,3	0,0	0,0	0,0	4,3	1,1	0,0	1,9	0,0	7,9	0,0	0,0	12,9	0,0	0,0	0,0	0,0	0,7	1,9	0,0	0,0	0,0	0,0	0,0	0,0		34
Grand total competent state	177	113	4	5	101	368	57	2	71	33	102	23	28	29	167	1	207	1	1	203	17	10	6	23	3	11	218	1.980

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

The table above provides the estimated cross table for the stock of provided (by competent member state) and received (by country of residence) portable documents S1. We can again read the table row by row or column by column. Each column shows the total number persons where the state is competent for and in which countries those persons are resident. Each row shows the total number of persons residing in their country and with a foreign state competent for their social protection and how this is distributed over those countries. We immediately observe that in absolute figures those cells are dominated by the large countries, but on top of that it seems to be concentrated among a limited number of countries. For instance taking the first row and column we can see that of the 69 thousand PD S1 received for persons living in Austria, 52 thousand come from Germany, 3 thousand from Slovakia and 2.8 thousand from Italy. The top 3 of competent states for S1 counts for 84 % of the total. Reading the column for Austria, of the 177 thousand PD S1 issued some 65.2 thousand persons are living in Germany, 43.5 thousand living in Slovakia, and 36.4 thousand living in Hungary. These 3 largest countries count for 82 %. Those 'concentration ratios' of the share or the 3 largest countries (in concentration analysis it is called the C_3) can be calculated for each country either by country of residence or by country of competence. We observe that especially Germany (20 times in top 3 of competent MS) and the UK (16 times in top 3 of competent MS) are the most 'important' competent MS (in % of residents insured in another MS than the competent MS). The picture of the most 'important' MS of residence (in % of persons living in another MS than the competent MS) is more diverse.

The share of the largest countries includes only the information about those large countries, without telling something about the share of the other countries. For that reason in the economic analysis of the distribution some alternative measures are in use, the Herfindahl index weighting the share m_i with its own, what will over accentuate the large shares, but includes in any case all shares, and the Entropy index that weights each share with the logarithm of the inverse of this share, what reduces the importance in the concentration analysis of large countries. To make those concentration indexes intuitively more appealing a 'number (here of countries) equivalent is calculated what stands for the number of countries of the same size that ends up in the same Herfindahl or entropy index than we will obtain in reality, but now of the same size. Those indexes are calculated as follows:

When m_i is the share of country i in the total for EU 27 of a certain on pages n variable, then the Herfindahl index H= $\sum_{i=1}^{27}(m_i)^2$ and its number equivalent $NE_H = 1/H$; the entropy index

E = $\sum_{i=1}^{27}(m_i).\log_2(\frac{1}{m_i})$ and its number equivalent NE_E = antilog$_2$ E.

In reality we look here at 27 countries but they are already of an unequal size of the population. We calculate that those countries are unequal according to the size of their population similar to only NE_H of 10.4 in the EU 27 of the competent countries and a NE_E in the EU 27 for the competent countries of 13.4. The respective NE_H and NE_E of the total population is 10.6 and 14.3, illustrating how dominant the total population figures are. Those figures illustrate further how the Herfindahl index weights the largest share more, resulting in a lower number of countries.

Those are the distributions that can be expected in proportion with the population. What is now the distribution for the 27 member states of their issued PD S1 as a competent country and distributed by countries of destination or residence and the number of PD S1 received as a country of residence and distributed over competent country. Both NE_H and NE_E are calculated where the number (here

number of countries) equivalent of Herfindahl over accentuates the concentration. Those figures are provided in Table 23. But first we have to look at the first two columns that tell us if either a country is more a country of residence or a competent country. Some are even both. Then we can see if the number equivalent is large or small. Looking for the lowest number we find NE_H in the resident countries of the number of competent states of some 1.8 in Austria or 1.3 and 1.4 in respectively Ireland and Estonia illustrating that the number of competent countries the people living there is small. Those countries will also being identified with similar figures but somewhat higher for the number equivalent of entropy in the residence country for the number of competent countries. They tell us that the distribution of the number of PD S1 according to country of competence is as those persons are coming from one to two or three countries. Some other countries demonstrate much higher numbers, illustrating that the people come from much more countries.

The same analysis can be made for either Entropy or Herfindahl indexes in the country of competence for the number of countries of residence, illustrating over how many countries the PD S1 issued are spread. This implies that people for whom the country is competent are limited to a small number of countries they are residing in, or to a larger number. For each country their index as a country of residence or a country of competence can be compared, for instance illustrating that the country is competent for people coming from a large or small number of countries while the people residing there with a PD S1 come from a small or large number of competent countries. Different patterns can be observed. For instance Belgium and Austria have an opposite profile, with Belgium being competent for people residing in a limited number of countries, while hosting people with a larger number of competent states. Austria was hosting people with a smaller number of competent states, while it is competent for a larger number of countries.

Table 23: Entropy and Herfindahl indexes of concentration of cross-border insured persons by PD S1

	Total number of PD S1		Number equivalen entropy		Number equivalen herfindahl	
	Grand total competent country (in .000)	Grand total residence country (in .000)	NEE in resident country of competent countries	NEE in compentent country of countries of residence	NEH in resident country of competent countries	NEH in competent country of countries of residence
BE	113	225	6,1	4,8	4,7	2,5
BG	4	37	8,6	5,8	6,2	2,9
CZ	101	43	7,3	2,3	4,8	1,6
DK	57	10	6,3	3,4	4,5	2,2
DE	368	273	8,3	10,8	5,8	5,8
EE	2	30	2,2	4,3	1,4	2,9
IE	29	24	1,8	6,9	1,3	4,1
GR	23	2	3,9	5,4	3,1	3,4
ES	71	115	5,1	8,8	3,3	6,0
FR	102	311	5,3	8,7	4,3	5,4
IT	167	47	8,1	4,4	5,9	2,3
CY	5	5	1,9	6,2	1,3	5,1
LV	1	12	8,4	3,3	4,8	2,0
LT	1	3	9,0	3,7	7,8	2,3
LU	207	7	7,4	3,1	5,0	2,8
HU	28	92	6,1	3,5	4,1	1,9
MT	1	2	3,8	4,8	2,2	2,6
NL	203	39	2,6	5,5	2,2	3,7
AT	177	66	3,2	5,4	1,8	4,1
PL	17	156	6,8	6,0	3,8	3,0
PT	10	20	4,0	4,7	2,8	3,9
RO	6	158	3,4	4,9	2,1	2,4
SI	3	16	3,4	4,6	2,5	1,3
SK	11	196	6,5	4,3	4,4	2,0
FI	33	4	4,6	3,0	2,7	1,7
SE	23	53	3,8	8,3	2,1	6,0
UK	218	34	5,7	11,5	4,3	7,5
EU-27	1980	1980	13,4	14,7	10,4	11,3

Source: Own calculations based on data from LFS and 2012 Ageing Report

4.2.6 Estimated cross-border expenditure on healthcare and LTC

As next step we have estimated the cross-border expenditure on health care and long-term care based on figures from the 2012 Ageing Report (variables 'Health care spending in 2010 prices per person', 'Population (million)' and 'Long-term care spending in 2010 prices (in billion Euros)').

We calculated our estimates on average benefits for the total of the insured population. It is as mobile citizens (workers, pensioners, their family members) are using this system of LTC as if they were nationals. This involves a 'potential' overestimation of the number of users of cross-border LTC benefits and the related expenditure due to fact some MS consider their LTC benefit as not exportable. At the same time these estimates assume a complete 'take-up' of rights by mobile citizens which will not be the case in the baseline scenario.

To get as close as possible to the applicable rules in Regulation (EC) No. 883/2004 a distinction had to be made between LTC benefits in cash and in kind. In the 2012 Ageing Report this breakdown is not available. Nevertheless, in a paper of DG ECFIN the public expenditure on LTC as % of GDP by type of care was published for each of the 27 EU Member States.[96] The yearly health and LTC (by type) expenditure per capita could be calculated for each of the Member States. These amounts are applied to the total number of insured persons who received a PD S1 certificates to estimate the claims issued as creditor and received as debtor for health and LTC.[97]

Following rules are kept in mind when constructing the calculation model for the baseline scenario:

- LTC benefits in kind are provided according to the legislation of the Member State of residence and reimbursed by the competent Member State;
- LTC benefits in cash are provided according to the legislation of the competent Member State.

For the baseline scenario on LTC the current budgetary impact is calculated as well as the number of insured persons (Table 24, Table 25 and Table 28).

4.2.6.1 Estimated actual cross-border expenditure on LTC

The overall budget is estimated at € 994.7 million of which € 618.3 million (62% of total budget) is related to LTC benefits in kind and € 376.4 million (38% of total budget) is related to LTC benefits in cash (Table 24).

Compared to total national expenditure of LTC (variable 'Long-term care spending in 2010 prices' – 2012 Ageing report) the share of the cross-border LTC expenditure is limited to **0.4% of total EU expenditure** or 0.008% of total GDP of the EU-27 (variable 'Long-term care spending as % of GDP'- 2012 Ageing Report). Those low but realistic percentages illustrate we are making estimates literally on the frontier of the borderline of those systems, what results in 'marginal' shares in relative terms, but nevertheless substantial in absolute terms.

In absolute figures Germany (€ 172.9 million), the Netherlands (€ 166.3 million) and Luxembourg (€ 119.4 million) are the most important debtor countries taking into account the total cross-border expenditure on LTC.

In % of total spending, 29.4% of national expenditure on LTC by Luxembourg is granted to cross-border workers and pensioners (and their family members). In reality we observed not the tenth of this figure, illustrating probably also the difference of the use of LTC by the rest of the population and by the cross-border mobile population (see comments again on the situation in Luxembourg).[98]

Nevertheless, by using this 'real life information' (as the LTC expenditures and the hypothesis that the cross-border mobile citizens are in a similar way entitled and using LTC as the rest of the population) this is not only an optimistic interpretation of the application of the coordination principles, but it reflects also the possible implications of changes in those systems. For instance a shift of a LTC system from in kind to in cash systems ('consumer oriented' payment systems) that is

[96] Lipszyc, B., Sail, E. & Xavier, A. (2012), *Long-term care: need, use and expenditure in the EU-27*, Economic Papers 467, EU. (see table 3 p. 15). http://ec.europa.eu/economy_finance/publications/economic_paper/2012/pdf/ecp469_en.pdf

[97] The use of those 'expenditures per capita' (for the total population) is warranted since the number of estimated persons refers also to insured workers and related family members, what should imply their share of the total population.

[98] See also report CNS, *Décompte de l'assurance dépense de l'exercice 2011*. http://www.cns.lu/files/publications/Decompte_AD_2011.pdf

under discussion in many countries, will have an impact on the application of the coordination regulation. Countries less oriented to in cash benefits (for instance Luxembourg, but probably also other countries) and countries substantially oriented to in cash (as the Netherlands), and the impact of this in those estimated flows, clearly 'pop up' in our calculations.

Main debtor countries for LTC benefits in kind received in another member state than the competent Member State are again Germany (€ 120.1 million), Luxembourg (€ 104.1 million) and the Netherlands (€ 73.2 million).

The highest total amounts of LTC benefits in cash to cross-border workers and pensioners are paid by the Netherlands (€ 93.1 million), Germany (€ 52.8 million) and Austria (€ 49.8 million).

4.2.6.2 Cross-border expenditure on LTC: mid-term and long-term projections

Based on the projections, the cross-border expenditure on LTC will increase to €1.3 billion in 2020 (0.009% of GDP) and €1.8 billion in 2030 (0.010% of GDP). An estimated number of 93 thousand mobile workers and pensioners residing in another Member State than the competent Member State would have receipt LTC in 2010. Projections let increase the number of recipients to 106 thousand persons in 2020 and 121 thousand persons in 2030 (Table 24 and Table 27).

Table 24: Estimated LTC cross-border expenditure baseline scenario (in € billion), as % of total spending and projections 2020 and 2030

	LTC for mobile workers and pensioners in billion euros					
	Estimation Baseline scenario			% of total	Projections	
Debtor country	In kind	In cash	Total	spending	2020	2030
BE	0,0581	0,0165	0,0746	0,9%	0,105	0,139
BG	0,0016	0,0001	0,0016	1,0%	0,002	0,003
CZ	0,0062	0,0074	0,0136	1,2%	0,019	0,026
DK	0,0545	0,0492	0,1037	1,0%	0,129	0,180
DE	0,1201	0,0528	0,1729	0,5%	0,236	0,305
EE	0,0007	0,0001	0,0008	1,0%	0,001	0,001
IE	0,0075	0,0000	0,0075	0,4%	0,011	0,016
EL	0,0037	0,0016	0,0053	0,2%	0,007	0,008
ES	0,0139	0,0023	0,0162	0,2%	0,021	0,027
FR	0,0374	0,0104	0,0478	0,1%	0,068	0,090
IT	0,0250	0,0370	0,0620	0,2%	0,075	0,095
CY	0,0003	0,0002	0,0004	1,6%	0,001	0,001
LV	0,0001	0,0000	0,0001	0,1%	0,000	0,000
LT	0,0001	0,0000	0,0001	0,0%	0,000	0,000
LU	0,1041	0,0153	0,1194	29,4%	0,203	0,290
HU	0,0034	0,0016	0,0050	0,6%	0,006	0,008
MT	0,0006	0,0000	0,0006	1,6%	0,001	0,002
NL	0,0732	0,0931	0,1663	0,7%	0,227	0,313
AT	0,0266	0,0498	0,0764	1,6%	0,101	0,132
PL	0,0073	0,0006	0,0079	0,3%	0,012	0,018
PT	0,0027	0,0000	0,0027	0,5%	0,003	0,004
RO	0,0020	0,0000	0,0020	0,3%	0,003	0,004
SI	0,0006	0,0003	0,0009	0,2%	0,001	0,002
SK	0,0013	0,0001	0,0013	0,7%	0,002	0,003
FI	0,0044	0,0035	0,0079	0,2%	0,012	0,018
SE	0,0079	0,0014	0,0093	0,1%	0,012	0,017
UK	0,0550	0,0333	0,0883	0,3%	0,123	0,161
EU27	0,6183	0,3764	0,9947	0,4%	1,345	1,785
as % of GDP			0,008		0,009	0,010

Source: Estimate based on data from LFS, 2012 Ageing Report and Lipszyck, B., Sail, E. & Xavier, A. (2012), *Long-term care: need, use and expenditure in the EU-27, EU.*

Based on the constructed table on the number of PD S1, as a total of cross-border workers, retired cross-border workers and other mobile pensioners, and for all their family members, we made estimates on the potential users of LTC. We make a difference between benefits in cash and benefits in kind. This is not only an important distinction in the LTC itself, but also in the coordination regulation. We apply on this total PD S1 the same percentages of use of LTC in cash or in kind as is the case in the total population of the EU 27. This is acceptable since the structure of this 'S1 population' is similar to the total population including an active population, retired persons and their family members. Those percentages of users are derived from the Ageing report 2012 (additional data was delivered by DG ECFIN, necessarily for making a distinction between LTC in kind, LTC in cash and informal LTC). Based on those figures and the total spending on long-term care in cash and in kind in the EU 27 Member States also the average spending per dependent person benefitting either in cash or in kind benefits is calculated. In Table 25, we provide for the total population by each country the % of users in cash and in kind and the average amount.

Table 25: % cross-border users LTC in kind or in cash of total population and average amount per dependent person using LTC in kind or in cash (thousand €)

Country	% users in kind total population	Average amount per dependent person using care in kind (thousand euro)	% users in cash total population	Average amount per dependent person using care in cash (thousand euro)
BE	5,7	10,8	2,5	5,8
BG	0,6	1,4	0,9	1,6
CZ	2,0	2,0	2,4	3,1
DK	3,9	27,0	2,3	37,5
DE	2,7	11,1	1,2	11,5
EE	1,5	1,5	0,9	4,0
IE	1,7	22,4	2,5	0,0
EL	3,1	6,6	2,5	2,8
ES	1,5	10,7	0,9	3,6
FR	2,2	25,0	2,4	4,2
IT	1,7	15,5	2,9	7,6
CY	0,5	0,4	0,9	3,7
LV	0,9	4,7	0,3	3,2
LT	4,7	1,7	2,5	0,8
LU	2,2	33,7	0,4	18,5
HU	1,5	1,7	2,5	2,3
MT	3,3	3,0	1,8	0,0
NL	5,8	15,6	2,5	18,4
AT	3,1	8,6	5,1	5,5
PL	0,4	7,4	4,0	0,9
PT	1,4	3,5	0,9	0,0
RO	1,4	2,5	0,9	0,1
SI	1,9	8,5	1,7	5,5
SK	1,4	1,9	0,9	0,7
FI	3,2	22,9	5,3	2,0
SE	4,8	28,5	2,4	2,4
UK	2,0	19,4	2,5	6,1
EU27	2,2	10,5	2,1	6,1

Source: Estimate based on data from LFS, 2012 Ageing Report and additional data delivered by DG ECFIN

We will apply in three scenarios (the baseline scenario is descripted in this chapter and two options are described in chapter 8) those figures to calculate the number of people either benefitting from an benefit in cash or in kind, and the total amount of LTC spending that this implies. For each pair of country of resident combined with a competent country either the percentage of use but also the spending per dependent person can be defined on the level of the country of residence or the country of competence. Both dimensions, % of use and amount per user matter. The level of development of a LTC system is a matter of the 'breadth' or the number of persons that might be eligible, and of 'depth' or the amount of spending per dependent person. By applying those parameters to the number of cross-border mobile persons, we treat them in the same way as the 'national' total population, as is the ambition on this EU Coordination regulation. The difference

between the three scenarios is that we make the hypothesis that both the use % and the amount are based on the country of residence or the country of the competent state.

In the baseline scenario we estimate that some 48 thousand mobile citizens are using LTC in kind, defined on the usage rate and average spending per dependent person. This implies a total cost of € 618 million, spend in the country of residence and also to be reimbursed by the competent state. We further estimate the total users of in cash benefits at 45 thousand. The total spending in cash is € 376 million, directly paid by the competent state to the dependent person. In terms of the coordination regulation it is an export of the benefit in cash. In total some 93 thousand users of LTC are estimated or a total budget of € 995 million.

Table 26: Estimated number of cross-border users benefiting from LTC (in thousand) and budget (in million €)

	In kind				In cash				In total			
	Numbers (in thousand)		Budget (in million €)		Numbers (in thousand)		Budget (in million €)		Numbers (in thousand)		Budget (in million €)	
Country	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state
BE	13	3	139	58	4	3	49	16	17	6	188	75
BG	0	0	0	2	1	0	4	0	1	0	4	2
CZ	1	2	2	6	1	2	7	8	2	4	9	14
DK	0	2	11	55	0	1	1	49	1	3	12	104
DE	7	9	82	120	7	5	72	53	15	13	154	173
EE	0	0	1	1	1	0	3	0	2	0	4	1
IE	0	1	9	7	1	1	4	0	1	1	13	7
GR	0	0	0	4	0	1	0	2	0	1	1	5
ES	2	1	18	14	3	1	20	2	4	2	38	16
FR	7	3	172	37	5	3	39	10	11	6	211	48
IT	1	4	13	25	1	5	6	37	2	8	19	62
CY	0	0	0	0	0	0	1	0	0	0	1	0
LV	0	0	1	0	0	0	2	0	0	0	2	0
LT	0	0	0	0	0	0	1	0	0	0	1	0
LU	0	7	5	104	0	1	1	16	0	8	6	119
HU	1	1	2	3	3	1	19	2	4	1	22	5
MT	0	0	0	1	0	0	0	0	0	0	1	1
NL	2	7	36	73	1	5	6	92	3	12	41	166
AT	2	3	19	27	1	9	9	50	3	13	28	76
PL	1	1	5	7	3	1	32	1	4	1	37	8
PT	0	0	1	3	0	0	2	0	1	0	3	3
RO	2	0	6	2	4	0	28	0	6	0	34	2
SI	0	0	2	1	1	0	4	0	1	0	6	1
SK	3	0	5	1	6	0	30	0	9	0	35	1
FI	0	1	3	4	0	2	0	4	0	2	3	8
SE	3	1	73	8	1	1	34	1	4	1	107	9
UK	1	4	13	55	1	5	4	33	1	9	17	88
EU27	48	48	618	618	45	45	376	376	93	93	995	995

Source: Estimate based on data from LFS, 2012 Ageing Report, Lipszyck, B., Sail, E. & Xavier, A. (2012), *Long-term care: need, use and expenditure in the EU-27, EU* and additional data delivered by DG ECFIN

Table 27: Estimated number of cross-border users from LTC in kind or in cash, projections 2020 and 2030 (in thousand)

	In kind			In cash			Total		
Country	2010	2020	2030	2010	2020	230	2010	2020	230
BE	13	15	17	4	5	5	17	20	23
BG	0	0	0	1	1	1	1	1	1
CZ	1	1	1	1	1	1	2	2	3
DK	0	0	1	0	0	0	1	1	1
DE	7	9	10	7	8	9	15	17	19
EE	0	0	1	1	2	2	2	2	2
IE	0	1	1	1	1	1	1	1	1
GR	0	0	0	0	0	0	0	0	0
ES	2	2	2	3	3	3	4	5	6
FR	7	8	10	5	5	5	11	13	15
IT	1	1	1	1	1	1	2	2	2
CY	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0
LT	0	0	0	0	0	0	0	0	0
LU	0	0	0	0	0	0	0	0	0
HU	1	2	2	3	3	3	4	5	5
MT	0	0	0	0	0	0	0	0	0
NL	2	3	4	1	1	1	3	4	4
AT	2	3	3	1	1	1	3	4	4
PL	1	1	1	3	3	4	4	4	5
PT	0	0	0	0	0	0	1	1	1
RO	2	3	3	4	4	4	6	7	7
SI	0	0	0	1	1	1	1	1	1
SK	3	3	4	6	6	7	9	10	11
FI	0	0	0	0	0	0	0	0	0
SE	3	3	4	1	1	1	4	4	5
UK	1	1	1	1	1	1	1	2	2
EU27	48	57	67	45	49	54	93	106	121
index 2010=100	100	118	138	100	109	120	100	114	129

Source: Estimate based on data from LFS, 2012 Ageing Report and additional data delivered by DG ECFIN

Most important creditor countries for the expenditure of LTC benefits in kind are France (€ 171.9 million), Belgium (€ 138.8 million) and Germany (€ 82.1 million) (table). The highest amounts of LTC benefits in cash are also paid to insured persons living in these countries but who are insured in another Member State.

Table 28: Estimated LTC cross-border expenditure baseline scenario (in € .000), by country of residence*

	Competent country		
Country of residence	Benefits in kind	Benefits in cash	Total
BE	138.848	49.314	188.162
BG	303	4.162	4.465
CZ	1.707	6.810	8.516
DK	11.019	1.204	12.223
DE	82.102	71.696	153.798
EE	655	3.124	3.780
IE	9.140	3.736	12.876
EL	372	223	596
ES	18.054	19.683	37.737
FR	171.972	38.784	210.756
IT	12.892	6.116	19.007
CY	11	728	739
LV	526	1.746	2.272
LT	275	851	1.126
LU	4.844	1.012	5.856
HU	2.382	19.194	21.576
MT	199	396	594
NL	35.801	5.622	41.423
AT	18.714	9.150	27.864
PL	5.330	31.819	37.148
PT	988	1.623	2.611
RO	5.562	28.283	33.844
SI	2.497	3.735	6.232
SK	5.351	29.545	34.895
FI	2.645	360	3.005
SE	73.081	33.679	106.760
UK	13.015	3.787	16.802
EU-27	618.281	376.381	994.662

* Amounts are paid by the competent countries

Source: Estimate based on data from LFS, 2012 Ageing Report and Lipszyck, B., Sail, E. & Xavier, A. (2012), *Long-term care: need, use and expenditure in the EU-27, EU*

4.2.6.3 Actual number & value of reimbursement claims

It is important that (some of) these estimates could be verified by way of existing administrative data. Important data on health are collected by the Audit Board which is attached to the Administrative Commission (Art. 74 Regulation (EC) No. 883/2004). One of the defined tasks of the Audit Board is "collect the necessary data and carry out the calculations required for establishing the annual statement of claims of each Member State". It implies that a view on the number and the amount of claims for healthcare in kind, which includes LTC, should be obtained from this information. However, it is limited to benefits in kind and not benefits in cash, so even there is this official source not 'exhaustive' and are additional (probably national) sources and data collection at European level needed. There is also another limitation. At the moment, the Audit Board reporting is (also legally) oriented at outstanding stocks of mutual claims. The budgetary impact of those LTC expenditures is in terms of flows of yearly expenditures and yearly new claims for reimbursement of those expenditures. Unfortunately, at the moment there is no specific reporting of the annual bilateral new claims between countries but only of the outstanding claims. The total new claims by creditor country were however available for 2011 in the reporting of the Audit Board. We applied the bilateral distribution of those totals over the debtor countries based on the structure of the outstanding stock. So assumptions could be made to estimate the amount of claims of LTC benefits in cash. Data concerning the claims introduced on health care by the creditor countries (based on fixed and actual amounts) in 2011 (taking into account that these claims submitted in 2011 will deal about provided health care mainly from 1 or 2 years ago) have been used to estimate the amount of claims of LTC benefits in kind received or issued (cf. 10.4.2). What we already know from data available within the Audit Board are the outstanding claims from creditor countries divided over the debtor countries (cf. 10.4). This detailed breakdown by debtor country for the outstanding claims is also used for the newly introduced claims in 2011 (cf. 10.4). So we assume that the breakdown of the newly introduced claims by debtor country is similar to this of the outstanding claims. It implies also that debtor countries which have important delay's in payment will influence this assumption. This assumption results in a detailed cross-table (debtor and creditor country) of the LTC claims introduced in 2011. On top of that an additional hypothesis needs to be made on the share of LTC benefits in kind compared to the total level of health and LTC expenditures (by using variables 'Health care spending as % of GDP', 'Long-term care spending as % of GDP' – 2012 Ageing Report and the breakdown of LTC by type – see Lipszyck, B., Sail, E. & Xavier, A. (2012)). This results in a cross-table of introduced claims on LTC benefits in kind whereby also the debtor countries are known (see Table 29). We arrive at a total amount of LTC reimbursement of € 592 million. This grand total, estimated on different sources with different hypotheses, is very similar to the estimate we made in the previous exercise (also some € 618 million, in the baseline scenario).

The three main creditor countries based on the administrative data from the Audit Board are France (€ 207.2 million), Belgium (€ 113.3 million) and Germany (€ 74 million). These are the same main creditor countries as obtained by way of the calculation model based on several assumptions (table above). At the same time also the amounts of reimbursement claims are more or less similar to each other. Nevertheless, we observe an important underestimation of the claims issued by Spain in the calculation model when observing the administrative data from the Audit Board.

But also the three main debtor countries are the same in both methodologies, namely Germany, Luxembourg and the Netherlands. Also the received claims are to a high extent similar for Germany and the Netherlands but differ somewhat for Luxembourg.

Finally, also data we received from Belgium on the total number of issued claims on health can be used. In 2011, Belgium issued an amount of € 336 million claims of which € 137.2 million claims for persons aged 65 and older (which can be considered as the main group of dependent persons and recipients of LTC in kind). This amount is very close to the estimated issued claims on LTC by Belgium, namely € 138.8 million.

For the estimated figures on total health spending, we observed that at least for the EU 27 total but even for the individual Member States, they seems to be good proxies for the figures we found in those administrative data of the Audit Board. This could be an indicator the methodology used is reliable, but also that the real expenditures converge with what is expected because this is a mature system of social protection and well settled ways of coordination. For few of the estimated values on LTC on even the totals by country of residence or competent state, we obtained in the survey administrative information. It was so also difficult to systematically cross check our estimates with this administrative information. There are further several reasons why our theoretical calculations based on the hypothesis that the cross border citizens might differ from official statistics. We observe that most of the times no separate statistics could be obtained, or were made. Other reason is that LTC is not always recognized as such in the national situation, or is not considered as falling under the coordination regulation, or finally there can be a lack of knowledge on those entitlements, leading to non-uptake. This can result in substantial differences between what could have been found, and what we estimate in theory.

4.2.6.4 Limitations: right of choice of country to receive sickness benefits

For cross-border workers different rules apply when the insured person is worker or pensioner. Within the sickness chapter of Regulation (EC) No. 883/2004 specific rules are adopted for **active** cross-border workers and their family members (art. 17 and 18) which will also have an impact on LTC. Cross-border workers have the right of choice to receive sickness benefits in kind in the country of residence (as defined in art. 17 – in accordance with the legislation in the country of residence and reimbursed by the competent country) or in the competent country (as defined in art. 18,1 – in accordance with the legislation in the competent country). It implies that about 1 million insured cross-border workers (with a PD S1) have the right to choose between LTC benefits in kind in the country of residence OR in the competent country. This will have budgetary consequences for the competent country, especially when the cross-border worker is taking a rational decision taking into consideration the most advantageous, most extensive, most expensive 'LTC insurance package'. However, we observed from a recent study (Pacolet, De Wispelaere & De Coninck, 2012) that the main reason to choose for a specific health care system is the familiarity with the health care provisions. Most of the time, this will be in the country of residence. Despite this right of choice, most cross-border workers choose to receive benefits in kind in their country of residence (Ibid.). This right of choice is also applicable to the family members. However, art. 18.2 states that family members of a **frontier worker "**shall be entitled to benefits in kind during their stay in the competent Member State, unless this Member State is listed in Annex III of Regulation (EC) No. 883/2004". Restrictions appear for Denmark, Spain, Ireland, Netherlands, Finland, Sweden and United Kingdom.

Retired cross-border workers lose this right to choose. However, Regulation (EC) No. 883/2004 introduces some new rules applicable to this specific group (art. 28). Retired frontier workers are entitled to benefits in kind in the country of last activity, insofar as this is a *continuation of treatment* begun in that Member State (art. 28.1). Also, retired frontier workers (and their family members) who have *worked at least two years in the five years before their retirement as frontier worker* will be entitled to benefits in kind in the country of last activity (art. 28.2). This only applies if the country of last activity and the competent country are both listed in Annex V of Regulation (EC) No. 883/2004: Belgium, Germany, Spain, Luxembourg, Austria and Portugal. The retired cross-border worker will need a PD S3 'Medical treatment for former cross-border workers in former country of work' to receive benefits in kind the country of last activity. We did not make any hypothesis on this right of choice.

Table 29: Estimated claims of LTC benefits in kind introduced in 2011, by debtor country, in .000

Debtor	DE	AT	BE	BG	CY	DK	ES	EE	FI	FR	EL	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	UK	SK	SI	SE	CZ	
Creditor																												**TOTAL**
DE		10.344	3.070	1.350	19	2.165	2.397	65	229	10.069	5.669	424	111	6.031	292	95	7.712	5	13.091	2.556	551	3.204	3.332	109	250	280	647	**74.067**
AT	12.368		268	272	9	32	208	3	17	778	543	357	31	1.626	8	4	27	3	1.509	386	148	1.843	731	133	320	62	222	**21.909**
BE	4.222	128		713	10	280	2.936	14	65	26.585	3.000	79	0	3.300	33	0	19.747	9	42.571	736	2.027	1.262	5.256	107	87	78	95	**113.339**
BG	2	0	0		0	0	2	0	0	0	3	0	0	3	0	0	0	0	1	0	0	0	3	0	0	0	1	**16**
CY	1	0	0	6		0	0	0	1	0	13	0	1	1	0	0	0	0	0	0	0	3	56	0	0	0	0	**85**
DK	690	7	3	6	0		139	4	0	0	0	4	0	85	6	5	10	14	61	56	0	8	0	20	2	0	1	**1.122**
ES	15.951	387	3.350	625	6	3.497		8	440	11.048	186	54	4.030	4.286	28	18	46	3	1.593	176	5.582	1.530	7.266	50	31	1.285	128	**61.607**
EE	3	1	0	0	0	1	0		15	1	0	0	1	4	9	2	0	0	1	1	0	0	0	0	0	2	0	**41**
FI	416	5	29	10	2	0	816	422		272	44	14	49	192	9	12	1	0	94	32	41	69	2	1	10	1	3	**2.546**
FR	42.963	847	36.734	1.733	41	1.011	7.515	162	335		6.210	254	906	19.914	45	102	41.553	14	9.054	1.733	17.159	4.945	10.335	356	131	2.269	848	**207.170**
EL	13.308	176	810	152	237	27	23	0	19	645		1	28	684	1	0	3	0	627	14	12	32	1.258	2	0	885	26	**18.969**
HU	129	129	7	4	0	1	2	0	0	13	1		1	9	0	0	0	0	18	4	0	161	0	10	2	9	2	**502**
IE	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
IT	10.078	254	5.801	167	2	82	150	13	12	1.374	415	32	120		5	9	307	8	847	234	89	2.200	1.766	35	138	54	331	**24.522**
LV	3	0	0	1	0	0	1	0	0	0	0	0	0	1		0	0	0	0	0	0	0	3	0	0	1	0	**11**
LT	42	0	0	0	0	8	5	8	1	13	1	0	15	5	76		0	0	10	7	1	1	32	1	2	5	10	**241**
LU	252	14	1.725	9	0	7	44	1	6	1.101	84	3	0	398	0	3		0	158	16	2.225	29	40	3	1	0	6	**6.125**
MT	7	2	3	0	0	0	3	0	0	9	0	0	7	21	0	0	0		27	0	0	1	0	0	0	20	0	**103**
NL	13.074	248	4.625	457	14	29	883	4	88	1.374	782	94	367	1.706	20	17	464	5		491	1.129	266	4.277	98	105	138	124	**30.879**
PL	467	44	22	15	1	21	34	2	0	48	10	0	130	94	2	13	5	0	172		5	3	313	3	1	44	132	**1.581**
PT	567	4	47	1	0	0	128	0	5	3.238	3	1	22	42	0	1	673	0	149	4		5	102	0	1	33	2	**5.027**
RO	17	3	6	1	0	0	6	0	0	2	1	7	2	43	0	0	0	0	1	2	1		3	0	0	1	1	**99**
UK	289	638	14	14	30	0	1.062	0	0	599	477	0	2.366	1.330	0	0	0	0	0	40	471	99		6	40	0	34	**7.507**
SK	26	404	1	1	0	0	4	0	0	3	2	79	16	13	0	0	1	0	13	6	1	4	15		3	1	279	**873**
SI	982	786	12	10	1	3	10	0	2	105	8	21	7	698	0	0	2	0	38	11	3	16	62	3		9	15	**2.806**
SE	1.103	134	64	86	6	113	193	4	38	934	2.660	55	667	453	53	6	0	87	516	1.177	226	424	825	17	8		69	**9.918**
CZ	286	87	4	15	1	1	11	0	0	20	13	2	18	42	1	1	7	1	40	47	6	19	26	304	2	11		**963**
EU27	**117.246**	**14.641**	**56.597**	**5.647**	**380**	**7.279**	**16.573**	**712**	**1.274**	**58.233**	**20.125**	**1.480**	**8.895**	**40.981**	**590**	**287**	**70.560**	**150**	**70.590**	**7.729**	**29.677**	**16.123**	**35.704**	**1.258**	**1.133**	**5.187**	**2.977**	**592.028**

Source: Estimate based on data from the Audit Board, 2012 Ageing Report and Lipszyck, B., Sail, E. & Xavier, A. (2012), *Long-term care: need, use and expenditure in the EU-27.*

4.2.7 Current estimated administrative costs and burden[99]

Introduction

For long-term care benefits, we have applied the same approach as for the unemployment benefits due to the same limitations with regards a standard process including the same Information Obligations in the sense of the SCM methodology.

For long-term care, it appears that the situation is even more complex than for unemployment benefits, 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:

[99] See also 10.8

"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[100]. 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.

2. 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.

3. 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)

[100] Standard time (60 minutes) x EUR 0.30 (average wage – clerk level) = EUR 18

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

	Competent country	
Country	Total number of PD S1 issued	Total cost (EUR)
BE	113	2043
BG	4	79
CZ	101	1821
DK	57	1025
DE	368	6622
EE	2	27
IE	29	515
GR	23	407
ES	71	1277
FR	102	1839
IT	167	3013
CY	5	98
LV	1	14
LT	1	16
LU	207	3726
HU	28	496
MT	1	23
NL	203	3650
AT	177	3180
PL	17	299
PT	10	171
RO	6	111
SI	3	49
SK	11	203
FI	33	597
SE	23	414
UK	218	3917
EU-27	1980	35632

Source: Own calculations 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 31: Estimated administrative Cost – Competent Member State, E125, Poland, EUR, 2013

Service of E125 forms	
Unit cost per case (EUR)	28.5
Number of cases	99504
Total cost (EUR)	2835864

Source: Deloitte, workshop in Poland

Table 32: Estimated administrative Cost – Member State of residence, E125, S1/E100/E107/E001, S001, Poland, EUR, 2013

Service of E125 forms	
Unit cost per case (EUR)	28.5
Number of cases	99504
Total cost (EUR)	2835864
Request for the issue of S1 document/ E100 series form (service of E107/E001 forms)	
Unit cost per case (EUR)	10.5
Number of cases	1704
Total cost (EUR)	17892
Registration of the S1 document (EUR)	
Unit cost per case	16.5
Number of cases	45048
Total cost (EUR)	743292
Service of SED S001 documents	
Unit cost per case (EUR)	13.5
Number of cases	1.5
Total cost (EUR)	20.25
Issuing E125 forms	
Unit cost per case (EUR)	12
Number of cases	324924
Total cost (EUR)	3899088

Source: Deloitte, workshop in Poland

4.3 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 U2" 'issued' and PD S1 'issued'.

Table 33: Baseline scenario – estimated administrative cost: PD U1 (in €), PD U2 (in €), PD S1 (in € 000)

Country	PD U1 'received'	PD U2 'issued'	PD S1 'issued'
BE	102,720	4,865	2,043
BG	237,141	1,732	79
CZ	247,911	1,811	1,821
DK	124,194	4,986	1,025
DE	1,911,564	13,965	6,622
EE	89,110	288	27
IE	182,221	1,331	515
EL	432,895	3,163	407
ES	2,979,503	21,767	1,277
FR	2,140,128	12,854	1,839
IT	1,342,577	9,809	3,013
CY	17,635	129	98
LV	140,092	1,023	14
LT	194,083	1,418	16
LU	6,699	666	3,726
HU	319,826	2,337	496
MT	6,805	50	23
NL	219,708	2,867	3,650
AT	114,016	5,337	3,180
PL	831,690	531	299
PT	391,099	2,857	171
RO	462,453	50	111
SI	49,032	358	49
SK	467,034	356	203
FI	131,834	963	597
SE	94,246	1,188	414
UK	1,368,111	9,995	3,917
EU27	14,604,326	106,695	35,632

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).

5 Problem definition

5.1 Introduction

The free movement of persons, one of the "four freedoms" offered by the internal market[101], is one the most important principles of the EU and a fundamental right of EU citizens. The rights to move, to reside and to work freely within the territory of the Member States are enshrined in both the Treaties (Article 21, 45, 49 and 56 TFEU) and the Charter of Fundamental Rights (Preamble, considerations 15 and 45). Legally resident third country nationals can also enjoy certain rights to free movement within the territory of the Union[102].

Preventing disadvantages in the social security rights of citizens when they move is necessary to make the right to free movement effective. As such, Article 48 TFEU states that "The European Parliament and the Council shall … adopt such measures in the field of social security as are necessary to provide freedom for workers". To comply with such mandate, currently Regulation (EC) No 883/2004 and the Implementing Regulation (EC) No 987/2009 coordinate Member States' social security schemes. Regulation (EC) No 883/2004 started to apply in May 2010, and replaced previous Regulation (EEC) No 1408/71.

The EU legislation does not replace the different national social security systems, but coordinates them in situations with an intra-EU cross border element. EU regulations coordinate the cross-border aspects of the social security systems of EU Member States plus Iceland, Liechtenstein, Norway and Switzerland.

Removing the obstacles to mobility for European citizens is on the priorities of the European Commission. It has been highlighted on several occasions under President Barroso's tenure (including with occasion of the European Year of Workers Mobility 2006, the European Parliament report on citizenship in 2009, the Monti report on the Single Market, President Barroso's political guidelines, Commission Work Programme 2013) that despite the important legal acquis in the area of free movement of workers, European citizens still face problems and obstacles when moving across borders within the EU. Labour mobility across Member States remains low[103], as emphasized in the 2012 Annual Growth Survey[104]. In line with this priority, the Commission issued a policy communication in April 2012 ("Employment package"), in which it identified the EU's biggest job potential areas and the most effective ways for Member States to create more jobs. Among other objectives, the employment package also aims to contribute to a genuine EU labour market.

[101] Article 3 (2) TEU and Article 26 (2) TFEU
[102] Cf. Council Directive 2003/109/EC of 25 November 2003 concerning the status of third-country nationals who are long-term residents.
[103] Merely 2,8% of the European working age population (between the ages of 15-64) resided in a Member State other than their own in 2010 (EU Labour Force Survey 2010).
[104] COM (2011) 815, Communication from the Commission, Annual Growth Survey 2012.

In the same perspective, the Commission announced, in the EU Citizenship report 2013 "EU citizens: your rights, your future"[105] that it would propose a revision of the social security coordination regulation, looking in particular into extending the export of unemployment benefits for longer than the mandatory three months, to make it easier for citizens to look for a job in another EU country (action 1).

The EU regulatory instruments in the area of social security coordination constitute necessary elements for making intra-EU mobility a reality and for the smooth operation of the EU labour market. They date back to the 1950's and have been amended on numerous occasions in order to take into account developments at EU level, changes at national level and rulings of the Court of Justice. Both the Member States and the Commission have the obligation to make sure the Regulations are fit to meet today's needs and reflect the developments in national and EU legislation, the case-law of the Court of Justice and the socio-economic context.

Regulation (EC) No 883/2004 represents a step in the modernisation of social security coordination rules, adapting them to changing realities at EU and national levels. The legislative process for the modernised rules lasted over 10 years, a period during which important socio-economic changes took place in the EU and the Member States (including two enlargements) and where the Court of Justice delivered a number of important rulings. The regulation strengthened the principles of coordination and brought improvements in several social security branches. It did not, however, in the Commission's view, lead to the expected results in the areas of coordination of unemployment and long-term care benefits.

To fully align coordination in these areas with developments at EU and national level, and meet the citizen's needs, the Commission has set in motion the process for a possible partial revision of Regulations (EC) Nos 883/2004 and 987/2009. The initiative covers the area of coordination of unemployment and long-term care benefits. It is also linked to the overarching EU objectives as reflected in the "Europe 2020 – A strategy for smart, sustainable and inclusive growth"[106], which calls for the EU to encourage mobility and for European citizens to make more sue of their freedom of movement, as well as to ensure that a vulnerable part of the EU population is enabled to live in dignity and is not expose to the risk of poverty when exercising the right of free movement.

The initiative for a partial revision of the coordination regulation includes the present preparatory study for an impact assessment. As a first step, the current problems with regard to the coordination of long-term care and unemployment benefits are described and assessed. Further background details are briefly presented for each area and then the existing problems are discussed in depth. A problem tree was drafted based on documentary analysis, survey data complemented by statistical data analysis and interviews with stakeholders in 14 Member States. The problem tree reflects the problems discussed in detail in the text of the report and their underlying causes (drivers). It also links them to the policy objectives, which are divided into operational, specific and general objectives.

Given the substantial and thorough work conducted by the trESS network on the topic, we refer to the studies conducted by the network on both topics for an in-depth legal analysis on existing and

[105] COM(2013) 269 final
[106] COM(2010)2020

potential problems under the current coordination Regulation. The reports have been used as sources for this study.

5.2 Coordination of LTC benefits

Long-term care benefits were not explicitly mentioned in Regulation (EEC) No 1408/71. This is still the case in Regulation (EC) No 883/2004, with the exception of one overlapping provision (art.34). The coordination regulation does hence not include a definition of "long-term care", nor does it contain a specific chapter for the coordination of these benefits. Long-term care benefits do however fall within the material scope of the coordination Regulation. The Court of Justice ruled that, in the absence of a specific legal regime for their coordination, they must be regarded as "sickness benefits" within the meaning of the Regulation and coordinated as such.

Long-term care benefits are increasing in importance given the demographic changes in the EU (namely, the ageing of the population). Member States continue to develop special schemes for persons in need of care, and national legislative developments (including new types of benefits) abound but vary across Member States. Since the last decade, the European Union has been promoting access, high-quality and sustainable healthcare and long-term care in Member States.[107] [108]On 9 September 2010, the European Parliament adopted a Resolution on "Long-term care for older people" calling for a development of the Social OMC. To take into account this development, the Commission adopted in 2013 the Social Investment Package, describing the national orientations in this field.

Given these developments, the number of rulings delivered by the Court of Justice in this area and the problems persisted in the area (as highlighted by the trESS network) justify analysing the possibility of revising the coordination rules.

The current system of coordination of long-term care benefits thus presents a series of problems to which the "no policy change" option would not provide any solution. They are described in detail below, based on the information gathered through the various data collection activities conducted for this study. The problems are summarised visually in a problem tree, included at the end of the section. The problem tree links the problems to objectives, and also depicts the drivers behind such problems. General information about problems and the stakeholders' view on the need to change the rules is first presented.

40% of the organisations that participated in the EC public consultation declared to have noticed problems of application of EU law in this field. In Deloitte's survey of national administrations, 60% of national administration has experienced problems in the application of the current coordination rules.

A general complexity of the EU Law regulation on the coordination of long-term care is widely regarded as root problem of the current system according to the interviews conducted in 14

[107] COM(2005)76 "Working together, working better – A new framework for the open coordination of social and protection and inclusion policies in the European Union".
[108] SWD(2013)44 final, adopted on 20.02.2013.

Member States. This complexity results in and is at the same elicited by a number of more specific problems.

The most recurrent problem, mentioned by 24% of all type of organisations participating in the public consultation was that migrant workers are not sufficiently aware of their rights under EU law. The second problem most commonly mentioned was that national administrations do not apply EU law correctly. Then came the problems with the cross-border communication between institutions of Member States and that national administrations do not provide EU workers with sufficient and correct information.

Looking into specific problems and who raised issues with them in the consultation, the lack of awareness of migrant workers about their rights was mostly pointed out by social partners and trade unions and national administrations. The incorrect application of EU law by national administrations was pointed out mainly by national administrations. No national administration, social partner, trade union, non-governmental or civil society organisation considered that migrant workers are abusing the possibilities of EU law. Two respondents (one on behalf of a company and an unknown one) did so. However, none of them was able to elaborate on such claim.

Interviewed civil society organisations active in the area (EUROCARERS and the AGE Platform) stated problems related to the lack of effective protection of migrant workers. However, it must be noted that some of these claims were linked to the residence requirements in national legislation, which is beyond the scope of the (coordination) regulation. They also concerned the interpretation and application of the law at national level.

The general attitude towards the need (or lack thereof) of modifying the rules of the different stakeholders participating in the EC public consultation was the following:

Table 34: General attitude towards need to change the current LTC coordination rules

National public authorities	➢ Almost half of the respondents (48%) preferred to change the current coordination rules. Furthermore, about 20% of the group of respondents who think that the current coordination rules should be continued think that the rules should be better explained or better applied in practice.
Trade unions and social partners	➢ 83% of trade unions and social partners are in favour of changing the rules. Only 17% of the responding trade unions and social partners' representatives are in favour of keeping the current coordination rules. Two other alternatives are more popular: the option where the Member State of competence fully provides the LTC benefits for insured people residing abroad (33%) and the option where the Member State of residence provide LTC benefits in cash supplemented with a supplement by the Member State of insurance (25%).
Civil society/NGOs	➢ 88% of civil society representatives would like to break the status quo. All other policy options are considered as better than the baseline scenario.
Individual respondents	➢ 82% the individuals that have responded to the public consultation are in favour of changing the current rules. Keeping the current rules is

	only the third preferred option. Two other options received more support: the option where the Member State of competence fully provides the LTC benefits for insured people residing abroad (39%) and the option where the Member State of residence provide the LTC benefits according to its national legislation (29%).

5.2.1 Problems of classification of long-term care benefits under EU law

Each country has its own social security system, where the risk of reliance of care is covered in very different manners. Differences include the definition (or lack thereof) of a definition for long-term care, the branches of the social security system and/or public assistance schemes under which the risk of reliance on care is covered, and the specific type of benefits granted.

Lack of common definition of LTC benefits under EU law & Lack of common criteria to determine them

There is no agreed definition of LTC benefits at EU level. There is no agreement on the definition of the risk of reliance on care and to determine common criteria for LTC benefits.

The OECD has adopted its own definition of long-term care, but it has no binding legal status under EU law. [109]

Member States might or might not have an official definition for long-term care. Among those that have definitions, these vary. The trESS Think Tank Report 2011 on the coordination of long-term care benefits ("Coordination of Long-term Care Benefits – current situation and future prospects") included the following synaptic table regarding the definition of LTC in the different Member States:

Table 35: Lack of common definition of LTC benefits under EU law - comparison of definitions

Definition of social risks / LTC benefits	Range of definitions	Comparison with the OECD definition	Member States
Yes	General definition	Member State's definition is equal or broader (more sophisticated and detailed) that the OECD definition	BE (Flemish care insurance), CZ, LV, LU, PT, ES, DE

[109] As quoted in the OECD's Working Paper "The long-term care workforce: overview and strategies to adapt supply to a growing demand": (http://search.oecd.org/officialdocuments/displaydocumentpdf/?doclanguage=en&cote=delsa/elsa/wp2/hea(2009)1), the OECD's definition is the following: "Long-term care is a range of services required by persons with a reduced degree of functional capacity, physical or cognitive, and who are consequently dependent for an extended period of time on help with basic activities of daily living (ADL), such as bathing, dressing, eating, getting in and out of bed or chair, moving around and using the bathroom. This is frequently provided in combination with basic medical services such as help with wound dressing, pain management, medication, health monitoring, prevention, rehabilitation or services of palliative care. Long-term care services also include lower-level care related to help with instrumental activities of daily living (IADL), such as help with housework, meals, shopping and transportation."

		Member State's definition is more restricted (less sophisticated and detailed) than the OECD definition	AT, CY, DK, EE, FI, IS, NL, SI
	Various descriptions, depending on the particular scheme/benefit		BE, FR, HU, IE, IT, LT, PL, CH, LI, SE
No			BG, GR, MT, NO, RO, SK, UK (conditions for entitlement are defined for each benefit)

The European Court of Justice established in the *Molenaar case* (C-160/96, Para.3) that a person is reliant on care if "a permanent need were to arise for those insured to resort, in large measure, to assistance from other persons in the performance of their daily routine (bodily hygiene, nutrition, moving around, housework, and so on)". In various rulings, the ECJ has outlined elements of LTC benefits that are to be regarded as sickness benefits for the purposes of coordination. trESS compiled in an annex to their Think Tank Report 2011.

The national administrations interviewed (including quite clearly Austria, Belgium, Germany the Netherlands and Spain) considered the lack of a common definition or criteria as a major obstacle for an effective coordination of LTC benefits and a smooth implementation of the current rules. National administrations in many Member States expressed their preference for a common definition of LTC and a detailed list of LTC benefits per Member State. However, some Member States - Sweden, Finland en Belgium – expressed their concern that several benefits in their system could then be seen as LTC benefits, while they do not consider them to be subject to the current coordination rules.

Diversity of benefits that can/should be considered as LTC benefits in the MS & Benefits situated under different social security branches

The risk of reliance on care is covered under different branches of the social security system and/or public assistance schemes.

This further complicates coordination at EU level, as "national" benefits are often coordinated under different regimes (including sickness, old age, family protection, work accidents and occupational diseases, invalidity, survivors and social assistance); they can be in kind or in cash or even a mixture of both; they can be social security benefits or social assistance benefits, contributory or non-contributory; they are processed by a wide range of bodies and institutions, which complicates control. In addition, the LTC beneficiaries are diverse (and might vary across countries: workers, unemployed persons, pensioners, survivors, family members) and the development of LTC benefits is not homogeneous in the different Member States. Differences in national systems and no common understanding of the concept complicate the coordination of LTC benefits at EU level.

The insights gained during the country visits confirmed the diverse ways in which Member States cover the risk of reliance on care and how this, in the view of the public officials directly in charge of applying the coordination rules, complicates the coordination. While EU rules aim to coordinate, and not harmonise, the national social security schemes, a root problem is perceived to be in the different manner in which the Member States recognise, consider and deal with LTC benefits.

Firstly, Regulation (EC) No 883/2004 aims to coordinate social security schemes. However, the risk of reliance of care is not covered in all countries by branches of the social security system. It is, in some

cases, covered by public or social assistance schemes. Secondly, following the ECJ's case-law, LTC benefits are to be coordinated as sickness benefits. However, LTC benefits present certain distinctive characteristics that make them different from sickness benefits, and benefits addressing the reliance on care might be coordinated under different social security branches (including family, old age and invalidity) in different. Thirdly, while the ECJ has outlined elements of LTC benefits that must be regarded as sickness benefits for the purposes of coordination, but there is still no common definition or agreed exhaustive list of criteria that allow to identify benefits as LTC benefits (however, the Court has ruled on particular benefits of certain countries (as is the case in the UK) that must be considered as LTC benefits for the purposes of coordination). All this renders the precise identification of benefits, provided under any social security of public assistance scheme, that must be considered as LTC benefits for the purposes of coordination. It generates uncertainty and hampers the understanding and ownership of the rules by national administrations, which might hold different views on the benefits that fall under the scope of the coordination regulation.

Four basic positions were identified during the country visits:

- Specific, dedicated system of LTC;
- LTC benefits considered as sickness benefits;
- LTC as a complement to pensions;
- LTC as social assistance.

The trESS network attempted to provide a picture of the statutory organisation of LTC in all Member States, simplifying to a certain extent the characteristics of national schemes to group countries in six different categories. The following, included in their Think Tank Report 2011, summarises their work:

Table 36: Diversity of benefits that can/should be considered as LTC benefits in the MS & Benefits situated under different social security branches

Statutory organisation	Classification	Member States
Global care system and/or unifying legislation	Social security	BE (Flemish care insurance), LU, NL
	Public assistance	CY, EE, ES, UK*
	Combination of both social security and public assistance	DK, SE* (although social security element is by far the strongest)
Differentiated approach (disintegrated care system)	Social security	CZ
	Public assistance	LV, MT, RO
	Combination of both social security and public assistance	AT*, BE, BG, CH, FI*, FR, GR, HU, IS IE, IT, LI, LT, NO, PL, PT, SK, SI, DE*

* Some (or all) of the benefits of these states have been declared as "normal" sickness benefits for the purpose of the application of Regulation (EC) No. 8823/2004 by the ECJ or the EFTA Court.

The main issues have been identified through interviews in countries for which LTC benefits are not part of the Social Security system. This refers mainly to countries in which LTC is considered as social assistance, or assimilated to social assistance. Social assistance is explicitly excluded from the coordination Regulations (Art.3.5 Regulation (EC) No 882/2004). In these cases, the transposition of the Regulation into the national legislation, and the subsequent application of the coordination mechanisms, becomes highly problematic. Amongst the countries visited, this is the case in Estonia, Romania (where the benefits that would fall under LTC are part of the social assistance system), Spain (although a specific regulation for LTC exists in Spain, these benefits are not part of the Social Security system; they are provided as "Social services", which can be assimilated to social assistance), Slovakia and France (there is no explicit definition of LTC benefits in the French legislation)[110]. This complicates the application of the coordination rules in these cases.

As an example from the visits conducted to these countries, the authorities from the National Health Insurance Institute of Romania (*Casa Naţională de Asigurări de Sănătate)* considered that, given the lack of definition of long-term care regulated at EU level and materials submitted by the Administrative Commission, the coordination of long-term care benefits does not fall under their competence. They referred us to the Ministry of Labour, Family and Social Protection, which in turn declined to have further discussions, indicating that "The Regulations specify very clearly that they do not cover social assistance, only social security. The benefits that would fall under long-term care benefits are of social assistance". Similarly, the officials of the French *Direction Générale de la Sécurité Sociale* expressed the difficulties they are suffering to apply the coordination rules. In France, benefits are granted by territorial bodies, and are not linked to contributions. Citizens do not contribute during their lives to cover the risk of reliance on care, but are granted benefits if and when in need of them, based on their residence. Benefits in kind are provided directly in care centres or at the person's home. Both the degree of reliance on care and the resources of the concerned person are assessed. However, it is not possible to identify the citizens who have worked and/or resided abroad. While there is no lack of willingness to comply with the coordination rules, there are practical difficulties. An internal procedure has been launched to try and solve the issues.

[110] In Poland, different branches of social security have their own definitions of "LTC" and "LTC benefits" (with a different scope and function).

The branch of the Social Protection system under which the benefits fall in each country determines the method by which they are financed, which in turns impacts the willingness of Member States to pay for or reimburse certain benefits provided to mobile citizens. In the EU, contributory benefits (based on LTC contributions by citizens) and non-contributory benefits (based on residence) co-exist. Similarly, benefits are means-tested (that is, the resources of the person in need of care are assessed to determine his/her contribution to the costs of providing the benefits) in some countries, but not in others.

LTC benefits can be in kind or in cash. The benefits available in each country, the way they are provided, and the eligibility conditions, vary per country. In an attempt to shed some light on the diversity of benefits per country, trESS grouped them according to the type of benefits (in kind, in cash or both) and their organisation (provider, spending and benefits) per Member States. The following table is included in the Think Tank Report 2011:

Table 37: Diversity of LTC benefits system: in cash, kind or both

Benefits in kind/cash or both	Organisation (choice of provider / spending / benefit)	Member States
Only benefits in kind	Only state-run	/
	Only private institutions and/or informal caregivers	/
	Combination of both public and private institutions and caregivers	EE, FR, IS, LV
Only benefits in cash	Freedom of choice regarding the spending of the allowances	BE (Flemish care insurance)
	No freedom of choice regarding the spending of the allowances	/
Combination of both benefits in cash and in kind	Possibility to choose and/or combine and/or substitute both types of benefits	AT, BE, CY, DK, HU, IE, LU, MT, NL, PL, RO, SK, SI ,SE, DE
	No possibility to choose and/or combine and/or substitute both types of benefits	BG, CH, CZ, FI, GR, IT, LT, NO, PT, ES, UK, LI

trESS updated this mapping in their Analytical Study 2012 “Legal impact assessment for the revision of Regulation 883/2004 with regard to the coordination of long-term care benefits. The initial mapping was complemented with the replies submitted by the Member States to a questionnaire sent to the Administrative Commission members (A.C. 18/12). The questionnaire included questions about the definition, mapping and description of the national schemes. The results are presented in annex to the report, with a detailed list of the benefits in each country that should be considered LTC benefits for the purposes of the coordination. However, it should be noted that this list has no official validity. It only constitutes a (highly elaborated) theoretical exercise. During the country visits, the list of LTC benefits per country prepared by trESS received mixed reviews.

In line with the general problem of classification of LTC benefits under EU law and the drivers outlined, the trESS Think Tank Report 2011 identified and discussed in more detail the following challenges:

- Differences in national systems – no common understanding;
- Huge variety of LTC systems;
- Social security or social assistance;
- Benefits with elements of LTC considered as benefits from other branches of social security by Member States.

Distinct character of LTC benefits

LTC benefits vary across countries. They can be in cash or in kind, which affects the determination of the competent country for providing them and for bearing their cost. Their variety across countries is compounded by the fact that certain Member States are introducing new mixed-types of benefits. In these cases, it becomes increasingly difficult to determine the nature (in cash or in kind) of the benefit.

The same or similar benefits might be considered in kind in one country and in cash in others (this was the case, as reported by the national experts involved in trESS Analytical Study 2012). Regardless of how the benefits are considered or recognised in domestic legislation, however, the ECJ case law should be applied with regard to the distinction between benefits in kind and in cash.

As outlined by trESS, traditional benefits in kind do not usually present any problems. However, benefits in cash are more problematic. In these cases, the circumstances under which the money is given must be considered. In case money is given to the person so that he decides the use to make of it, respecting his autonomy and being paid out irrespective of any bill to be presented, the benefit should be considered as a cash benefit. In any other case where the use of the money must be justified by bills on services purchased, the benefits should be considered in kind.

Whilst the distinction between benefits in kind and in cash is not particularly problematic for sickness benefits, it becomes more complicated for LTC benefits (which must be coordinated as sickness benefits). We refer to trESS Analytical Study 2012 for a more detailed analysis of the problems the distinction between benefits in kind and in cash can cause in the following situations:

- Loss, withdrawal or suspension of LTC benefits when the beneficiary changes his or her residence to another country;
- Accumulation of the benefits in cash of the competent Member State and the benefits in kind for the same purpose of the Member State of residence (Article 34 of Regulation (EC) No 883/2004);
- The application of Article 34 of Regulation (EC) No 882/2004 in relation to Member States which have opted for lump-sum reimbursements;
- General aspects of accumulation of cash benefits and/or benefits in kind also outside Article 34 of Regulation (EC) No 883/2004.

Beyond the pure distinction between benefits in kind and benefits in cash, there are other mismatches caused by applying the coordination rules devised for sickness benefits to LTC benefits. Sickness and LTC benefits differ in their aims, instruments and means. Several articles of the Regulation (including Articles 19, 21 and 28) are not designed for LTC benefits but should be

applicable to them, even if their wordings do not refer to them. In terms of goals, while traditional sickness benefits in cash are mostly related to the loss of salary or income, LTC benefits in cash can have other goals (therefore making the provisions on the calculation of benefits in cash under Article 21 (2) to (4) of little importance to LTC benefits). These problems were also identified by trESS, which considered as a challenge the "mismatches of concepts as a result of the inclusion of LTC benefits in the chapter on sickness benefits".

To complement the information provided about the problems of classification of LTC benefits under EU law with insights from the country visits, during these several national administrations (in Germany, Austria, Poland and the Netherlands) expressed to be in favour of clearly listing all LTC benefits (in kind and in cash) that are considered to be LTC benefits in other Member States or that should or could fall under the coordination Regulations. A German health insurance fund representative stated that "*the lack of a clearly defined list of LTC benefits makes any coordination between Member States difficult and slow".* An interviewee from the Austrian national administration added*: "The present list attached to the Regulation is helpful but insufficiently concrete and meaningful for categorising the different national LTC benefits (in kind and in cash). Therefore, a concrete 'benefits catalogue' should be drafted, listing the available benefits in EU/EFTA and Switzerland with precise definitions of the types of benefits, the level of the amount, the essential eligibility criteria and the competent administration."*

Similarly, these national administrations would also like to better define "social assistance", as more benefits could be qualified as a LTC benefit than often believed. A representative of a Polish national administration stated with regard to social assistance: "*Several Member States claim to only have social assistance benefits, which fall outside the scope of the Regulation. However, some of these might be qualified as LTC benefits".* A Danish interviewee proposed to use the decisions of the ECJ as input to a common definition of LTC and the listing of LTC benefits (in particular the Molenaar case[111]).

5.2.2 Uneven application of coordination rules by Member States

The application of the coordination rules is uneven among countries. It appears that the exchange of portable documents, the recognition of entitlement to LTC benefits, and the claims for reimbursement (impacting, in the cases foreseen in Article 34 of the Coordination Regulation, the cash benefits perceived by the beneficiary) would vary significantly across countries. This was reported during the interviews conducted in the country visits. The biggest problem according to the national administrations that responded to the EC public consultation is the incorrect and uneven application of the EU rules by national administrations (32% of them see this as a major concern). This is confirmed by another opinion revealed by the EC public consultation: among the organisations considering that there is no need to change the rules (53.3% of the total), the majority (79.17%) was not entirely satisfied, considering that they should be better explained or better applied in practice.

As an illustration of the opinion of public authorities believing that the rules do not need to be changed, but should be better applied in practice, a German health insurance fund representative stated the following: "*Local health insurance funds - often the entry point for citizens' claims – are*

[111] Molenaar, C-160/96, Para. 3

insufficiently informed about the current rules and regulations which apply according to the EU Regulation. Current problems result from a wrong application of the current rules, not from the legal text itself; the coordination rules as such are sufficient and considered as good. The current problems could be reduced substantially, if the current rules were implemented more thoroughly by the different stakeholders involved in providing long-term care services in the different Member States".

The differences in the way in which Member States cover the risk reliance on care and the different social security branches and/or social assistance schemes under which they are granted can lead to an uneven application of the coordination rules. Member States hold their own opinions on which benefits provided under their legislation should be considered as LTC benefits falling under the scope of the coordination rules. They cling strongly to such opinions, as evidenced during the country visits conducted, including expressing still disagreement with ECJ's rulings (such was the case in the United Kingdom for instance). European organisations consulted (EUROCARERS and the Age Platform) raised concerns about the incorrect application of the coordination rules in some Member States. trESS encountered similar issues, as reported in their Think Tank Report 2011: "Many Member States do not recognise some benefits as LTC benefits that at European level would be considered as such. In some cases those benefits are considered, at national level, as social assistance benefits and are therefore excluded from the scope of the Regulation. In other cases, the fact that the benefits are still considered (by the said Member States) as special non-contributory benefits of a mixed type prevents them from being exported. Both ways of interpretation seem contrary to the spirit of European law. Unfortunately, it is not easy to convince Member States to change their minds and behaviour."

5.2.3 Gaps in social protection of mobile citizens

The current coordination rules make it possible to leave a person reliant on care completely devoid of protection in very specific cases. A person reliant on care may be left with no protection if he/she receives LTC benefits (only) in kind from a Member State and moves to a Member State that covers the LTC protection only by means of benefits in cash[112].

This risk of a gap in protection of mobile persons was regarded as a minor problem by the majority of the national administrations: only three organisations responding to the EC public consultation considered it as a major problem. National administrations mostly considered a loss of social protection as a theoretical possibility and they were not able to identify effective cases of a complete lack of protection.

Beyond this gap in protection resulting directly from the design of the coordination rules, problems in the protection of mobile citizens reliant on care can appear due to the uneven application of coordination. As outlined in the previous points, trESS perceived issues in this regard and European organisation active in the area consulted for this study also voiced their concerns, quoting actual cases during the interviews. These same organisations also alluded to the fact that the imposition of residence conditions to perceive long-term care benefits in kind, as is the case in several Member States, also results in an effective lack of protection; mobile citizens reliant on care would be less protected, or completely unprotected, during the time spanning from their change of residence to the completion of the requested period of residence.

[112] Cf. case C-208/07, Chamier Glisczinski

On another hand, significant disparities in the level of development of LTC benefits across countries have been observed. This was not perceived as an issue *per se* by the Member States. The generosity of each national system will always be different, and must be assessed in the context of the whole national social protection system. Social protection systems are designed with the aim of being internally balanced, and tend to compensate the relative weaknesses in certain benefits with more generous provisions in other fields. To some extent, individual workers will always have to gauge the amount and generosity of benefits they would be entitled to in each country when making a decision about mobility. In this sense, it should be borne in mind that the Regulation aims for the coordination, and not harmonisation (this falls out of the EU competencies in the field) of the systems.

However, interviewees in Member States with more generous benefits did point at the risk of losing quality of care when moving to another Member State, due to the fact that LTC benefits are not developed homogeneously in all Member States. In some, a mature, high-quality LTC scheme exists, while in others LTC benefits hardly exist. This makes LTC benefits different from other social security benefits (where the issue is more about higher of lower benefits in different Member States).
The heterogeneous development of LTC benefits in all Member States was also considered a challenge by trESS. As was outlined in their Think Tank Report 2011, a complete scheme exists in some countries, while in others this type of benefits barely exists. Such a situation does not however arise in other branches of social security, where the development is much more common and standard (such as in sickness protection). The situation for LTC is different. Thus, according to trESS, "Any cross-border movement may not only involve a quantitative loss of rights, but also a qualitative loss or rights or simply the removal or elimination of a possible right".

5.2.4 Risk of double-payments for the same risk

While art.34 of Regulation (EC) No. 883/2004 intends to avoid the overlapping in LTC benefits, the lack of an EU-wide definition (and, relatedly, of a well-suited coordination regime) of LTC benefits, creates loopholes in the application of the article. Its application is impossible in many cases (e.g., cases in which countries do not consider their benefits in kind as LTC benefits at the European level; or cases in which the benefits are coordinated under different chapters – e.g. pension, family benefits).

However, social tourism in the case of LTC was generally not seen a risk by interviewees.[113]

Although most of the interviewed national administrations considered this risk to be rather low, concerns were raised which did not lie for the most on the possibility of double-payments for the same risks, but rather on the lack of operability of the system and the lack of visibility of Member States on the costs incurred into and the reimbursements claims received or entitled to issue[114]. The differences in the concept of LTC benefits and their treatment across Member States lead to a lack of operability of the reimbursement and mechanism of deduction for the avoidance of double payments set up by Article 34 of the Coordination Regulation. Countries lack information on the LTC benefits cross-border workers are entitled to in other countries, and therefore cannot always adjust

[113] See also ICF GHK & Milieu Ltd (2013), *A fact finding analysis on the impact on the Member states' social security systems of the entitlements of non-active intra-EU migrants to special non-contributory cash benefits and healthcare granted on the basis of residence*, commissioned by DG EMPL via DG Justice Framework contract, 275 p.

[114] Long-term care benefits in kind are reimbursed under the same rules as sickness benefits in kind.

the level of benefits provided accordingly. The exchange of portable documents does not always take place.

Sometimes, the recognition of the entitlement to LTC is not asked (no EU forms are exchanged), conveying the idea that some beneficiaries are content with the benefits they receive from the competent Member State or might not be aware that they should notify a country of residence about the benefits that they receive. In other occasions, the benefits are provided to cross-border citizens just as they are provided to nationals, without a possibility to distinguish them (and no reimbursement between Member States takes place). As illustration of this fact, a Danish interviewee stated:

"*How many foreigners live in Denmark and are awarded LTC benefits by Denmark? We do not know that because our public authorities do not ask for it. We do not make the distinction between cross-border or mobile citizens and Danish people. If they have the right to live here, their Danish municipality will provide them the benefits".*

Frequent complaints about the reimbursement mechanism were received during the interviews conducted in different Member States. Given the frequent criticism, and given that the reimbursement mechanism is directly linked to the avoidance of double payments, it appears that this aspect of the coordination bears watching.

Additionally, practical problems concerning the identification of beneficiaries were sporadically raised. It seems that in certain cases the information sent by the competent Member State to the Member State of residence (or vice-versa) would not be detailed enough to identify the person in question. Social Security numbers or even national ID numbers would be provided to the other country, for which such information would not be sufficient; in other cases, the simple indication of the name and last name, without any additional details, would not be enough to identify the person either. However, this is a cross-cutting challenge for the entire EU coordination system and not strictly limited to the coordination of long-term care benefits.

5.2.5 Instability of the current system of coordination of long-term care benefits

In the lack of a comprehensive and coherent coordination regime well suited to the particularities of LTC benefits, it is the CJEU which constantly has to make clarifications. The system can thus be altered at any moment by a CJEU ruling.

Legal uncertainty was identified as an issue. The authorities interviewed at national level, dealing on a daily basis with the coordination of LTC benefits, confirmed the problems derived from the lack of a common definition and treatment of LTC across countries, and the poor fit that the coordination as sickness benefits provides on certain aspects. To a certain extent, the perception that the major issues have already been addressed by the case law of the CJEU was shared. However, the general view amongst those interviewed was that indeed the system is unstable and prone to constant modifications.

Similarly, the level of complexity of the regulatory framework and the rulings of the CJEU render the issue not easily accessible for all the concerned staff public authorities. The changes introduced by the CJEU require regular updates and continuous formation in the Member States' administrations.

5.2.6 Citizens not sufficiently understanding their rights under EU law

The complexity of the legal framework, including the lack of common definition and/or classification of long-term care benefits at EU level, and the large disparities across countries' regimes results in an uneven application of the coordination rules. This results in a non-transparent, uncertain system, where citizens are not able to determine beforehand their entitlements in each country. Our findings confirm the lack of upfront visibility mobile citizens have on their entitlements. In the EC public consultation survey, the statement "Migrants are not sufficiently aware about their rights under EU law" was supported as one of the three major problems of the coordination mechanism by 57% of individual respondents, 40% of trade unions/social partners' representatives and 26% of national administrations.

Interviews during field visits suggest that certain broad differences can be perceived amongst mobile workers. The more highly educated, tech-savvy amongst them would be making use of the Internet (including questions submitted to national administrations) to inform themselves about their entitlements in different countries and conditions. However, others would be making their mobility decisions rather blindly as it comes to entitlement to LTC benefits.

It seems, in particular, that mobile workers would have limited knowledge about the LTC benefits in kind to which they would be entitled in a different country (those are determined based on the legislation of the Member State of residence), and how that would affect any other LTC benefits they currently perceive or would perceive in the competent Member State (notably, reductions in cash benefits due to the enjoyment of LTC benefits in kind in another country).

This lack of knowledge apparently affects public authorities as well. Except for specifically dedicated bodies or units, the amount of public employees potentially dealing with a LTC case is very high while the frequency of the cases is low. While the cases can often be transferred to units with more specific knowledge, it appears that some obscurity would persist, even within the administrations, as to the exact content and entitlements of particular workers in cross-border situations. In this regard, findings from the public consultation survey reveal that 10% of the national administrations and 13% of the social partners' representatives say that national administrations provide insufficient and/or incorrect information to mobile persons. One civil society representative argued that "*Staff working in state bodies as well as migrant workers do not understand the rules. They need to be simple so that everyone knows what the entitlement is in each country. Also simple so that they are applied correctly and fairly*."

Similarly, the wide range of bodies and institutions dealing with the claims appears to generate certain issues of communication and to complicate the processing of claims. A Belgian health insurance fund representative argued: *"You do not know to whom in the other Member State you can address your question. The responsible local public authority is not always known. The contact details of the Zorgkassen (Care funds), for example, are not adopted in the European database (EURES).*"

Systems also vary significantly in each country depending on the amount of competencies devolved to the regions and local entities. The size, population and number of bordering countries influence the number of cases. The distribution of competencies within each country impacts decisively the way the claims are dealt with (including the average length of the process), ultimately affecting the

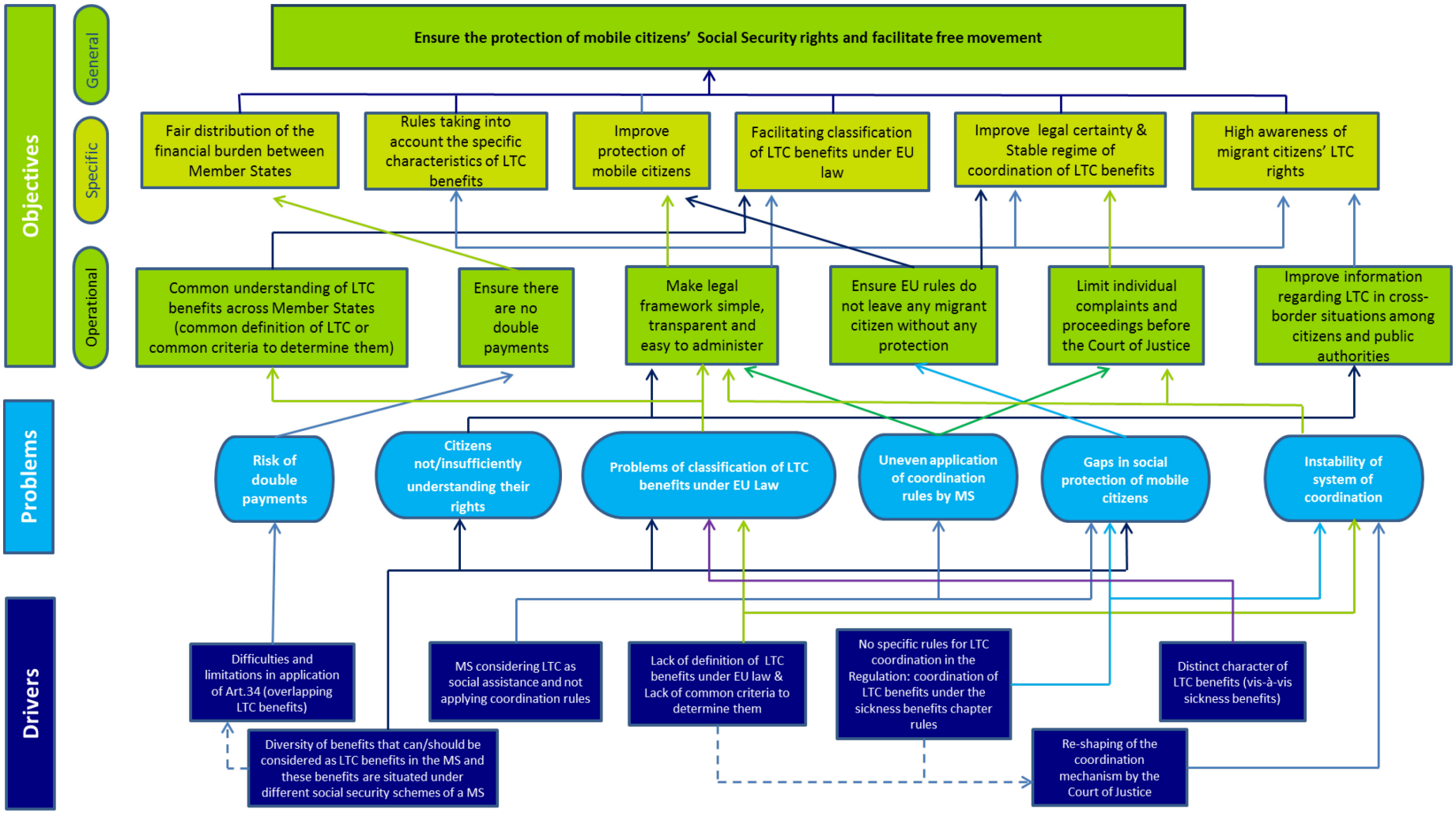
beneficiaries. Generally, it was gathered that individual civil servants, numbering in thousands in many countries, are the entry point for the claims. Except for dedicated ones, handling LTC claims from cross-border workers is only one amongst a wide range of responsibilities and sometimes health insurance funds only have 1-2 cross-border cases per year. This makes it difficult to instruct a large workforce on the particularities of these cases. The complexity of the rules adds to this difficulty. Therefore, detailed knowledge of the rules not only affects citizens, but also public authorities. One Danish national administration representative argued:

"*Several municipalities in Denmark – the competent level to provide most LTC benefits in kind to the citizen - did not even know that they could claim reimbursement from other Member States for the LTC benefits that they had provided to foreign residents in Denmark*" (foreign citizens insured in another Member State and resident in Denmark).

5.2.7 Coordination of long-term care benefits: Problem tree

The following problem tree, based on the information collected through the different data collection activities conducted for this study, summarizes in a visual way the main problems the current rules for the coordination of long-term care benefits present. The problem tree links the problems to policy objectives, in the upper part, and to the drivers behind such problems, in the lower part. Objectives are divided in general, specific and operational, following the methodology of the EC Impact Assessment Guidelines. The relationships between the individual objectives at each of the three levels are also depicted.

Figure 4: Problem tree - coordination of LTC benefits



5.3 Coordination of unemployment benefits

Unemployment benefits fall within the material scope of the coordination Regulation. Chapter 6 of Regulation (EC) No 883/2004 is dedicated to "Unemployment benefits". Therefore, in contrast with LTC benefits, there are specific rules for the coordination of unemployment benefits. The coordination rules have not changed substantially in comparison to Regulation (EEC) No 1408/71. There were limited amendments to the provisions on the calculation of unemployment benefits (in the light of the case-law of the Court of Justice) and to the provisions on export of unemployment benefits (a possibility to extend the export period from three for six months, upon a decision by the competent institution, was included). Notably, a limited reimbursement mechanism between Member States was also introduced. It covers the unemployment benefits provided by the country of residence to unemployed frontier or cross-border workers.

The Council already agreed in 2001 on Parameters for the modernisation of the coordination Regulations with regard to unemployment benefits.[115] The modernisation should result in a simplification of the coordination rules on unemployment benefits to enhance their readability and transparency.

However, apart from the adaptions previously outlined, the rules did remain similar as in former Regulation (EEC) No 1408/71. The trESS on the right to actively search for a work in the EU (possibility to extend the export period) and the changes applied to the calculation of benefits can be seen as elements of modernisation of the rules. Given the accrued internal mobility in comparison with the period of the previous regulation (approved in 1971), so does the introduction of the reimbursement provisions. However, no major simplification of the rules took place. The introduction of the reimbursement mechanism actually added some complexity to the coordination rules. These changes reflected a compromise achieved in the search for consensus (unanimity was then needed to change the coordination rules). In addition, a new provision (Article 65a) was introduced[116] to address a legislative gap in order to ensure the protection of rights of self-employed workers, in line with Article 48 TFEU.

The discussions in the Administrative Commission and in the Council[117] have demonstrated that this compromise is complex and is subject to different interpretations and misunderstandings. Against this backdrop, the Commission made a declaration for launching a broader revision of the unemployment chapter of the coordination regulation at the EPSCO Council in December 2011.

We describe in the following text the main problems elicited via the data collection activities conducted for this study. The problems are summarised visually in a problem tree, included at the end of the section. The problem tree links the problems to objectives, and also depicts the drivers behind such problems.

[115] Document 15045/01 of 6 December 2001. Parameter 10 stated: "The unemployment chapter must be simplified with due respect for the current coordination rules. However, it must be extended to cover the self-employed schemes existing in a number of Member States. In addition, the unemployed person must be guaranteed the right to search actively for work in the Union, with payment of unemployment benefit in cash being maintained for a period of at least three months under simplified conditions".

[116] Regulation (EU) No 465/2012 amending Regulation (EC) No 883/2004

[117] The Council discussed several provisions of the Unemployment Chapter (namely Article 65 and new Article 65a) in the framework of adoption or Regulation (EC) 465/2012, which introduced miscellaneous amendments to the Regulation (EC) No 883/2004.

To further facilitate the understanding of the problems, and to substantiate their analysis, we first provide some additional background information and discuss one of the main drivers behind the identified problems, i.e., the complexity of the current coordination rules. Discussing this driver, which involves elaborating on different elements of the current rules, is relevant because it has a horizontal effect on the remaining drivers identified. The complexity of the rules is both caused by and reflected in the diverse aspects and cases contemplated by the current coordination rules. The support for a revision of the rules, as well as the sentiment or opinion of different stakeholders on particular issues is also provided by reflecting the results of the EC's public consultation and Deloitte's survey to national administrations.

Complexity of current coordination rules

The coordination rules were generally perceived as complex during the interviews conducted with public authorities and other stakeholders. The results of the online survey launched by Deloitte and the EC public consultation also point to such complexity and to the effect that, it becomes difficult for migrant workers and national institutions to know with certainty which are the workers' rights under EU law.

In the online survey conducted by Deloitte among public authorities, 19.6% pointed out directly that "EU rules are too complicated" as one of the main problems noticed regarding the application of EU law in the area of unemployment benefits. Other responses also elicit such complexity. More precisely, 72% of the participating institutions thought that Member States are not correctly or uniformly applying EU law, whilst 60% considered that migrant workers are not sufficiently aware of their rights. These problems - which stem directly from a lack of simple, clear rules - were the most often selected by public institutions. In addition, 47% saw a problem in the ineffective and burdensome communication, while 39.2% saw administrative burden as a problem. Both of these problems could also be considered a certain by-product or consequence of complex coordination rules.

44.4% of the representatives from public institutions participating in Deloitte's survey considered that the current coordination rules need to be changed. An additional 19.4% thought that, although they do not need to be changed, they should be better applied in practice (incorrect or uneven application can also stem from the complexity or lack of clarity of the rules). 12.5% of the respondents to the survey considered that, while the coordination rules need to be changed, they should be better explained. Among the 44.4% of representatives from public institutions that considered that the coordination rules need to be changed there were also concerns related to shortcomings of the coordination rules in defining precisely certain procedures or concepts, leading to a degree of obscurity that renders the coordination complex in practice.

Similar results were obtained in the EC public consultation. Three problems which can be linked to the complexity of the rules were the three most frequently selected by the respondents. 38% of the national administrations, 41% of the social partners and trade unions, and 56% of the civil society and non-governmental organisations considered that the lack of awareness of migrant workers about their rights (which results to a certain extent from complexity of the rules) is one of the three main problems of the application of EU law in the area. It was the problem noticed most frequently by each of these groups of stakeholders. The second problem encountered most often by the stakeholders consulted was the slow and/or ineffective communication between institutions of Member States; it was selected by 38% of national administrations, 24% of social partners and trade unions and 33% of civil society organisations. Another problem related to the complexity of the coordination rules was the third most-frequently noted problem. It referred to the fact that national institutions do not provide migrant workers with correct and sufficient information (29% of national administrations, 24% of social partners and trade unions and 33% of the civil society and non-governmental organisations participating selected this problem). More directly, for 13% of the national administrations and 12% of the social partners and trade unions, the excessive complexity of EU law was one of the three main problems of application of EU law in the area. For 23.6% of

national administrations, the incorrect application of EU law by national institutions or administrations is also a top-three concern.

While they did not consider it necessary to change the coordination rules, 18% of the national administrations participating in the public consultation believed that the rules should be better explained, as did 29% of the social partners and trade unions. Another 20% of the national administrations thought that the rules should be better applied in practice. Among those who believed in the need to change the coordination rules (27% of national administrations, 35% of social partners and trade unions and 66% of civil society and non-governmental organisations) there were also concerns related to concrete aspects that render the coordination rules complex.

According to the stakeholders, different elements contribute to the complexity and lack of transparency of EU coordination rules. These include:

The distinction between frontier workers and other cross-border workers & the determination of cross-border workers' country of residence

The first element of complexity comes from the distinction between migrant workers, frontier workers and other cross-border workers. The distinction is difficult to apply in practice, and becomes blurry in certain cases. During the interviews carried out it was generally agreed that, while there are marked differences between "classic" frontier workers and other types of cross-border workers, the latter are becoming less and less common and the distinction between frontier workers and other cross-border workers is increasingly blurry.

Typical frontier workers are considered to maintain stronger links with their country of residence, and are perceived as less likely to leave it due, inter alia, to family links. However, it was pointed out that the distinction between frontier workers and other cross-border workers is often rather complicated[118]. Even more, the distinction between cross-border workers and cases of foreign workers considered as national workers (i.e. migrant workers), whereby migrant workers become resident in the country of activity, also appears to be blurry. Relevant differences were also reported among frontier workers. As mentioned during the interviews conducted in Germany, frontier workers range from workers who live barely some minutes or kilometres away from their place of work to others who cover distances over 500 km. This challenges the original conception that frontier workers are close (in terms of distance and commuting time) to their place of employment (and hence unemployed frontier workers to their country of last activity).

It can also create conflicts with national law. Thus, for example, in order to be considered an unemployed person (and hence be entitled to unemployment benefits), the individual concerned must be close (in time and geographical terms) to his/her district or area[119]. Frontier workers covering greater distances to go to work do not fall into this category. On a similar note, according to the ZAV-IPS Frankfurt, not all national authorities inform the migrant workers sufficiently or

[118] Cross-border workers are persons who work in one Member State and reside in another. Frontier workers are a sub-category of cross-border workers who work in one Member State and reside in another where they return daily, or at least once a week.

[119] In Germany for instance, the regulation requires individuals to reside in the area so as to be entitled to unemployment benefits. Luxembourgish authorities also mentioned the German case as an example of how conflicts with national legislation can arise. Although the Law in Luxembourg does not make such a requirement (unemployed workers living in Belgium, France and Germany can perfectly receive unemployment benefits).

correctly where to claim unemployment benefits, due in part to the fact that there is a lack of clarity regarding the "real" and "false"[120] cross-border workers.

In accordance with the views gathered, the determination of the country of residence remains difficult in practice, as it is subject to a high degree of interpretation. The criteria for the determination of residence set out in Article 11 of Regulation (EC) No 987/2009 are, according to the interviewees, broad and cannot be applied straightforwardly. This generates some uncertainty. Public authorities do not often have sufficient information at their disposal to control the frequency of return home of frontier workers, and the distinction between frontier workers and other cross-border workers fades out in many cases. Furthermore, economic development and infrastructural improvements reduce progressively the importance of physical distance. In these circumstances, the distinction between frontier workers and cross-border workers established by the Regulation adds an element of complexity that is on occasion not fully coherent with reality. As an example, the British authorities made explicit allusions in the interviews conducted to the case of Polish workers, whom in many cases are apparently not considered as resident in the United Kingdom even after living and working there for years[121]. Polish authorities, on their side, stated that the assessment criteria of the habitual residence test for cross-border workers does not work well and results in administrative burden. The Federal Ministry of Labour, Social Affairs and Consumer Protection of Austria (BMASK) considered that there should be a clear definition of a cross-border worker in the Regulation.

The distinction between frontier workers (and, within those, between wholly and partially unemployed frontier workers[122]) and cross-border workers is important because it determines where the unemployed workers can register and claim unemployment benefits.

While wholly unemployed frontier workers must register and ask for unemployment benefits in their country of residence, cross-border workers other than frontier workers have the choice between their country of residence and the country of last activity. On one hand, this distinction might be confusing for the workers, who may not be aware of their own status. It might also be confusing for the public authorities. Problems regarding the lack of awareness of migrant workers about their rights, as well as problems concerning the fact that national institutions or administrations do not provide migrant workers with correct and sufficient information have been reported (see above). On the other hand, the right of choice given to cross-border workers other than frontier workers introduces an element of uncertainty for public authorities. It requires communication efforts with other Member States to have information on the situation of particular workers.

Rules on aggregation of periods of insurance, employment and self-employment

[120] "Real" or "classic" frontier workers could be considered as those who live almost literally on the border, just a few kilometres away from their place of work, so they do not have to cover long distances and could also easily, if needed, make themselves available for interviews, training courses and also administrative procedures, at their place of last employment –"abroad", but close by-. "False" or "non-classic" frontier workers would those who indeed cover much larger distances to go to work, yet still come back "home" often enough to receive the consideration of frontier workers and therefore could enjoy a favourable taxation system.

[121] The assessment of habitual residence by the United Kingdom has been contested by the European Commission in an infringement procedure.

[122] Regulation 883/2004 establishes a distinction between wholly unemployed frontier workers and partially or intermittently unemployed frontier workers (art.65.1-2 Regulation (EC) No. 883/2004). Wholly unemployed frontier workers must register and apply for unemployment benefits in their country of residence, while partially or intermittently unemployed frontier workers must register in their country of last activity.

A second element of complexity is provided by the rules on the aggregation of periods. We hereby refer to the evidence provided on administrative burden in the baseline scenario chapter. The coordination Regulation provides for the aggregation of periods of insurance, employment or self-employment conducted under the legislation of different Member States for the purposes of the acquisition, retention, recovery or duration of unemployment benefits. A specific provision is introduced for the cases in which the right to benefits is conditional on the completion of periods of insurance. In these cases, the periods of employment or self-employment completed under the legislation of another Member State shall not be taken into account unless such periods would have been considered to be periods of insurance had they been completed in accordance with the applicable legislation.

Therefore, the coordination rules (Art.61 (1) of Regulation (EC) No 883/2004) start by drawing a distinction between cases where the national legislation of the competent Member State makes the entitlement and the length of the unemployment benefits subject to the completion of periods of insurance on one hand and, on the other hand, cases where the legislation makes the entitlement conditional on the completion of periods of employment. By so doing, the regulation intends to reflect actual differences in national systems.

The conditions to consider certain periods completed under the national legislation as periods of insurance, employment and self-employment under national legislation vary across countries. Since the acquisition, retention, recovery or duration of unemployment benefits are linked to the different periods of each type completed, and the consideration of the same periods might vary across countries, this makes it complicated for mobile workers to know their rights. This is also the case for public authorities (therefore, workers cannot always solve their doubts by asking to the administration). This diversity of opinions of the national administrations is well documented in the annexes to AC 470/11.

In particular, the interviews carried out with public officials pointed towards particular issues with the periods of self-employment. The regulation of self-employment varies significantly across countries. In some of them, contributions to Social Security, including for the coverage of the risk of unemployment, is entirely voluntary. In others, there are no schemes for self-employed workers at all. The way unemployment benefits are financed also varies across countries. While in certain countries the funds come exclusively from contributions of self-employed workers (e.g. Spain and Denmark), in other countries there is contribution from the State's budget (e.g. Luxembourg). This in turns impacts the consideration of periods of self-employment as periods of insurance. Self-employment periods might not be considered as periods of insurance, and therefore not generate the right to unemployment benefits. Concerns about the particularities of self-employed workers were particularly raised in Spain. In the view of the Spanish public authorities, art.61 (1), second paragraph, fails to account sufficiently for the complexity brought about by the significant differences across countries. Representatives from French authorities also criticised the coordination rules in this aspect, suggesting that the coordination regulation should clearly set out from the beginning a difference between those countries that provide unemployment benefits to self-employed workers and those that do not (they could be specified in an Annex, covering potentially conflicting situations). The rules should then be different for each group of countries. In Belgium a representative from the National Employment Office pointed out the different interpretations that Member States make of periods of insurance. He signalled, as an example, the classification of self-

employed periods treated as insurance period. Two specific cases for Belgium were provided as examples:

- *OSSO-assurance (overseas social security office)[123,124]: periods of employment in another country insured by an OSSO-assurance were considered as 'Belgian periods'.[125] This is no longer the case. Now, it is necessary to have/prove a Belgian period of insurance to receive an unemployment benefit. In addition, foreign periods outside the EEA, not employed as a posted worker, will not be mentioned on the U1-form.*
- *Belgium does not have unemployment insurance for self-employed persons. Self-employed persons living in Belgium and working in another Member State will not receive a Belgian unemployment benefit. However, these periods of self-employment will be taken into account when the person was afterwards employed as cross-border worker/frontier worker OR accomplished a Belgian period of insurance OR is a migrant person who has accomplished also a Belgian period of insurance.*

The Confederation of the German Trade Unions also reported occasional problems with the aggregation of periods. These occurred in cases of short-term employment contracts and in cases when the former employer could no longer be traced.

Hence, while the coordination Regulation should cover all different contingencies, it follows from the opinions gathered in several Member States that the wide variety of cases that can occur is not, allegedly, sufficiently addressed by the Regulation. Self-employment's peculiar characteristics and the disparity of its regulation across countries add to the overall complexity of EU rules. Mobile workers, and even officials in national public institutions, are put in a difficult situation to find out with certainty and *a priori* the entitlements of migrant workers. Public authorities in many of the countries visited (including Austria, Denmark, France, Germany, Poland and Spain) generally supported a clarification of the rules on the aggregation of periods of insurance, employment and self-employment (therefore acknowledging the problems stemming from the current ones).

trESS identified this same issue in their Think Tank Report 2012. As stated in the report, "A major problem in the field of the application of the aggregation rules is that the interpretations of these rules differ significantly among the Member States' institutions. Especially in cases where the national legislation makes benefit entitlement conditional on the completion of periods of insurance, different approaches are taken with regard to periods of employment or self-employment, which under the legislation under which they were completed are not regarded as periods conferring entitlement to unemployment benefits". The report outlines different problems arising from the application of the aggregation rules, including the periods of (self-) employment to be taken into account and the periods to be taken into account with regard to voluntary schemes. Other practical problems are also mentioned.

[123] http://www.dosz-ossom.fgov.be/user_docs/02-12-Brochure-Anglais.pdf

[124] OSSOM offers a broad social protection to anyone:

1. who works outside the European Economic Area and Switzerland.

2. who is a citizen of Switzerland or of a Member State of the European Economic Area (Nationals of other countries must be employed by the Belgian State, the Regions or the Communities or by a company with registered office in Belgium.)

[125] See also cases Bozzone (87/76) and Laborero/Sabato (82 and 103/86).

Provisions on the export of unemployment benefits: minimum period of export of three months with a possible extension to six months (discretionary decision of the competent institution)

A third element contributing to the lack of transparency is the regime for the exportation of unemployment benefits (cf. Table 131: Export of unemployment benefits - current practices). The regulation foresees a minimum period of export of three months, with a possible extension to six months. However, there are not fixed criteria for the concession or refusal of the extension. The decision is taken by the competent institution, which applies its own set of criteria or, in some cases, has no pre-defined criteria at all. The competent institutions in the Member States are supposed to apply discretionary power, meaning (according to the ECJ) an assessment of the situation of each individual case (and not the adoption of a general policy decision on the prolongation or not of the export). This reduces, in practice, the transparency for the workers, who cannot know in advance the likely duration of their export period, which might in turn affect their mobility decision. In addition, some countries do not grant the export at all (such as the UK).

Certain interviewees (including British public officials, a representative from the Confederation of the German Trade Unions and certain EURES advisors) considered that the duration of the period needs to be clearly defined (be it three months, six months or other duration –they held different views-). A time-span (as is the case, with a span between three and six months) can easily lead, in their view, to a misinterpretation by the citizens, and is ineffective in practice.

The interplay between the current coordination rules and national rules can also create conflicts in practice. This was the case in Germany, where it was reported that it is not possible for recipients of Hartz IV benefits (Arbeitslosengeld 2) to export their unemployment benefits; it is only possible to export the “true” unemployment benefits (Arbeitslosengeld 1). This is, allegedly, often unclear to the citizens who seek advice (e.g. at EURES).

Reimbursement of unemployment benefits between Member States

Even though they do not impact EU citizens directly, the rules on reimbursement between Member States also add to overall complexity of the system and represent a source of administrative burden for Member States. Several claims were raised during the interviews with public officials pertaining the inefficiency and burdensome character of the reimbursement mechanism (they are described more in detail below).

Depending on the conditions, the Member State of last activity might have to reimburse the Member State of residence the benefits provided during the first three or five months to a frontier or cross-border worker.

The reimbursement provisions are a novelty of Regulation (EC) No 883/2004, as they were not included in Regulation (EEC) No 1408/71.

Communication between institutions of Member States

Communication between institutions of Member States is clearly perceived as an area with substantial margin for improvement. Under the current coordination rules, problems of

ineffectiveness and derived burden are reported by a significant number of public authorities. They are also noticed by other stakeholders.

As previously reported, the results of both Deloitte's online survey and the public consultation carried out by the Commission reveal shortcomings in the communication between institutions of Member States. In Deloitte's survey, 47% of the public authorities saw a problem in the ineffective and burdensome communication. Only 10.6% of the respondents considered that the communication is fast, efficient and effective; over twice as many respondents, in contrast, indicated that cross-border communication is slow, burdensome and/or ineffective.

In the EC public consultation, 38% of national administrations, 24% of social partners and trade unions and 33% of civil society and non-governmental organisations ranked the slow and/or ineffective communication between Member States as one of the three main problems of application of EU law in this area. It was the second most-frequently selected by the respondents who replied on behalf of organisations.

The complexity of the current system is reflected in the use of different types of documents for exchanging similar information. As an example, according to representatives from the Polish government:

"There are too many documents that are used to confirm basically the same information (e.g. U002/U017/E301). Other countries use other forms such as PD U, PD S, PD F, etc. This may result in confusion among migrant workers and may lead to the loss or reduction of their entitlement to unemployment benefits. The documents need to be clear and be used universally across the EU."

5.3.1 Unawareness of rights of mobile workers among workers and public authorities

As has been discussed above, the complexity of the rules generates problems both for mobile workers and for public authorities to know with certainty the rights mobile workers are entitled to under EU law. The results of both Deloitte's survey and the EC public consultation, as well as the interviews conducted at national level point towards a relatively low level of awareness or rights. While workers would actively look for information upon becoming unemployed, the complexity of the rules and the uncertainty that surrounds the interpretation and application of certain ones would persist as obstacles for a high level of awareness of rights.

5.3.2 EU rules not sufficiently taking into account changing job market conditions & Risk mobile workers enjoy less favourable conditions for reintegration into the labour market

The coordination rules try to ensure that migrant workers receive unemployment benefits in the conditions most favourable to the search for new employment. Under the current coordination rules, cross-border workers other than frontier workers can choose to register and apply for unemployment benefits in their country of residence or in their country of last activity. The onus is on them, then, to ponder the pros and cons of both systems and opt for the one they consider more beneficial given their circumstances. Wholly unemployed frontier workers, meanwhile, must register and claim unemployment benefits in their country of residence. As a supplementary step, they might also register as job seekers in the employment service of their country of last activity. However, if they do so, the compliance with the job-seeking obligations of the country of residence takes priority over the requirements of the country of last activity. As such, the rule mandating frontier workers to claim unemployment benefits in their country of residence is based on the assumption that they enjoy the most favourable conditions for seeking employment in their country of residence. Due to changing job market conditions, such assumption is nowadays questionable.

In interviews carried out for this project, particularly with public officials, as well as in our online survey, several interviewees and respondents manifested the view that unemployed frontier workers might not enjoy the most favourable conditions for seeking employment in their country of residence. Instead, they could have better chances of finding a job in their country of last activity. The qualification conditions that apply, the value attached by employers to experience in a particular market, and the importance of professional networks are some of the factors that might turn the country of last activity into a more attractive option for frontier workers. In this sense, a British public official argued that "*as research shows, many of the opportunities to find a job are due to formal networks, not informal ones*". He argued that formal networks would be stronger for the frontier worker in his/her country of last employment, while informal networks would be stronger in his/her country of residence.

However, it was also noted during the interviews that it is not possible to generalise. Each case is different. The most relevant factors to determine the chances of finding a job are the educational background, qualifications and experience of the job seeker as well and the conditions of the job market in the area concerned. Demand for specific skills and the economic conditions of a specific area are paramount (as evidenced particularly in times of economic crisis, were unemployment rates

vary strikingly across countries and regions). Therefore, it is difficult to determine, on a general basis, whether frontier workers enjoy a better chance of finding a job in their country of residence or in their country of last activity. At any rate, precisely because of the importance of individual circumstances and the swings in the economic prospects of each region over time, the assumption that unemployed frontier workers enjoy better conditions for seeking employment in their country of residence does not seem to hold.

The Court of Justice did indeed identify an exceptional application of the rule for other cross-border workers to unemployed frontier workers, who have better prospects of finding another job in the State of last activity and could therefore apply for unemployment benefits there (Case C-1/85 *Miethe)*.

While the Court has recently stated that the provisions of the new Regulation (the *Miethe* case concerned the previous coordination regulation, dating from 1971) are not to be interpreted in the light of its earlier case-law[126], it does not deny the existence of a certain type of frontier workers who, having maintained particularly close personal and business links with the country where they were last employed, have better chances of reintegrating into working life in that Member State.

Therefore, while not denying frontier workers the chance of receiving support from a public employment service to find a job, it appears that the current coordination rules do not necessarily reflect the current job market conditions for unemployed frontier workers.

It should be noted, however, that some opinions in favour of making the country of residence responsible for the provision of unemployment benefits to frontier workers were also voiced. They were partially based on the belief that the country of residence offers the best chance for frontier workers to find a job. This was the case in Germany. According to the German Employment Services, unemployed workers receive an optimal support to find employment when they are supported by the employment services in the country of residence; in such cases, there are no disadvantages for the jobseeker resulting from the participation in reintegration services, such as travel costs, uncertainty about training courses, advanced vocational training, etc. In addition, the German Federal Ministry of Labour and Social Affairs argued that when receiving unemployment benefits from his/her country of residence, the unemployed person receives benefits which are in line with the person's direct environment (e.g. cost of living and wage level) and is offered equal treatment compared to "national" unemployed persons. This system also guarantees, in their opinion, an undivided competence that ensures a proper functioning of the chain of reintegration –granting of services and control.

The previously discussed (increasingly) blurry distinction between certain frontier workers and some other cross-border workers, as well as the differences between different types of frontier workers (some of them maintain particularly strong links with the country of last activity, which creates effective differences between them and other frontier workers who remain more attached to their country of residence), also reflect changes in the job market not fully accounted for by the current coordination rules.

[126] See Case C-443/11 *Jeltes*. Following the Court's ruling, the grant of unemployment benefits by the Member State of residence applies even in relation to wholly unemployed frontier workers who have maintained particularly close links with the State of their last employment.

In addition, public authorities interviewed in Slovakia pointed out that the current coordination regulation is focused on the problems of the "old" EU Member States. Regulation (EC) No 883/2004 was enacted on 29th April 2004, two days before ten new Member States officially joined the European Union (1st May 2004). These interviewees argued that the "old" Member States generally had (and have) higher living standards than the new entrants, while their social security systems also vary. These differences affect the actual results of the implementation of the coordination rules. One interviewee, for instance, pointed out that "the motivation for a Slovak worker to go abroad largely differs from the one from old EU Member States".

5.3.3 Unbalances distribution of financial burden

- ***Member State of residence bearing costs of unemployment benefits and other social security benefits without receiving contributions and with only limited coverage by reimbursement mechanism***

The impact of the current coordination rules on the fair sharing of financial burden among Member States is different with regard to frontier workers and to other types of cross-border workers.

The Member State of residence must bear the costs of the unemployment benefits of frontier workers, even though it has not received any contribution from them. Furthermore, it also has to bear other social protection costs related to the unemployed worker and his family.

The unfair character of the rules for the Member State or residence, in terms of distribution of costs between Member States (considering the link between the reception of contributions from workers and the expenditure in unemployment benefits), was agreed by the vast majority of the public authorities interviewed.

In general terms, it was agreed that to provide for a fair sharing of burden, the country receiving contributions should be in charge of paying out the unemployment benefits. In other words, there should be a link between contributions and payments.

Cross-border workers other than frontier workers can choose to claim their unemployment benefits in their country of residence or in their country of last activity. For those who choose the country of residence, the same reasoning just explained for wholly unemployed frontier workers applies. For those who choose their country of last activity, the Member State that received contributions from the worker bears the costs of the unemployment benefits.

In the online survey conducted among public authorities, these considered clearly the best option, from the point of view of a fair sharing of the financial burden between Member States, that the country where the person last worked and paid social security contributions (even if he/she lived in another Member State) should provide the unemployment benefits (it received a score of 3.19 in a scale of 1 to 4). By comparison, the options stating that the benefits should be provided by the Member State in which the person last lived (even if he/she last worked and paid social security contributions in another Member State), and that the unemployed person should be allowed to choose to claim the benefit either in the Member State of last employment or in the Member State of residence, were both similarly scored (2.29 and 2.28, respectively) and clearly below the option making responsible the country of last activity (see Annex 10.9).

As mentioned previously, a reimbursement mechanism exists. According to it, the Member State of last activity must reimburse the benefits provided to wholly unemployed frontier workers during the first three or five months (depending on the periods of employment or self-employment completed by the worker) to the country of residence. As long as the unemployment spell of the concerned worker lasts for longer than the period of reimbursement, the current coordination rules impose an unfair burden on the Member State of residence. In this situation, the Member State of residence has not received contributions from the unemployed worker, yet it has to cover his/her unemployment benefits and possibly also bear other social protection costs. Numerous public officials with direct experienced in the matter interviewed considered that the coverage of the reimbursement is not sufficient to compensate the expenditure in unemployment benefits (let alone other social security expenses) given the average duration of unemployment spells. Among those, the following quote was received from Portuguese civil servant:

"The reimbursement of 3-5 months by the competent Member State is considered as peanuts compared to the costs that we face in paying out unemployment benefits to Portuguese seasonal workers who have worked abroad. That is why we are so much in favour of a system where they would claim their unemployment benefit in the country of last employment" (Portugal has a significant amount of seasonal workers who work abroad during a certain period of time while retaining their habitual residence in Portugal. When they come back and become unemployed, Portugal has to pay the unemployment benefit of these people).

However, the duration of the reimbursement period was considered sufficient to provide for a fair distribution of the costs by the public authorities interviewed in some Member States, including notably Luxembourg and the United Kingdom. Public officials in the United Kingdom argued that around 50% of unemployed workers there found a job within 13 weeks of becoming unemployed, and the remaining ones do it before six months. Therefore, the coverage of the reimbursement mechanism seemed appropriate to them.

➢ *Other problems of unfair sharing of financial burden*

Other aspects of the current coordination also stood out as factors causing an unfair distribution of financial burden. These can generate an uneven distribution of the burden in one direction or the other, that is, unfair for the country of last activity of unfair for the country of residence. These include:

- The lack of a minimum period of employment required for the determination of the competent Member State: the current coordination rules do not fix any minimum amount of time of employment to determine the Member State of last activity. Thus, periods of employment of barely a few days or two or three weeks are enough to consider a country as the country of last activity; as such, the country in question will be responsible for the provision or reimbursement of unemployment benefits. Cases of this kind were reported during the interviews (inter alia, by public authorities in Austria, Belgium, France, Germany, Luxembourg and Spain). This can generate an unfair burden on the concerned countries (for instance, a country might have to reimburse up to three months of unemployment benefits for a worker that has only worked in the country for a few days).

- The exclusiveness of the last salary for the determination of the benefits the unemployed worker is entitled to: currently the last salary of the migrant workers is used to calculate the benefits he/she is entitled to (following art.62 Regulation (EC) No 883/2004). It is possible that such last salary has been perceived only for a very short period of time (see previous point). Salary conditions might also vary abruptly between the country of residence and the country of last activity (and hence possibly between the unemployed person's two latest remunerated activities). In these cases, the last salary might not be a good indicator to use as a basis for the calculation of the benefits, in the sense that it might lead to benefits disproportionate to the contributions paid by the worker over a representative period of time. The worker might end up in a winning or losing situation, and situations of unfair sharing of the burden (via reimbursements) might arise. It was alleged by numerous public officials that previous sources of income, over a more extended period of time, should be considered for the calculation of unemployment benefits.

Examples of the first of these problems gathered during the interview include:

"A lot of people exporting their unemployment benefit quickly find an interim job in the Netherlands. Then they become unemployed after a while which makes them entitled to Dutch unemployment benefits, if they live in the Netherlands"

"A Polish person with a U2 document moves to Belgium. If he finds an interim job for a month in Belgium, he can be entitled to a Belgian unemployment benefit if his periods of employment are aggregated. This is social tourism."

As evidenced by the second example, concerns about the lack of a minimum period required to determine the country of last activity (and hence potentially competent for providing unemployment benefits) are linked to concerns about a certain misuse or abuse of rights.

TrESS discussed the aforementioned problems and expanded briefly on them when dealing with the problems brought about by the adoption of the system of reimbursement of between Member States. These problems relate directly to the distribution of the financial burden between Member States. The following problems were listed in the Think Tank Report 2012:

- The State of last employment or last activity may be obliged to reimburse some amounts although the person concerned would not have been entitled to benefits under its legislation. The application of a foreign legislation is binding, which may in principle collide with the apparent neutrality of coordination provisions.
- The State of residence ameliorates its situation with respect to the provisions of Article 71 of Regulation 1408/71, but in many cases the reimbursements do not fully cover (three to five months) the cost of the unemployment or other benefits awarded.
- The amounts reimbursed may not be proportional to the periods completed in the Member State of last employment or last activity. No minimal period of insurance is required for the start of the obligation; an insurance period of only one day may suffice.
- The State of residence is obliged to be in a position of creditor and needs to require the correspondent reimbursement from the debtor.
- The maximum amount provided in paragraph 6 of Article 65 can be a theoretical amount, taking into account that the real amount payable by the State of last

employment or last activity could amount to zero. Member States frequently disagree on this maximum amount.

- The administrative procedure is very complicated and burdensome. Delays of reimbursement are common and frequent. For the State of residence, there always is the uncertainty whether and when it will receive the reimbursement. This objection weighs most heavily against the reimbursement approach.

In addition, trESS reported persistent problems regarding the joint interpretation of the reimbursements, as some Member States declared they may not follow Decision U4 of the Administrative Commission (the decision constituted nevertheless a positive step towards a joint interpretation of the reimbursement rules). Practice also shows, according to trESS assessment, that there is uncertainty as to how to handle claims for reimbursement, and institutions seem in general to lack the experience to properly assess reimbursement claims.

As additional information beyond the pure problems identified in this regard, the following table summarises the opinions of the participants in the EC public consultation and Deloitte's online survey regarding the question of which Member State should provide the unemployment benefits (which is intimately linked to the sharing of the financial burden between Member States):

National public authorities

According to the EC public consultation findings, a large majority of the respondents is in favour changing the rules. Only 11% of national public authorities think that the unemployment benefits should be provided by the Member State where the person has lived (as is currently the case for wholly unemployed frontier workers), even if he/she last worked and paid social security contributions in another Member State (third preferred option of national public authorities after the right of choice option -47%- and the country of last activity option -38%).

This percentage significantly differs from the 26% derived from the Deloitte survey findings (the country of last activity option was also the third preferred). Analysing the replies to the Deloitte survey country-by-country, maintaining the status quo is the preferred option of respondents from national public authorities in nine countries (AT, BE, DK, DE, IE, LU, ES, SE, CH), compared to the ones from 11 Member States in favour of making the country of last activity responsible for providing the unemployment benefit.

Trade unions and social partners:

88% of the trade unions and social partners who have responded to the public consultation preferred breaking the status quo. Keeping the current rules was the least preferred option amongst this group.

Civil society/NGOs

78% of civil society organisations and NGOs that responded to the public consultation preferred a change of the current coordination rules. The current rules were the second preferred option after the granting the right of choice for frontier workers).

Individuals:

93% of individual respondents to the public consultation preferred to change the current rules.

5.3.4 *Migrant workers receiving low returns on their contributions*

Wholly unemployed frontier workers must currently claim unemployment benefits in their Member State of residence. However, these workers paid contributions to Social Security, covering the contingency of unemployment (or contributed otherwise, such as via taxes paid to the Treasury, to the financing of such benefits), in their country of activity. Therefore, frontier workers receive unemployment benefits based on a different system than that to which they contributed. This leads to situations in which certain wholly unemployed frontier workers may lose out on benefits, and receive unemployment benefits below what their contribution should have enabled them to. In other words, they do not receive benefits proportional to their contribution.[127]

This existence of this problem was manifest, according to the public authorities interviewed. Some cases of glaring disproportion were reported during the country visits. [128]

As trESS pointed out in the Think Tank Report 2012, problems might also arise when there is a switch in the applicable legislation. Once a person is qualified as a wholly unemployed frontier worker or a non-frontier worker who continues to habitually reside in the State of residence, the State of residence will be, in virtue of Art.65, the competent State for the provision of social security benefits. The State of residence becomes then responsible for the payment not only of unemployment benefits, but also of sickness and family benefits. This change of system might give rise to disputes, especially when applying the legislation of the State of last employment would have resulted in a more favourable outcome for the person concerned and/or his family members.

Cross-border workers other than frontier workers, on their side, have the right to choose to claim unemployment benefits either in their country of last activity or in their country of residence. Hence, barring any major problems in terms of information about their rights in each country, they are able to compare the total benefits they are entitled to in each country and therefore avoid problems of lack of return on their contributions. However, as explained earlier when commenting on the complexity of the current coordination rules, there are widely perceived issues among EU mobile workers regarding a lack of awareness of their benefits. This was noted by public administrations as one of the main problems related to the application of EU law in the only survey conducted by Deloitte, as well as in the EC public consultation. Other stakeholders also declared to have noticed this problem, while the majority of individual respondents (general public) declared not to know (27.4%) or only have a vague idea (29%) about their rights under EU law. While the interviews carried out with public officials directly involved in the matter during country visits (clearly in France and Romania) confirmed that, upon becoming unemployed, mobile workers become much more aware about their rights, it appears that they would still face challenges to know with the certainty their entitlements. Thus, Deloitte's survey and the EC public consultation showed that there appear

[127] The situation can also be the reverse. Frontier workers might enjoy comparatively high benefits, over what their contribution should enable them to earn. However, in this case the rules would not present problems in terms of lack of return on contributions or loss of rights to benefits.

[128] As an example, the Austrian authorities interviewed put the example of a Hungarian frontier worker, resident in Hungary and having worked for 30 years in Austria with an average monthly salary of € 2 000, who becomes wholly unemployed. This person, upon becoming unemployed, receives unemployment benefits of around €110 per month during three months; had he lived in Austria, he would get approximately €1 100 for a period of minimum nine months.

to be problems concerning the level of awareness of the coordination rules among public authorities, causing them on occasion to provide migrant workers with incorrect and/or insufficient information. In these cases, cross-border workers other than frontier workers could also end up missing a return on their contributions if failing to identify the Member State that would provide them with the higher unemployment benefits and/or the highest chances of reintegration in the labour market.

Using the "impact on social protection" as a proxy for return on contributions, the public authorities participating in Deloitte's survey ranked the right of choice as the best option (a score of 2.79 in a scale of 1 to 4), followed by the "country of last activity" (2.67). The "country of residence" option (currently applied to wholly unemployed frontier workers) received a lesser score than both of them (2.53). These results are consistent with the arguments presented.

Additionally, issues with the aggregation of periods could also lead to the loss of entitlements. In these cases, workers would also receive unemployment benefits which are not commensurate with the contributions paid. No glaring issues of this kind were identified in the interviews carried out with public administrations.

5.3.5 Risk of loss of rights to benefits

The aforementioned informational challenges for EU citizens and administrations can result in a loss of benefits for mobile workers. The complexity of the coordination rules creates challenges for workers to know their rights, which can result in migrant workers being unprotected (being left without any unemployment benefits) because they requested unemployment benefits in the wrong Member State. As staff working in national administrations also face challenges in obtaining an in-depth knowledge about the migrant workers' rights, they are not always able to advise workers so as to avoid situations of losses of benefits.

TrESS points directly at the complexity of the legal framework as a potential source of problems, and in particular to the fact that the applicable legislation for the granting of unemployment benefits varies depending on whether the person concerned is wholly or partially unemployed. Regulation 883/2004 does not define these concepts, and while decision U3 of the Administrative Commission provides criteria to determine whether a person is to be regarded as a partially or wholly unemployed person, the interpretation of the criteria can still create problems. The unemployed person might see his/her application rejected because of the different interpretation of the facts and criteria that apply.

Changes in the applicable legislation, discussed previously, can also lead to a comparative loss of benefits.

However, this loss of rights was not considered a major issue by the stakeholders interviewed. While the relative lack of knowledge about their rights was confirmed during the interviews, and the challenges for the public authorities themselves were echoed, the general perception of the public authorities was that the system was not failing to protect the workers. No cases were a total loss of rights had occurred due to informational barriers and lack of transparency of the system, were reported by any interviewed representatives of national administrations.

9.8% of the public institutions participating in our online survey considered as one of the three main problems of application of EU law in the area is that "EU rules do not provide for the effective protection of social rights of migrant workers". These included the following claim from an Austrian civil servant: "*Many migrant workers are unaware which institution could support them. As the regulation is quite unspecific (for example, how long do you need to work in a foreign country to be entitled to unemployment benefits), each country adds its own rules which makes it difficult for jobseekers. If a cross-border worker loses his job and moves from country A to country B: Country A is not responsible because he does not live there anymore, and country B is not because he did not work there before...* A German public official, meanwhile, stated that "*Not all national authorities inform the migrant workers sufficiently … Migrant workers from abroad (Eastern European Countries) are not sufficiently informed about their rights - social insurances, employees entitlements, contracts etc. A lot of guest workers are not well informed about minimum wages or collective labour agreements and usually earn less than a domestic worker."*

Two representatives of national administrations (out of 55) and one representative from the social partners (out of 17) participating in the EC public consultation considered that "EU rules do not provide for an effective protection of social rights of migrant workers" as an important problem.

The divergent Member States' interpretations of Article 61 of Regulation 883/2004 also can lead occasion to the loss of benefits by unemployed workers. A survey launched in the Administrative Commission showed that divergent interpretations of art.61 lead some Member States to an application of the rules that does not conform to EU law. These issues, confirmed in the European Report 2011 of the trESS network, can have a negative effect on the rights of migrant worker –who may not qualify for unemployment benefits as a result-.

Other issues in terms of incorrect application of the coordination rules can also lead to loss of rights to benefits. 29% of national administrations participating in the Deloitte online survey and 22% of those participating in the EC public consultation considered that, while they do not need to be changed, the coordination rules should be better applied in practice.

The following issues were reported in Poland: According to the Ministry of Labour and Social Policy, certain institutions of Member States of last activity refuse to grant unemployment benefits (and consequently to export those benefits) to cross-border workers other than frontier workers only because they are not residents of that Member State (this in breach of Art. 65(5) (b) in connection with Art. 65(2) third sentence of Regulation 883/2004). Certain institutions do not fulfil their obligations as stipulated in Art. 12(1) in connection with Art. 54(1) of Regulation 987/2009 and make the persons concerned acquire their insurance records (on PD U1) from other Member States on their own. In addition, certain institutions do not fulfil their obligations as stipulated by Art. 54(3) of Regulation (EC) No. 987/209 and make the persons concerned acquire certificated of their family situation (on the outdated forms E302) form Member States on their own. This applies especially to the UK.

The shortcomings of communication between the institutions of Member States can also cause a certain loss of rights to workers by unnecessarily depriving them temporarily of their rights. Only 10.6% of public authorities participating in Deloitte's online survey considered that cross-border communication with other Member States is fast efficient, and effective. In contrast, in the opinion of 25.5% of the respondents the cross-border communication is slow, burdensome and/or

ineffective. For the remaining 63.8%, it generally works well, but there are specific problems with certain Member States. During the country interviews, such bilateral issues between different countries were confirmed. The slow or ineffective communication can affect the unemployed people insofar as it can lead to delays in the processing of documents. Since the payment of unemployment benefits depends upon the completion of the administrative procedures, unemployed workers are directly affected by issues in cross-border communication between institutions. These issues were mentioned by several Member States representatives (for instance in Denmark, the Netherlands and France).

In Belgium, it was reported that the issue of the U1 document by the competent Member State can take six to eight weeks; in the meantime, the unemployment benefit cannot be paid to the unemployed person. In addition, it was stated that not all the necessary documents are provided by the institution or the unemployed person when they are requested (e.g., C4 form, pay slip) and that there are enormous differences across countries in the number of asked "verification documents" (e.g., contracts, pay slips, information about the unemployed person or information about the last employer) when the Belgian unemployment office request a U1 document. Certain countries (notably France) would request a large amount of documents.

Long delays in the exchange of documents were also reported in France.

In Romania, problems were noted in certain cases, notably concerning the missing feedback from requests made to other Member States. Due to this, it was reported that a case can be solved in a timespan ranging from one month and a half to an undetermined duration. In addition, according to the public officials' interviews, approximately 30% of the forms requested to other Member States were not received or were received with delays, after following up on the initial request.

Another claim related to the loss of rights to benefits was made in the Netherlands: *"The current rules are pretty difficult to apply if a frontier worker is made redundant by a company within the framework of a collective redundancy. In this case, he could benefit from social plan arrangements concluded between the company and trade unions. Many social plans provide topping-up mechanisms where the company supplements the unemployment benefit of his former employee. Supplements are calculated on the basis of the unemployment benefit system of the competent Member State. For frontier workers, who have to claim their unemployment benefit in the country of residence, this kind of topping-up mechanisms could generate unforeseen situations (in their benefit or in their disadvantage)".*

5.3.6 Barriers to job-seeking abroad

Member States' practices regarding the extension of the period of export of unemployment benefits (from three to six months) vary significantly. As reported in the trESS network Think Tank Report 2012, on the Coordination of Unemployment benefits, some countries have developed their own criteria to assess the convenience of granting the extension, while others assess each individual case on the basis of the reasons mentioned in the request. In some Member States, granting the extension is exceptional; while others do not apply the extension at all (such is the case in Sweden, the Netherlands and the United Kingdom) (cf. p.121 and Table 39).

In those cases when the extension is never granted, or only granted on an exceptional basis, the practices of the competent Member States equates to a lack of facilitation of job-seeking abroad (and hence of labour mobility across the EU).

No set of objective, homogeneous criteria to decide on the granting of the extension across Member States exist. This creates comparative disadvantages between workers in different countries. Those who see their petition of extension directly rejected, without an assessment of the circumstances of their case, are denied of a chance to facilitate their job seeking abroad.

The workers who are denied the extension of the export do maintain the right to receive unemployment benefits for the remainder of their period of entitlement upon condition of their return to the competent Member State. While maintaining the protection of the workers, this presents an effective obstacle to job-seeking abroad.

According to their replies to the Deloitte online survey, public authorities correlated the duration of the period of export with the impact on labour mobility (the current rules received a score of 2.47 in a scale of 1 to 4, while the option of raising the minimum period of export to six months received a score of 2.54 and the option of making the export possible until the end of the person's entitlement received a 2.72 score). In other words, the longer the possibility to export unemployment benefits, the longer the impact on labour mobility. Therefore, if the duration of the export of benefits is limited due to the different national practices, labour mobility is curtailed.

trESS also reported additional problems of a more practical nature that can hamper job-seeking abroad. These include delays due to the difficulty of finding the required information in time, and also the insistence of many institutions on receiving a confirmation of the jobseeker's registration with the employment services in another MS. This is relevant because the benefits will only be paid after this confirmation. Jobseekers may also encounter difficulties to register with the employment services in another MS, as experience shows. There are also differences with regard to the monthly follow-up information, and there is no uniform approach concerning the use of the PD U2 and the SED S009. Some institutions still use E- forms without any reference to the new Regulations.

As additional information, the opinions of stakeholders participating in the EC public consultation and Deloitte's online survey about the rules on the export of unemployment benefits are summarized as follows:

National public authorities

According to the EC public consultation's findings, 63% of national public authorities are in favour of extending the period of export to six months or even longer. Extending the period of export until the end of a person's entitlement to unemployment benefits is slightly more preferred by national public authorities than extending the period of export to 6 months. This percentage of support is in line with was found in the Deloitte survey.

Analysing the replies to the Deloitte survey country-by-country, extending the period of export until the end of a person's entitlement is the most preferred option by respondents from nine Member States (HU, IT, LV, MT, PL, RO, SK, SI, ES, UK). Representatives from these countries generally see a low risk of abuse and positive effects in terms of labour market mobility and labour market

reintegration. Maintaining the status quo is the preferred option by respondents from national public authorities in 11 countries (AT, BE, CY, DK, EE, FI, FR, DE, LI, LU, NL and CH[129]).

Trade unions and social partners:

Only 22% of respondents to the public consultation will like to change the current export rules, whereas 78% of the respondents to the public consultation are in favour of keeping the current rules on export of unemployment benefits (preferred option).

Civil society/NGOs

78% of respondents in this group are in favour of changing the current rules on the export of unemployment benefits. Prolonging the period of the export to the end of a person's entitlement to unemployment benefit is the preferred option of NGOs/civil society (56%).

Individuals:

76% of individual respondents would like to change the current rules on the export of unemployment benefits. 59% of individual respondents would like to see an extension of the period of export until a person's entitlement to unemployment benefits.

5.3.7 Uneven application of current coordination rules by Member States

Public authorities pointed out problems of application of the current coordination rules consistently via the different data gathering activities conducted for the study. 72.5% of the participating institutions selected in the Deloitte online survey "EU law is not uniformly understood and applied by Member States" as one of the three main problems regarding the coordination of unemployment benefits, making it the most-frequently noted problem. On top of the 44.4% of public authorities considering, for various reasons, that the coordination rules need to be changed, 19.4% of the respondents thought that, while the rules do not need to be changed, they should be better applied in practice. Thus, per countries, ***whilst considering that the coordination rules do not need to be changed, representatives of public authorities from the Czech Republic, Denmark, Estonia, Malta, Portugal and Spain pointed out in the online survey that the rules should be better applied in practice. Meanwhile, authorities from Austria, Latvia, Lithuania, Slovakia and Switzerland stated that, whilst they do not need to be changed, the rules should be better explained.***

Results were similar in the EC public consultation. "National institutions/administrations do not apply EU law correctly" was the fourth most-frequently selected problem. 19% of the total amount of respondents from national administrations participating considered this as an important problem (in contrast, it was only selected by one social partner and one civil society organisation). On top of the 27% of respondents from national administrations (and 35% of social partners and trade unions, as well as 66% of civil society and non-governmental organisations) that considered that the rules should be changed, 20% of respondents from national administrations considered that, although they did not need to be changed, the coordination rules should be better applied in practice (this option was again only selected by one social partner and one civil society organisation).

[129] It should be noted that the survey includes personal opinions of national administrations' representatives. These can by no means considered as the official position of a Member State.

Considering specific rules where an uneven application has been noticed, the rules of the aggregation of periods (art.61 Regulation (EC) No 883/2004) are a clear example.

A survey launched in the Administrative Commission in 2011 showed the widely divergent interpretations of art.61 by Member States, some of which were not in accordance with EU law. These issues were confirmed in the European Report 2011 of the trESS network, and were also confirmed during the interviews conducted with involved public officials for this study.

Two aspects are particularly problematic. First, the consideration of periods of employment or self-employment, when the national legislation of the competent Member State makes the entitlement to benefits conditional on the completion of periods of insurance, and the periods of employment or self-employment are not regarded as periods conferring entitlement to unemployment benefits, is controversial. Second, the consideration of periods with regards to voluntary schemes.

Concerning the first problem, some institutions hold the view that they should not be obliged, by virtue of art.61, to take into account periods which would not qualify to generate entitlement to benefits under the legislation of the State under which these periods were completed (but would have been considered as a period of insurance under the national legislation of the competent Member State). Concerning the second problem, a similar problem arises. Only the national legislation of the competent Member State is considered (therefore, if the period of employment or self-employment completed abroad would have been considered as a period of insurance if it had been completed in the competent country, then it will be considered as such and will qualify for benefit entitlement); this even in cases where the unemployed worker did not insure himself voluntarily. In these cases, as with the first problem, some Member States consider that such period should not generate the right to unemployment benefits (and hence should not be aggregated) since it would have not done so in the country where it was completed.

An example of this type was brought up in Denmark:" *If Germans work in Denmark and if they chose not to become member of the unemployment fund, Germany needs to take into account the periods these people who have worked in Denmark but these people never contributed to the system. It should be clear that when people move to other MS, they should not have rights for which they have not contributed anything. Also Czech republic complained about it".*

Another similar example was gathered in the Netherlands: "*Aggregation of period of insurance/employment problems with Germany and United Kingdom. Germany did not want to accept the period of employment of people in the Netherlands, as under German legislation this would not have led to entitlement to unemployment benefit. However, the problems are solved now with Germany. With the UK, there problem still persists".*

The uneven application of art.64 concerning the extension of the period of export of unemployment benefits has also been documented, as discussed above.

Different national practices concerning cross-border communication between institutions of Member States were discussed during the country interviews with the public authorities. This concerns in the first place the use of different portable documents. As clearly pointed out by the Polish authorities, this includes the use of different documents that are used to confirm essentially the same information (e.g. U002/U017/E301). Member States use different documents (e.g., E- and

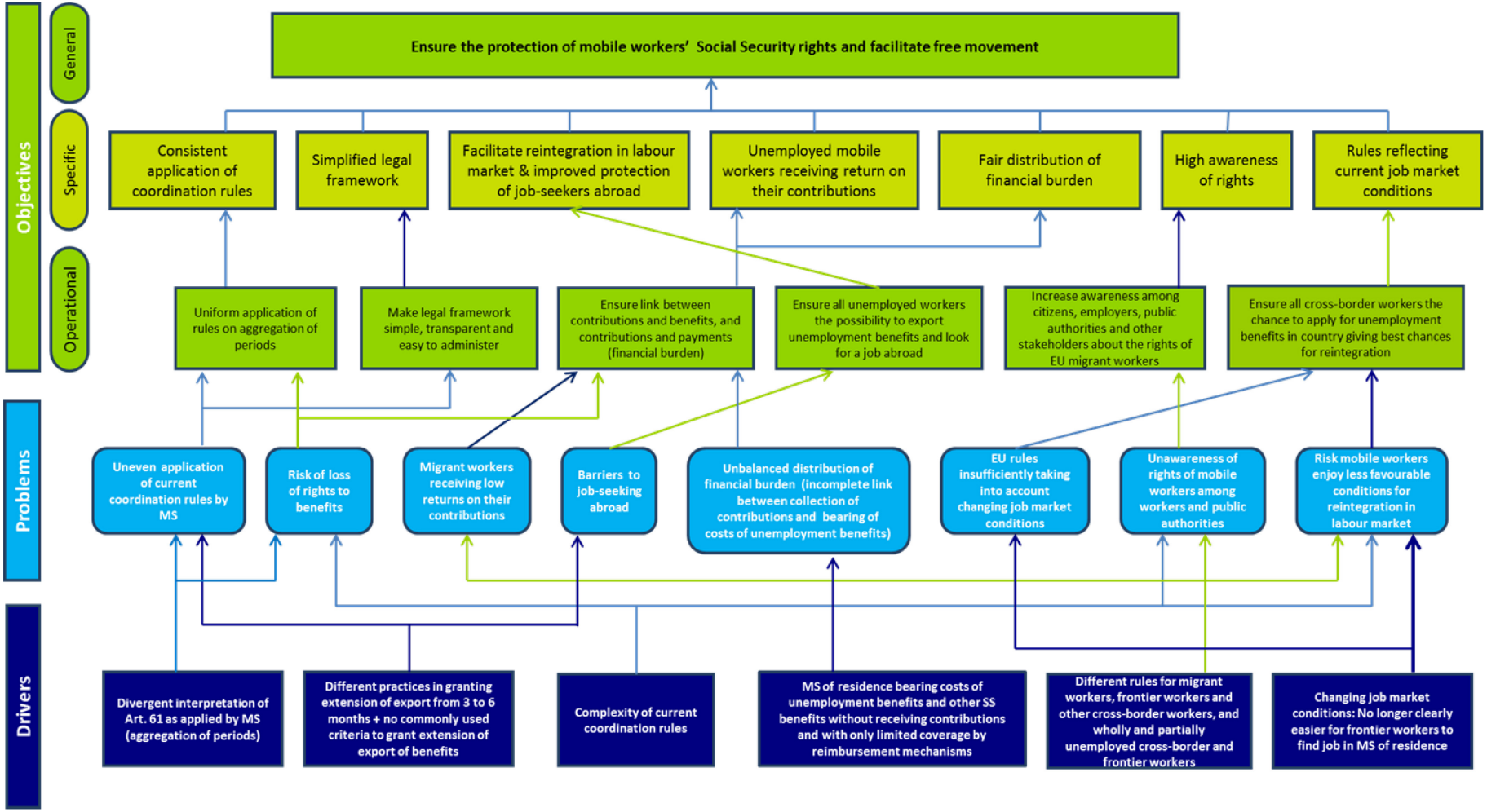
U- documents for coordination unemployment benefits), paper-based or in electronic form, and exchange them differently (by postal mail or electronically). Secondly, it concerns the practices regarding the requests for specific information to fill out portable documents. During interviews, representatives in most Member States commented on how some countries require much more information than others do (for example France), which effectively delays procedures. Thirdly, as brought up mainly by public officials from Spain and the United Kingdom, there are different practices with regard to the claims for reimbursement. According to them, certain countries were much more prone to ask for the reimbursement of unemployment benefits that others, particularly with regard to relatively unclear cases. In this sense, certain public officials felt a certain lack of "institutional loyalty", whereby treatment and relations with other countries would not be reciprocal.

TrESS identified similar "practical problems" concerning the application of Article 61. As presented in the Think Tank Report 2012, sometimes wrong SEDs are used. In other occasions, the SEDs contain incorrect information or do not contain information on the nature of the employment, or the recipient cannot be identified. Even if the correct forms are used, the different approaches of Member States can lead to confusion as to the periods to be filled in on the PD U1 and the SEDs. Thus, while some institutions fill in all periods, others only include periods that qualify for benefit entitlement based on the argument that, otherwise, periods that cannot lead to an unemployment benefit in the State where the periods were complete have to be taken into account by the competent State which is to pay for the benefit. Moreover, as reported by trESS, some institutions refuse to deliver the PD U1, while in practice institutions must often wait for months for the PD U1 or the SEDs.

5.3.8 Coordination of unemployment benefits: problem tree

The following problem tree presents in a visual way the main problems presented by the current rules on the coordination of unemployment benefits. The tree is based on the information gathered via the different data collection tools and activities employed for this study. The problem tree relates the problems to their underlying drivers (which are depicted below the problems), and to the policy objectives, that are defined based on such problems (the objectives are depicted above them). The relationships between drivers and problems, and between problems are objectives, are pictures using arrows. Following the EC Impact Assessment methodology, a difference is made between general, specific and operational objectives. The relationships between the objectives at each of three levels are also presented visually by using arrows.

Figure 1 - Problem tree coordination of unemployment benefits



6 Description of the policy objectives

A central question in this section is: *what should the EU rules for coordination of unemployment and long-term care benefits aim at?* The objectives that are set should reflect the identified problems, and should be structured according to the chain of problems (drivers). An objective tree was developed in which a hierarchy of objectives (operational, specific, and general) was defined according to a causal chain effect:

- **General** objectives: These refer generally to treaty and/or EU 2020 Strategy-based goals (and are therefore a link with the existing policy-setting).
- **Specific** objectives: Relate to the specific domain and the nature of the intervention considered. The specific objectives correspond to result indicators, and defining these is crucial, as they set out what the Commission wants to achieve with the intervention.
- **Operational** objectives: Concern deliverables or objectives of actions that the initiative is expected to achieve and are linked with the outputs of the intervention.

The objectives are to be coherent with the overall EU policy in the area, and should be SMART (Specific, Measurable, Achievable, Realistic and Time-Dependent) to the possible extent.

For both the coordination of long-term care benefits and unemployment benefits, the **general objective is to ensure the protection of mobile citizens' social security rights and to facilitate free movement**. By ensuring the rights of mobile citizens within the EU (plus Iceland, Liechtenstein, Norway and Switzerland), obstacles to free movement are removed. Actual mobility is not an objective *per* se, but creating an enabling and conducive environment for mobility is. All obstacles to free movement must be removed so that it is ensured. This general objective is in line with Articles 21, 45 and 48 of the TFEU, which constitute the basis for the coordination of social security schemes.

This general objective and the specific objectives set out are consistent with the horizontal policies of the European Union, including the Europe 2020 strategy, whose flagship initiative "An agenda for new skills and jobs" seeks inter alia to respond to the need to facilitate and promote intra-EU labour mobility. Removing the obstacles to mobility for European citizens is on the priorities of the European Commission, but it has been highlighted by it and other European institutions over the last few years that European citizens still face problems when moving across borders in the EU (see, among others, the European Year of Workers Mobility 2006, the European Parliament report on citizenship in 2009, the Monti report on the Single Market, President Barroso's political guidelines and the Commission Work Programme 2013). Labour mobility across Member States remains low, as emphasized in the 2012 Annual Growth Survey[130]. In line with this priority, the Commission issued a policy communication in April 2012 ("Employment package"), in which it identified the EU's biggest job potential areas and the most effective ways for Member States to create more jobs. Among other objectives, the employment package also aims to contribute to a genuine EU labour market. Boosting

[130] COM (2011) 815, Communication from the Commission, Annual Growth Survey 2012.

labour mobility as a means of boosting the EU's economic growth, alleviating social suffering among EU citizens and opening opportunities for their personal and professional development were also the aims pursued by Action 1 of the EU Citizenship report 2013 "EU citizens: your rights, your future", in which the Commission announced its intention, cited above, to propose a revision of the social security coordination regulation, looking in particular into extending the export of unemployment benefits for longer than the mandatory three months, to make it easier for citizens to look for a job in another EU country.

For both topics, while it might be complicated to define SMART operational objectives, there a number of indicators that can be used as proxies to measure the progress in achieving the objectives, such as the number of Court cases, the amount of complaints raised to the Commission, the number of infringement procedures opened against Member States and the results of surveys that can be launched *ad hoc* (including surveys to EU-funded networks and services that help EU citizens to resolve their doubts and problems when dealing with public institutions and EU rules, such as EURES advisors, the SOLVIT network or Europa Direct).

The order in which the objectives are presented does not reflect any particular level of importance.

The following **objectives have been identified at the specific and operational level for the coordination of long-term care benefits**. The specific objectives are outlined, and for each of them the operational objectives corresponding to it are listed and briefly discussed. Operational objectives might relate to several specific objectives. To the extent possible, the objectives intend to express the desired future state, towards which the policy options should contribute. The links of the objectives with the identified problems the current coordination rules present are also briefly introduced.

Improve protection of mobile citizens

- Ensure EU rules do not leave any migrant citizen without protection: the current coordination rules leave a gap in protection. Citizens reliant on care moving from a competent country which only grants benefits in kind to a country (new country of residence) that grants only benefits in cash can be left without any protection. The coordination rules must aim to close this gap and guarantee the protection of all Member States' citizens.

- Make legal framework simple, transparent and easy to administer: beyond the gap in protection that can arise depending on the types of benefits granted in the countries involved in the mobility of the citizens reliant on care, the protection of mobile citizens can be hampered by other reasons. These include the uneven or incorrect application of the coordination rules. Failures to correctly and consistently identify the benefits provided under each national system that should be considered as LTC and hence coordinated, can also lead to losses of benefits (e.g. Member States considering certain LTC benefits as social assistance and not applying the coordination rules). Similarly, the

coordination of LTC benefits under different social security branches in different Member States can also generate issues in terms of the protection of citizens. Public administrations can face obstacles to apply the rules given the complexity of the legal framework. For these reasons, a simpler, more transparent and easy to administer legal framework would contribute to ensuring the protection of mobile citizens in the EU.

- **Facilitate classification of LTC benefits under EU law**

  - Common understanding of LTC benefits across Member States (common definition of LTC or common criteria to determine them): there is currently no common definition of LTC at EU level, nor a common set of criteria to determine which benefits provided under each national system should be considered LTC benefits and hence coordinated. The ECJ has filled some of this gap, but problems of classification persist. Regardless of the means employed, a common understating of what LTC is a pre-requisite to make a clear classification of LTC benefits under EU law possible.

  - Make legal framework simple, transparent and easy to administer: a general simplification of the legal framework and accrued transparency would contribute to facilitate the classification of LTC benefits under EU law. No specific coordination rules exist for LTC, which must in turn be coordinated as sickness benefits. This results in a series of mismatches given the different characteristics of both types of benefits. In this particular case, the operational and specific objective could be seen as the two sides of the same coin. A simpler, more transparent and easier to administer legal framework would facilitate the classification of LTC benefits under EU law. At the same time, however, facilitating such classification would be in itself a major step towards simplifying the legal framework.

- **Rules taking into account the specific characteristics of LTC benefits**

  - Make legal framework simple, transparent and easy to administer: the complexity of the current coordination rules and the different problems derived from it stem in part from the lack of a specific coordination regime for LTC and the application instead of the rules for the coordination of sickness benefits. LTC benefits present however distinct characteristics. The application of the rules from the sickness hence fail to account for the specific characteristics of LTC benefits, giving place to certain shortcomings that should be overcome.

- **Improve legal certainty & Stable regime of coordination of LTC benefits**

  - Ensure EU rules do not leave any migrant citizen without protection: creating (or modifying existing ones) provisions ensuring that no citizen is left without protection regardless of his/her circumstances would in itself contribute to increase legal certainty. Cases of lack or total lack of protection would be prevented, and hence it would be expected that less cases and proceedings

would be brought before the Court of Justice, which would bring some stability to the coordination regime.

- Make legal framework simple, transparent and easy to administer: a simpler, more transparent and easy to administer legal framework would enhance legal certainty and, as direct result, make the system of coordination of LTC benefits more stable.

- Limit individual complaints and proceedings before the Court of Justice: setting limiting the complaints and proceedings before the Court of Justice as an operational objective facilitates the measurability of improvements in terms of legal certainty and stability. The current instability of the system of coordination, manifested by the amount and relevance of the ECJ's rulings in the field, leads logically to the objective of limiting the amount of cases and procedures.

High awareness of migrant citizen's LTC rights

- Make legal framework simple, transparent and easy to administer: as evidenced by the interviews conducted during the project, the results of the EC public consultation and Deloitte's online survey, and as also pointed out by trESS, the complexity and intricacies of the legal framework for the coordination of LTC benefits make it difficult for migrant citizens and public authorities to know with certainty the entitlements of migrant citizens to LTC rights. A simpler, clearer framework would make it easier to gain knowledge about LTC rights.

- Improve information regarding LTC in cross-border situations among citizens and public authorities: beyond the difficulties brought about by the complexity of the rules, a way to raise the awareness about the LTC rights of migrant citizens is directly tackling information and communication activities. While not all aspects of the coordination might be entirely clear even for those actively looking for information about it, the knowledge of the average citizens about LTC rights in case of mobility within the EU could be increased.

Fair distribution of the financial burden between Member States

- Ensure there are no double payments: the current diversity of benefits provided in the MS that should be considered as LTC benefits for the purposes of the coordination, the actual coordination of the benefits under different social security schemes, the consideration of LTC as social assistance by some MS (which do not apply the coordination rules), combined with the lack of a definition of LTC or common criteria at EU level, results in difficulties to apply the provisions (Art.34) to avoid the overlapping of benefits. As a result, the risk of double payments persists. To guarantee a fair distribution of the financial burden, it must be ensured that the cost of providing LTC benefits is borne by the competent MS and that no double payments are done for the

same risk. This, beyond the pure distributional aspects, can also lead to higher overall costs and affect negatively the sustainability of the system.

The following objectives have been identified at the **specific and operational level for the coordination of unemployment benefits**. As has been done for long-term care, the specific objectives are outlined, and for each of them the operational objectives corresponding to it are listed and briefly discussed. Operational objectives might relate to several specific objectives. To the extent possible, the objectives intend to express the desired future state, towards which the policy options should contribute. The links of the objectives with the identified problems the current coordination rules present are also briefly introduced.

- **Consistent application of the coordination rules**

  - Uniform application of rules on the aggregation of periods: a survey launched within the Administrative Commission in 2011, the findings of the trESS Think Tank Report 2012 and the results of the interviews with public authorities conducted for this project indicate that Member States apply the rules on aggregation of periods in widely different ways. As reported in the answers to the Administrative Commission survey, some would not be in accordance with EU law. Therefore, in order to ensure a consistent application of the coordination rules, the rules on the aggregation of periods must be applied uniformly.

- **Simplified legal framework**

  - Make legal framework simple, transparent and easier to administer: as part of the general effort to render the legal framework for the coordination of unemployment benefits less complex, a simpler, more transparent and easy to administer legal framework should be achieved. These objectives reflect in reality the same purpose, only the formulation varies to provide a more operational nuance, where proxies for output indicators can be found and hence progress towards achieving the goal monitored. The currently uneven application of the coordination rules, as well as the low level of awareness of mobile unemployed workers about their rights and the information and knowledge problems faced by public authorities justify the need to simplify the legal framework.

- **Facilitate reintegration in the labour market & improved protection of job-seekers abroad**

  - Ensure all unemployed workers the possibility to export their unemployment benefits and look for a job abroad: not all unemployed workers in the EU enjoy currently the same possibilities to export their unemployment benefits and look for a job abroad. The rules about the export of periods are applied unevenly by Member States, creating differences among unemployed workers. To maximise the possibilities for reintegration in the labour market and providing a fair and similar chance to unemployed workers across the Member

States, the rules must ensure to all unemployed workers the possibility to export their unemployment benefits and look for a job abroad.

- **Unemployed mobile workers receiving return on their contributions**

  - Ensure link between contributions and benefits, and contributions and payments (financial burden): under the current coordination rules, wholly unemployed frontier workers might receive a low return on their contributions due to the fact that they receive their unemployment benefits from a country (their country of residence) other than the one in which they paid contributions (their country of last activity). The lack of a required minimum period of employment (or self-employment) to determine the country of last activity might also lead certain unemployed cross-border workers to receive benefits disproportionately lower with regard to their contributions. A similar effect might arise due to the fact that the unemployment benefits are calculated based only on the salary perceived during the last activity.[131]

- **Fair distribution of the financial burden**

  - Ensure link between contributions and benefits, and contributions and payments (financial burden): the country of residence must currently bear the costs of the unemployment benefits of wholly unemployed frontier workers and certain cross-border workers other than frontier workers without having received any contribution from them. Although a reimbursement mechanism exists, it has a limited coverage. It does not cover all the costs of the unemployment benefits provided by the country of residence in any case (the period to be reimbursed is limited to three or five months), and the country of residence must also bear other costs such as those of sickness and family benefits. Ensuring the link between contributions and payment is necessary to provide for a fair distribution of the financial burden between Member States.

- **High awareness of rights**

  - Increasing awareness among citizens, employers, public authorities and other stakeholders about the rights of EU migrant workers: the results of the EC public consultation and Deloitte's online survey point to a low level of awareness about the rights of unemployed mobile workers. The interviews conducted with public authorities in 14 Member States showed that it is also complicated for public officials, and not only potential beneficiaries of the benefits, to have a thorough and reliable knowledge of the rules. This was also pointed out by trESS. The complexity of the coordination rules, including the wide variety of cases contemplated in the legislation, contribute to render difficult higher degrees of awareness. In response to such situation, increasing the awareness of rights among citizens, employers, public authorities and other stakeholders about the rights of EU migrant workers is set as an objective.

- **Rules reflecting current job market conditions**

[131] It should be noted that in all the cases presented, the unemployed mobile workers could also end up in a winning situation.

- Ensure all cross-border workers the chance to apply for unemployment benefits in the country giving them the best chances for reintegration: wholly unemployed frontier workers must now register and apply for unemployment benefits in their country of residence. While they might register as jobseekers in their country of last activity as a supplementary step, compliance with the requirements of the country of residence's public employment service has priority. These rules were created under the assumption that wholly unemployed frontier workers enjoy the best chance for reintegration into the labour market in their country of residence. Given the changing market conditions, this might however not always be the case anymore. Higher chances of reintegration might exist in their country of last activity.

7 Impact assessment of the policy options

7.1 Introduction

Multiple decision paths can be chosen by decision-makers to tackle effectively the existing problems and to address the challenges related to social security coordination. Decision makers could analyse all the different options, assess any combination of options, and approach the final solution step by step. Some of these options are of horizontal nature and could be taken irrespective of the way of coordination chosen; others are clearly separated paths of coordination. This makes it very complex to take a clear-cut decision.

In this chapter we present a description of each option. We would like to note that we have not examined all possible options, but a selection taking into account the work of trESS on this issue and the mandate of the Commission services for this study.

Furthermore, this chapter focuses on the assessment of the likely impacts of the policy options. All policy options have been assessed according to the same assessment criteria.

7.2 Impact assessment criteria

The following impact assessment criteria have been applied:

Table 38: Impact assessment criteria

Coordination of long-term benefits + coordination of unemployment benefits	• The impact (increase/reduction) on **social security coverage** of the insured persons who move within the EU, and the members of their families and survivors; • The impact (increase/reduction) on **administrative burden** of each option, **transparency** and **complexity** of the rules • Impact on **public budgets** of the Member States, Impact on **fair burden sharing** of the burden between Member States • Impact on the risks of **misuse or abuse** of the EU rules; • Possible impact on the EU **internal market**; • Impact on the **fundamental rights of EU citizens, incl. gender equality** • Possible impact on the **EU budget**.
Specific - coordination of long-term care benefits	• Impact (increase/reduction) on social security coverage of the insured persons **dependent on care** who move within

	the EU • Impact on correct and uniform application of the rules. • Impact on the social security coverage of migrants worker, particularly with regard to: o the conditions for **reintegration in the labour market** (less or more favourable) o **return on the workers'** contributions. • Impact on the **intra-EU labour market mobility** (increase/reduction) (prolongation of the period of export).
Specific – coordination of unemployment benefits	

Impact on social security coverage of the insured persons

An important question is whether the **social security rights** of the person concerned are well protected[132]. This means that we have checked if all benefits which could be claimed without a cross-border situation can also be granted in a cross-border situation or if the person loses entitlements and thus could in the worst case be left without any entitlements although the Member States involved know such benefits.

Furthermore, concerning the coordination of unemployment benefits, we assessed all possible options on the **return** that workers receive on their **contributions** to the social security benefit system. Moreover, we evaluated the options with regard to their potential to create less or more **favourable conditions for reintegration in the labour market** of the unemployed. An important aspect that has been evaluated is the increase or decrease in services and assistance offered by public employment services to mobile jobseekers in the EU.

Impact on administrative burden, transparency and complexity of the rules

We assessed the impact of each option on the likely administrative burden on national administrations and other institutions that are involved in handling cross-border cases. More specifically with regard to the following questions:

- Do new processes or new information flows between Member States have to be set up?
- Do national administrations or other institutions have to set up new implementing arrangements to put the coordination into practice?

Disclaimer:

During the interview phase, it became clear that when discussing administrative burden on administrations, stakeholders (regardless of type) relate administrative burden issues to complexity of the rules and lack of transparency of the coordination rules, which lead to incorrect and non-uniform application of the rules. The complexity of the rules and transparency of the coordination rules is considered as a determining factor in the administrative burden that is imposed on national

[132] Treaty on the functioning of the EU (TFEU), Art.48, FFTEU: "*they shall make arrangements to secure for employed and selfemployed migrant workers and their dependants*."

administrations. In our (qualitative) description of the impacts, it is difficult to discuss these three aspects (administrative burden, transparency and complexity) separately, because they are very much related to each other.

Impact on public finance of the Member States

First, we have assessed the impact on public finance of Member States, based on the impact on the social security coverage of the insured persons linked to each option. We have paid attention to **the financial impact for Member States** both at an aggregated level and at individual Member State level (where possible).
Second, we have assessed the impact of each option on the extent to which it enhances **fair sharing of the financial burden** between Member States. We would like to note that this is difficult to evaluate. Fair burden sharing between Member States is strongly depending on the system the Member States apply. Examples of unfair burden sharing:

- Member States which have to reimburse benefits which their national legislations do not know may see this as unfair.
- Member States with insurance-based schemes could be seen as burdened if they have to grant/reimburse benefits for persons which are not insured there and thus also do not pay any contributions towards these schemes of these Member States.

Examples of Member States which are not to be regarded as unfairly burdened:

- Member States which are obliged to grant all the benefits which they would have to grant already under national legislation (e.g. in residence based tax financed schemes for all residents, such as in Sweden) are not to be regarded as unfairly burdened.

Impact on risk of abuse or misuse of rights

The options were evaluated based on their **risk of abuse or misuse of rights** by the citizens or workers, often referred in the general and more colloquial terms of "benefit tourism" or "social tourism". One has to be very careful with the use of these concepts. Abuse is to be understood as "an artificial conduct entered into solely with the purpose of obtaining the right of free movement and residence *under Community law which, albeit formally observing of the conditions laid down by Community rules, does not comply with the purpose of those rules*"[133].

Potential impact on EU internal market

We have also assessed if the options better stimulate mobility of persons and intra-EU labour market mobility - both in the sense of geographic mobility (movement of workers between countries and regions) and job-to-job mobility (e.g. moving to another job) than the baseline scenario. We particularly paid attention to the removal of barriers to labour market mobility.

[133] EC, Communication on guidance for better transposition and application of Directive 2004/38/EC on the right of citizens of the Union and their family members to move and reside freely within the territory of the Member States, COM/2009/0313 final. Reference to judgments of the Court of Justice of the EU in: Cases C-110/99 Emsland-Stärke (para 52 et seq.) and C-212/97 Centros (para 25).

Potential impact on EU budget expenditure

Impact on fundamental rights of citizen

The chosen option has to be compatible with the EU Charter of Fundamental Rights. The Commission "Impact Assessment guidelines" provide a full-list of fundamental rights in annex 8.1. Fundamental rights that are potentially affected by social security coordination rules are:

- Chapter II – Freedoms:
  - Freedom to choose an occupation and right to engage in work
  - Freedom to conduct a business
- Chapter III – Equality
  - Equality before the law
  - Non-discrimination
  - The rights of the child
  - The rights of the elderly
  - Integration of persons with disabilities
- Chapter IV – Solidarity
  - Family and professional life
  - Social security and social assistance
  - Health care
- Chapter V – Citizen's Rights
  - Right to good administration
  - Freedom of movement and of residence

With regard to the impact of prolongation of the period of export, several factors were specifically considered:

- The impact the **reintegration of people in the labour market;**
- **Risks of misuse or abuse of the EU rules**: we had to examine if this option favours situations where the persons concerned could easily influence and manipulate their situation in such a way that they receive more benefits than they would otherwise be entitled to. This is especially so if two Member States grant benefits or provide specific services and if it cannot be excluded that they do not know about the other Member States granting such benefits (the person concerned does not report the benefits received);
- **Intra-EU labour market mobility**;
- Social security coverage, particularly with regard to the **return on the workers' contributions**.

7.3 Scoring indicators

A scoring system was developed to allow judgments on 'performance' of an option with regard to the impact assessment criteria described above. The baseline scenario - a continuation of the current rules - served as the benchmark, as the decision maker needs to know if an option is better or worse than the situation we are confronted with today:

- A '+' indicates that an option is better than the baseline scenario with regard to of the criterion in question.

- A '-' indicates that an option is worse than the baseline scenario.
- We used a "+/-" when it was not clear which impact the option will have with regard to the criterion in question or in case evidence gives a mixed picture (both positive and negative impacts were identified).
- We use "0" for the identified impacts in the baseline scenario.

We have chosen a simple and straightforward scoring system in order not to complicate the assessment of the impacts. trESS made a similar consideration regarding the value system[134][135].

The different impact assessment criteria were not weighted.

[134] trESS, Legal impact assessment for the revision of Regulation 883/2004 with regard to the coordination of longterm care benefits, Analytical Study 2012: http://www.trESS-network.org/EUROPEAN%20RESOURCES/EUROPEANREPORT/trESS_Analytical%20Study%202012.pdf

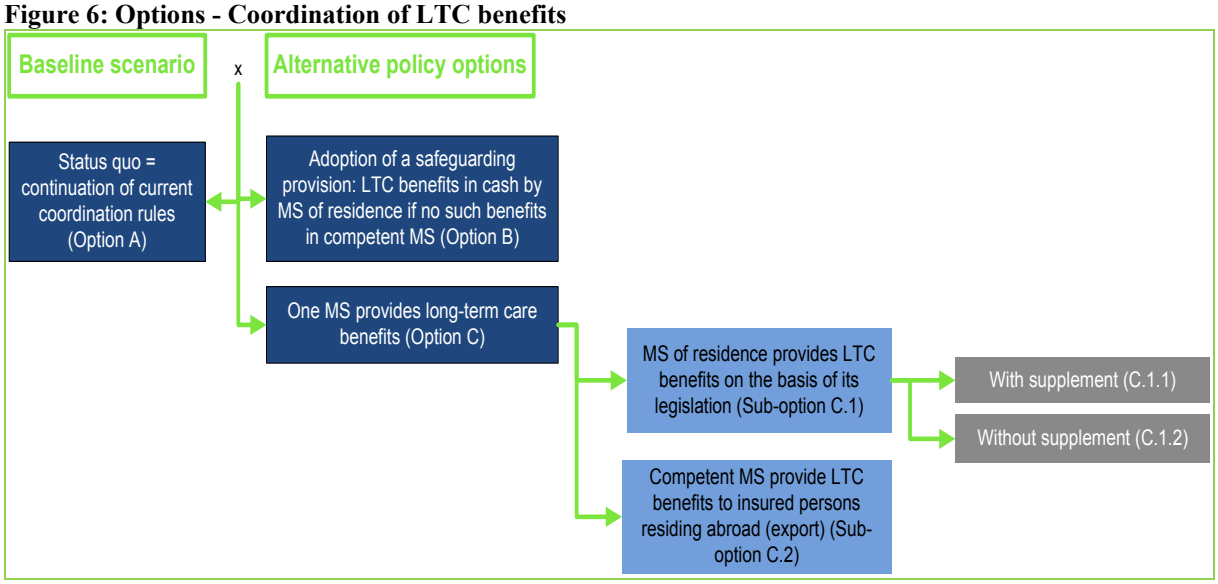
[135] TrESS admits that a "+/-" system is a rough value system, which could be more elaborated. However, it refrained from adopting a more complex value system, because "it make it more difficult to evaluate all the different options in a systematic and coherent way". Furthermore , trESS makes the following caveat: "It has to be said that these marks ('+', '-' or '±') were not easy to agree on. Our discussion of these marks always involved a very subjective element, as each author had a slightly different approach towards giving the marks."

7.4 Coordination of long-term care benefits

7.4.1 Overview of possible options

The figure below presents an overview of the options that were assessed on their likely impacts for the coordination of the LTC benefits.

Figure 6: Options - Coordination of LTC benefits



7.4.2 Option A: Baseline scenario

The baseline scenario (**OPTION A**) implies no change of policy and a continuation of the current rules for coordination.

- Long-term care benefits *in kind* continue to be provided according to the legislation of the Member State of residence (if they exist) and reimbursed by the competent Member State (= where the person is insured);
- Long-term care benefits in cash (if they exist) continue to be provided by the competent Member State (= where the person is insured).

The baseline means to change nothing and keep the coordination rules as they stand today. This implies that outlined problems and challenges. The status quo is the benchmark for any other alternative option proposed.

7.4.3 Option B: Adoption of a safeguarding provision ensuring that a mobile person does not remain without any protection

Long-term care benefits *in cash* will be provided by the Member State of residence if the application of the rules under the Sickness Chapter would mean that a person does not receive any long-term care benefits. The amount of the benefits provided by Member State of residence would then be reimbursed by the competent Member State.

With this policy option, the safeguarding provision would ensure that all the mobile persons are protected: they would always be entitled to some LTC benefits. Whenever a person would not be entitled to any LTC benefits (neither in cash nor in kind) under the current system (meaning the application of the Sickness Chapter's rules), the Member State of residence would provide benefits in cash in accordance with its legislation. The competent Member State would then reimburse to the Member State of residence the amount of the benefits provided.

This safeguarding option however does not guarantee that the level of protection for long-term care would not be reduced after the person's move.

Attitude of consulted stakeholders:

- Generally, public authorities perceived this option as rather theoretical. No such cases as those intended to be covered by the safeguarding provision were reported, conveying the impression that the existent gap in protection does not represent a sizeable problem.

  This being said, the large majority of interviewed stakeholders (across the different Member States) national public authorities seemed receptive to the introduction of the provision, particularly in view of the negligible impacts that it would have. If the clause served to ensure the protection of a fringe group of migrant persons who might be left without protection, it would be welcome.

7.4.3.1 Impact on social security coverage of the insured persons who move within the EU, and the members of their families and survivors

Score: +

This option addresses the current problem of the gap in the protection of mobile persons, as it can overcome the complete loss of social security protection; for example if the competent Member State does not have any LTC benefits in cash (only benefits in kind) and the Member State of residence has only LTC benefits in cash. However, the option does not guarantee perfect social security coverage of mobile persons reliant on care and cannot ensure that the protection would remain at the same level as if the person remained in his/her competent Member State. Therefore, a differential supplement would have been needed.

One EU civil society representative made the remark that under this option, *"mobile persons – a small minority in the total population - would be put at a disproportional advantage over the non-mobile persons in that country. In case the competent country does not provide any long-term benefits at all, those people can receive cash benefits in the country of residence and would thus be better-off than non-mobile persons in the competent Member State (who would not be entitled to any benefits)".*

7.4.3.2 Impact on administrative burden, transparency and complexity of the rules

This option is likely to increase the administrative burden compared to the baseline scenario, as it requires a complex and burdensome cooperation between national public authorities (worse than the baseline scenario). This would be particularly the case if the obligation of the Member State of residence to provide LTC benefits depends on the actual granting of LTC benefits by the competent

Member States (and not on the question whether or not such benefits are included in the legislation of the competent Member States).

- *Transparency: -*

This option would be less clear than the status quo. Many questions could arise. It has to be clarified what exactly is meant by the condition that the competent MS does not grant LTC benefits in cash. Does this mean that no LTC benefits in cash are provided under the national legislation or does it also cover situations in which this legislation knows such benefits but the person concerned does not fulfil the conditions for entitlement (e.g. because the relevant degree of need of care or the relevant age are not reached – a question similar to the question concerning the existing text for taking into account of child raising periods under Article 44 of Regulation (EC) No 987/2009)? For the MS of residence this would give rise to many uncertainties. In relation to some MSs (which are competent for the persons concerned) LTC benefits in cash would have to be granted, whereas not in relation to others (in the same situation - depending on whether the competent MS grants such benefits or not).

- *Complexity of the rules: -*

This option does also not provide more simple rules compared to the baseline scenario. All situations have to be explained in detail under which in addition to the obligations of the competent Member State, the Member State of residence has to grants its LTC benefits in cash. Furthermore, for the MS of residence it could become very complex in case it also has benefits in kind. Which of these benefits should this MS grant by priority (both benefits will be reimbursed); could the competent MS refuse the reimbursement of the more expensive version? Options with reimbursement are usually more complex than without reimbursement.

It could also be questioned why this obligation only becomes applicable when the competent MS does not at all grant any LTC benefits in cash, but not if it grants an LTC benefit in cash which is lower than the benefit in the MS of residence.

- *Administrative burden on public authorities: -*

This option does not tackle any of the major problems in the baseline scenario which have an impact on administrative burden on public authorities (e.g. uneven application of coordination rules, problems of classification of LTC benefits under EU law and insufficiently specified reimbursement mechanisms).

It has to be considered that– as regards the administrative burden of granting benefits – the Member State of residence is expected to face an additional administrative burden compared to the baseline scenario.

Furthermore, when opting for a system of reimbursement for benefits in cash provided by the country of residence (which can be a sub-option), the administrative burden on both Member States is likely to increase even more.

According to a German civil servant, "*this option would lead to substantial, additional administrative burden. First, additional administrative steps are needed to ensure the implementation of the 'safeguarding provision'. Based on this, the insured person needs to submit a request to receive the*

LTC benefits (enabled by the 'safeguarding provision'). Following, the country of residence will need to request information about any LTC payments by the competent Member State. The competent Member State will then reply to this request by sharing information on the LTC benefits that were already paid to the person. As a next step, the Member State of residence will need to provide the long-term benefits in cash if the application of the Sickness Chapter would mean that the person does not receive any long-term care benefits. Finally, in case of a reimbursement system, the country of residence will need to prepare and send a claim for reimbursement to the competent Member State".

Similar administrative burden problems can be expected as in the case of reimbursement between Member States for unemployment benefits to frontier workers (Article 65 (5) and (6) of Regulation (EC) No 883/2004). A national administration explained:

"The reimbursement mechanisms are not properly applied by the institutions/bodies concerned. The terms of reimbursement are not applied. In some cases, Member States do not fully reimburse the costs incurred. This presents a major problem which could be aggravated by the introduction of this option."

One should however put these additional administrative costs into the right perspective, as option B will only need to be applied in a limited number of cases.

7.4.3.3 Impact on public finance of the Member States

- *Impact on public finance of Member States:* +/-

Under this option, the protection of the mobile persons would thus come first. Once it had been ensured, the issue of which Member State bears the cost, and the opportune reimbursement, would be resolved. National public authorities considered that although logically an increase in public expenditure can be expected, the impact on their budgets of this option would be negligible.

- *Fair burden sharing between Member States: -*

A sub-option where the benefits provided are reimbursed could contribute to fair burden sharing. However, there is also a flip side of the coin. According to a legal assessment by the trESS network[136], it could be said that it is an additional burden for the competent MS, which "*might deliberately make a decision to compensate the risk of LTC only by way of benefits in kind. This MS would thus also have to reimburse benefits in cash*".

7.4.3.4 Possible impact on the EU internal market

Score: +

With this policy option, the safeguarding provision would ensure that the mobile persons are better protected: they would not remain without any entitlements due to the coordination rules. In this manner, mobile persons would not see their mobility options restrained because of a lack of LTC coverage as an effect of their decision to move.

[136] JORENS, Y. (e.a.) Legal impact assessment for the revision of Regulation 883/2004 with regard to the coordination of long-term care benefits. Analytical study 2012, trESS

7.4.3.5 Impact on the fundamental rights of EU citizens

Score: +

By contributing to eliminate gaps in protection and ensuring that mobile citizens reliant on care can receive a minimum level of care, this policy option has a positive impact on different fundamental rights that it would to promote: non-discrimination (certain citizens would not suffer a total loss of benefits based on their country of origin), the rights of the elderly, the rights of the persons with disabilities, family and professional life and, in general, on the fundamental right to social security and social assistance.

By guaranteeing that mobile citizens would not be left without any protection, this policy option would also contribute positively to ensuring the right of freedom of movement and of residence. Thus, citizens would not see their mobility options based on a possible total loss of entitlements to long-term care benefits.

7.4.3.6 Possible impact on the EU budget

Score: +/-

No impact on the EU budget could be identified.

7.4.4 Option C1: Member State of residence provides long-term care benefits on the basis of its legislation

In Option C.I, the Member State of residence shall provide long-term care benefits on the basis of its legislation:

- with a supplement from the competent Member State if benefits in Member State of residence are at lower level (C.I.1)
- without a supplement from the competent Member State (C.I.2).

This policy option sets out clearly which Member State would provide LTC benefits. Contrary to the baseline scenario, where the distinction between benefits in cash and in kind is the starting point and an element of crucial importance (as it determines which Member State must provide the LTC benefits), this policy option would not make any distinction among the types of benefits. The starting point and critical element would be the Member State legally in charge of providing the LTC benefits (the Member State of residence or the competent Member State depending on the sub-option).This Member State would then provide all LCT benefits (be them in kind, in cash or mixed), with a system of reimbursement.

The competent Member State would always be responsible for the cost of the benefits.

In Option C1, the Member State of residence would provide the LTC benefits (again, regardless of their type) on the basis of its legislation, and the competent Member State would then reimburse them. Option C1 includes two sub-options itself: in the first one, the competent Member State would provide a supplement to the beneficiary in the event that the benefits in the Member State of

residence were at a lower level (in this case -in line with the non-distinction amongst benefits in this policy option-, the comparison of the level of the amount of LTC benefits between the residence and the competent Member State would have to include all types of LTC benefits). In the second sub-option, there would be no compensation even if the benefits in the Member State of residence were lower than those in the competent Member State.

Attitude of consulted stakeholders

National public authorities	➢ According the EC public consultation replies, there is weak support among public authorities for both options. Option C1.2 is slightly more popular (9%) than option C.I.1 (4%). Our public authorities' survey shows significantly higher support for option C.I.2 (22%).
Trade unions and social partners	In the public consultation: ➢ Most popular option: 25% of the responding trade unions and social partners' representatives are in favour of the option where the Member State of residence provides LTC benefits in cash supplemented with a supplement by the Member State of insurance (option C.I.1). ➢ 17% of trade unions and social partners' representatives would like that the Member State of residence provide the LTC benefits based on its own legislation without any supplement by the competent Member of State (C.I.2).
Civil society/NGOs	➢ 50% of the civil society representatives are in favour of C.I.2 (without a supplement by the competent Member State). ➢ No respondent claimed to be in favour of C.I.1 (with a supplement by the competent Member State).
Individual respondents	➢ One fifth of individuals (25) that have responded to the public consultation are in favour of letting the Member State of residence pay for the LTC benefits based on its own national legislation (C.I.2 - second preferred option). ➢ Only 7% of the individuals expressed a preference for C.I.1 (with a supplement by the competent Member State).

7.4.4.1 Impact on social security coverage of the insured persons who move within the EU, and the members of their families and survivors

Score C1.1 and C.I.2: +

Both options would ensure that mobile persons are always protected at the same level as the persons who are insured in the Member State of their residence. C1.1 option (with supplement) would also, address the problem of the gap in the protection of mobile persons. Both sub-options give entitlements to all the benefits which are provided for the residents of a Member State. This can in itself be seen as positive compared to the baseline scenario (which is why both sub-options received a positive scoring). In our public authorities' survey, national administrations highly scored both sub-options with regard to their impact on the social protection of insured people. Sub-option

C.I.2 with no supplement received an average rating of 4.3 on a 1-to-6 scale; whereas the sub-option C.I.1 with supplements remarkably scored slightly lower (4.0).

Findings from the face-to-face interviews reveal that the sub-option, which includes a supplement by the competent Member State (C.I.1), is without any doubt seen as better than the baseline scenario and (in many cases) also than C.I.2 (without supplement). It seeks very effectively to avoid that rights are lost and the highest benefits are always safeguarded.

With regard to the sub-option without supplement by the competent Member State (C.I.2), interviewees expect that it will depend on the specific case whether there will be a positive or negative impact on social security coverage. Depending on the specificity of the long-term care benefits in the country of residence and its generosity, citizens will be better or worse off in terms of social security coverage.

With regard to this point, one trade union representative stated: "*There is a large discrepancy between the social systems between the Member States; the insured persons would be disadvantaged should no supplements be granted*". It illustrates the overall opinion of the interviewees.

In addition, an Austrian national administration employee/representative mentioned, "*Austrian citizens (who have paid social security contributions in Austria) would be worse-off if they moved to a Member State with a lower level of LTC services or to a country that does not grant any LTC benefits at all."*

7.4.4.2 Impact on administrative costs and administrative burden

C.I.1 - Supplement provided by the competent Member State

- *Transparency: +*

This sub-option would bring slightly clearer rules than the baseline scenario. The MSs involved would always know that they have to grant benefits (the MS of residence always provide the whole range of benefits; the competent Member State provides a top-up on these benefits in case its benefits are higher). Furthermore, the person concerned would know where to request the benefits and what legislation applies. The division of tasks between MSs would be clear and would not depend that much on peculiarities of the national legislation.

- *Complexity of the rules: -*

In terms of complexity, this sub-option would open simultaneous entitlements under the legislations of more than one MS. This is perceived as more complex than the baseline scenario. The provision of supplements is always complex, as the legislator has to draft complex rules concerning priority, the benefits to be included into the calculation of the supplement (benefits in cash or also benefits in kind, what 'amount' of the benefits in kind etc.) and rules for procedures to settle these supplements.

- *Administrative burden on national administrations: -*

See C.I.2

This a complex option from an administrative point of view, which is regarded as slightly worse than the baseline scenario according to the public authorities' survey results (it receives 3.6 average rating on a 1-to-6 scale compared to a 3.5 average rating for the baseline scenario; a lower score means less expected administrative burden).

This option necessitates an extensive exchange of information between national public authorities concerned. Especially if also benefits in kind are included, it could lead to different supplements every month. It would necessitate a lot of new business flows and SEDs under the potential future EESSI.

The complexity and the administrative burden of supplement system is generally the main reason for the low support for this option among national public authorities.

C.I.2. No supplement provided by the competent Member State

- *Transparency and complexity of the rules: -*

This sub-option would bring clarity, simplicity and legal certainty, by setting out clearly which Member State would provide LTC benefits. Contrary to the baseline scenario, where the distinction between benefits in cash and in kind is the starting point and an element of crucial importance (as it determines which Member State must provide the LTC benefits), this policy option would not make any distinction among the types of benefits. The starting point and critical element would be the Member State legally in charge of providing the LTC benefits. In this option, beneficiaries are able to know in advance which legislation will systematically apply to them depending on the MS where they will reside. There will be no doubts even if it is not clear under the relevant legislation whether a certain benefit is a benefit in cash or in kind.

It was gathered during the interviews with public authorities carried out in certain Member States that this option would help to circumvent to a certain extent the issues caused by the problems of classification of LTC benefits under EU Law. Without tackling the underlying problem, this policy option would help to bring certain clarity.

- *Administrative burden on national administrations: -*

At first sight, the administrative burden on Member States' administration is expected to decrease, because of reduced complexity of the rules under this option (only one Member State provides the long-term care benefits and no distinction between benefits in kind and benefits in cash).

In Option C 1.2 all calculations for the in kind benefits remain the same. The in cash benefits are now however defined at the % of use and the level of spending of the country of residence. The particularities of our sources reveal that even more persons are using LTC in cash, but the average amount is much lower so that the total budget for in cash is reduced to € 192 million and the total becomes € 810 million (cf. 8.2.3). The administrative burden is even somewhat higher (more cases means more costs) and compared to a lower needed budgetary cost, the share of the administrative

burden in the total budget is enlarged to 1.7%, highlighting the impact of probably estimated number of cases.

The provision of all types of LTC benefits by the Member State of residence would require setting up a procedure for the reimbursement of LTC benefits in cash. The current reimbursement procedure only covers benefits in kind. Based on our interviews with national administrations, it appears that setting a system for the settling of monetary amounts, however, would not entitle major problems, as no differentiation needs to be made between benefits in cash and kind.

7.4.4.3 Impact on public finance of the Member States

- *Impact on public finance of Member States: +*

For options C1, namely claims (as debtor and as creditor) based on LTC spending per capita of the **country of residence** (option C1)**,** the budgetary impact of a change in the Regulation was estimated[137] (based on estimated number PD S1 forms and variables 'Health care spending in 2010 prices per person', 'Population (million)' and 'Long-term care spending in 2010 prices (in billion Euros)' in the Ageing Report). For both options, a distinction should be made between LTC benefits provided in kind and in cash.

This option, whereby the Member State of residence shall provide LTC benefits (in kind and in cash) on the basis of its legislation, implies a total expenditure of € 810.1 million or a decrease of 19% compared to the baseline scenario[138].(Table 53 and Table 54).

In this option the expenditure on LTC benefits in kind shall be the same as in the baseline scenario, namely € 618.3 million. The LTC benefits in cash shall be provided on the basis of the legislation of the country of residence and no longer on this of the competent country.[139] This switch results in an expenditure on LTC benefits in cash of € 191.9 million or a decrease of 49% compared to the baseline scenario (Table 53 and Table 54). .

On the level of Member States especially a positive impact (less spending) is observed for Italy (decrease of 49% of expenditure on LTC benefits), Austria (decrease of 47% of expenditure on LTC benefits), Denmark (decrease of 43% of expenditure on LTC benefits) and the Netherlands (decrease of 42% of expenditure on LTC benefits). Primarily, a negative impact (more spending) is observed for the Slovak Republic (increase of 106% of expenditure on LTC benefits), Romania (increase of 60% of expenditure on LTC benefits) and Bulgaria (increase of 51% of expenditure on LTC benefits). Countries in which we do not observe a crucial negative or positive impact are: Belgium (same expenditure as in the baseline scenario), Estonia (same expenditure as in the baseline scenario),

[137] We calculated our estimates on average benefits for the total of the insured population. It is as the mobile citizen (workers, pensioners, their family members) is using this system of LTC as if they were nationals. This involves a 'potential' overestimation of the number of users of cross-border LTC benefits and the related expenditure due to fact some MS consider their LTC benefit as not exportable. At the same time these estimates assume a complete 'take-up' of rights by mobile citizens.

[138] We estimated for the baseline scenario (Option A) a total LTC cross-border expenditure of € 994.7 million of which € 376.4 million LTC benefits in cash paid to persons living in another country than the competent country based on the legislation of the competent country and € 618.3 million paid to creditor countries which provided LTC benefits in kind to insured persons living in another country than the competent country, according to the legislation of the country of residence.

[139] The 'real life' dimension of this option is illustrated by the growing discussion in the Netherlands that the 'in cash' LTC expenditures exported to other countries should not be adopted to the cost of living (or care) in those countries, as is the case when benefits in kind are used.

Germany (decrease of 1% compared to the baseline scenario) and France (increase of 3% expenditure compared to the baseline scenario) (Table 54).

The changes are not always as what is expected since they are sensitive to the real levels of spending. For instance the shift of the reimburse mechanism to the basis of spending at the level of residence implied an increase for Luxembourg (as competent country) because they were 'less generous' (or less oriented) to in cash benefits.

- *Fair sharing of the burden between Member States: -*

Reimbursement is a step towards burden sharing, but in this option, the negative aspects compared to the baseline scenario outweigh the positive impacts. As also the trESS Analytical report on LTC remarked:

"*It could be said that it is an additional financial burden for the competent Member State, which might deliberately make a decision to compensate the risk of LTC only by way of benefits in kind. Under this option, these Member States would thus also have to reimburse benefits in cash".*

According to the results of our public authorities' survey, this option also received the lowest average score with regard to its impact on fair burden sharing (3.39 on a 1-to-6 scale).

7.4.4.4 Risk of abuse or misuse of the EU rules

Score: -

This sub-option incorporates risks of misuse of benefits, as two Member State could be competent to grant benefits at the same time. Persons concerned could thus be tempted not to inform the competent MS of the receipt of benefits under the legislation of the Member State of residence (leading to double payments).

Furthermore, several national administrations in Member States with more generous LTC benefits warned that this option could lead to social tourism in the EU (Austria, Germany and the Netherlands). One German national administration representative stated:

"This option may lead to an increase of inflow of persons from 'poorer' Member States seeking LTC benefits in our country (the standard of LTC benefits in our country is relatively high compared to other Member States). Indirectly, this could also result in an increased pressure on the (supply of) nursing staff, in case there is a high inflow of mobile persons seeking long-term care services as a result of this option."

This argument was repeated by an Austrian national administration representative:

"In 2012, the Austrian Bund (federation) allocated EUR 2.6 billion for LTC; there were 430.000 recipients of benefits. The benefits ranged between EUR 154 - EUR 1655 per month. Approximately 5% of the Austrian population receives LTC benefits, which is relatively high compared to other EU countries. For instance, Germany has a lower share of population receiving LTC benefits. The

threshold as of which people receive LTC benefits is relatively low in Austria. Under this option, a Romanian citizen, who has not paid any contributions into the Austrian social security system, would be entitled to receive LTC benefits from Austria. So, reimbursement between Member States is crucial".

7.4.4.5 Possible impact on the EU internal market

C.I.1 – No supplement provided by the competent Member State +/-

Should there be no supplement, the difference in the level of LTC benefits between the competent Member State and the Member State of residence would seem to be a factor in the decision of (potentially) mobile persons.

C.I.2. Supplement provided by the competent Member State: +

This option would prevent the situation where persons would not move due to the impossibility of receiving any LTC benefits in their new country of residence.

According to the public authorities' survey, national administrations believe that this option is one of two best options to stimulate free movement of persons within the EU (3.94 average score on a 1-to-6 scale), with a higher average score than the sub-option with supplement.

7.4.4.6 Impact on the fundamental rights of EU citizens

Score: +

For both options by contributing to eliminate gaps in protection and ensuring that all mobile citizens reliant on care receive adequate levels of care, this policy option has a positive impact on different fundamental rights that it would to promote: non-discrimination (citizens would be less likely to suffer loss of benefits based on their country of origin), the rights of the elderly, the rights of the persons with disabilities, family and professional life and, in general, on the fundamental right to social security and social assistance.

By removing obstacles to mobility linked to the potential lack or loss of rights to long-term care and increasing the transparency of the rules (mobile citizens should have more visibility on their entitlements with this policy option than they do with the current coordination rules), this policy option would also contribute positively to ensuring the right of freedom of movement and of residence.

One civil society representative provided the following concrete examples about the impact of this option on fundamental rights:

Example 1:

A couple lives in Portugal. The husband receives a low Portuguese pension and a high German pension, after having worked in both countries. Under the current rules, he is not entitled to German Pflegegeld. His wife only receives a German pension and is entitled to German *Pflegegeld* in Portugal (exported).

Under the alternative regime (country of residence provides all LTC benefits), this couple – in the same way as their Portuguese neighbours – would be entitled to all Portuguese LTC benefits in kind (*Sachleistung*) and Portuguese LTC benefits in cash (*Geldleistung*) . If the couple would move back to Germany, both pensioners would be entitled to the German *Pflegegeld*. Equal treatment in the country of residence.

Example 2:
A couple lives in Germany. The husband receives a German pension and is entitled to German Pflegegeld. His wife receives a Belgian pension. Under the current rules, the wife is not entitled to the high German Pflegegeld but to the lower Flemish *Zorguitkering* (Flemish equivalent of Pflegegeld).

Under the alternative regime, both pensioners would be entitled to all German LTC benefits in cash and LTC benefits in kind, in the same way as their German neighbours.

Example 3:
A family lives in Germany. A husband starts working as a frontier worker in the Netherlands. His wife does not work and receives German *Pflegegeld* for care of their disabled son. Because the husband is going to work in the Netherlands, the whole family is insured for healthcare in the Netherlands. However, from the moment the husband goes working in the Netherlands, the family is only entitled to German LTC benefits in kind in the country of residence. Thus, the family loses its entitlement to LTC benefits in cash (German Pflegegeld). From the Netherlands, the family does not receive any LTC benefits in cash, because this is not existent in the Netherlands.

Under the alternative regime, the family will be entitled to all German LTC benefits, whether these benefits are in cash or benefits in kind. If the family moves to the Netherlands, the family would be entitled to all Dutch LTC benefits, as their Dutch neighbours.

7.4.4.7 Possible impact on the EU budget

Score: +/-

No impact on the EU budget could be identified.

7.4.5 Option C2: Competent Member State provides long-term care benefits to insured persons residing abroad (export)

In Option C.II, the competent Member State shall provide long-term care benefits to insured persons residing abroad (export). Where benefits are only available in the forms of services, the competent Member State will reimburse the services provided in the country of residence.

The competent Member State would provide LTC to insured persons residing abroad (that is, the mobile persons would export their benefits). In this policy option, the competent Member State would be "responsible" for all types of LTC benefits, including the benefits in kind (not "naturally" exportable as the benefits in cash). The following solution would be established: where the benefits were only available in the form of services, the competent Member State would reimburse the services provided in the Member State of residence.

This policy option sets out clearly which Member State would provide LTC benefits. Contrary to the baseline scenario, where the distinction between benefits in cash and in kind is the starting point and an element of crucial importance (as it determines which Member State must provide the LTC benefits), this policy option would not make any distinction among the types of benefits. The starting point and critical element would be the Member State legally in charge of providing the LTC benefits (the Member State of residence or the competent Member State depending on the sub-option). This Member State would then provide all LCT benefits (be them in kind, in cash or mixed), with a system of reimbursement.

Under this option, it should be considered and clarified, according to which legislation the person might be considered as dependent and what the level of the dependency is, given the diversity of national legislations. A communication channel would also have to be established between the Member States for Option C2, in order to avoid that the person concerned receives benefits from the competent Member State and services in the Member State of residence for the same purpose.

Attitude of consulted stakeholders

National public authorities	Public consultation results: ➢ 18% of the national public authorities think that persons should be treated equally in the Member State where he/she is insured and should not have his/her care benefits reduced if he/she moves to another Member State (second preferred option). Our public authorities' survey shows a preference of 28% for this statement.
Trade unions and social partners	➢ 33% of the responding trade unions and social partners' representatives are in favour of this option (preferred option).

Civil society/NGOs	➢ 25% of the civil society representatives are in favour of this option (second preferred option).
Individual respondents	➢ 39% of the individuals (49) believe that persons should be treated equally in the Member State where he/she is insured and should not have his/her care benefits reduced if he/she moves to another Member State (preferred option).

7.4.5.1 Impact on social security coverage of the insured persons who move within the EU, and the members of their families and survivors

Score: +

In our survey of national administrations, this option is considered as better than the status quo with regard to its impact on the social protection of mobile citizens (receiving an average score of 3.83 on a 1 to 6 scale, compared a 2.83 score for the baseline scenario). We have also given this option a positive mark, as it allows mobile persons in need of LTC to be treated equally in the Member States where they are insured and not to have their care benefits reduced if they move to another Member State.
Under this option, several national administrations (in Germany and Austria) noted that it should however be considered and clarified, according to which legislation the person might be considered as dependent and what the level of the dependency is, given the diversity of national legislations.

7.4.5.2 Impact on administrative costs and administrative burden

- *Transparency: +*

In terms of transparency, this option is expected to have a positive impact compared to the baseline scenario. It is expected to decrease legal uncertainty because all LTC benefits will be provided on the basis of a single legislation: the one of the competent Member State.

- *Complexity of the EU rules: -*

However, this will not reduce the complexity of the coordination rules, as always more than one Member State will be involved in the provision of LTC benefits. Indeed, it was considered by a large majority of the national administrations that this option would entail significant feasibility challenges, not in the least due to the need of huge communication and coordination between Member States. A comparison of the LTC benefits in kind available in both countries would be necessary, so as to provide in the Member State of residence benefits similar to those in the competent Member State. This calculation could be complex (e.g. due to differences in eligibility conditions across EU Member States) and to a large extent theoretical. For the benefits common in both countries, the current rules for the valuation of LTC benefits in kind would suffice. For those provided in the competent Member State but not existent in the Member State of residence, cash compensation should be provided.

- *Impact on administrative burden on national administrations: +*

In option C 2 there is no change in the baseline scenario for the in cash benefits, but now the entitlements as well number of cases and the average spending for the in kind benefits is defined on the level of the competent country. Those systems are better developed in the competent states and we see the number of cases increasing to 58 thousand, and the total budget to € 900 million (cf. 8.1.2 and 8.1.3). For reason of this increased number of cases also the administrative burden for the in

kind LTC increases to € 5.8 million (or 120 % of the baseline situation) while the relative share of the administrative cost to the total budgetary cost for in kind LTC declines to 0.6%.

7.4.5.3 Impact on public finance of the Member States

Impact on public finance of Member State: -

Option C2 whereby the competent Member State shall provide LTC benefits (in kind and in cash) on the basis of its legislation implies a total expenditure of € 1.3 billion or an increase of 28% compared to the baseline scenario. In this option the expenditure on LTC benefits in cash shall be the same as in the baseline scenario, namely € 376.4 million. LTC benefits in kind shall be provided on the basis of the legislation of the competent Member State and no longer on this of the country of residence. These results in an increase of expenditure on LTC benefits in kind to € 900.3 million or an increase of 46% compared to the baseline scenario (Table 53 and Table 54).

On the level of the Member States primarily a positive impact (less spending) of this option compared to the baseline scenario is observed for Bulgaria (decrease of 94% of expenditure on LTC benefits), Estonia (decrease of 89% of expenditure on LTC benefits), Romania (decrease of 88% of expenditure on LTC benefits), Poland (decrease of 86% of expenditure on LTC benefits) and Portugal (decrease of 72% of expenditure on LTC benefits). Mainly a negative budgetary impact (more spending) of the option compared to the baseline scenario is observed for Finland (increase of 255% of expenditure on LTC benefits), Sweden (increase of 254% of expenditure on LTC benefits) and the Netherlands (increase of 66% of expenditure on LTC benefits) (Table 54)..

Compared to the baseline scenario, the competent Member State could be in a better position to control or forecast LTC expenditure on mobile persons abroad, as these persons will receive benefits in kind that are seen as equivalent to the benefits in kind provided in the competent Member State. This is because the legislation of the competent Member State will have the most important role in the provision of the LTC benefits. Nevertheless, it should be noted this effect is likely to be limited. Significant disparities exist between EU Member States with regard to the monetary value that can be assigned to a specific LTC benefit in kind. For instance, home nursing (benefit in kind) exists both in Germany and Belgium (equivalent benefits), but the provision of this benefit in Germany could be more costly than in Belgium.

- *Fair burden sharing between Member States: +/-*

In the public authorities' survey, this option received the highest average score of all options in terms of fairness. However, this results contrasts with our own survey results and interview findings, which suggest a negative impact in terms of fair burden sharing.

7.4.5.4 Risk of abuse or misuse of the EU rules

Score: "+/-"

This option does not entail a higher risk of fraud or abuse than the baseline scenario. Interviewees found it difficult to estimate the likely impact of this option in terms of fraud risk. One interviewee believed that this option might actually entail a lower risk of fraud than the baseline scenario, because of the increased communication between Member States that is required. This way it will be more difficult for mobile persons to claim LTC benefits in the country of residence without that the competent Member State is informed.

7.4.5.5 Possible impact on the EU internal market

Score: +

Together with option C.I.2, this option was seen by surveyed national administrations as the best option to stimulate mobility of people in the EU (receiving a 3.94 average rating on a 1 to 6 scale, compared to 2.94 for the baseline scenario). It allows mobile persons in need of LTC to be treated equally in the Member States where they are insured and not to have their care benefits reduced if they move to another Member State. This element is regarded as a decisive factor in the decision of citizens to move to another Member State.

7.4.5.6 Impact on the fundamental rights of EU citizens

Score: +

This option contributes to eliminate gaps in protection and ensuring that all mobile citizens reliant on care receive adequate levels of care and thus a positive impact on different fundamental rights that it would to promote: non-discrimination, the rights of the elderly, the rights of the persons with disabilities, family and professional life and, in general, on the fundamental right to social security and social assistance.

By removing obstacles to mobility linked to the potential lack or loss of rights to long-term care and increasing the transparency of the rules (mobile citizens should have more visibility on their entitlements with this policy option than they do with the current coordination rules), this policy option would also contribute positively to ensuring the right of freedom of movement and of residence.

7.4.5.7 Possible impact on the EU budget

Score: +/-: No impact on the EU budget could be identified.

7.4.6 Overview of impact assessed

Table 39: Coordination of LTC benefits: overview of the impacts assessed per option

	Impact assessment criteria	A. Status quo (**BASELINE SCENARIO**)	B. Adoption of a **safeguarding provision** ensuring that a mobile person does not lose his/her entitlement to LTC	C.1: **MS of residence** shall provide LTC benefits on the basis of its legislation		C.2: Competent MS shall provide LTC benefits to insured persons residing abroad (export)
				C.1.1: with supplement by competent MS	C.1.2: without supplement by competent MS	
Coordination of LTC benefits	Impact on **social security coverage** of mobile citizens, with regard to:	**0**	**+**	**+**	**+**	**+**
	Impact on **admin. burden, transparency and complexity** of the rules					
	o impact on transparency of the rules	**0**	**-**	**+**	**+**	**+**
	o impact on complexity of rules	**0**	**-**	**-**	**+**	**-**
	o impact on admin. burden on national admin.	**0**	**-**	**-**	**-**	**+**
	Impact on **public finance** of MS, particularly with regard to:					
	o impact on public finance	**0**	**+/-**	**+**	**+ (-19%)**	**- (+28%)**
	o fair burden sharing between MS	**0**	**-**	**-**	**-**	**+/-**
	Risk of abuse/misuse of rights	**0**	**+**	**-**	**-**	**+/-**
	Impact on the **internal market**	**0**	**+**	**+**	**+/-**	**+**
	Impact on **fundamental rights of EU citizens**	**0**	**+**	**+**	**+**	**+**
	Impact on **EU budget**	**0**	**+/-**	**+/-**	**+/-**	**+/-**

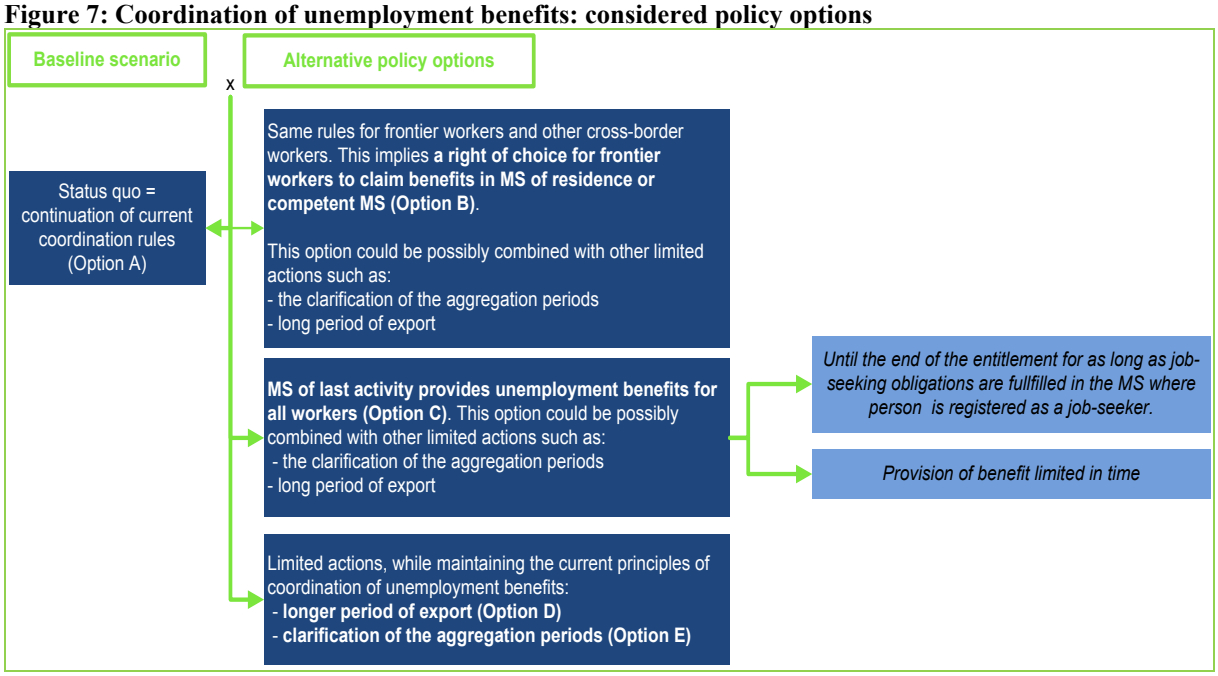
A "+" should be interpreted as a positive impact on the impact assessment criterion, whereas a "-" indicates a negative impact on the impact assessment criterion. Be aware that a positive impact on public finance of MS (+) actually reflects an expected decrease in public expenditure. Similarly, a "+"impact on administrative burden actually reflects an expected decrease in the administrative burden on administrations.

7.5 Coordination of unemployment benefits

7.5.1 Overview of possible options

The figure below presents the options that were considered in the impact assessment. Options D and E are of a horizontal nature and can be combined with options A, B and C.

Figure 7: Coordination of unemployment benefits: considered policy options



7.5.2 Option A: Baseline scenario

The baseline scenario (**OPTION A**) implies no change of policy and a continuation of the current rules for coordination. This means:

- Workers shall claim unemployment benefits in the country of last activity, if they have not resided during their activity in another Member State. Periods of insurance completed abroad, as well as other periods of employment/self-employment, are taken into account for establishing the right to the unemployment benefits (if the periods of employment/self-employment would also have been accounted for an entitlement to unemployment benefits in the competent Member State).
- Unemployed workers have a limited possibility of export of unemployment benefits for 3 months, with the possible extension to 6 months (when he/she looks for work in another Member State). It is the competent institution of the Member State paying the unemployment benefits that may extend this period to 6 months.
- Frontier workers (people who work in one country and live in another, and return home daily or at least once a week) who become wholly unemployed must apply for unemployment benefits in their country of residence. They can in addition register with the employment services in the country of last activity.
- The country of last activity will reimburse the institution of the place of residence the full amount of the benefits provided by the latter institution during the first three months (extensible to five months in certain circumstances).

- Cross-border workers, other than frontier workers, may apply for unemployment benefits and register with the employment service in either the country of last activity or the country of residence.

The baseline means to change nothing and keep the coordination rules as they stand today. This implies that outlined problems and challenges. The status quo is the benchmark for any other alternative option proposed.

7.5.3 Option B: Right of choice for frontier workers (B)

This option implies that frontier workers have the choice between applying for unemployment benefits and registering with the employment services either in the country of last activity or in the country of residence. In this system, frontier workers and cross-border workers, other than frontier workers, are put subject to the same rules.

This option would eliminate the obligation for frontier workers to apply for unemployment benefits in their country of residence. Since conditions might be more favourable for them in the country of last activity, they would have the possibility to apply for unemployment benefits there. The qualification conditions that apply, the value conferred to experience in that particular market, a higher demand for certain skills and expertise, or an overall labour market policy better suited to their needs are factors that could make it easier for unemployed workers to find a job in the country of their last activity (as compared to their country of residence).

It would not be the legislator who would make the choice for the workers. The workers themselves would ponder pros and cons and decide the Member State in which to apply for unemployment benefits (their country of residence or that of their last activity). The unemployed workers, it should be borne in mind, will have to comply with the job seeking requirements of the country they choose to receive the benefits from. Such requirements, together with policy support and labour market conditions, might vary across countries. Frontier-workers would, under this policy option, be subject to the same rules than the other cross-border workers, enjoying the right of choice that cross-border workers other than frontier workers enjoy in the baseline scenario.

This option implies that frontier workers have the choice between applying for unemployment benefits and registering with the employment services either in the country of last activity or in the country of residence. In this system, frontier workers and cross-border workers, other than frontier workers, are put subject to the same rules.

Attitude of consulted stakeholders

National public authorities	- 51% of the national public authorities responding the public consultation preferred this option. However, the results of the Deloitte survey of national public authorities show a significantly lower support for this option (27%)[140]. - Analysing the replies to the Deloitte survey country-by-country, the right of choice for frontier workers seems the most preferred option in only 5

[140] The differences between both percentages are due to the overrepresentation of the some Member States and the underrepresentation of other Member States in the respondent group of both surveys. In order to circumvent over/underrepresentation issues, we analysed the replies to both surveys country-by-country.

	Member States (CZ, EE, SK, RO and UK). ➢ The face-to-face interviews with national public authorities revealed that respondents in some Member States with generous social benefit systems strongly oppose this option (AT, DE, DK and SE).
Trade unions and social partners	➢ 31% of the social partners and trade unions responding the public consultation preferred this option (second preferred option).
Civil society/NGOs	➢ 78% of the civil society/NGOs responding the public consultation preferred this option (preferred option).
Individual respondents	➢ 49% of the national public authorities responding the public consultation preferred this option (the most preferred option of individual respondents).

7.5.3.1 Impact on social security coverage of the insured persons who move within the EU

In the current regime, an unemployed frontier worker might be better or worse off, depending on the characteristics of the unemployment benefits in the Member State of last activity and the Member State of residence (the conditions, heights and duration of the unemployment benefits). Under this policy option, it is generally believed by interviewees that the unemployed frontier worker will be better off, as he has a right of choice (although conditional). Experience with Miethe cases show that frontier workers will likely choose the most beneficial and generous system of both countries. According to the Deloitte survey, public authorities think that this option guarantees the best the protection of social security rights of all options (rated 2.79 on average on a 1-4 scale).

➢ *Return on workers' contributions:*

Score: +

Several consulted civil society representatives and trade unions representatives believe that granting frontier workers a right of choice will have a positive impact in terms of non-discrimination and equality between workers. It gives frontier workers the possibility to be treated in the same way as their former work colleagues which live in the country of last employment. Within this regard, one EURES adviser who is active in a cross-border region stated:

"*Workers are always comparing themselves with their colleagues at the workplace and not with other workers from their country of residence. Imagine a person who lives in Belgium but who is working in the Netherlands, and a person who lives and works in the Netherlands. Both men work for the same company, Philips Lighting Company in Eindhoven, the Netherlands. One day, the company decided to make both of them redundant. Under the current rules, the Belgian frontier worker claims his unemployment benefit in Belgium and not in the Netherlands, although he paid workers' contributions for many years in the Netherlands. So, two former employees of the same company receive different unemployment benefits, both in terms of height as in terms of duration. Many Belgian frontier workers feel discriminated under the current rules".*

Furthermore, the right of choice is considered as fairer and more equal than the baseline scenario by many civil society representatives, as it ensures frontier workers a better return on the workers' contributions which they have paid in the country of last activity before becoming unemployed. Granting a right of choice for frontier workers ensures that they are not deprived from the rights that frontier workers have built up in the country of last activity.

- *Conditions for reintegration in the labour market:*

Score: +/-

There is mixed evidence on whether this option would really make conditions for reintegration in the labour market less or more favourable for frontier workers, compared to the baseline scenario.

On the one hand, several interviewees – particularly NGO representatives and several EURES advisers - believe that unemployed people have a better chance of finding a job in the Member State of last activity. Often, these people have built up a network in the country of last activity and do know the labour market well. The Court of Justice has identified in its case-law[141] a category of frontier workers (so called 'atypical frontier workers') who have better prospects of finding another job in the State of last activity and could therefore apply for unemployment benefits.

However, it is questionable according to several Member States (Austria, Germany, Denmark and the Netherlands) if the employment services of the country providing unemployment benefits will be able to provide any direct (local) assistance to those unemployed persons who are residing in another Member State but claimed their unemployment benefit in the country of last activity. For example: national administrations in Germany and Austria raised doubts whether the country of last activity would have the necessary means/infrastructure/instruments to support unemployed people abroad in finding employment. Vice versa, they wonder if the elder unemployed people would have the required skills and instruments to seek a job from abroad. This was confirmed by our public authorities' survey results: in the majority of the Member States, national administrations think that physical presence is a requirement to find a job in another Member State (than the country of residence).

Furthermore, the experience of national public authorities and trade union representatives with Miethe cases[142] give us useful information about the motives of frontier workers to make use of the Miethe case law and thus to claim unemployment benefits in the country of last activity. According to three EURES advisers who are active in cross-border regions between Germany, the Netherlands and Belgium, of the hundreds of people who made use of the Miethe ruling to claim unemployment benefits in the country of last activity; very few used the argument of seeing better chances on the labour market in the country of last activity. The overwhelming majority of the people had based their choice on the height of the unemployment benefits and chose the most beneficial and generous system of both countries.

Finally, it should be noted that, under the current rules, frontier workers can already register as job-seekers in their country of last activity, so this option was not thought to bring much positive effects in terms of facilitation of the reintegration into the labour market.

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[141] Case C-1/85 *Miethe*
[142] Case C-1/85 *Miethe*

7.5.3.2 Impact on administrative costs and administrative burden

There is a mixed picture with regard to the impact of this option with regard to the administrative burden that is expected to arise. All in all, from an administrative point of view, we believe that the negative impacts are likely to outweigh the positive impacts.

- *Transparency and complexity of the rules*

Score: -

On the one hand, many public authorities considered that this option will cause a significant increase in uncertainty among public administrations. Several public officials expressed the view that giving workers the right to choose between two national systems generally makes it more difficult and costly for them to be aware of the situation of the worker, as more communication efforts (which might not always work optimally) are needed. This statement is supported by the public authorities' survey results: public authorities in the Member States see by far this option as the most burdensome of all options from an administrative point of view.
One Austrian public servant also raised a legal concern with regard to the binding force of a 'right of choice': "*What does that mean in practice? Does the decision count once and for all when it is taken; or can the persons change their 'choice'? There is a need for legal certainty.*"

- *Administrative burden on public authorities*

Score: +

Adopting a right of choice for frontier workers will reduce the number of reimbursements between Member States, as no reimbursement is needed between the MS for the frontier workers who have chosen to claim their unemployment benefit in the country of last activity.

Based on our simulations, we expect a reduction of the administrative burden to € 4.8 million in total, of which € 1.9 million for the country of residence or 27% of the total (cf. 8.1.3). Compared to the baseline cost this is a reduction to 59% of the baseline amount.

For the countries of last activity the direct cost of handling the unemployment benefit increases substantially, but the costs for handling a PD U1 and for the reimbursements is substantially reduced, also in the country of residence. The relative cost of the administrative cost to the total budgetary cost is 0.5 %.

Note: for cases of people who will make use of the possibility to claim unemployment benefit in the country of last activity, several Member States expect that the administrative burden related to "control" of the job seeker abroad (and the legitimacy of the unemployment benefit provided) could increase. The employment services will need to exchange information if the person has launched a request for unemployment benefits in that country to avoid double payments or to avoid that the person would receive no payment at all.

7.5.3.3 Impact on public finance of the Member States and fair burden sharing

- *Impact on public finance of Member States:*

Score: -

Public expenditure on unemployment benefits

For this exercise the estimated number of unemployed cross-border workers based on the LFS and the unemployment rates of the Ageing Report is multiplied by the annual unemployment benefit per unemployed person (in 2010 prices; projected in the 2012 Ageing Report). For each of the flows between Member States (in the different cells) the unemployment benefit of the country of last activity and the unemployment benefit of the country of residence was taken into consideration. The yearly expenditure assumes that the unemployed person did not find a job during the first year of unemployment.[143] For that reason, the percentual change between the different options is more useful. However, also the amount of the reimbursement claim should be taken into account.

A first alternative option involves that frontier workers will have the right to choose between the country of residence and the country of last activity (option B). As similar for the baseline scenario, we define 2 scenarios (equal distribution and rational choice).

The first scenario whereby 50% of the cross-border workers are returning involves a yearly expenditure of € 624.3 million (or an increase with 15.6% compared to the baseline scenario) of which € 476.7 million for frontier workers (Table 42 and Table 91). It implies a much higher expenditure by the country of last activity (62% of total expenditure) (Table 45).

The scenario where cross-border workers will make a rational decision implies the highest yearly expenditure. The expenditure will increase to € 891.6 million (what illustrates a higher level of protection (benefit)) - of which € 645.5 million related to the expenditure for frontier workers (Table 42 and Table 92). This increases the general expenditure with € 351.6 million or 65% compared to the baseline scenario whereby 50% of the other cross-border workers return to their country of residence.

There is a substantial shift of taking up the unemployment benefit in the country of last activity, and this is also illustrated by a substantial shift of direct payment of those benefits by the country of last activity. 73% of the expenditure would be paid by the country of last activity (Table 45). Their direct payment (again calculated on one year) increases to € 653 million (Table 44). On the other side, there is a reduction (calculated on 3 months) of their reimbursement (Table 46).

Please consider the caveats for the reliability limits for reason of a) the estimates of bilateral cross-border and frontier workers in the LFS b) the hypothesis to be made on as well average unemployment benefits, choice of either unemployment benefits in country of competence and country of residence c) the assumption the unemployed person did not find a job during the first year of unemployment and d) for a more detailed analysis on the level of MS also the reimbursement claims have to be taken into account.

Estimated impact on number of reimbursement claims

[143] The reader has to take this assumption into account when reading the estimated budgetary impact. A more 'realistic' calculation of the yearly expenditure could be obtained by taking into consideration the average duration of the unemployment (which is an indicator in the LFS) and the specific national rules concerning the maximum length of the payment of the unemployment benefit.

The option whereby frontier workers also have the choice (option B) will decrease the reimbursement claims with 45% - for both scenarios (equal distinction and rational choice) compared to the baseline scenario a1 (Table 46). The actual reimbursement will be lower based on the maximum amount of unemployment benefits of the country of last activity (Table 100, Table 101 & Table 102).

- *Fair burden sharing between Member States:*

Score: +

In terms of fair burden sharing between Member States, a right of choice for frontier workers is seen as slightly better than the baseline scenario by about half of the national public authorities who responded to our public authorities' survey. While in the baseline scenario the State of residence has to bear the costs of unemployment and other social security benefits (such as sickness or family benefits) for unemployed frontier workers without having received any contribution from them, this option would shift some of these costs to the country of last activity – the reimbursement mechanism established by the current legal framework and the sharing of the burden of unemployment benefits do not fully address the issue.

7.5.3.4 Risk of abuse or misuse of the EU rules

Score: -

Many trade unions' representatives and national public authorities would not see it as a positive development that an unemployed frontier worker can choose to claim unemployment benefits under the best conditions: identified risks of misuse of rights by frontier workers under this option. Many of them referred to concrete practices of "social benefit tourism" in cases where frontier workers recalled on Miethe case law to claim unemployment benefits in the country of last activity: not because they saw better labour market chances, but because of the generosity of the unemployment benefit system. Some stakeholders saw this possibility as an incentive for 'social tourism', encouraging job-seekers to find employment in countries with a high standard of living and providing an advantage to them should they become unemployed and move/reside in a country with substantially lower costs of living.

In order to restrict such a "shopping" by frontier workers, a Dutch public authority representative proposed to make the right of choice for frontier workers conditional by a minimum 5 years of working in the country concerned.. For example, when a frontier worker who becomes unemployed, has been insured for minimum 5 years based on the legislation of the Member State of last activity, he could have the right to claim his unemployment benefit in the country of last activity as if he would have lived there.

7.5.3.5 Possible impact on the EU internal market

Score: +

The right of choice option is generally seen as the option which would best stimulate intra-EU labour market mobility. In the public authorities' survey, this option received the highest average score of all options with regard to its impact on intra-EU labour market mobility.

First, the option allows frontier workers to be treated in the same way as other cross-border workers. This possibility is generally perceived as the removal of a significant barrier to labour market mobility.

Second, frontier workers are better off under this option in terms of social protection, as they can choose under which unemployment benefit regime they would like to fall. Most of the frontier workers are likely to choose the most beneficial system in their view.

7.5.3.6 Impact on the fundamental rights of EU citizens

Score: +

This option would bring frontier workers and other cross-border workers on equal footing. By providing frontier workers with the right of choice, they would enable them to select the system that, in their belief, grants them the best opportunity to reintegrate in the labour market –including that of other Member States-. In this sense, the adoption of this policy option would contribute positively to the freedom of movement.

7.5.3.7 Possible impact on the EU budget

Score: +/-

No impact could be identified on the EU budget.

7.5.4 *Option C: Unemployment benefits for all workers to be provided by the country of the last activity regardless of the person's residence*

Under a third option, the unemployed person should claim unemployment benefits and register with the employment services in the country of the last activity and could, in addition, also register with the employment services of another Member State. If the person decides to look for work in another Member State and registers with the employment services there, there could be a number of sub-options:

- *C.I: The provision of the unemployment benefits from the competent State would last until the end of the entitlement for as long as the person fulfils the job-seeking obligations in the Member State where he is registered as a job-seeker.* Regular information shall be provided to the competent State by the public employment services of the Member State where the person looks for work. Additionally, EU Member States could agree on a minimum common set of job-seeking obligations to be monitored by the public employment services.
- *C.II: The provision of the unemployment benefits would be limited.*

The unemployed person should register with the employment services in the country of the last activity and could also register with the employment services of another Member State. If the person decides to look for work in another Member State and registers with the employment services there, there could be a number of sub-options:

- C.I: The provision of the unemployment benefits from the competent State would last until the end of the entitlement for as long as the person fulfils the job-seeking obligations in the Member State where he is registered as a job-seeker.
- C.II: The provision of the unemployment benefits would be limited.

Attitude of consulted stakeholders

National public authorities	41% of the national public authorities responding the public consultation preferred this option (second preferred option of public authorities). The results of the Deloitte survey of national public authorities are in line with this percentage (43%)[144], but in this survey option C is the preferred option among public authorities. Analysing the replies to the Deloitte survey country-by-country, option C was preferred by respondents from 11 Member States (CY, CZ, FI, FR, HU, IT, LV, MT, NL, PT, SI).
Trade unions and social partners	44% of the social partners and trade unions responding the public consultation preferred this option (preferred option of trade unions and social partners).
Civil society/NGOs	0% of the civil society/NGOs responding the public consultation preferred this option.

[144] The differences between both percentages are due to the overrepresentation of the some Member States and the underrepresentation of other Member States in the respondent group of both surveys. In order to circumvent over/underrepresentation issues, we analysed the replies to both surveys country-by-country.

Individual respondents	➢ 40% of the individual respondents preferred this option (second preferred option)

7.5.4.1 Impact on social security coverage of the insured persons who move within the EU

The Deloitte's public authorities' survey shows that this option is positively rated with regard to the impact on social security of coverage of persons moving within the EU (2.67 on a scale from 1 to 4), however less than the right of choice option (2.79). The option received the highest rating from public authorities in 8 Member States.

First of all, the probability of any worker being left without any unemployment benefits would diminish substantially, compared to the baseline scenario, as it would always be clear to which country request the unemployment benefits.

➢ *Return on workers' contributions*

Score: +

Secondly, civil society representatives and trade unions representatives believe that this option enhances equality and non-discrimination, as it ensures that frontier workers are treated in the same way as their former work colleagues which live in the country of last activity. Furthermore, similar to those frontier workers who would make use of a right of choice to claim their unemployment benefits either in the country of last activity either in the country of residence (cf. option B), this option is considered as fairer than the baseline scenario as it ensures frontier workers a better return on the workers' contributions which they have paid in the country of last activity before becoming unemployed.

➢ *Conditions for reintegration in the labour market*

Score: +/-

There is mixed evidence on whether this option would really make conditions for reintegration in the labour market less or more favourable for frontier workers, compared to the baseline scenario.

On the one hand, several interviewees believe that unemployed people have a better chance of finding a job in the Member State of last activity. The Court of Justice has identified in its case-law[145] a category of frontier workers (so called 'atypical frontier workers') who have better prospects of finding another job in the State of last activity and could therefore apply for unemployment benefits.

However, it is questionable according to several Member States if the employment services of the country providing unemployment benefits will be able to provide any direct (local) assistance to an unemployed person who is residing in another Member State. For example: national administrations in Germany and Austria raised doubts whether the country of last activity would have the necessary means/infrastructure/instruments to support unemployed people abroad in finding employment. Vice versa, they wonder if the older unemployed people would have the required skills and instruments to seek a job from abroad.

[145] Case C-1/85 *Miethe*

Finally, it should be noted that, under the current rules, frontier workers can already register as job-seekers in their country of last activity, so this option was not thought to bring much positive effects in terms of facilitation of the reintegration into the labour market.

There is a general concern that important fiscal technical problems may arise under this option, the tax on unemployment benefits is not aligned between countries.

7.5.4.2 Impact on administrative costs and administrative burden

- *Impact on transparency and complexity of the rules*

Score: +

This option is expected to bring more clarity and legal certainty for unemployed workers compared to the baseline scenario. By making the country of last activity always responsible for the provision of the unemployment benefits –regardless of the person's residence- the complexity of the EU rules is likely to be reduced. Certain clarity and transparency would be gained, since the distinction between frontier workers and other cross-border workers would be eliminated.

- *Administrative burden on public authorities*

Score: +/-

Since the distinction between frontier workers and other cross-border workers would be eliminated, there is no need for reimbursement between Member States anymore, which is expected to have a positive impact from an administrative point of view. Analysing the replies to the public authorities' survey country-by-country, this option is ranked as the one that creates the least administrative burden.

In the option C the administrative burden is further reduced to 36% of the baseline scenario, or € 2.9 million (cf. 8.1.3). This burden is completely situated in the country of last activity, but under the present hypothesis of standard costs, this is not even more expensive because all cases of payment are threated in the country of last activity, but there are no costs for exchange of a PD U1 or reimbursements to be made.

Note: public authorities considered that this option will also make it more difficult and costly for the country of last activity to follow-up the job seeking efforts and job status of beneficiaries of unemployment benefits who live in another Member State.

7.5.4.3 Impact on public finance of the Member States and fair burden sharing

Many national public authorities see this option as a better alternative than the baseline scenario in terms of fair sharing of the financial burden between Member States. Nevertheless, for some countries, this option would have a significant negative impact on their public budget.

- *Impact on public finance of Member States*

Score: -

For this exercise the estimated number of unemployed cross-border workers based on the LFS and the unemployment rates of the Ageing Report is multiplied by the annual unemployment benefit per unemployed person (in 2010 prices; projected in the 2012 Ageing Report). For each of the flows between Member States (in the different cells) the unemployment benefit of the country of last activity and the unemployment benefit of the country of residence was taken into consideration. The yearly expenditure assumes that the unemployed person did not find a job during the first year of unemployment.[146] For that reason, the percentual change between the different options is more useful.

The option whereby the country of last activity is paying the unemployment benefit (option C) leads to a yearly expenditure of € 770 million or an increase with 42.6% compared to the baseline scenario (Table 42 and **Error! Reference source not found.**). More specific for frontier workers this option would involve an expenditure of € 561.0 million or an increase in expenditure of 43%. All costs are fully paid by the country of last activity.

If the unemployment benefit would be provided by the country of last activity (Option C) no reimbursements would be claimed by the country of residence (Table 46).

This option is generally expected to lead to a decrease in public expenditure in some Member States, being outweighed by an increase of public expenditure in other Member States. This is certainly going to be the case for countries that are net residing countries versus countries that are net competent Member States. Further, we will see that the total expenditure will probably increase to the present situation, but less than would be the case with right of choice and most unemployed choose the Member State with the highest benefit.

- *Fair burden sharing between Member States*

Score: +

Member States widely considered this option as positive in terms of providing a more equitable distribution of the financial burden between Member States. The effects are similar to those discussed for policy option B for the frontier workers deciding to apply for unemployment benefits in their country of last activity. In our public authorities' survey, this option is seen as the one that incorporates the fairest burden sharing between Member States (receiving an average rating of 3.19 on a 1 to 4 scale).

7.5.4.4 Risk of abuse or misuse of the EU rules

Score: -

The prolongation of the unemployment benefits from the competent Member State for as long as the person fulfils the job-seeking obligations in the Member State where he is registered was thought to apply mainly to the country of residence of the cross-border worker. Otherwise, it would operate as a regular export of benefits. In this sense, those in the countries visited generally opposed to the

[146] The reader has to take this assumption into account when reading the estimated budgetary impact. A more 'realistic' calculation of the yearly expenditure could be obtained by taking into consideration the average duration of the unemployment (which is an indicator in the LFS) and the specific national rules concerning the maximum lenght of the payment of the unemployment benefit.

export of benefits for as long as the entitlement would be maintained in the competent Member State. The main reason alleged was the lack of control on the beneficiary.

The export of benefits in these situations lends itself easily to a certain abuse of misuse, whereby the benefits could be paid to a person not actively seeking a job. The aim of providing economic means to compensate for the lack of income until a new job is found would be lost in favour of other personal, vested interests. Clear issues of moral hazard were perceived. Countries with generous unemployment benefits and/or net inflow of cross-border workers (notably Luxembourg, but also Denmark, Germany, Austria and the Netherlands) raised these complaints whereas Romania, with a clear net outflow of workers, favoured the extension of the benefits for as long as the entitlement would last in the competent Member State. In Spain, an intermediate, flexible system such as the one currently provided for the Regulation was better valued.

While the policy option includes the provision of regular information to the competent Member State, which should in theory soothe the concerns expressed by some countries, the majority of the interviewees raised their doubts about the actual operability and success of such regular information provisions. The control of “national” job-seeker appears to be difficult. In this regard, the interviewees generally share the view that no particular control system should be put in place for cross-border workers exporting their benefits. In this sense, the freedom of movement should not be favoured over the equal treatment. Workers exporting their benefits would be subject to the same type of control (verifying that the worker is actually effectively looking for a job, including, when appropriate, attending courses and job interviews) that other local workers. In light of the expressed difficulties to control unemployed workers, the aforementioned provision of regular reports to the competent Member State would be difficult. The administrative costs would also be increased.

This is compounded by the fact that job-seeking demands less and less physical presence, and is carried out more online. This difficulties the control and the establishment of formal job-seeking requirement (e.g., a person might have been very active, submitting dozens of applications online, but there is not an easy manner to verify it).

Similarly, and while Member States shared their interest in controlling their job-seeker abroad, the agreement on a common set of job-seeking obligations was regarded as highly unfeasible. Conceptually, it was deemed positive, but serious doubts were raised about its feasibility.

This option would also make it difficult to react quickly to any non-compliance by the employment seeker with the job-seeking requirements in country of last employment. It would require a laborious administrative process in order to clarify any issues of non-compliance with the employment agencies of another Member State (and to proceed with sanctions, if needed). According to one public authority representative, the problem could be aggravated by language differences between the responsible bodies in the Member States concerned.

A standardised documentation system (taking all national legal sensitivities into account) which informs the country of residence about all criteria for imposing any sanctions against the employment seeker which are applicable in the country of last activity could be a solution, but the feasibility of setting up such a system was questioned by several Member States.

A public authority representative who opposed this option stated that this option could only work if the Member States agreed on a harmonised legal system and its interpretation.

A proposed alternative would be for the country of last activity to provide the job-seeker with a questionnaire to be filled in in the country where the person is looking for employment – this would result in an unacceptable level of administrative burden.

7.5.4.5 Possible impact on the EU internal market

Score: +/-

Public authorities ranked this option as the option that is least stimulating intra-EU labour market mobility.

Should the unemployed workers decide to look for a job in another Member State and register with the employment services there, two sub-options are considered: maintain the unemployment benefits until the end of the entitlement or limit them.

While the provision by the competent Member State of the unemployment benefits until the end of the entitlement would be more in line with the support of labour mobility across EU countries (unemployed workers would be in a similar situation to look for a job in the competent country or in any other Member State), several national authorities (e.g. in the Netherlands, Denmark and Sweden) argued that the Member State in which the person registers as a job-seeker might not be equally ready to spend resources to help a person find a job in a different country, and might prefer to maintain the job-seeker under their own supervision. Hence, the authorities preferred second-sub option: limit the provision of unemployment benefits. Although, this sub-option would be more limiting in terms of promoting the labour mobility.

7.5.4.6 Impact on the fundamental rights of EU citizens

Score: +

By making the country of last employment competent for the provision of unemployment benefits to all workers, it would guarantee a similar degree of return on their contributions to all migrant workers. As such, it would eliminate the current distinction between frontier workers and other cross-border workers and migrant workers. In the current situation, frontier workers might lose out on benefits due to their mobility decisions, receiving lower benefits than what their contributions in their country of last activity would have entitle them had they been resident there.

7.5.4.7 Possible impact on the EU budget

Score: +/-

No impact on the EU budget could be identified.

7.5.5 Option D: Prolongation of the minimum period of export from 3 months to 6 months

Option D foresees a general prolongation of the period of export of unemployment benefits for persons who look for work in another than the competent Member State to minimum 6 months. The option could be combined with options A, B and C.II[147].

This policy option would lift the period of export to a minimum of six months for *all* Member States. Whilst this option would still not harmonise the conditions across all countries (the export could last only up to the end of person's entitlements in the competent Member State; also, more generous provisions -that is, longer periods of entitlement- by any Member State would in principle still be allowed), it would elevate the minimum period of export to bring it to a level that would guarantee all unemployed workers a fair chance to find a job in a different country.

On a different note, while the Terms of Reference refer specifically to the possibility of combining Option D with Options A, B and C.II, the possibility of combining it with Option C.I is worth exploring. In this regard, Option D cannot be combined with Option C.I straight away. Both options deal with the duration of the period of export of unemployment benefits (while Option C.I also addresses the question of determining the country in charge of providing the unemployment benefits). Option C.I proposes that the period of export (that is, the provision of unemployment benefits by the competent Member State) shall last until the end of the entitlement –for as long as the person fulfils the job-seeking requirements in the Member State where he is registered as a job-seeker-. Option D, on its side, proposes to extend the period of export to a minimum of 6 months. The period of entitlement under the competent Member State rules can be inferior, equal to or higher than 6 months, therefore resulting in prolongation periods which could be in line or not with option D. Both options could be however easily combined by stating that the period of export of the unemployment benefits will be of 6 months unless the rules of the competent Member State provide for a longer period of entitlement, in which case the latter would be respected –in line with current art.64.3 of Regulation (EC) No 883/2004, which allows for more generous provisions in the competent Member State-. To add the Option C distinctive element, this new "hybrid" option should state that the unemployment benefits would be provided by the country of last activity regardless of the person's residence. The export period shall be never longer than the entitlement period a person enjoys if she stays in the MS. E.g. if a country has unemployment benefit duration of 3 months, it should not be asked to provide benefits for 6 months for those who left the country.

Attitude of consulted stakeholders

National public authorities	➢ 20% of the national public authorities responding the public consultation preferred this option (third preferred option of public authorities). Two options were more popular: the current export rules (period of export of three months, with a possible extension up to six months) and the one where one should be able to export the unemployment benefit until the end of the person's entitlement, according to the rules of the Member State which provides them. ➢ The results of the Deloitte survey of national public authorities show a lower percentage of preference (13%), but it is also the third preferred option of public authorities. The majority of the public authorities'

[147] Especially if combined with option C, it should be considered if option D should also not include the export until the end of the entitlement period.

	opinions are distributed between two alternative, extreme options: prolonging the period of export until the end of the person's entitlement to unemployment benefits (39%) and maintaining the status quo (37%). Analysing the replies to the Deloitte survey country-by-country, this option was preferred by respondents from only 1 Member State (PT). In 11 Member States, a period of export of 3 months with a possible extension to 6 months remains the preferred option (baseline), whereas prolonging the period of export until the person's entitlement to unemployment is the dominant preference in 9 Member States. With regard to the public consultation, a prolongation of the period of export to minimum 6 months was most preferred by respondents from public authorities in 2 Member States (FR, HU).
Trade unions and social partners	➢ 0% of respondents on behalf of the social partners and trade unions responding the public consultation preferred this option (preferred option of trade unions and social partners).
Civil society/NGOs	➢ 22% of respondents from civil society/NGOs responding the public consultation preferred this option.
Individual respondents	➢ 40% of the individual respondents in the public consultation preferred this option (second preferred option after the export until the end of person's entitlement under the national rules)

7.5.5.1 Impact (increase/reduction) on social security coverage of the insured persons who move within the EU

➢ *Impact on return on contributions*

Score +/-

Although longer export means that a person looking for job abroad does not have his rights reduced due to this effect, this option was paradoxically not perceived by the public authorities and other stakeholders interviewed as having a relevant impact on the return on workers' contributions.

However, it should be borne in mind that the return on contributions refers not only to the level but also duration of the benefits. Though the level of unemployment benefits would not change with this option, the duration of the benefit would not be limited due to the fact that the job seeker registers with employment services of another Member State.

Under the current rules (baseline scenario), unemployed people are able to export their unemployment benefits for a period of three months. The competent institution can then grant an extension for the export of benefits to up to six months. Upon expiry of the period of export (be it three or six months, or a period in between), the concerned worker must return to the competent Member State to continue perceiving the benefits (he/she shall lose all entitlement to benefits under the legislation of the competent Member State if he does not return there on or the expiry of the said period). Therefore, in order not to lose his entitlements upon expiry of the period of export; he

must return to the competent country to continue perceiving unemployment benefits until the end of his entitlement. If he does not return with this period, the remaining entitlements are lost.

- *Impact on the reintegration in the labour market of a person*

Score: +

No consistent evidence was provided by the public authorities interviewed showing that longer periods of export of benefits correlate with better chances of finding a job[148]. Actually, the institutions participating in our survey ranked the prolongation of the period of export behind the current rules in terms of impact on the reintegration of unemployed people in the labour market. The current rules were the highest-ranked option. However, it was also ranked behind the option enabling the export of benefits until the end of the person's entitlement to unemployment benefits according to the rules of the Member State which provides them. These results seem contradictory in the sense that, in terms of facilitating the reintegration of unemployed workers in the labour market, the prolongation of the period of export to a minimum of six months is ranked both below an option that leads to shorter periods of export and below and option that leads to longer periods of export.

Considering the qualitative input gathered during the interviews, it nevertheless appears that the stay abroad while retaining entitlement to benefits facilitates job-seeking. While, once again, no hard figures were presented to back up the notion that the export of benefits, in general, leads to better employment prospects and, in particular, that staying abroad for longer increases the chances of finding employment, the public officials interviewed tended to side with the idea that physical presence in the country of job search (made possible by the opportunity to export the unemployment benefits) had, if any, certain positive effects. Thus, while a relevant amount of respondents considered that physical presence is not needed for job-seeking or that it depends on the situation, the most-selected option among public authorities in both the online survey and the public consultation was that physical presence is needed for job-seeking. The majority of trade unions and social partners also maintained the need for physical presence. Those defending the need for presence argued mainly that it is needed for job interviews, but also for "job placement and employment promotion by the Public Employment Service". The benefits of presence linked to availability for job interviews were also argued by many of the respondents choosing the "it depends" option.

Furthermore, increasing the minimum period of export would confer additional possibilities to mobile workers who do not currently enjoy them. As has been reported, several countries do not grant the prolongation of the export of unemployment benefits at all (the extension is rejected without real consideration of the individual circumstances of the case). Certain workers are thus deprived of the possibility to export their unemployment benefits for more than three months. The adoption of this policy option would grant all the workers in the EU (subject only to their concrete entitlements given their conditions and the rules of the Member State which provides their benefits) a similar possibility to export their unemployment benefits. In a context in which an important

[148] For instance, Spain carried out a study in 2008 comparing the duration of unemployment and probability of finding a job for unemployed workers remaining in the country and those exporting the benefits. The results showed that the latter were not more likely than the former to find a job. Similar results were reported in Luxembourg, although the very reduced amount of workers does not allow to draw representative conclusions. Similar effects were also reported in the UK.

responsibility with regard to finding a new job and thus reintegrating in the labour market falls on the workers themselves (who, for example, must choose the country where they claim unemployment benefits in the case of cross-border workers other than frontier workers), it seems that providing them with expanded possibilities to find a job anywhere in the EU is positive.

For this reason, it is considered that this policy option could have a positive impact in terms of the reintegration of unemployed workers in the labour market and thus on the social security coverage of these workers.

7.5.5.2 Impact on administrative costs and administrative burden

- *Impact on transparency: +*

In terms of transparency, the adoption of this option could have positive effects. It was gathered during the interviews conducted that the extension of the export of benefits is not granted as a general rule (for example, in the United Kingdom). Therefore, certain unemployed workers are in practice not granted the possibility to export their unemployment benefits for longer than three months without an individual examination of the circumstances of their case. In this sense, the rules are not entirely transparent, since national institutions might apply widely varying practices that cannot be known *a priori* by the unemployed workers. The adoption of this option would eliminate the uncertainty derived from the degree of flexibility granted to public institutions by the current coordination rules. While currently workers can count on a period of export of their unemployment benefits of three months (whilst not being certain of whether the export could be prolonged up to six months), this option would guarantee a period of export of six months not subject to individual (and not necessarily entirely transparent) decisions.

- *Impact on complexity of the rules: +/-*

This option was not perceived by the public authorities interviewed as having a clear impact in terms of complexity of the rules. Aspects such as the distinction between frontier workers and other cross-border workers, wholly and partially unemployed frontier workers, or different national practices in terms of the aggregation of periods of insurance, employment and self-employment would not be affected by this option. Since those were mentioned as sources of complexity, the option would not have an impact.

- *Administrative burden on public authorities*

Score: -

In terms of administrative costs and burdens brought about by the coordination of social security systems, this option would primarily have an impact in terms on the communication exchange between countries concerning the situation of the job-seekers exporting their benefits.

On one hand, certain workers who currently (under the baseline scenario) cannot export their unemployment benefits for longer than three months (given the reluctance of some Member States to grant the extension), could pass to indeed export their benefits for longer periods. On the other

hand, lifting the minimum period of export to six months might also lead to longer periods of export by workers who are effectively entitled to six-month exports under the current rules (with the minimum set at six months, certain countries might grant the export for longer periods). In both situations, the daily, regular control of the jobseeker would shift from the competent country (be it the country of residence or of last activity) to the country of export. In addition, certain communication should take place between the two countries concerned. While the implications are far from likely to apply regularly and homogeneously across all countries given the differences that exist in their way of operating, this communication is generally not a one-off effort, implying instead additional efforts the longer the period of export.

In cases of export of unemployment benefits, several countries (including Belgium, Estonia, Netherlands, Poland and Portugal) stated that the situation varies significantly depending on the country they deal with in each concrete case. For such reasons, it is expected that the adoption of this policy option would have a negative impact with regard to administrative costs and administrative burdens.

In addition, it must be noted that the export of unemployment benefits is widely linked, in the view of public authorities, to concerns about the possibility of accrued risks of abuse or misuse of rights. 52% of the organisations participating in Deloitte's survey indicated so, including 33% that considered that such risk would be particularly high if extending the minimum period of export to six months. Therefore, it seems likely that if such prolongation were to be adopted, it could come hand in hand with additional measures to soothe Member State's concern about the risk of abuse. While such measures are not considered in the scenarios evaluated by this study, it is worth, for the sake of comprehensiveness, to quickly analyse the potential implications of the adoption of such measures.

When asked about mitigation measures to reduce the risk of abuse, the Member States selected and/or proposed some of the following options:

- The guest Member State should feel more responsible for jobseekers who have exported their unemployment benefit from another Member State. Agreements should be made between Member States about the control and the provision of active assistance to jobseekers (HU, AT, CZ, IE, IT, LI, NL, PL, PT and SI).
- Several Member States would like to enhance the role of the "guest" Member State in providing information to the competent Member State about the chances of a person to find a job at short-term (BE, EE, CZ and FR).
- All jobseekers who have exported their unemployment benefits should be obliged to report about their job seeking activities to the competent Member State (CZ, DE, MT, LT and FR). Some countries are in favour of monthly reporting by the jobseeker to the competent institution (DE, MT and LT); other Member States say that a 3-monthly reporting would be sufficient (FR).

As clearly pointed out by the Danish authorities, and as can be perceived by considering the options proposed, many of the mitigation measures proposed would also increase the administrative burden and costs of Member States. Therefore, should this scenario play out, the negative impact on administrative burden and costs could be increased.

7.5.5.3 Impact on public finance of the Member States (and fair burden sharing)

- *Impact on public finance of Member States*

Score: +/-

The results of the data collection activities conducted suggest that this policy option would not have any significant impacts on the public finance of Member States, neither at individual or aggregate level. However, the 'success rate' of finding a job abroad could/will differ by country of residence which will have an impact on the period of unemployment and on the expenditure.

This policy option does not affect the duration and amount of unemployment benefits granted by each country, nor would it affect the national system from which the unemployed person would receive his/her benefits.

There could be differences in terms of "where" the unemployed person receives his/her benefits for a certain period of time, but not the level or amount of benefits received. This would still be determined by the competent institutions according to the individual circumstances of the case (inter alia, the periods of insurance, employment or self-employment completed by the unemployed person, and the salary perceived in the last professional activity). In particular, this option would not guarantee a minimum export of six months at any moment for any unemployed worker regardless of the circumstances. Should the concerned worker be entitled to continue perceiving unemployment benefits for a period shorter than six months (given his (remaining) entitlements according to the legislation of the competent Member State), the export of benefits would only last until the end of the entitlement (and not be prolonged until reaching the six months).

The possible impacts on the public finance of Member States could come via changes in administrative costs and via a possible impact on the period of unemployment (which affects directly the amount spent on unemployment benefits by the competent institution). As commented earlier, the impact on administrative burden and costs is not clear, whilst there is not clear evidence that exporting the unemployment benefits for longer than three months provides additional chances of finding a job. In light of this, no significant impacts on the budget Member States via these factors can be appreciated at this stage.

- *Impact on fair sharing of the financial burden*

Score: +/-

This policy option would not change the amount of unemployment benefits that must be provided by each Member State. When an unemployed person "exports" his or her benefits, the competent institutions continue to pay them. The unemployed person must register as a job-seeker in the "host" country (being then subject to the job-seeking requirements of the public employment service there), but continues to receive his/her benefits from the competent institution. In this sense, there is no shift at all in the sharing of the financial burden between Member States.

Still, Member States rated this option clearly below the current rules in terms of impact on fair sharing of financial burden between Member States in Deloitte's survey. This option received a score

2.43 (on a scale of 1 to 4), very similar to the possibility of extending the export until the end of the person's entitlement (2.42), but clearly below the score given to the current rules (2.72). The interviews conducted suggest that this lower rating could be linked to the costs taken on by the "host" country regarding job-seeking support and control activities with regard to the mobile unemployed worker. Thus, the receiving countries would incur in additional costs for every incoming job-seeker (certain administrative costs linked to communication with the competent Member State would also come as a result). While each country could find itself in the "receiving" or "sending" situation, the differential impacts would depend directly on the net flow of "exporting" job-seekers experienced by each country.

7.5.5.4 Risk of abuse or misuse of the EU rules

Score: -

This option was clearly identified by a large number of representatives from national administrations interviewed (including Luxembourg and the United Kingdom) as increasing the risk of misuse or abuse of the EU rules.

Such risks would, in this view, be aggravated by the extension of the period of export (the payment of unemployment benefits without the certainty that they are effectively trying to find a job would be prolonged, while additional workers might feel attracted to make use of the possibility of export without a clear focused aim of finding employment as soon as possible in the country of destination).

52% of all the respondents to the Deloitte online survey think that extending the period of export could lead to an increased risk of misuse or abuse of rights. Such risk would be higher, according to the respondents, the longer the allowed period of export. Thus, 79% of the respondents to the online survey for public authorities thought that the risk of misuse or abuse would increase if the unemployment were provided until the end of a person's entitlement, according to the rules of the Member State that provides them; meanwhile, 33% of the respondents believed that the risk would increase in the minimum period of export was raised to six months.

These data show that the concern exists among public authorities.

The argument of the risk of abuse of rights is linked to the limitations of the control the competent Member State can exert on the jobseeker (whose unemployment benefits they are paying) whilst he/she is abroad exporting his/her benefits.

For such reasons, the impact that this option could have in terms on a higher risk of misuse or abuse appears, in comparison with the baseline scenario, negative.

However, it should be noted that the authorities interviewed were unable to attach figures on the misuse of rights. The cases of abuse related seemed rather anecdotal. Other interviewees also pointed out that, while the risk of misuse or abuse exists, the concerns over it should not lead to deprive the vast majority of workers who export their unemployment benefits legitimately. 45% of the participants in Deloitte's survey did not think that the misuse or abuse of rights is a risk in cases of export of unemployment benefits.

7.5.5.5 Possible impact on the EU internal market

Score: +

While in many cases reluctant to the extension (due to potential pitfalls such as the increase risk of misuse of the rights, as previously discussed), interviewees (regardless of their type) coincided in general in signalling that the extension of the period of export could have some favourable effects from the point of view of fostering cross-border mobility.

National administrations participating in the survey considered that this option would have a slightly more positive impact on labour market mobility than the current rules (on a scale of 1 to 4, it received a 2.54, compared to the 2.47 of the current rules). The highest-ranked option in this regard was the possibility to extend the export until the end of the person's entitlement. These results reveal that national administrations recognize that the possibility of exporting unemployment benefits, the more the longer it is, facilitates labour mobility to some degree. In comparison with the baseline scenario, the effects of an increase of the minimum period of export from three to six months seemed limited, but positive.

This question is also directly linked to the chances of reintegration in the labour market for unemployed people exporting their unemployment benefits, discussed before. As previously pointed out, there is no clear evidence that the chances of finding a job in the "host" country improve after three months, but public officials tended to agree that, if any, the effects of the export (and the extension) would be positive. Similarly, the possibility to export unemployment benefits for longer could facilitate not only the reintegration in the labour market but also the decision of unemployed workers to decide going to look for a job in the country. A guaranteed longer period of export in case employment is not found could help to soothe concerns of adaptation of some potentially migrant workers. The cultural and social "acclimation" to the host country would in principle be facilitated by the possibility to remain there for longer. More unemployed workers might then be willing to take their chances leaving their country of residence if a relatively long period of export, allowing them to fully adapt to the local conditions.

7.5.5.6 Impact on the fundamental rights of EU citizens

Score: +

This policy option would in principle provide a direct positive impact in the freedom of movement and of residence. It could also help to eliminate some discrimination problems. As currently unemployed workers in certain countries do not enjoy the chance to extend the export of their unemployment benefits from three to six months, there are *de facto* differences across workers in different Member States, and what could be considered a certain discrimination. This would be solved with the adoption of this policy option. Most clearly, the impact of this option would be via its further facilitation of job-seeking abroad. By increasing the possibilities to look for a job abroad, the prolongation of the minimum period of export from three to six months would have a positive effect in favouring the freedom of movement and of residence.

7.5.5.7 Possible impact on the EU budget

No impacts on the EU budget were identified

7.5.6 Option E: Clarification of the provision on the aggregation of periods of insurance, employment and self-employment

Option E implies a clarification of the provisions on the aggregation of periods of insurance, employment and self-employment. This policy option addresses directly the problem of the different practices in the application of rules on aggregation of periods (Article 61 of Regulation (EC) No 883/2004). For such reason, it could be combined with any of the previous options (as Options A, B and C address the first problem and Option D addresses the second problem). Several regulatory instruments are proposed (a Regulation, an interpretative decision of the Administrative Commission or guidelines).

Given that Member State's legislation often makes the acquisition, retention, recovery or duration of unemployment benefits conditional upon the completion of either periods of insurance, employment or self-employment, mobile unemployed persons would be penalised if it were not possible to take into account the periods completed under the legislation of a Member State other than that whose legislation applies. To prevent this problem, and facilitate cross-border mobility, Article 61 of Regulation (EC) No. 883 /2004 states that the periods of insurance, employment or self-employment completed under the legislation of any other Member State shall be taken into account and considered as though they were completed under the legislation it applies.[149]

However, as explained in the problem definition, there is significant diverge of opinions on the proper interpretation of the article and reported practices of some Member States not in accordance with EU law. Therefore, a clarification of the provision on the aggregation of periods of insurance, employment and self-employment which enshrined a unique, unmistakable interpretation, could serve as an effective tool to avoid different practices in the application of rules on aggregation of periods.

Periods of insurance, employment and self-employment completed abroad are taken into account for the acquisition, retention, recovery or duration of the rights to unemployment benefits.

When the legislation of the competent Member State makes the entitlement conditional upon the completion of either periods of insurance, employment or self-employment, the competent institution shall take into account **periods of insurance, employment or self-employment** completed under the legislation of any other Member State as though they were completed under the legislation it applies.

When the applicable legislation makes the entitlement to benefits conditional upon the completion of periods of insurance, **the periods of employment or self-employment** completed under the legislation of another Member State shall only be taken into account if such periods would have been

[149] In the particular case where the applicable legislation makes the right to unemployment benefits conditional on the completion of periods of insurance, the periods of employment or self-employment completed under the legislation of another Member State shall not be taken into account, with one exception: when these periods of employment or self-employment would have been considered to be periods of insurance had they been completed in accordance with the applicable legislation, they shall be considered as periods of insurance and therefore give right to unemployment benefits.

considered to be periods of insurance had they been completed in accordance with the applicable legislation.

While respecting these coordination rules, Member States remain competent to determine the conditions for insurance under their social security system and the entitlement to benefits under that system.

Attitude of consulted stakeholders:

- The public consultation and the Deloitte online survey did not contain specific questions on the aggregation of periods of insurance, employment and self-employment. Concerns about the incorrect application and the lack of clarity of rules included the question of the aggregation of periods of insurance, employment and self-employment.
- The public authorities and other stakeholders consulted were not able to elaborate on the impacts of a clarification of the provisions on aggregation of periods without more details about the content of such clarifications. Member States interpret art.61 Regulation (EC) No.883/2004 in the light of their own national legislation and their particular circumstances. This results in different interpretations across Member States. While support for a clarification was provided in general terms during the interviews with public officials, they expressed the concern that it could lead to undesired changes in their own practice (imposing an interpretation of the rules that differs to the one they deem appropriate given their national legislation).

7.5.6.1 Impact (increase/reduction) on social security coverage of the insured persons who move within the EU

The impacts are analysed under the consideration that the clarification of the provisions would ensure a consistent interpretation and application of the rules across countries (without implying any change in the way that each Member State considers, under its own legislation, different periods as periods of or equivalent to periods of insurance, employment and self-employment). This consistent understanding and application of the rules would then reflect accurately the desire of the legislator regarding the rights granted to migrant workers and the responsibilities of each Member State involved. It is in accordance with this potential situation the clarification should bring about that the impacts of this options vis-à-vis the baseline scenario are assessed.

- *Impact on return on contributions*

Score: +

The clarification of the provisions on the aggregation of the periods of insurance, employment and self-employment would bring positive effects in terms of the return that migrant workers receive on their contributions. By guaranteeing a consistent application of the rules, the clarification would ensure that no periods that should haven considered for establishing the entitlement to unemployment rights are left aside due to an uneven application of the rules across Member States.

- *Impact on the reintegration in the labour market of a person*

Score: +

By ensuring that unemployed workers receive the level of unemployment benefits they are rightfully entitled to, and that no periods are unduly left aside for determining and calculating such environments, this policy option would have a positive impact on the reintegration of the labour market. In other words, the clarification of the provisions would help to ensure that the support the unemployed person receives, both income and non-income related (including the duration of such supporting measures), that he is rightfully entitled to and that the legislator intended to grant him. As the provisions on unemployment benefits are designed with the objective of providing the unemployed person with the best possible chances to find a job, a consistent application of the provisions on aggregation of periods would help to ensure that he/she receives exactly the support (considered optimal given the different factors the policy makers must consider and weigh) the legislator intended.

7.5.6.2 Impact on administrative costs and administrative burden

- *Transparency and complexity of the rules*

Score: +

The clarification should have a clearly positive impact in terms of transparency and provide as well a certain reduction in complexity of the rules.

Transparency and clarity are complicated when determining the rights an unemployed worker is entitled to when there must be an aggregation of periods of insurance, employment or self-employment completed abroad because of two factors: the diversity of national systems and the divergence in the interpretation of art.61.

The diversity of national systems would not have an impact in any way by the adoption of this policy option. Member States will continue to regard different periods (periods of employment, of self-employment, of maternity, of education, of sickness, etc.) in different manners (as periods of or equivalent to periods of insurance, employment of self-employment, or not). This will not be affected by clarifying the provisions on the aggregation of periods.

However, transparency and clarity will be improved by the adoption of a clarification by eliminating the complications introduced by the divergent interpretation and application of the rules. While it might still be to some extent complex for migrant workers to know the benefits they would be entitled to if/when becoming unemployed in different countries due to the importance that the different national systems have, this would not be compounded by an uneven application of the rules across Member States.

- *Administrative burden on public authorities*

Score: +

The clarification is not expected to have significant effects on public authorities' administrative burden. The number of cases to deal with would not be altered by the clarification, while the

majority of the administrative tasks related to the coordination of unemployment benefits would not be affected either (for instance, essentially the same tasks should be carried out regarding the export of unemployment benefits, and well as the reimbursement procedure –amounts might vary-). If any, the impact should be mildly positive, inasmuch as the clarification could bring about a certain decline of communication exchanges between different Member States institutions over contested cases, as well as citizens' claims or complaints about a potentially incorrect application of the rules.

7.5.6.3 Impact on public finance of the Member States and fair burden sharing

- *Impact on public finance of Member States*

Score: + / -

The adoption of this policy option should not have relevant effects on the public finance of Member States. A clarification of the rules could imply that certain periods unduly left aside for the calculation of unemployment benefits in certain cases would now be taken into account (hence possibly increasing the amount and duration of benefits granted). However, it could also lead to discarding certain periods that are currently taken into account for establish the entitlement to benefits but that should not be considered. In absence of concrete evidence over how the practices of Member States and the amount and type of cases concerned in each of them, the overall impact on the public finance of Member States does not seem clear (in a positive or negative direction) *a priori.*

- *Impact on fair sharing of the financial burden*

Score: +

The rules should improve the sharing of the financial burden between Member States by clearly and consistently making every country responsible for the provision and payment of exactly the amount of benefits they should be in charge of according to the coordination rules. Member State should not be negatively affected (or, on the contrary, profit) from an uneven application of the rules. The distribution of costs should reflect the balance intended by the legislator.

7.5.6.4 Risk of abuse or misuse of the EU rules

Score: +/-

This policy option should not increase the risk of misuse or abuse of the EU rules decisively. A clarification of the periods of insurance would ensure a reflection of the possibilities and level of protection for workers desired when designing the coordination rules. Better visibility would exist on the benefits workers would be entitled to upon becoming unemployed depending on their country (or countries) of previous and last activity. It could be argued that this clearer view on their rights could be used to identify the cracks of the system and profit from possible unintended comparative advantages made possible by the system. However, it would also enable the workers to better plan and have a more accurate long-term view on their rights if moving and working in different countries. It would also allow public authorities to better identify possible loopholes or unintended consequences in the system (and counter them if necessary).

7.5.6.5 Possible impact on the EU internal market

Score: +

A clarification of the provisions on the aggregation of periods of insurance, employment and self-employment would help to ensure that migrant workers would not lose their right to acquire, retain

or recover their unemployment benefits, of that the duration of the same would not be shortened, as a result of exercising their right of free movement.

In this manner, this policy option would favour labour mobility. Workers would not refrain from moving abroad due to concerns about their entitlement to benefits if becoming unemployed. They would also not see their chances of finding a job –including jobs in other Member States- diminished due to an unduly reduction in their entitlements (stemming from a wrongful application of the aggregation rules). By removing obstacles to labour mobility, this policy option would have a positive impact on the EU internal markets.

7.5.6.6 Impact on the fundamental rights of EU citizens

Score: +

The uneven application of the rules on aggregation of periods of insurance, employment and self-employment effectively reduces the entitlements of certain unemployed workers. By ensuring a consistent interpretation and application of these rules, the differences among workers across countries would be removed (eliminating, in a sense, a form of discrimination), and would help to uphold the right to social security of the unemployed persons (their entitlements would not be unduly reduced). By guaranteeing unemployed workers the provision of the unemployment benefits they are rightfully entitled to, this policy option would also facilitate their job-seeking activities (including the possibility of finding a job in another country). In this sense, a certain positive effect could be appreciated in the freedom of movement and of residence.

7.5.6.7 Possible impact on the EU budget

No impacts on the EU budget are expected as a result of the adoption of this policy option.

7.5.7 *Overview of the impact assessed*

This section provides an overview of the likely impacts for each of the options. It aims to show strengths and weaknesses of all options.

Table 40: Coordination of unemployment benefits: overview of impact assessed per option

		A.Status quo (baseline scenario)	B. Right of choice for frontier workers	C1.UB provided by country of last activity (until end of entitlement)	C2. UB provided by country of last activity (limited in time)	D. Prolongation of min. period of export from 3 to 6 months	E. Clarification of provision on aggregation of periods of insurance/employment/self-employment
Coordination of Unemployment benefits	Impact on **social security coverage** of mobile citizens, particularly with regard to:						
	o return on workers' contributions	0	+	+	+	+/-	+
	o conditions for reintegration in labour market	0	+/-	+/-	+/-	+	+
	Impact on **administrative burden, transparency and complexity** of the rules						
	o transparency		-	+	+	+	+
	o complexity	0	-	+	+	+/-	+/-
	o administrative burden on national admin.	0	+	+	+	-	+/-
	Impact on **public finance** of MS and fair burden sharing:						
	o impact on budget of MS	0	- (+65%)	- (42%)	- (42%)	+/-	+/-
	o fair share of financial burden between MS	0	+	+	+	+/-	+
	Risk of misuse/abuse of EU rules	0	-	-	-	-	+/-
	Impact on **internal market** and **intra-EU labour market mobility**	0	+	+/-	+/-	+	+
	Impact on **fundamental rights of EU citizens**	0	+	+	+	+/-	+
	Possible impact on **EU budget**	0	+/-	+/-	+/-	+/-	+/-

A “+” should be interpreted as a positive impact on the impact assessment criterion, whereas a “-“ indicates a negative impact on the impact assessment criterion. Be aware that a positive impact on public finance of MS (+) actually reflects an expected decrease in public expenditure. Similarly, a “+”impact on administrative burden actually reflects an expected decrease in the administrative burden on administrations.

8 Comparison of the options

In this chapter, we recollect the key findings of the previous chapter to provide a summary overview of all positive and negative impacts for the policy options that we analysed in detail in the previous chapter. The criteria used for the comparison of the options against the baseline scenario are:

- *Effectiveness* of the options in relation to the specific objectives (cf. Figure 4: Problem tree - coordination of LTC benefits and Figure 5 - Problem tree coordination of unemployment benefits)
- *Efficiency* of the options in achieving the operational objectives and the extent to which objectives can be achieved for a given level of resources/at least cost.
- *Coherence* of the different policy options.

In a first step, we focused on the performance of the options, with regard to their effectiveness with the defined policy objectives, efficiency and coherence with the overarching EU objectives.

We started by scoring the options on the basis of the effectiveness criteria and identifying which options score best on effectiveness i.e. meets the defined objectives best. All specific objectives were considered as equally important (no weighting mechanism was applied, as requested by the Commission services).

In a second step, we considered the efficiency of the various options, and looked at the costs that are associated with implementation of the policy options. In many cases this has pointed at trade-offs between effectiveness and efficiency that are relevant for the political choices.

Finally, for all options, we have considered all the relevant positive and negative impacts alongside each other, regardless of whether they could be expressed in qualitative, quantitative or monetary terms.

8.1 Coordination of unemployment benefits

8.1.1 Overview

The table below summarizes the expected impact of each option alongside each objective, based on the previous analysis. The notion of effectiveness refers to the Specific Objectives presented in the objective tree (cf. 5.3.8).

One should note that options D and E should be considered as horizontal options, which can be combined with options A, B and/or C.

Table 41: Comparison of the effectiveness, efficiency and coherence of the options (baseline=1)

	Option A: baseline scenario	Option B: Right of choice	Option C: UB provided by country of last activity	Option D: Prolongation period of export	Option E: Clarification of aggr. rules
Specific objectives					
1. Consistent application of coordination rules	1	1,5	1,5	1,5	1,5
2. Simplified legal framework	1	1,5	1,5	1	1
3. Facilitate reintegration in labour market & improved protection of job-seekers abroad	1	1	1	1,5	1,5
4. Unemployed mobile workers receiving return on their contributions	1	1,5	1,5	1	1,5
5. Fair distribution of financial burden	1	1,5	1,5	1	1,5
6. High awareness of rights	1	1,5	1,5	1,5	1,5
7. Rules reflecting current job market conditions	1	1,5	1,5	1,5	1
Efficiency					
Budgetary impact	1	0,5	0,5	1	1
Administrative burden	1	1,5	1,5	0,5	1,5
Coherence	1	1	1	1	1
Total	**10**	**13**	**13**	**11,5**	**13**

Legend: 1= no impact (e.g. baseline scenario); 1.5 = positive impact; 0.5 = negative impact. A "1.5" should be interpreted as a positive impact on the impact assessment criterion, whereas a "0.5" indicates a negative impact on the impact assessment criterion. Be aware that a positive impact on public finance of MS (+) actually reflects an expected decrease in public expenditure. Similarly, a "+"impact on administrative burden actually reflects an expected decrease in the administrative burden on administrations.

Option E (clarification of the rules of aggregation) is generally considered a good option, both in terms of effectiveness and efficiency. However, the positive impact of this option will largely depend on how the aggregation rules will exactly be clarified. All consulted parties are of course in favour of clear aggregation rules and see the benefits of such a clarification, but the question will be what the result will be. In terms of effectiveness, a clarification of the aggregation rules would create higher return on the contributions of migrant workers and enhance the consistent application of the rules. It would ensure that no periods that should haven considered for establishing the entitlement to unemployment rights are left aside. A clarification of the aggregation rules will however not simplify these rules and the diversity of national systems will be continued.

Options C and B are both evaluated as very effective options, capable to address the wider variety of problems that are faced with the coordination of unemployment benefits (Problem definition).

Option C has consistently positive impacts with regard to all specific objectives except for the objective of "facilitate" reintegration in labour market and improve protection of job-seekers abroad", for which it

is not clear whether the option would have a positive or negative impact compared to the baseline scenario". Transparency will increase and complexity of the rules will be reduced, as it will also be the country of last activity that will be in charge. Furthermore, it is considered as fairer that the country which receives contributions of workers also pays out the unemployment benefits. There is however an important disadvantage linked to the option: although option C is effective, it is expected to have a negative budgetary impact (an increase in expenditure of 43% - cf. 8.1.2) on the Member compared to the baseline scenario.

Also, option B is expected to produce a negative budgetary impact compared to the baseline scenario (and is also costlier than option C – cf. Table 42). However, option B is considered as very effective. Under option B, unemployed frontier worker are likely to be better off in terms of social protection, as he has a right of choice. It gives frontier workers the possibility to be treated in the same way as their former work colleagues which live in the country of last employment. It is also fairer, as it ensures frontier workers a better return on the workers' contributions which they have paid in the country of last activity before becoming unemployed. There is a substantial shift of the financial burden directly to the countries of last activity (cf. Table 45).

Option D (export of unemployment benefits for a period of minimum 6 months) is generally evaluated as better than the baseline scenario. There are indications that a prolongation of the period of export could facilitate the reintegration of unemployed in the labour market. Such a prolongation is also likely to stimulate intra-EU labour market mobility. From an administrative point of view, it could however generate higher administrative burden on public authorities, as unemployed abroad need to be followed up over a longer period than currently is the case. Option D can also make an end to the inconsistent application of the export rules by the different EU Member States.

Option A – a continuation of the status quo - is clearly the worst-case scenario in terms of effectiveness. All other options are expected to be more effective in tackling the current problems. However, the baseline scenario scores better than all other options (except option E) with regard to the efficiency criterion.

8.1.2 Budgetary impacts of the different options and likely reimbursement claims

We aimed to make quantitative estimates of the likely budgetary impacts for the following options: option A (baseline scenario), option B (right of choice for frontier workers – cf. 7.5.3.3) and option C (unemployment benefits for all workers to be provided by the country of last activity – cf. 7.5.4.3)[150]. The section below compares the different options with regard to their likely budgetary impacts (identified in the previous chapter)[151].

The baseline option A2 is the most realistic under the hypothesis that the unemployed free to choose, choose for the country of the highest benefit[152]. The total cost is estimated at 638 million euro.

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[150] In order the estimate the budgetary impact of the baseline scenario, the estimated number of unemployed cross-border workers based on the LFS and the unemployment rates of the Ageing Report was multiplied by the annual unemployment benefit per unemployed person. For each of the flows between Member States (in the different cells) the unemployment benefit of the country of last activity and the unemployment benefit of the country of residence was taken into consideration. The total yearly expenditure is calculated based on the unemployment benefit per unemployed person in prices 2010 taken up in the 2012 Ageing Report as also the estimated unemployed cross-border workers. **This yearly expenditure assumes that the unemployed person did not find a job during the first year of unemployment.** A more 'realistic' calculation of the yearly expenditure could be obtained by taking into consideration the average duration of the unemployment

[151] Budgets are estimated as if the unemployed remain in that situation for a complete year. The reimbursement between countries of last activity and country of residence (if implied) is limited to 3 months.

[152] Please note that, because of the fact that unemployed frontier workers must claim unemployment benefits in the country of residence while unemployed other cross-border workers can choose to claim unemployment benefits in the country of last employment or in the country of residence, an assumption had to be made about how many of them return to the country of residence and how many stay in the country of last activity (assumption 1: 50% of the other unemployed cross-border workers return and 50% stay; assumption 2: cross-border workers make a rational decision and choose the Member States is paying the highest unemployment benefit. The fact that all cross-border workers are able to choose between the country of residence and the country of last activity involves important budgetary uncertainties as

The option B2 confirms the qualitative assessment of the impact on the budget: it increases to 891 million euro. This is a substantial shift from the burden to the country of last activity, considered in the qualitative assessment as a fairer share of the burden.

A somewhat smaller increase of the total burden (to 768 million euro) is observed in option C (in contradiction with the qualitative assessment) putting the burden completely on the country of last activity. For the competent Member States this option is more expensive than option B2 where their burden via direct payment and reimbursement is only 704 million euro.

The difference (at the benefit of the unemployed) would be in option B2 at the expense of a higher fiscal burden for the country of residence because of that freedom of choice

Table 42: Total <u>estimated</u> yearly expenditure unemployment benefits for unemployed cross-border workers (in € 000)

	Total yearly paid expenditure in (000€)					
	Cross-border workers	*Absolute difference baseline scenario1*	*% difference baseline scenario1*	*Of which: frontier workers*	*Absolute difference baseline scenario1*	*% difference baseline scenario1*
Baseline scenarioA1: Frontier workers return; other cross-border workers 50% stay and 50% return	539.976			392.351		
Baseline scenarioA2: Frontier workers return; other cross-border workers rational decision (=highest amount UB)	638.464	98.688	18,2%	392.351	0	0%
Option B1: right of choice: 50% stay and 50% return	624.281	84.306	15,6%	476.657	84.306	21%
Option B2: right of choice: rational decision (=highest amount UB)	891.583	351.607	65,1%	645.470	253.119	65%
Option C: UB provided by the country of last activity[153]	770.121	230.145	42,6%	560.962	168.611	43%
Option F: UB provided by the country of residence	478.442	-61.534	-11,4%	392.351	0	0%

* We assume that the unemployed cross-border worker is a complete year unemployed after employment

source: Estimate based on data LFS and 2012 Ageing Report

Table 43: Total <u>estimated</u> yearly expenditure unemployment benefits for unemployed cross-border workers paid by the country of residence (in € 000)

	Total yearly paid expenditure by country of residence in (000€)			
	Cross-border workers	*Absolute difference baseline scenario1*	*Of which: frontier workers*	*Absolute difference baseline scenario1*
Baseline scenarioA1: Frontier workers return; other cross-border workers 50% stay and 50% return	435.396		392.351	
Baseline scenarioA2: Frontier workers return; other cross-border workers rational decision (=highest amount UB)	449.952	14.555	392.351	0

shown in our estimates. Differences in expenditure between the scenario where 50% of the cross-border workers are returning or where cross-border worker are making a rational decision on the basis of the amount of the unemployment benefit are striking. For all different scenarios, a breakdown between the expenditure by the country of residence (table) or the country of last activity (table) is made. We also refer to the cross-table in annex have a view on the bilateral expenditure between countries.

[153] No differentiation has been made as regards the impact of options C1 and C2. Respondents to the questionnaire did not make a distinction between these sub options and that no further information related to the entitlement in a Member State was available. As a consequence it had not been possible to make estimations for both options over the period of one year.

Option B1: right of choice: 50% stay and 50% return	239.221	-196.176	196.176	-196.176
Option B2: right of choice: rational decision (=highest amount UB)	238.365	-197.031	180.765	-211.587
Option C: UB provided by the country of last activity[154]	0	-435.396	0	-392.351
Option F: UB provided by the country of residence	478.442	43.045	392.351	0

Source: Estimate based on data LFS and 2012 Ageing Report

Table 44: Total <u>estimated</u> yearly expenditure unemployment benefits for unemployed cross-border workers paid by the country of last activity (in € 000)

	Total yearly expenditure paid by country of last activity (000€)			
	Cross-border workers	*Absolute difference baseline scenario1*	*Of which: frontier workers*	*Absolute difference baseline scenario1*
Baseline scenarioA1: Frontier workers return; other cross-border workers 50% stay and 50% return	104.579		0	
Baseline scenarioA2: Frontier workers return; other cross-border workers rational decision (=highest amount UB)	188.512	83.933	0	0
Option B1: right of choice: 50% stay and 50% return	385.060	280.481	280.481	280.481
Option B2: right of choice: rational decision (=highest amount UB)	653.218	548.639	464.706	464.706
Option C: UB provided by the country of last activity[155]	770.121	665.542	560.962	560.962
Option F: UB provided by the country of residence	0	-104.579	0	0

Source: Estimate based on data LFS and 2012 Ageing Report

Table 45: Total <u>estimated</u> yearly expenditure unemployment benefits for unemployed cross-border workers - % proportion country of residence vs. country of last activity

	% proportion country of residence vs. country of last activity					
	Cross-border workers			*Of which: frontier workers*		
	<u>Country of residence</u>	<u>Country of last activity</u>	<u>Total</u>	<u>Country of residence</u>	<u>Country of last activity</u>	<u>Total</u>
Baseline scenarioA1: Frontier workers return; other cross-border workers 50% stay and 50% return	81%	19%	100%	100%	0%	100%
Baseline scenarioA2: Frontier workers return; other cross-border workers rational decision (=highest amount UB)	70%	30%	100%	100%	0%	100%
Option B1: right of choice: 50% stay and 50% return	38%	62%	100%	41%	59%	100%
Option B2: right of choice: rational decision (=highest amount UB)	27%	73%	100%	28%	72%	100%
Option C: UB provided by the country of last activity[156]	0%	100%	100%	0%	100%	100%
Option F: UB provided by the country of residence	100%	0%	100%	100%	0%	100%

Source: Estimate based on data LFS and 2012 Ageing Report

[154] ibidem
[155] ibidem
[156] ibidem

The unemployment benefits paid by the country of residence and the country of last activity do not completely reflect the burden sharing of unemployment benefits. Also the amounts of reimbursement should be taken into account. For that reason Table 42 concerning the estimated yearly expenditure on unemployment benefits for unemployed cross-border workers should be read together with Table 46 dealing with the estimated reimbursement claims to assess who is sharing the burden of unemployment.

Claims 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 shall reimburse 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). In our estimates, we have supposed a claim of 3 months.

The baseline scenario A1 whereby frontier workers have to return to the country of residence and other cross-border workers can choose between the country of residence or the country of last activity involves a claim of € 108.8 million of which € 98.1 million for frontier workers when we assume that 50% of the other cross-border workers return to their country of residence. However, these claims are based on the unemployment benefits paid by the country of residence and not on the maximum payable amount by the country of last activity. It implies for this baseline scenario that the reimbursement will be 24% lower than the possible actual claim (see baseline scenario A1a). If other cross-border workers are making a rational decision on the basis of the amount of the unemployment benefit (baseline scenario A2a) the claim will decrease with 4% compared to the baseline scenario A1a whereby 50% of the other cross-border workers are returning to their country of residence.

The option whereby frontier workers also have the choice (option B) will decrease the reimbursement claims with 45% - for both scenarios (equal distinction and rational choice) compared to the baseline scenario a1. The actual reimbursement will be lower based on the maximum amount of unemployment benefits of the country of last activity (Table 100, Table 101 & Table 102).

If the unemployment benefit would be provided by the country of last activity (Option C) no reimbursements would be claimed by the country of residence.

Table 46: Estimated reimbursement claims (scenario 3 months) for the baseline scenario and the different options and the impact of the maximum boundary, in € 000

	Reimbursement claims (3 months) (000€)					
	Cross-border workers	Absolute difference baseline scenario1a	% difference baseline scenario1a	Of which: frontier workers	Absolute difference baseline scenario1a	% difference baseline scenario1a
Baseline scenarioA1a: Frontier workers return; other cross-border workers 50% stay and 50% return: **Claim (based on UB country of residence)**	108.849			98.088		
Baseline scenarioA1b: Frontier workers return; other cross-border workers 50% stay and 50% return: **Actual reimbursement (based on maximum amount country of last activity)**	82.891	-25.959	-24%	76.749	-21.339	-22%
Baseline scenarioA2a: Frontier workers return; other cross-border workers rational decision (=highest amount UB): **Claim (based on UB country of residence)**	112.488	3.639	3%	98.088	0	-8%
Baseline scenarioA2b: Frontier workers return; other cross-border workers rational decision (=highest amount UB): **Actual reimbursement (based on maximum amount country of last activity)**	82.122	-26.727	-25%	76.961	-21.127	-22%
Option B1a: right of choice: 50% stay and 50% return: **Claim (based on UB country of residence)**	59.805	-49.044	-45%	49.044	-49.044	-50%
Option B1b: right of choice: 50% stay and 50% return: **Actual reimbursement (based on maximum amount country of last activity)**	44.622	-64.227	-59%	38.480	-59.607	-61%
Option B2a: right of choice: rational decision (=highest amount UB): **Claim (based on UB country of residence)**	59.591	-49.258	-45%	45.191	-52.897	-54%
Option B2b: right of choice: rational decision (=highest amount UB): **Actual reimbursement (based on maximum amount country of last activity)**	52.391	-56.458	-52%	45.191	-52.897	-54%
Option Ca: UB provided by the country of last activity	0	-108.849	-100%	0	-98.088	-100%
Option Fa: UB provided by the country of residence: **Claim (based on UB country of residence)**	119.610	10.761	10%	98.088	0	0%
Option Fb: UB provided by the country of residence: **Actual reimbursement (based on maximum amount country of last activity)**	89.245	-19.604	-18%	76.961	-21.127	-22%

Source: Estimate based on data LFS and 2012 Ageing Report

In Table 47 we summarize the budgetary impact of the baseline scenario and options B and C. It is the total level of expenditure for unemployment benefits for some 73.7 thousand estimated unemployed cross-border workers of which 45.2 thousand frontier workers. We do not comment on the hypothesis that for those that can choose between the country of residence or the country of last activity to take up the unemployment benefit, 50% choose for the one or the other alternative, but we immediately look to the scenario that each group that can choose, will make a rational decision by choosing the place with the highest benefit. Total expenditures for unemployment are calculated for one year, implicitly assuming that all concerned persons stay unemployed for one year what is of course not the case. The reimbursement between country of residence and competent country of part of this unemployment benefit is calculated on 3 months. For the Baseline scenario A2 this results in a total budgetary cost of € 638 million, of which € 450 million for the country of residence and € 188 million in the country of last activity. All those amounts are calculated for a whole year. Of this total expenditure the country of last activity reimbursed € 105 million (calculated on 3 months) and € 82 million when taking into account limits in the reimbursement. Option B2 where all cross-borders have right to choose and will choose for the highest amount, the total expenditures increases to € 890 million, what illustrates a higher level of protection (benefit). There is a substantial shift of taking up the unemployment benefit in the country of last activity, and this is also illustrated by a substantial shift of direct payment of those benefits by the country of last activity. Their direct payment (again calculated on one year) increases to € 652 million. On the contrary there is a reduction (calculated on 3 months) of their reimbursement. In option C the unemployment benefit is completely taken up in the country of last activity, what reduces somewhat the total cost to € 768 million (in scenario B2 one could choose for a higher benefit in the country of residence), while the burden is completely situated in those countries of last activity. There is no reimbursement needed. Option F, not under scrutiny in this assessment, illustrates the impact when the unemployment is taken up in the country of residence, what implies a substantial reduction of the budgetary cost and an important reimbursement. Remarks that the reimbursement is always 3/12 of the amount spend in the country of residence. The budgetary results of those scenarios are determined by the difference in average benefit between country of residence and country of last activity, seemingly in most of the cases higher in the country of last activity. This is not unexpected since those differences in benefit reflect also differences in income that triggers cross-border mobility.

Table 47: Summary estimated yearly expenditure on unemployment benefits and estimated reimbursement claims (in million €)

	Total yearly expenditure (millions €)		Total yearly expenditure by country of residence (millions €)		Total yearly expenditure by country of last activity (millions €)		Reimbursement from country of last activity to country of residence(3 months) (millions €)			
	Cross-border workers	Of which: frontier workers	Cross-border workers	Of which: frontier workers	Cross-border workers	Of which: frontier workers	Cross-border workers		Of which: frontier workers	
							(a) Reimbursement based on UB country of residence	(b) Actual reimbursement based on maximum amount country of last activity	(a) Reimbursement based on UB country of residence	(b) Actual reimbursement based on maximum amount country of last activity
Baseline scenario A1: Frontier workers return; other cross-border workers 50% stay and 50% return	539	392	435	392	104	0	109	83	98	77
Baseline scenario A 2: Frontier workers return; other cross-border workers rational decision (=highest amount UB)	638	392	450	392	188	0	105	82	90	77
Option B1: right of choice: 50% stay and 50% return	623	476	239	196	384	280	60	45	49	38
Option B2: right of choice: rational decision (=highest amount UB)	890	644	239	181	652	464	60	52	45	45
Option C: UB provided by the country of last activity	768	560	0	0	768	560	0	0	0	0
Option F: UB provided by the country of residence	478	392	478	392	0	0	120	89	98	77

Source: Estimate based on data LFS and 2012 Ageing Report

8.1.3 Administrative cost and burden of rules related to the aggregation of periods of insurance or (self-)employment

In Table 48 we now calculate for the same group of 73.7 thousand unemployed cross-border workers the administrative implications. There are 45.2 thousand frontier workers and 28.5 other cross-border workers. In the baseline scenario only the latter are allowed to choose the country on taking up the unemployment benefit. 22.2 thousand of them choose the country of last activity in the hypothesis that they choose for the highest unemployment benefit. The rest of the other cross-border workers take the unemployment benefit in the country of residence, as is also the case for the frontier workers. The sum of those two groups is 51.4 thousand persons who take up their benefit in the country of residence. For this 51.4 thousand cross-border workers a reimbursement between the country of residence and the country of last activity needs to be organised. In option B2, where all cross-border workers can choose, and choose for the highest benefit, the number of persons taking up the benefit in the country of last activity increases to 55.2 thousand cross-border workers. The rest of this group, some 18.5 thousand persons, receives an unemployment benefit of the country of residence, at that level, but reimbursed by the competent state for three months. In scenario C all 73.7 thousand persons are paid in the country of last activity, and no reimbursement is claimed.

Again some **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 49 those 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.

How does this burden shift in the two other options? In option B2, characterized by the way by a substantial increase of the total budgetary cost compared to the baseline scenario, the administrative burden is reduced to € 4.8 million in total, of which € 1.9 million for the country of residence or 27% of the total. Compared to the baseline cost this is a reduction to 59% of the baseline amount. This again is similar to the share of those countries in the total budgetary cost. For the countries of last activity the direct cost of handling the unemployment benefit increases substantially, but the costs for handling a PD U1 and for the reimbursements is substantially

reduced, by the way also in the country of residence. The relative cost of the administrative cost to the total budgetary cost is 0.5 %.

In the option C the administrative burden is further reduced to 36% of the baseline scenario, or € 2.9 million. This burden is completely situated in the country of last activity, but under the present hypothesis of standard costs, this is not even more expensive because all cases of payment are threated in the country of last activity, but there are no costs for exchange of a PD U1 or reimbursements to be made. The total budgetary burden shifts however completely in the direction of the country of last activity.

We underline that those calculations risk to be speculative in the sense that first of all the number of cases is estimated, but also the behaviour of the unemployed, the spell of unemployment, the administrative burden, all are not controlled in those calculations or are defined as standard stylized estimates. For instance the use of a PD U1 is sometimes not taking into account for those specific cross-border situations, where in fact the unemployed is supposed to have worked only in the country of last activity. In the case that he worked in two countries, already a PD U1 might be needed for other reasons than the cross-border situation under consideration.

The different options illustrate that the option where the unemployed person can choose is the most expensive in terms of budgetary cost, what implies however higher levels of social protections, while the payment in country of last activity is the least expensive in administrative terms, but puts the burden completely on the country of last activity. The baseline scenario is relative limited in budgetary terms but seems to be the most expensive in administrative terms.

Table 48: Estimated number of unemployed cross-border workers and country responsible for payment and reimbursement

			Administrative cost PD U1 (numbers in thousand)				Administrative reimbursement cost (numbers in thousand)			
			Country of residence		Country of last activity		Country of residence		Country of last activity	
		Numbers (in thousand)	Issuing	Receiving	Issuing	Receiving	Direct paying	Reimbursement	Direct paying	Reimbursement
Baseline scenario	Total cross-border workers	73,7								
	* Frontier workers	45,2								
	* Other cross-border workers	28,5								
Number of unemployed cross-border workers where benefit in country of residence is higher than in country of last activity	Total cross-border workers	18,5								
	* Frontier workers	12,3								
	* Other cross-border workers	6,2								
Number of unemployed cross-border workers where benefit in country of last activity is higher than in country of residence	Total cross-border workers	55,2								
	* Frontier workers	32,9								
	* Other cross-border workers	22,2								
Baseline scenario2: Frontier workers return; other cross-border workers rational decision (=highest amount UB)	UB Residence	51,4		51,4	51,4		51,4	51,4		51,4
	UB Last activity	22,2	Not automatically applicable						22,2	
	Total	73,7								
	Reimbursement	51,4								
Option B2: right of choice: rational decision (=highest amount UB)	UB Last activity	18,5		18,5	18,5		18,5	18,5		18,5
	UB Competent	55,2	Not automatically applicable						55,2	
	Total	73,7								
	Reimbursement	18,5								
Option C: UB provided by the country of last activity	UB Residence	0,0		0,0	0,0		0,0	0,0		0,0
	UB Last activity	73,7	Not automatically applicable						73,7	
	Total	73,7								
	Reimbursement	0,0								

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

Table 49: 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		€ 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%			
Estimated annual expenditure UB (in millions)	€ 450		€ 188	
Grand total annual expenditure UB (in millions)	€ 638			
% country of residence in total budgetary cost	71%			
Administrative cost as % of budgetary cost	1,3%			
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%			
Estimated annual expenditure UB (in millions)	€ 239		€ 652	
Grand total annual expenditure UB (in millions)	€ 891			
% country of residence in total budgetary cost	27%			
Administrative cost as % of budgetary cost	0,5%			
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%			
Estimated annual expenditure UB (in millions)	€ 0		€ 768	
Grand total annual expenditure UB (in millions)	€ 768			
% country of residence in total budgetary cost	0%			
Administrative cost as % of budgetary cost	0,4%			
Estimated reimbursement (in millions)				€ 0

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

8.2 Coordination of LTC benefits

8.2.1 Overview

The table below summarizes the expected impact of each option alongside each objective, based on the previous analysis. The notion of effectiveness refers to the Specific Objectives presented in the objective tree (cf. Figure 4).

Table 50: Comparison of the effectiveness of the options (baseline scenario = 1)

	Option A: baseline	Option B: Safe-guarding provision	Option C1.1: MS of residence provides LTC benefits (with supplement)	Option C1.2: MS of residence provides LTC benefits (without supplement)	Option C2: Competent MS provides LTC benefits
Specific objectives					
1. Fair distribution of financial burden between MS	1	1	0,5	0,5	1,5
2. Rules taking into account the specific character of LTC benefits	1	1	1	1	1
3. Facilitating classification of LTC benefits under EU law	1	1	1	1	1
4. Improve legal certainty and stability of coordination regime	1	1,5	0,5	1,5	1,5
5. Improved protection of mobile citizens	1	1,5	1,5	1,5	1,5
6. High awareness of rights on side of mobile persons	1	0,5	1	1,5	1,5
Efficiency					
Budgetary impact	1	1	1,5	1,5	0,5
Administrative burden on administrations	1	0,5	0,5	0,5	1,5
Coherence	1	1	1	1	1
Total	**9**	**9**	**8,5**	**10**	**11**

Legend: 1= no impact (e.g. baseline scenario); 1.5 = positive impact; 0.5 = negative impact

Option C2 – the competent Member State provides the LTC benefits to mobile citizens abroad – is rated as the most effective option, most capable of tackling today's challenges of the coordination regime. It is expected to create a more stable and transparent coordination regime with a fairer distribution of the financial burden between Member States. However, it is considered as an option with also a likely negative budgetary impact (+28% compared to the baseline scenario).

Option C.1.2 generally comes out as a rather effective option. It is expected to generate a positive budgetary impact on the Member States (19% less costly than the baseline scenario) and to create a more stable and legally certain coordination regime, however with a relatively higher administrative burden (in relation to the number of cases and compared to the baseline scenario).

The main advantage of option B lies in the fact that it would ensure that all the mobile persons are protected: they would always be entitled to LTC benefits. However, the option is likely to create more administrative burden compared to the baseline scenario and would also less clear than the status quo.

Option A – a continuation of the status quo - is not seen as the worst-case scenario, despite the problems described earlier in this report. Option C1.1 which includes a supplement mechanism is expected to produce more negative impacts than the baseline scenario. Supplements require an increased exchange of communication and more coordination between Member States. Furthermore, it does not guarantee a more stable and legally certain framework. Option C.1.1 however is expected to have a positive budgetary impact compared to the baseline scenario.

8.2.2 Budgetary impact of the different options

Earlier in this report (cf. Table 24) , we have estimated the cross-border expenditure on health care and long-term care with a distinction between LTC benefits in cash and in kind for the baseline scenario.

The overall, current budget expenditure on LTC is estimated at € 994.7 million of which € 618.3 million (62% of total budget) is related to LTC benefits in kind and € 376.4 million (38% of total budget) is related to LTC benefits in cash (Table 24). Compared to total national expenditure of LTC, the share of the cross-border LTC expenditure is limited to 0.4% of total EU expenditure or 0.008% of total GDP of the EU-27.

Option C1 whereby the Member State of residence shall provide LTC benefits (in kind and in cash) on the basis of its legislation is expected to imply a total expenditure of € 810.1 million or a decrease of 19% compared to the baseline scenario (positive budgetary impact). In this option the expenditure on LTC benefits in kind shall be the same as in the baseline scenario, namely € 618.3 million. The LTC benefits in cash shall be provided on the basis of the legislation of the country of residence and no longer on this of the competent country.[157] This switch results in an expenditure on LTC benefits in cash of € 191.9 million or a decrease of 49% compared to the baseline scenario.

Option C2 whereby the competent Member State shall provide LTC benefits (in kind and in cash) on the basis of its legislation implies a total expenditure of € 1.3 billion or an increase of 28% compared to the baseline scenario (negative budgetary impact). In this option the expenditure on LTC benefits in cash shall be the same as in the baseline scenario, namely € 376.4 million. LTC benefits in kind shall be provided on the basis of the legislation of the competent Member State and no longer on this of the country of residence. The result is an increase of expenditure on LTC benefits in kind to € 900.3 million or an increase of 46% compared to the baseline scenario.

[157] The 'real life' dimension of this option is illustrated by the growing discussion in the Netherlands that the 'in cash' LTC expenditures exported to other countries should not be adopted to the cost of living (or care) in those countries, as is the case when benefits in kind are used.

Table 51: Estimated number of cross-border users benefiting from LTC (in thousand) and budget (in million €), Option where competent country is providing LTC benefits

	In kind				In cash				In total			
	Numbers (in thousand)		Budget (in million €)		Numbers (in thousand)		Budget (in million €)		Numbers (in thousand)		Budget (in million €)	
Country	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state
BE	7	6	142	70	4	3	49	16	12	9	191	86
BG	1	0	10	0	1	0	4	0	2	0	14	0
CZ	1	2	14	4	1	2	7	8	2	4	21	11
DK	0	2	6	59	0	1	1	49	1	4	8	109
DE	9	10	159	115	7	5	72	53	17	15	231	168
EE	1	0	22	0	1	0	3	0	2	0	25	0
IE	1	0	9	11	1	1	4	0	1	1	13	11
GR	0	1	1	5	0	1	0	2	0	1	1	6
ES	3	1	49	11	3	1	20	2	6	2	69	13
FR	10	2	164	56	5	3	39	11	14	5	203	66
IT	1	3	17	45	1	5	6	37	2	8	23	82
CY	0	0	2	0	0	0	1	0	0	0	3	0
LV	0	0	5	0	0	0	2	0	1	0	7	0
LT	0	0	2	0	0	0	1	0	0	0	3	0
LU	0	4	3	151	0	1	1	16	0	5	4	166
HU	3	0	31	1	3	1	19	2	6	1	50	2
MT	0	0	1	0	0	0	0	0	0	0	1	0
NL	2	12	17	183	1	5	6	92	2	17	22	276
AT	2	6	19	48	1	9	9	50	3	15	29	98
PL	5	0	70	1	3	1	32	1	8	1	102	1
PT	0	0	7	0	0	0	2	0	1	0	8	0
RO	3	0	42	0	4	0	28	0	7	0	70	0
SI	0	0	4	1	1	0	4	0	1	0	8	1
SK	5	0	41	0	6	0	30	0	11	0	70	0
FI	0	1	3	25	0	2	0	4	0	3	4	28
SE	2	1	44	32	1	1	34	1	3	2	78	33
UK	1	4	15	84	1	5	4	33	2	10	19	117
EU27	58	58	900	900	45	45	376	377	103	103	1 277	1 277

Source: Estimate based on data from LFS, 2012 Ageing Report and Lipszyck, B., Sail, E. & Xavier, A. (2012), *Long-term care: need, use and expenditure in the EU-27, EU.*

Table 52: Estimated number of cross-border users benefiting from LTC (in thousand) and budget (in million €), Option where country of residence is providing LTC benefits

	In kind				In cash				In total			
	Numbers (in thousand)		Budget (in million €)		Numbers (in thousand)		Budget (in million €)		Numbers (in thousand)		Budget (in million €)	
Country	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state
BE	13	3	139	58	6	3	33	17	19	6	172	75
BG	0	0	0	2	0	0	1	1	1	0	1	2
CZ	1	2	2	6	1	1	3	3	2	3	5	9
DK	0	2	11	55	0	1	9	4	1	3	20	59
DE	7	9	82	120	3	11	38	50	11	20	120	170
EE	0	0	1	1	0	0	1	0	1	0	2	1
IE	0	1	9	7	1	1	0	3	1	1	9	10
GR	0	0	0	4	0	0	0	1	0	1	0	5
ES	2	1	18	14	1	1	4	4	3	2	22	18
FR	7	3	172	37	8	2	32	12	15	5	204	49
IT	1	4	13	25	1	2	11	6	2	6	24	32
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	1	0	0	0	0	0	0	0	1	0
LT	0	0	0	0	0	0	0	0	0	0	0	0
LU	0	7	5	104	0	4	1	25	0	11	5	130
HU	1	1	2	3	2	0	5	1	4	1	8	5
MT	0	0	0	1	0	0	0	0	0	0	0	1
NL	2	7	36	73	1	4	18	23	3	11	54	97
AT	2	3	19	27	4	3	19	14	6	6	38	41
PL	1	1	5	7	6	0	6	3	7	1	11	10
PT	0	0	1	3	0	0	0	1	0	0	1	3
RO	2	0	6	2	1	0	0	1	4	0	6	3
SI	0	0	2	1	0	0	1	1	1	0	4	1
SK	3	0	5	1	2	0	1	2	5	1	7	3
FI	0	1	3	4	0	0	0	2	0	1	3	6
SE	3	1	73	8	1	1	3	4	4	1	76	12
UK	1	4	13	55	1	4	5	14	2	8	18	69
EU27	48	48	618	618	41	41	192	192	89	89	810	810

Source: Estimate based on data from LFS, 2012 Ageing Report and Lipszyck, B., Sail, E. & Xavier, A. (2012), *Long-term care: need, use and expenditure in the EU-27, EU.* and additional data delivered by DG ECFIN

Table 53: Estimated budgetary impact as debtor of baseline scenario and options where country of residence or competent country are providing LTC benefits, breakdown LTC benefits in cash and in kind, in .000 €

	DEBTOR								
	Baseline scenario			Competent country			Country of residence		
	In kind	In cash	Total	In kind	In cash	Total	In kind	In cash	Total
BE	58.064	16.538	74.602	69.829	16.538	86.368	58.064	16.865	74.929
BG	1.574	64	1.638	36	64	100	1.574	897	2.470
CZ	6.179	7.434	13.613	3.927	7.434	11.361	6.179	2.651	8.831
DK	54.521	49.202	103.723	59.331	49.202	108.533	54.521	4.189	58.710
DE	120.077	52.782	172.860	114.948	52.782	167.730	120.077	50.201	170.278
EE	715	54	769	33	54	87	715	52	767
IE	7.479	0	7.479	10.889	0	10.889	7.479	2.684	10.163
EL	3.732	1.607	5.339	4.638	1.607	6.245	3.732	1.415	5.147
ES	13.938	2.292	16.230	11.133	2.292	13.425	13.938	4.408	18.346
FR	37.403	10.440	47.843	55.885	10.440	66.325	37.403	11.955	49.358
IT	25.015	36.973	61.988	45.141	36.973	82.114	25.015	6.437	31.452
CY	263	181	444	12	181	193	263	118	381
LV	53	8	61	35	8	43	53	28	81
LT	60	17	77	74	17	91	60	36	96
LU	104.120	15.256	119.377	150.866	15.256	166.122	104.120	25.372	129.493
HU	3.383	1.586	4.969	711	1.586	2.297	3.383	1.206	4.589
MT	638	0	638	129	0	129	638	189	827
NL	73.246	93.099	166.346	182.590	93.099	275.690	73.246	23.346	96.592
AT	26.614	49.760	76.374	47.961	49.760	97.721	26.614	14.090	40.705
PL	7.341	571	7.913	556	571	1.127	7.341	2.671	10.013
PT	2.671	0	2.671	476	0	476	2.671	516	3.187
RO	1.979	4	1.983	228	4	231	1.979	1.188	3.167
SI	572	304	876	516	304	819	572	555	1.127
SK	1.270	75	1.345	330	75	405	1.270	1.504	2.773
FI	4.421	3.460	7.881	24.556	3.460	28.017	4.421	1.458	5.879
SE	7.948	1.360	9.308	31.618	1.360	32.978	7.948	4.144	12.092
UK	55.003	33.314	88.317	83.879	33.314	117.193	55.003	13.681	68.685
EU27	618.281	376.381	994.662	900.327	376.381	1.276.709	618.281	191.857	810.137

Source: Estimate based on data from LFS, 2012 Ageing Report and Lipszyck, B., Sail, E. & Xavier, A. (2012), *Long-term care: need, use and expenditure in the EU-27, EU.* and additional data delivered by DG ECFIN

Table 54: Estimated % difference with baseline scenario (=100%) of options where country of residence or competent country are providing LTC benefits, breakdown LTC benefits in cash and in kind, by debtor country

	DEBTOR								
	Baseline scenario			Competent country			Country of residence		
	In kind	In cash	Total	In kind	In cash	Total	In kind	In cash	Total
BE	100%	100%	100%	120%	100%	116%	100%	102%	100%
BG	100%	100%	100%	2%	100%	6%	100%	1401%	151%
CZ	100%	100%	100%	64%	100%	83%	100%	36%	65%
DK	100%	100%	100%	109%	100%	105%	100%	9%	57%
DE	100%	100%	100%	96%	100%	97%	100%	95%	99%
EE	100%	100%	100%	5%	100%	11%	100%	96%	100%
IE	100%		100%	146%		146%	100%		136%
EL	100%	100%	100%	124%	100%	117%	100%	88%	96%
ES	100%	100%	100%	80%	100%	83%	100%	192%	113%
FR	100%	100%	100%	149%	100%	139%	100%	115%	103%
IT	100%	100%	100%	180%	100%	132%	100%	17%	51%
CY	100%	100%	100%	5%	100%	43%	100%	65%	86%
LV	100%	100%	100%	67%	100%	71%	100%	367%	134%
LT	100%	100%	100%	123%	100%	118%	100%	209%	124%
LU	100%	100%	100%	145%	100%	139%	100%	166%	108%
HU	100%	100%	100%	21%	100%	46%	100%	76%	92%
MT	100%		100%	20%		20%	100%		130%
NL	100%	100%	100%	249%	100%	166%	100%	25%	58%
AT	100%	100%	100%	180%	100%	128%	100%	28%	53%
PL	100%	100%	100%	8%	100%	14%	100%	468%	127%
PT	100%		100%	18%		18%	100%		119%
RO	100%	100%	100%	11%	100%	12%	100%	32385%	160%
SI	100%	100%	100%	90%	100%	94%	100%	183%	129%
SK	100%	100%	100%	26%	100%	30%	100%	2004%	206%
FI	100%	100%	100%	555%	100%	355%	100%	42%	75%
SE	100%	100%	100%	398%	100%	354%	100%	305%	130%
UK	100%	100%	100%	152%	100%	133%	100%	41%	78%
EU27	100%	100%	100%	146%	100%	128%	100%	51%	81%

Source: Estimate based on data from LFS, 2012 Ageing Report and Lipszyck, B., Sail, E. & Xavier, A. (2012), *Long-term care: need, use and expenditure in the EU-27, EU* and additional data delivered by DG ECFIN.

8.2.3 Administrative cost and burden of cross-border LTC in kind or in cash

The number of cases is multiplied by some **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.

In Option C 1.2 all calculations for the in kind benefits remain the same. The in cash benefits are now however defined at the % of use and the level of spending of the country of residence. The particularities of our sources reveal that less persons (now some 41 thousand) are using LTC in cash, but the average amount is higher (those countries of residence have in most of the cases a less developed level of protection for this social risk of LTC) so that the total budget for in cash is reduced to € 192 million and the total becomes € 810 million. The administrative burden for LTC in cash is somewhat lower (or 91% of the baseline scenario) but compared to a lower needed budgetary cost, the share of the administrative burden in the total budget for LTC in cash is enlarged to 1.7%.

In option C 2 there is no change in the baseline scenario for the in cash benefits, but now the entitlements as well number of cases and the average spending for the in kind benefits is defined on the level of the competent country. Those systems are better developed in the competent states and we see the number of cases increasing to 58 thousand, and the total budget to € 900 million. For reason of this increased number of cases also the administrative burden for the in kind LTC increases to € 5.8 million (or 120 % of the baseline situation) while the relative share of the administrative cost to the total budgetary cost for in kind LTC declines to 0.6%. The total budgetary cost is in this option C2 some € 1.277 million, or the highest amount, illustrating higher levels of social protection, tailored at the size of the competent state. In those scenario's they also will have to pay it, either directly or via reimbursement.

Table 55: Estimated administrative cost and burden baseline scenario and options where country of residence or competent country are providing LTC benefits

	Unit administrative cost									
	In kind		In cash		In kind		In cash		In total	
Country	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state
Baseline scenario										
Number of users (in thousand)					48	48	45	45	93	93
Administrative cost assessment (in thousand € - except unit cost)	60		60	20	2.892		2.700	900	5.580	
Administrative cost reimbursement (in thousand € - except unit cost)	20	20			964	964			1.860	1.860
Total (in thousand €)					3.856	964	2.700	900	7.440	1.860
Grand total (in thousand €)						4.820		3.600		9.300
Budget (in million €)					618	618	376	376	995	995
As share of budget for benefits					0,6%	0,2%	0,7%	0,2%	0,7%	0,2%
					0,8%		1,0%		0,9%	
Scenario number of users and benefit on level of country of residence										
Number of users (in thousand)					48	48	41	41	89	89
Administrative cost assessment (in thousand € - except unit cost)	60		60	20	2.892		2.460	820	5.340	
Administrative cost reimbursement (in thousand € - except unit cost)	20	20			964	964			1.780	1.780
Total (in thousand €)					3.856	964	2.460	820	7.120	1.780
Grand total (in thousand €)						4.820		3.280		8.900
As % of Baseline scenario						100%		91%		96%
Budget (in million €)					618	618	192	192	810	810
As share of budget for benefits					0,6%	0,2%	1,3%	0,4%	0,9%	0,2%
					0,8%		1,7%		1,1%	
Scenario number of users and benefit on level of competent country										
Number of users (in thousand)					58	58	45	45	103	103
Administrative cost assessment (in thousand € - except unit cost)	60		60	20	3.470		2.700	900	6.180	
Administrative cost reimbursement (in thousand € - except unit cost)	20	20			1.157	1.157			2.060	2.060
Total (in thousand €)					4.626	1.157	2.700	900	8.240	2.060
Grand total (in thousand €)						5.783		3.600		10.300
As % of Baseline scenario						120%		100%		111%
Budget (in million €)					900	900	376	376	1.277	1.277
As share of budget for benefits					0,5%	0,1%	0,7%	0,2%	0,6%	0,2%
					0,6%		1,0%		0,8%	

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

9 Summary of the conclusions

9.1 Introduction

The objective of this study consisted in evaluating the social and economic impacts of a number of policy options in the light of a possible revision of the EU coordination rules in the area of free movements of workers and social security coordination. These rules concern in particularly Article 21, 45 and 48 of the Treaty and Regulations (EC) N°s 883/2004 and 987/2009. The study focused specifically on the rules on the coordination of LTC benefits and unemployment benefits.

This preparatory study may lead to an impact assessment and thus aimed to produce transparent and reliable evidence for the European Commission, in order to help it to choose the appropriate policy option(s).

The data collection and data analysis was focused on a representative sample of 14 Member States. The selection of the countries was primarily based on relevant mobility patterns and a balanced coverage in terms of types of the social security systems, more notably in the area of unemployment and LTC benefits. The 14 countries retained were: Austria, Belgium, Denmark, Estonia, France, Germany, Luxemburg, Netherlands, Poland, Romania, Spain, Slovakia, Sweden and United Kingdom.

We used both secondary and primary data sourced during this study (both of them of a quantitative and qualitative nature). Concerning the secondary data sources used, we conducted an extensive review of relevant, available literature (particularly trESS reports), organised quantitative data collection of available administrative data in 14 Member States and requested additional data extractions from the LFS for EU-27. Also the use of ESSPROS, the Ageing Report 2012 (EC) and the Audit Board Report contributed to the quantifying the scope of the problem at stake and the impact of the reform. In terms of primary data, we organised an online survey targeting national administrations and executing bodies in the EU-27 and conducted face-to-face interviews with circa 120 different stakeholders, both at Member State level and EU level.

Also, an evaluation was made of the replies by a wide range of stakeholders to the EC public consultation.

Finally, we conducted a number of workshops, group interviews and phone interviews at Member State level in order to find specific data on the administrative burden imposed on national administrations by the current coordination rules.

9.2 *Current situation*

The table summarises our analysis with regard to the number of cross-border workers and pensioners in the EU-27 that are affected by the coordination rules, their main mobility patterns and their use of long-term care and unemployment benefits. The table below summarises the statistics that were described and discussed in detail.

Table 56: Synoptic overview of the scope of the cross border use of unemployment benefits and LTC benefits under scrutiny**

Indicator	Year	Unit	Amount	Type variable
Coordination of unemployment benefits				
Cross-border workers within EU-27	2010-2011	in thousand	1.032,0	stock
of which **frontier workers**	2010-2011	in thousand	701,0	stock
Migrant workers (from 15 to 64 years, within EU 27)***	2011	in thousand	1.017,0	yearly flow
Posted workers (PD A1 issued)	2011	in thousand	1.508	yearly issued
Estimated number of **unemployed cross-border workers**	2010-2011	in thousand	73,7	stock
as share of total unemployment		in %	0,35%	
of which frontier workers	2010-2011	in thousand	45,2	stock
Unemployed recent migrant workers	2011	in thousand	94,8	stock
Estimated number of **proven period of insurance** PD U1	2010	in thousand	341,2	stock
as share of total unemployment	2010	in %	1,60%	
Estimated number of **exported unemployment benefit** PD U2	2011	in thousand	23,7	stock
as share of total unemployment		in %	0,11%	
Coordination of long-term care benefits				
Migrated pensioners* **	2011	in thousand	44,1	yearly flow
Total estimated number of persons insured for LTC (PD S1)	2010-2011	in thousand	1.980,0	stock
as % of total population EU 27		in %	0,4%	
Of which:				
cross border workers and family members	2010-2011	in thousand	1.239,0	stock
retired cross border workers and family members	2010-2011	in thousand	503,0	stock
mobile pensioners and family members	2010-2011	in thousand	238,0	stock
Estimate of **mobile persons obtaining LTC**	2010-2011	in thousand	144	stock
Outstanding reimbursement claims for health, Audit Board	2011	in million €	3.607,3	stock
Reimbursement claims for health, Audit board	2011	in million €	3.590,9	flow
Estimated reimbursement **claims for LTC benefits in kind** on figures Audit Board	2011	in million €	592,0	flow
Estimated **health expenditures for mobile citizens** on LFS and Ageing Report *	2010	in million €	3.167,4	flow
Estimated reimbursement claims for **benefits in kind** for mobile citizens based on LFS and Ageing Report	2010	in million €	618,3	flow
Estimated **LTC benefits in cash** for mobile citizens based on LFS and Ageing Report	2010	in million €	376,4	flow
Total estimated **expenditure LTC for mobile citizens**	2010	in million €	994,7	flow

based on LFS and Ageing Report				
as % of total LTC spending		in %	0,4%	
as % of GDP		in %	0,008%	

* Figure calculated in the interim report

** Figures described in detail in several chapters of this report

*** No data for BE, BG, HU, MT, NL, PL and RO

9.3 Current problems

9.3.1 Coordination of LTC benefits

According to our interview and survey findings, a general complexity of the EU Law regulation on the coordination of long-term care is widely regarded as root problem of the current system, which results in and is at the same elicited by a number of more specific problems. The most recurrent problems were the lack of awareness of their rights under EU law among migrant workers, the incorrect or uneven application of rules by national administration, ineffective cross-border communication between Member States' institutions and insufficient and incorrect information provided by national administrations to mobile citizens.

The root of the problem is perceived to be in the different manner in which the Member States recognise, consider and deal with LTC benefits. Four basic positions were identified: 1) specific, dedicated system of LTC; 2) LTC benefits considered as sickness benefits, 3) LTC as a complement to pensions and 4) LTC as social assistance. As a relatively recently identified new social risk, a huge risk of misunderstanding has been observed between stakeholders what LTC is, how it is insured and how it should be coordinated. This resulted also in a huge lack of statistics on precise coverage for LTC, so that we needed to make estimates of it based on several hypotheses. The hypothesis that the mobile worker or pensioner is entitled and is using LTC in the same way as nationals should be the implication of efficient coordination but can only anecdotally compared with the real use.

A large majority of the national administrations - evidence was found in all 14 Member States - consider the **lack of a common definition of LTC benefits** across Member States and/or of a precise list of benefits per country as the main obstacle to a smooth coordination of LTC benefits.

According to one third of the surveyed national administrations, the incorrect and uneven application of the EU rules is a major issue. Even within the group of national administrations who do not see a need to change the current coordination rules, 79% of them thought that the rules should be better explained or better applied in practice. It appears that the exchange of portable documents, the recognition of entitlement to LTC benefits in kind, and the claims for reimbursement significantly vary across countries. The administrative burden on national administrations is mainly attributed to these disparities across systems and the uncertainty faced by Member States and citizens.

Although most national administrations considered the risk of social tourism under the current rules to be rather low, concerns were raised which rather lied in the lack of operability of the system, the lack of transparency of Member States on the costs incurred into; and the reimbursements claims received or entitled to issue. The differences in the concept of LTC benefits and their treatment across Member States lead to a lack of operability of the reimbursement and mechanism of deduction for the avoidance of double payments set up by Article 34 of the Coordination Regulation.

In the lack of a comprehensive and coherent coordination regime well-suited to the particularities of LTC benefits, it is the CJEU which constantly has to make clarifications. The system can thus be altered at any moment by a CJEU ruling. Legal uncertainty was identified as an issue. Similarly, the level of complexity of the regulatory framework and the rulings of the CJEU render the issue not easily accessible for all the concerned staff public authorities.

The complexity of the legal framework results in a highly uneven application of the coordination rules. This results in a non-transparent, uncertain system, where citizens are not able to determine beforehand their entitlements in each country. Our findings confirm the lack of upfront visibility mobile citizens have on their entitlements. This lack of knowledge apparently affects public authorities as well.

9.3.2 Coordination of unemployment benefits

The coordination rules were generally perceived as complex during the interviews conducted with public authorities and other stakeholders. Different elements contribute to the complexity and lack of transparency of EU coordination rules.

These include:

1. *The distinction between frontier workers and other cross-border workers and the determination of cross-border workers' country of residence*

While wholly unemployed frontier workers[158] must register and ask for unemployment benefits in their country of residence, other cross-border workers have the choice between their country of residence and the country of last activity. It was pointed out that the distinction between frontier workers and other cross-border workers is often rather complicated. In accordance with the views gathered, the determination of the country of residence remains difficult in practice, as it is subject to a high degree of interpretation. On one hand, this distinction might be confusing for the workers, who may not be aware of their own status. It might also be confusing for the public authorities.

2. *Rules on aggregation of periods of insurance, employment and self-employment*

A second element of complexity is provided by the rules on the aggregation of periods. The conditions to consider certain periods as periods of insurance, employment and self-employment vary across countries. Since the acquisition, retention, recovery or duration of unemployment benefits are linked to the different periods of each type completed, and the consideration of the same periods might vary across countries, this makes it complicated for mobile workers to know their rights. This is also the case for public authorities (therefore, workers cannot always solve their doubts by asking to the administration). In particular, our findings pointed towards particular issues with the periods of self-employment.

[158] Regulation 883/2004 also establishes a distinction between wholly unemployed frontier workers and partially or intermittently unemployed frontier workers (art.65.1-2 Regulation (EC) No. 883/2004). Wholly unemployed frontier workers must register and apply for unemployment benefits in their country of residence, while partially or intermittently unemployed frontier workers must register in their country of last activity.

3. *Provisions on the export of unemployment benefits: minimum period of export of tree months with a possible extension to six months (discretionary decision of the competent institution)*

A third element contributing to the lack of transparency is the regime for the exportation of unemployment benefits. The regulation foresees a minimum period of export of three months, with a possible extension to six months. However, there are not fixed criteria for the concession or refusal of the extension. The decision lies on the competent institution, which applies its own set of criteria or, in some cases, has no pre-defined criteria at all. This reduces, in practices, the transparency for the workers, who cannot know in advance the likely duration of their export period, which might in turn affect their mobility decision. In addition, some countries do not grant the export at all.

4. *Reimbursement of unemployment benefits between Member States*

Even though they do not impact EU citizens directly, the rules on reimbursement also add to overall complexity of the system and represent a source of administrative burden for Member States. Several claims were raised during the interviews pertaining the inefficiency and burdensome character of the reimbursement mechanism.

5. *Communication between institutions of Member States:* Communication between institutions of Member States is clearly perceived as an area with substantial margin for improvement.

EU rules not sufficiently taking into account changing job market conditions

The rule mandating frontier workers to claim unemployment benefits in their country of residence is based on the assumption that they enjoy the most favourable conditions for seeking employment in their country of residence. Due to changing job market conditions, however, such assumption is nowadays questionable. Instead, they could have better chances of finding a job in their country of last activity. However, it was also noted during the interviews that it is not possible to generalise. Each case is different. The most relevant factors to determine the chances of finding a job are the educational background, qualifications and experience of the job-seeker as well and the conditions of the job market in the area concerned. Demand for specific skills and the economic conditions of a specific area are paramount (as evidenced particularly in times of economic crisis, were unemployment rates vary strikingly across countries and regions). Therefore, it is difficult to determine, on a general basis, whether frontier workers enjoy a better chance of finding a job in their country of residence or in their country of last activity.

Unfair sharing of financial burden

The Member State of residence must bear the costs of the unemployment benefits of frontier workers, even though it has not received any contribution from them. Furthermore, it also has to bear other social protection costs related to the unemployed worker and his family. In general terms, it was agreed that to provide for a fair sharing of burden, the country receiving contributions should be in charge of paying out the unemployment benefits.

It must be noted, however, that a reimbursement mechanism exists. As long as the unemployment spell of the concerned worker lasts for longer than the period of reimbursement, the current coordination rules impose an unfair burden on the Member State of residence.

Lack of return on contributions for migrant workers

Wholly unemployed frontier workers must currently claim unemployment benefits in their Member State of residence. These workers, however, paid contributions to Social Security, covering the contingency of unemployment, in their country of activity. Therefore, frontier workers receive unemployment benefits based on a different system than that to which they contributed. This leads to situations in which certain wholly unemployed frontier workers lose out on benefits, and receive unemployment benefits below what their contribution should have enabled them to.

Potential loss of rights to benefits

The shortcomings of communication between the institutions of Member States can cause a certain loss of rights to workers by unnecessarily depriving them temporarily of their rights. The slow or ineffective communication can affect the unemployed people insofar as they can lead to delays in the processing of documents. Since the payment of unemployment benefits depends upon the completion of the administrative procedures, unemployed workers are directly affected by issues in cross-border communication between institutions. Issues were reported in several Member States.

Uneven application of current coordination rules by Member States

Public authorities pointed problems of application of the current coordination rules consistently via the different data gathering activities conducted for the study. Considering specific rules where an uneven application has been noticed, the rules of the aggregation of periods (art.61 Regulation (EC) No 883/2004) are a clear example. Furthermore, the uneven application of art.64 concerning the extension of the period of export of unemployment benefits has also been documented.

Different national practices concerning cross-border communication between institutions of Member States were discussed during the country interviews. This concerns in the first place the use of different portable documents. Secondly, it concerns the practices regarding the requests for specific information to fill out portable documents. Thirdly, there are different practices with regard to the claims for reimbursement.

9.4 Policy objectives

The objectives express the desired future state, towards which the policy options should contribute. The objectives that were defined are linked to the problem identified in the previous section. For the coordination of LTC and unemployment benefits, the following objectives have been identified at each level:

Level of objective	Coordination of LTC benefits	Coordination of unemployment benefits

Level of objective	Coordination of LTC benefits	Coordination of unemployment benefits
General **objectives**	➢ Free movement of workers ➢ Protection of EU citizens rights (including social security rights)	➢ Free movement of workers ➢ Protection of EU citizens rights (including social security rights)
Specific **objectives**	➢ Fair distribution of the financial burden between Member States ➢ Stable coordination rules ➢ Good awareness (by citizens and public authorities) of rights ➢ Allow a clear classification of long-term care benefits under EU Law	➢ Facilitation of job-seeking abroad ➢ Fair distribution of financial burden among Member States ➢ Good awareness (by citizens and public authorities) of rights and obligations
Operational **objectives**	➢ Only one Member State can be the competent Member State ➢ Simplified EU legal framework ➢ Uniform application of the rules by the Member States ➢ Rules reflecting the particularities of long-term care benefits, and in particular their similarities with sickness benefits	➢ Uniform application of EU rules by the Member States ➢ Unemployed mobile workers receiving adequate return on their contributions ➢ Rules reflecting the particularities and employment possibilities of frontier workers ➢ Stronger links between the collection of contributions and the provision of unemployment benefits ➢ Simplified EU legal framework

9.5 Impact assessment of the options

9.5.1 Coordination of LTC benefits

OPTION A: baseline scenario - continuation of the current rules

The baseline scenario implies no change of policy and a continuation of the current rules for coordination. Long-term care benefits *in kind* continue to be provided according to the legislation of the Member State of residence (if they exist) and reimbursed by the competent Member State (= where the person is insured). Long-term care benefits in cash (if they exist) continue to be provided by the competent Member State (= where the person is insured).

About half of the surveyed national administrations (52%) preferred to continue with the current coordination rules. A large part of this group of respondents however think that the rules should be better explained or better applied in practice. However, according to many civil society representatives and social partners, a continuation of the status quo will not solve the problem that a person reliant on care may be left without any protection in specific cases.

A continuation of the current coordination rules will not solve the problems that were outlined in the previous section.

OPTION B: Adoption of a safeguarding provision ensuring that a mobile person does remain without any protection

With this policy option, the safeguarding provision would ensure that all the mobile persons are protected: they would always be entitled to LTC benefits. Whenever a person would not be entitled to any LTC benefits under the current system (meaning the application of the Sickness Chapter's rules), the Member State of residence would provide benefits in cash.

Most public authorities perceived this option as rather theoretical. No such cases as those intended to be covered by the safeguarding provision were reported, conveying the impression that the existent gap in protection does not represent a sizeable problem. This being said, the large majority of the national public authorities seemed receptive to the introduction of the provision, particularly in view of the negligible impacts that it would have.

Option B is likely to increase the administrative burden compared to the baseline scenario, as it requires a complex and potentially burdensome cooperation between national public authorities. This would be particularly the case if the obligation of the Member State of residence to provide LTC benefits depends on the actual granting of LTC benefits by the competent Member States (and not on the question whether or not such benefits are included in the legislation of the competent Member States). This option would also less clear than the status quo. Many questions could arise. It does also not reduce complexity of the coordination rules compared to the baseline scenario, as all situations would need to be explained in detail under which in addition to the obligations of the competent Member State, the Member State of residence has to grants its LTC benefits in cash.

In terms of financial impact, a large majority of the national public authorities considered that although logically an increase in public expenditure can be expected, the impact on their budgets of this option would be negligible.

OPTION C1: Member State of residence provides long-term care benefits on the basis of its legislation

In option C 1, the Member State of residence would provide the LTC benefits (regardless of their type) on the basis of its legislation, and the competent Member State would reimburse all LTC benefits provided by the country of residence. Option C1 includes two sub-options itself: in the first one, the competent Member State would provide **a supplement to the beneficiary** in the event that the benefits in the Member State of residence were at a lower level (C1.1). In the second sub-option, there would be **no supplement** even if the benefits in the Member State of residence were lower than those in the competent Member State (C.I.2).

Both options would ensure that mobile persons are always protected. Both sub-options give entitlements to all the benefits which are provided for the residents of a Member State. In terms of social protection, the sub-option with a supplement by the competent Member State (C.I.1) is without any doubt seen as better than the baseline scenario and (in many cases) also than C.I.2 (without supplement).

In terms of complexity of the rules, option C.I.1 option would open simultaneous entitlements under the legislations of more than one MS. This is perceived as more complex than the baseline scenario. The provision of supplements is always complex, as the legislator has to draft complex rules concerning priority, the benefits to be included into the calculation of the supplement and rules for procedures to settle these supplements. The option also requires an extensive exchange of information between national public authorities concerned. The complexity and the administrative burden of supplement system is generally the main reason for the low support for this option among national public authorities. Option C.I.2 (no supplement provided by the competent Member State) is likely to increase transparency and reduce complexity of the rules as it sets out clearly which Member State would provide LTC benefits. However, we expect a relative increase of the administrative burden.

Our estimation for the option without the supplement indicates an increase in total expenditure on LTC benefits. When there is a supplement paid, the level of expenditure probably comes in the neighbour of scenario C2.

OPTION C2: Competent Member State provides LTC benefits to insured persons residing abroad

In Option C2, the competent Member State would provide LTC to insured persons residing abroad (that is, the mobile persons would export their benefits). As, in this policy option, the competent Member State would be "responsible" for all types of LTC benefits, including the benefits in kind (not "naturally" exportable as the benefits in cash). The following solution would be established: where the benefits in kind were only available in the form of services, the competent Member State would reimburse the services provided by the country of residence. This option allows mobile persons in need of LTC to be treated equally in the Member States where they are insured and not to have their care benefits reduced if they move to another Member State.

18% of the national public authorities that have responded to the public consultation are in favour of this option (second preferred option), compared to 33% of the responding social partners, 25% of the NGOs and 39% of the individuals (preferred option).

In terms of transparency, this option is expected to increase legal uncertainty because all LTC benefits will be provided on the basis of a single legislation: the one of the competent Member State. However, this does not mean that the coordination rules will be simplified, as always more than one Member State will be involved in the provision of LTC benefits. A large majority of the national administrations see significant feasibility challenges linked to this option, not in the least due to the need of communication and coordination between Member States. A comparison of the LTC benefits in kind available in both countries would be necessary, so as to provide in the Member State of residence benefits similar to those in the competent Member State. This calculation could be complex (e.g. due to differences in eligibility conditions across EU Member States) and to a large extent theoretical. That is also why findings from the face-to-face interviews reveal that this option is considered as more burdensome for national administrations than the status quo.

It is expected that this will increase also the total expenditure on LTC benefits, and especially in those countries where the level of protection is high. Our estimates reveal an increase of the total budget from 994 million EUR for the baseline scenario to 1,277 million in option C2.

Summary of the likely impacts

The table below summarizes the expected impact of each option alongside each objective, based on the analysis before.

Table 57: Comparison of the effectiveness of the options (baseline scenario = 1)

	Option A: baseline	Option B: Safe-guarding provision	Option C1.1: MS of residence provides LTC benefits (with supplement)	Option C1.2: MS of residence provides LTC benefits (without supplement)	Option C2: Competent MS provides LTC benefits
Specific objectives					
1. Fair distribution of financial burden between MS	1	1	0,5	0,5	1,5
2. Rules taking into account the specific character of LTC benefits	1	1	1	1	1
3. Facilitating classification of LTC benefits under EU law	1	1	1	1	1
4. Improve legal certainty and stability of coordination regime	1	1,5	0,5	1,5	1,5
5. Improved protection of mobile citizens	1	1,5	1,5	1,5	1,5
6. High awareness of rights on side of mobile persons	1	0,5	1	1,5	1,5
Efficiency					
Budgetary impact	1	1	1,5	1,5	0,5
Administrative burden on administrations	1	0,5	0,5	0,5	1,5
Coherence	1	1	1	1	1
Total	**9**	**9**	**8,5**	**10**	**11**

Legend: 1= no impact (e.g. baseline scenario); 1.5 = positive impact; 0.5 = negative impact

Option C2 – the competent Member State provides the LTC benefits to mobile citizens abroad – is rated as the most effective option, most capable of tackling today's challenges of the coordination regime. However, it is considered as an option with a likely negative budgetary impact (+28% compared to the baseline scenario).

Option C.1.2 generally comes out as an effective option. It is expected to generate a positive budgetary impact on the Member States (19% less costly than the baseline scenario) and to create a more stable and legally certain coordination regime, however with a somewhat higher relative administrative burden, compared to the baseline scenario.

The main advantage of option B lies in the fact that it would ensure that all the mobile persons are protected: they would always be entitled to LTC benefits.

Option A – a continuation of the status quo - is not seen as the worst-case scenario, despite the problems described earlier in this report.

9.5.2 Coordination of unemployment benefits

OPTION A: baseline scenario – continuation of the current coordination rules

Option A implies a continuation of the current coordination rules. This means that workers continue to claim unemployment benefits in the country of last activity, if they have not resided during their

activity in another Member State. Periods of insurance completed abroad, as well as other periods of employment/self-employment, are taken into account for establishing the right to the unemployment benefits. Furthermore, unemployed workers have a limited possibility of export of unemployment benefits for three months, with the possible extension to six months (when he/she looks for work in another Member State). Frontier workers who become wholly unemployed must apply for unemployment benefits in their country of residence. They can in addition register with the employment services in the country of last activity. The country of last activity will reimburse the institution of the place of residence the full amount of the benefits provided by the latter institution during the first three months (extensible to five months in certain circumstances). Cross-border workers, other than frontier workers, may apply for unemployment benefits and register with the employment service either in the country of last activity or in the country of residence.

According to the public consultation findings, half of the national public authorities and social partners see no need to change the current rules. About one third of these respondents think that although the rules should not be changed, but that there is a need to better explain the rules. One third of national public authorities are explicitly in favour of changing the rules. Only 11% of NGOs that responded to the public consultation sees no need to change the current rules.

A continuation of the current coordination rules will not solve the problems that were outlined in the previous section on current problems.

OPTION B: Right of choice for frontier workers

This option implies that frontier workers have the choice between applying for unemployment benefits and registering with the employment services either in the country of last activity or in the country of residence. In this system, frontier workers and cross-border workers, other than frontier workers, are put subject to the same rules.

Half of the national public authorities and individuals responding the public consultation preferred this option (results of the Deloitte survey of national public authorities show a significantly lower support for this option (27%)), compared to 31% of the social partners and 78% of the surveyed NGOs.

Under this policy option, unemployed frontier worker are likely to be better off in terms of social protection, as he has a right of choice (although conditional). Experience with Miethe cases show that frontier workers will likely choose the most beneficial and generous system of both countries. In general, stakeholders think that this option guarantees the best the protection of social security rights of all options. It gives frontier workers the possibility to be treated in the same way as their former work colleagues which live in the country of last employment. Furthermore, the right of choice is considered as fairer, as it ensures frontier workers a better return on the workers' contributions which they have paid in the country of last activity before becoming unemployed. There is mixed evidence on whether this option would really make conditions for reintegration in the labour market less or more favourable for frontier workers, compared to the baseline scenario.

From an administrative point of view, adopting a right of choice for frontier workers will reduce the number of reimbursements between Member States and will eventually reduce the administrative burden on Member States' administrations (as confirmed by our simulations), but for cases of people who will make use of the possibility to claim unemployment benefit in the country of last activity,

several Member States expect that the administrative burden related to "control" of the job seeker abroad (and the legitimacy of the unemployment benefit provided) could increase.

In terms of impact on public finance of the Member State, it can be expected that the overall, aggregated cost of providing unemployment benefits in the EU would increase compared to the baseline scenario (an estimate is to be found in Table 42. This is because all cross-border workers (including frontier-workers) are likely to choose the Member State with the more advantageous system for them. In terms of fair burden sharing between Member States, a right of choice for frontier workers is seen as slightly better than the baseline scenario. There is even a substantial shift of the financial burden directly to the countries of last activity, but there remains also a burden in the country of last activity when benefits are higher. The right of choice option is generally seen as the option which would best stimulate intra-EU labour market mobility.

OPTION C: Unemployment benefits for all workers to be provided by the country of the last activity regardless of the person's residence

The unemployed person should register with the employment services in the country of the last activity and could also register with the employment services of another Member State. If the person decides to look for work in another Member State and registers with the employment services there, there could be a number of sub-options:

- C.I: The provision of the unemployment benefits from the competent State would last **until the end of the entitlement** for as long as the person fulfils the job-seeking obligations in the Member State where he is registered as a job-seeker.
- C.II: The provision of the unemployment benefits would be **limited**.

40% of individuals, 41% of the national public authorities and 44% of social partners responding the public consultation preferred this option.

In terms of social security coverage, the probability of any worker being left without any unemployment benefits would diminish substantially, compared to the baseline scenario, as it would always be clear to which country request the unemployment benefits (which also increases awareness of rights). Furthermore, this option enhances equality and non-discrimination, as it ensures that frontier workers are treated in the same way as their former work colleagues which live in the country of last activity. This option is also considered as fairer than the baseline scenario as it ensures frontier workers a better return on the workers' contributions.

There is no need for reimbursement between Member States anymore, which is expected to have a positive impact from an administrative point of view. However, on the other hand, public authorities considered that this option will also make it more difficult and costly for the country of last activity to follow-up the job seeking efforts and job status of beneficiaries of unemployment benefits who live in another Member State.

Many national public authorities see this option as a better alternative than the baseline scenario in terms of fair sharing of the financial burden between Member States. Nevertheless, for some countries with many incoming frontier workers, this option would have a significant negative impact on their public budget. The total budgetary cost for the country of last activity will increase, according to our simulations. Those simulations could however not take into account any hypothesis on the spell of entitlement, except that one year of unemployment is used as a standard cost.

In Table 42, also an alternative hypothesis F has been calculated, namely the unemployment benefit provided by the country of residence for all, placing a high burden on those countries, with exception of the standard reimbursement of 3 months.

OPTION D: Prolongation of the period of export from three months to minimum six months (D)

Option D foresees a general prolongation of the period of export of unemployment benefits for persons who look for work in another than the competent Member State to minimum six months.

20% of the national public authorities responding the public consultation preferred this option (third preferred option of public authorities). Analysing the replies to the Deloitte survey country-by-country, option D seems the most preferred option in only one Member State. Two options are more popular: a period of export of 3 months with a possible extension to 6 months remains the preferred option, and prolonging the period of export until the person's entitlement to unemployment.

Considering the qualitative input gathered during the interviews, it appears that the stay abroad provides certain benefits to facilitate job-seeking. While, once again, no hard figures were presented to back up the notion that the export of benefits, in general, leads to better employment prospects and, in particular, that staying abroad for longer increases the chances of finding employment, the public officials interviewed tended to side with the idea that physical presence in the country of job search (made possible by the opportunity to export the unemployment benefits) had, if any, certain positive effects.

In terms of transparency, the adoption of this option could have positive effects. The adoption of this option would eliminate the uncertainty derived from the degree of flexibility granted to public institutions by the current coordination rules.

In terms of administrative burden, this option would primarily have an impact in terms on the communication exchange between countries concerning the situation of the job-seekers exporting their benefits. While the implications are far from likely to apply regularly and homogeneously across all countries given the differences that exist in their way of operating, this communication is generally not a one-off effort, implying instead additional efforts the longer the period of export. For such reasons, it is expected that the adoption of this policy option would have a negative impact with regard to administrative costs and administrative burdens.

While in many cases reluctant to the extension (due to potential pitfalls such as the increase risk of misuse of the rights, as previously discussed), the interviewees coincided for the most in signalling that the extension of the period of export could have some favourable effects from the point of view of fostering cross-border mobility.

OPTION E: Clarification of the provision on the aggregation of periods of insurance, employment and self-employment

Periods of insurance, employment and self-employment completed abroad are taken into account for the acquisition, retention, recovery or duration of the rights to unemployment benefits. When the legislation of the competent Member State makes the entitlement conditional upon the completion of either periods of insurance, employment or self-employment, the competent

institution shall take into account periods of insurance, employment or self-employment completed under the legislation of any other Member State as though they were completed under the legislation it applies.

When the applicable legislation makes the entitlement to benefits conditional upon the completion of periods of insurance, the periods of employment or self-employment completed on the completed under the legislation of another Member State shall only be taken into account if such periods would have been considered to be periods of insurance had they been completed in accordance with the applicable legislation.

While respecting these coordination rules, Member States remain competent to determine the conditions for insurance under their social security system and the entitlement to benefits under that system. Our findings point at the diversity in national systems, but also divergences in the interpretation of art.61 of Regulation (EC) No.883/2004. One possibility to tackle this problem would be to clarify the provisions on the aggregation of periods. The impacts are analysed under the consideration that the clarification of the provisions would ensure a consistent interpretation and application of the rules across countries (without implying any change in the way that each Member State considers, under its own legislation, different periods as periods of or equivalent to periods of insurance, employment and self-employment).

The clarification would bring positive effects in terms of the return that migrant workers receive on their contributions. By guaranteeing a consistent application of the rules, the clarification would ensure that no periods that should haven considered for establishing the entitlement to unemployment rights are left aside due to an uneven application of the rules across Member States.

By ensuring that unemployed workers receive the level of unemployment benefits they are rightfully entitled to, and that no periods are unduly left aside for determining and calculating such environments, this policy option would have a positive impact on the reintegration of the labour market. Impact on administrative costs and administrative burden

The clarification should have a clearly positive impact in terms of transparency and provide as well a certain reduction in complexity of the rules. The diversity of national systems would not be impacted in any way by the adoption of this policy option. Member States will continue to regard different periods (periods of employment, of self-employment, of maternity, of education, of sickness, etc.) in different manners (as periods of or equivalent to periods of insurance, employment of self-employment, or not). However, transparency and clarity will be improved by the adoption of a clarification by eliminating the complications introduced by the divergent interpretation and application of the rules.

Summary of the likely impacts

The table below summarizes the expected impacts of each option alongside each objective, based on the analysis in the section before.

Table 58: Comparison of the effectiveness, efficiency and coherence of the options (baseline=1)

	Option A: baseline scenario	Option B: Right of choice	Option C: UB provided by country of last activity	Option D: Prolongation period of export	Option E: Clarification of aggr. rules
Specific objectives					
1. Consistent application of coordination rules	1	1,5	1,5	1,5	1,5
2. Simplified legal framework	1	1,5	1,5	1	1
3. Facilitate reintegration in labour market & improved protection of job-seekers abroad	1	1	1	1,5	1,5
4. Unemployed mobile workers receiving return on their contributions	1	1,5	1,5	1	1,5
5. Fair distribution of financial burden	1	1,5	1,5	1	1,5
6. High awareness of rights	1	1,5	1,5	1,5	1,5
7. Rules reflecting current job market conditions	1	1,5	1,5	1,5	1
Efficiency					
Budgetary impact	1	0,5	0,5	1	1
Administrative burden	1	1,5	1,5	0,5	1,5
Coherence	1	1	1	1	1
Total	**10**	**13**	**13**	**11,5**	**13**

Legend: 1= no impact (e.g. baseline scenario); 1.5 = positive impact; 0.5 = negative impact

Option E (clarification of the rules of aggregation) is generally considered as a good option, both in terms of effectiveness and efficiency. However, the positive impact of this option will largely depend on how the aggregation rules will exactly be clarified. A clarification of the aggregation rules will however not simplify these rules and the diversity of national systems will be continued.

Options B and C appear as the option that is most effective, best capable to address the wider variety of problems that are faced with the coordination of unemployment benefits (Problem definition).

Option C has consistently positive impacts with regard to almost all specific objectives. However, it is expected to have a negative budgetary impact (an increase in expenditure of 43% - cf. 8.1.2) on the Member compared to the baseline scenario.

Like option C, option B is expected to produce a negative budgetary impact compared to the baseline scenario (and is also costlier than option C – cf. Table 42). However, option B is considered as very effective (better off in terms of social protection, better return on the workers' contributions). There is a substantial shift of the financial burden directly to the countries of last activity (cf. Table 45).

Option D (export of unemployment benefits for a period of minimum 6 months) is generally evaluated as better than the baseline scenario. There are indications that a prolongation of the period of export could facilitate the reintegration of unemployed in the labour market. From an administrative point of view, it could however generate higher administrative burden on public authorities, as unemployed abroad need to be followed up over a longer period than currently is the case.

Option A – a continuation of the status quo - is clearly the worst-case scenario in terms of effectiveness. All other options are expected to be more effective in tackling the current problems. However, the baseline scenario scores better than all other options (except option E) with regard to the efficiency criterion.

10 Annexes

10.1 Data collection: questionnaire

10.1.1 Coordination of unemployment benefits: data collection

Table 59: Number of unemployed persons that have been certified insurance or (self-)employment periods completed in another Member State taken – number of received forms (U1/E301) by Member State issuing a U1/E301 form

Question 2a: For how many unemployed persons were certified insurance or (self-)employment periods completed in another Member State taken into account? Number of received forms (U1/E301) by Member State issuing a U1/E301 form

	Receiving country (competent country)						
Issuing country ↓	Belgium - 2012 *	Slovak Republic - 2012 **	Poland - 2011	Estonia - 2010	Estonia - 2012	United Kingdom	Row total
Belgium		17	189	8	10		216
Bulgaria	0	2	6	1	2		10
Czech Republic	1	3.053	677				3.731
Denmark	2	19	329	16	16		366
Germany	109	438	1.965	29	57		2.569
Estonia	0	1	2				3
Greece	17	5	97	3	7		126
Spain	118	76	441	11	13		648
France	130	51	556	7	13		750
Ireland	7	442	1.987	64	56		2.492
Italy	60	606	394	18	23		1.083
Cyprus	0	118	111	21	31		260
Latvia	0	0	3	12	13		16
Lithuania	0	2	5	5	8		15
Luxembourg	765	78	20	6	2		865
Hungary	3	1.735	40	0	0		1.778
Malta	0	9	2	6	15		26
Netherlands	1.092	351	3.581	11	29		5.053
Austria	4	1.048	154	5	7		1.213
Poland	22	21		0	2		45
Portugal	32	4	11	0	1		48
Romania	2	8	1				11
Slovenia	0	46	8	0	0		54
Slovak Republic	0		33	1	1		34
Finland	0	23	135	793	1.114		1.272
Sweden	0	6	146	63	79		231
United Kingdom	33	2.408	8.112	189	233		10.786
Iceland	0	10	126	1	5		141
Liechtenstein	0	0	1				1
Norway	3	82	161	235	343		589
Switzerland	0	253	139		2		394
Total	2.400	10.912	19.432	1.505	2.082	Not likely to be above 300	35.126
Evolution					0		
Average annual unemployment	369.000	378.000	1.659.000	116.000	71.000	2.511.000	2.477.000
%	0,7%	2,9%	1,2%	1,3%	2,9%	0,0%	1,4%

* Belgium: U1 was counted when period of insurance was taken into account to grant an unemployment benefit

** Slovak Republic: 2 387 frontier workers, 6 875 other crossborder workers and 1 295 migrant workers. However, total = 10 557

Source: Questionnaire on unemployment benefits

Table 60: Number of unemployed persons that have been certified insurance or (self-)employment periods completed in another Member State taken – number of unique unemployed persons by Member State issuing a U1/E301 form

Question 2b: For how many unemployed persons were certified insurance or (self-)employment periods completed in another Member State take into account? Number of unique unemployed persons by Member State issuing a U1/E301 form

	Receiving country (competent country)												
	Crossborder workers			*Migrant workers*				*Total*					
Issuing country ↓	Poland - 2011	Sweden - 2011	France - 2011 ****	Poland - 2011	Sweden -2011	France - 2011 ****	Romania - 2012	Poland -2011	Sweden -2011 *	France - 2011 ****	Belgium - 2012 **	Slovak Republic - 2012 ***	Row total
Belgium	132	2	7.390	33	3	4		165	5	7.394		17	7.581
Bulgaria	4	1		3				7	1	0	0	2	10
Czech Republic	413	4		106	1			519	5	0	1	3.053	3.578
Denmark	250	724		76	80			326	806	0	2	19	1.153
Germany	1.124	24	7.531	530	13	2	8	1.654	37	7.533	109	438	9.771
Estonia	2	1		3	1	1		5	2	1	0	1	9
Greece	45	4		27	6			72	10	0	16	5	103
Spain	256	35	526	97	15	3	61	353	50	529	118	76	1.126
France	339	15		134	11			473	26		127	51	677
Ireland	1.419	19		481	12	1		1.900	31	1	7	442	2.381
Italy	292	7		79	2		7	371	9	0	59	606	1.045
Cyprus	77	6	2	24	2	1	1	101	8	3	0	118	230
Latvia	0	1	1	1		3		1	1	4	0	0	6
Lithuania	1	1	7	3				4	1	7	0	2	14
Luxembourg	16	2	10.364	2	1	1	5	18	3	10.365	755	78	11.219
Hungary	5			32	5		1	37	5	0	3	1.735	1.780
Malta	0	5	2	2	1	1		2	6	3	0	9	20
Netherlands	2.880	10		439	4	8	1	3.319	14	8	1.078	351	4.770
Austria	78	9	6	63	4			141	13	6	4	1.048	1.212
Poland		2			1				3	0	21	21	45
Portugal	8	8		1				9	8	0	31	4	52
Romania	1	1		0	1	2		1	2	2	2	8	15
Slovenia	3			0				3	0	0	0	46	49
Slovak Republic	23			7				30	0	0	0	0	30
Finland	142	42		9	25	1		151	67	1	0	23	242
Sweden	103			21		7		124	0	7	0	6	137
United Kingdom	5.864	65		1.692	48	4	2	7.556	113	4	31	2.408	10.112
Iceland	183	4	3	16	3			199	7	3	0	10	219
Liechtenstein	7		3	0		2		7	0	5	0	0	12
Norway	105	756	8	79	184			184	944	8	3	82	1.221
Switzerland	112	12	24.118	20	4	1	6	132	16	24.119	0	253	24.520
Data missing		2							9	0			9
Total	13.884	1.762	49.961	3.980	427	42	92	17.864	2.202	50.003	2.367	10.912	83.348
Average annual unemployed persons								1.659.000	390.000	2.801.000	369.000	378.000	5.597.000
%								1,1%	0,6%	1,8%	0,6%	2,9%	1,5%

* Sweden: data missing for Denmark (2), Norway (4) and in general (7)

** Belgium: U1 was counted when period of insurance was taken into account to grant an unemployment benefit

*** Slovak Republic: Figures for this question are the same as for 2a. This is because person is not registered according to issued forms, but based on the unemployment benefits application. 2 387 frontier workers, 6 875 other crossborder workers and 1 295 migrant workers. However, total = 10 557

**** France: CLEISS - Statistical Report

Source: Questionnaire on unemployment benefits

Table 61: Number of unemployed persons that have been certified insurance or (self-) employment periods completed in another Member State – number of received forms (U1/E301) or number of unique unemployed persons by Member State issuing a U1/E301 form (summary)

Question 2a&2b: For how many unemployed persons were certified insurance or (self-)employment periods completed in another Member State taken into account? Number of received forms (U1/E301) OR number of unique unemployed persons by Member State issuing a U1/E301 form

	Receiving country (competent country)							
Issuing country ↓	Belgium - 2012 *	Slovak Republic - 2012 **	Poland - 2011	Estonia - 2012	Sweden -2011 *	France - 2011 ****	United Kingdom	Row total (without UK)
Belgium		17	189	10	5	7.394		7.615
Bulgaria	0	2	6	2	1	0		11
Czech Republic	1	3.053	677		5	0		3.736
Denmark	2	19	329	16	806	0		1.172
Germany	109	438	1.965	57	37	7.533		10.139
Estonia	0	1	2		2	1		6
Greece	17	5	97	7	10	0		136
Spain	118	76	441	13	50	529		1.227
France	130	51	556	13	26			776
Ireland	7	442	1.987	56	31	1		2.524
Italy	60	606	394	23	9	0		1.092
Cyprus	0	118	111	31	8	3		271
Latvia	0	0	3	13	1	4		21
Lithuania	0	2	5	8	1	7		23
Luxembourg	765	78	20	2	3	10.365		11.233
Hungary	3	1.735	40	0	5	0		1.783
Malta	0	9	2	15	6	3		35
Netherlands	1.092	351	3.581	29	14	8		5.075
Austria	4	1.048	154	7	13	6		1.232
Poland	22	21		2	3	0		48
Portugal	32	4	11	1	8	0		56
Romania	2	8	1		2	2		15
Slovenia	0	46	8	0	0	0		54
Slovak Republic	0		33	1	0	0		34
Finland	0	23	135	1.114	67	1		1.340
Sweden	0	6	146	79		7		238
United Kingdom	33	2.408	8.112	233	113	4		10.903
Iceland	0	10	126	5	7	3		151
Liechtenstein	0	0	1		0	5		6
Norway	3	82	161	343	944	8		1.541
Switzerland	0	253	139	2	16	24.119		24.529
Data missing					9	0		9
Total	2.400	10.912	19.432	2.082	2.202	50.003	Not likely to be above 300	87.031
Average annual unemployed persons	369.000	378.000	1.659.000	71.000	390.000	2.801.000	2.511.000	5.668.000
%	0,7%	2,9%	1,2%	2,9%	0,6%	1,8%	0,012%	1,5%
								1,7%

* Belgium: U1 was counted when period of insurance was taken into account to grant an unemployment benefit

** Slovak Republic: 2 387 frontier workers, 6 875 other crossborder workers and 1 295 migrant workers. However, total = 10 557

Source: Questionnaire on unemployment benefits

Table 62: Number of unemployed persons that have been certified insurance or (self-)employment periods completed in another Member State – estimation EU-27

For how many unemployed persons were certified insurance or (self-)employment periods completed in another Member State taken into account? Estimation EU 27

	U1 forms received (data available)	Average annual unemployed persons (2012) (aged 15-74)	Estimation U1 forms received (average of 1,5%)	Total number of U1 forms received
Belgium	2.400			2.400
Bulgaria		410.000	6.150	6.150
Czech Republic		367.000	5.505	5.505
Denmark		219.000	3.285	3.285
Germany		2.316.000	34.740	34.740
Estonia	2.082			2.082
Greece		1.204.000	18.060	18.060
Spain		5.769.000	86.535	86.535
France	50.003			50.003
Ireland		316.000	4.740	4.740
Italy		2.750.000	41.250	41.250
Cyprus		52.000	780	780
Latvia		156.000	2.340	2.340
Lithuania		195.000	2.925	2.925
Luxembourg		13.000	195	195
Hungary		476.000	7.140	7.140
Malta		12.000	180	180
Netherlands		469.000	7.035	7.035
Austria		189.000	2.835	2.835
Poland	19.432			19.432
Portugal		860.000	12.900	12.900
Romania		701.000	10.515	10.515
Slovenia		90.000	1.350	1.350
Slovak Republic	10.912			10.912
Finland		207.000	3.105	3.105
Sweden	2.202			2.202
United Kingdom		2.511.000	37.665	37.665
EU 27				376.261

Source: Questionnaire on unemployment benefits

Table 63: Total yearly amount of unemployment benefits paid to unemployment persons who have certified periods from other Member States?

Question 3: Total yearly amount of unemployment benefits paid to unemployed persons who have certified periods from other Member States?

	Competent (paying) country							
	Crossborder workers		*Migrant workers*		*Total*			
Issuing country ↓	Sweden - 2011 *	France - 2011 ***	Sweden - 2011 *	France - 2011***	Sweden - 2011 *	Belgium - 2012**	France - 2011 ***	Row total
Belgium	26.203	46.948.253	15.921	53.100	42.124		47.001.353	47.043.477
Bulgaria	4.697		0		4.697	0	0	4.697
Czech Republic	19.630		6.156		25.786	3.192	0	28.978
Denmark	10.527.405		539.691		11.067.096	11.053	0	11.078.149
Germany	197.929	81.032.118	71.629	26.148	269.558	542.316	81.058.266	81.870.140
Estonia	5.565		2.817	2.248	8.381	0	2.248	10.629
Greece	21.015		18.871		39.885	49.453	0	89.339
Spain	255.421	3.678.094	74.235	51.103	329.656	384.534	3.729.197	4.443.387
France	112.547		52.208		164.756	532.132		696.888
Ireland	104.324		34.941	3.831	139.265	24.995	3.831	168.091
Italy	56.206		25.743		81.949	232.184	0	314.134
Cyprus	41.351	28.114	5.401	49.299	46.751	0	77.413	124.164
Latvia	18.323	728	13.897	23.447	32.220	0	24.175	56.395
Lithuania	13.499	66.544	0		13.499	0	66.544	80.043
Luxembourg	21.797	79.187.591	0	2.765	21.797	3.338.528	79.190.356	82.550.681
Hungary	0		10.167		10.167	13.210	0	23.377
Malta	59.404	14.901	8.864	1.291	68.268	0	16.192	84.460
Netherlands	89.395		34.007	70.103	123.403	5.035.873	70.103	5.229.379
Austria	76.477	17.347	23.462	288	99.939	17.198	17.635	134.772
Poland	42.000		18.121		60.122	62.718	0	122.840
Portugal	13.635		0	9.684	13.635	85.595	9.684	108.914
Romania	6.615		3.026	15.527	9.641	12.904	15.527	38.072
Slovenia	6.132		0		6.132	0	0	6.132
Slovak Republic	1.195		1.390		2.585	0	0	2.585
Finland	545.579		107.880	43.075	653.459	0	43.075	696.534
Sweden				46.073	0	0	46.073	46.073
United Kingdom	420.242		234.998	85.034	655.240	168.969	85.034	909.243
Iceland	27.189	21.100	21.047		48.236	0	21.100	69.336
Liechtenstein	0	40.818	0	15.731	0	0	56.549	56.549
Norway	7.603.148	61.297	820.458		8.423.607	19.070	61.297	8.503.974
Switzerland	80.454	305.156.248	23.791	44.758	104.245	0	305.201.006	305.305.251
Missing	93.152		0		93.152		0	93.152
Total	20.490.528	516.253.153	2.168.721	543.505	22.659.249	10.533.926	516.796.658	549.989.834
Total amount full unemployment benefits (2010)					2.009.268.871	5.690.504.000	29.513.275.719	37.213.048.590
%					1,1%	0,2%	1,8%	1,5%

* Sweden: exchange rate 1 SEK = 0,1272 EUR (May 3 2013)

** Belgium: U1 was counted when period of insurance was taken into account to grant an unemployment benefit. Amount for this population.

*** France: CLEISS - Statistical Report

Source: Questionnaire on unemployment benefits

Table 64: Number of issued U1/E301 forms

Question 2 -bis Number of issued U1/E301 forms

	Issuing country							
Receiving country ↓	Luxembourg - 2010*	Luxembourg - 2011*	Luxembourg - 2012*	Belgium - 2012 **	Estonia - 2010	Estonia - 2012	Romania - 2012 (only migrant workers)	Row total (exc. Belgium)
Belgium	1.596	2.029	3.008	2.640	4	4		3.012
Bulgaria	21	40	103	17	3	6		109
Czech Republic	153	122	96	25	1	0		96
Denmark	16	15	2	7	3	4		6
Germany	3.134	2.879	2.916	305	19	31		2.947
Estonia	6	9		1				0
Greece	4	1	4	10	0	0		4
Spain	24	23	18	173	10	9		27
France	12.227	12.262	11.922	7.057	7	6		11.928
Ireland	4	3	9	11	19	8		17
Italy	20	18	25	135	1	2		27
Cyprus	2		4	1	1	0		4
Latvia	1	7	2		9	4		6
Lithuania	3	1	3	4	10	4		7
Luxembourg				2	0	1		1
Hungary	91	156	120	28	9	1		121
Malta	1	4	7		0	0		7
Netherlands	71	117	84	510	2	2		86
Austria	47	49	43	34	1	5		48
Poland	85	162	180	307	15	2		182
Portugal	14	25	25	95	0	0		25
Romania	58	57	70	9		2		72
Slovenia	6	8	6	3	0	0		6
Slovak Republic	190	171	164	19	1	0		164
Finland	4	2	3	12	271	454		457
Sweden	5	7	9	11	17	16		25
United Kingdom	9	10	32	16	9	35		67
Iceland	2			1	0	0		0
Liechtenstein				1				0
Norway		2			16	24		24
Switzerland	9	17	19	6		2		21
Croatia	2	1	1	82				1
Total	17.805	18.197	18.875	11.522	428	622	5.067	19.497
		2,2%	3,7%			45,3%		

* Luxembourg: source: Le gouvernement du Grand-duché de Luxembourg - Les activités de l'agence le developpement de l'emploi en 2012

** Belgium: by nationality, data Feb. 2012 - Dec. 2012

Source: Questionnaire on unemployment benefits

Table 65: Number of unemployed persons who want to look for work in another Member State while continuing to receive unemployment benefits in the competent Member State – number of requests

Question 4 - part 1: How many unemployed persons went to look for work in another Member State while continuing to receive unemployment benefits in the competent Member State?

	Issuing country																							
	Number of requests																							
	Refused			*Accepted = Number of U2/E303 forms issued*																		*% requests refused*		
MS seek work (receiving country)↓	Sweden - 2011 ****	Sweden - 2012 *****	Poland - 2011*	Sweden - 2011****	Sweden - 2012 *****	Poland - 2011	Belgium - 2011	Slovak Republic - 2012	Denmark - 2011	Estonia - 2010	Estonia - 2012	Romania - 2012	Luxembourg - 2010**	Luxembourg - 2011**	Luxembourg - 2012**	Austria - 2012***	the Netherlands - 2000 ****	the Netherlands - 2010 ******	the Netherlands - 2011 ******	United Kingdom	Row total (without UK)	Sweden - 2011	Sweden - 2012	Poland - 2011
Belgium	4		1	1		2		0	19	0	2		7	11	7		37		94		125	80%		33%
Bulgaria	0		0	0		1	1	0	13	0	0				1						16			0%
Czech Republic	0		0	1		1	4	17	3	0	0				4				63		93	0%		0%
Denmark	3		0	18		0	6	1		3	3		3	1			4		6		34	14%		
Germany	12		13	33		41	57	14	138	6	3		13	11	14		17		116		416	27%		24%
Estonia	0		0	1		0	1	0	6												8	0%		
Greece	2		0	3		0	10	2	16	0	0		2	3	2		2		14		47	40%		
Spain	11		0	44		9	183	1	137	4	3		6	5	1		41		7		385	20%		0%
France	6		1	31		5	501	3	54	5	2		41	35	48		6		52		696	16%		17%
Ireland	1		1	0		11	9	7	6	1	3		1		2				23		61	100%		8%
Italy	2		0	11		1	51	1	47	3	1		6	7	7		2		1		120	15%		0%
Cyprus	2		0	2		1	2	0	3	1	0			1					1		9	50%		0%
Latvia	0		0	0		0	1	0	7	0	0				2						10			
Lithuania	0		0	0		0	1	0	7	0	1				1		1				10			
Luxembourg	0		0	1		0	19	0	5	0	0								11		36	0%		
Hungary	1		0	6		0	2	0	7	0	0								4		19	14%		
Malta	1		0	1		0	1	0	10	0	0				1						13	50%		
Netherlands	4		3	6		0	76	2	37	1	1			1							122	40%		100%
Austria	1		1	6		1	19	8	15	0	2		2	1	1		3		116		168	14%		50%
Poland	2			9			17	2	55	0	0			2	1				9		93	18%		
Portugal	0		0	9		1	29	0	12	0	0		34	28	36		5		1		88	0%		0%
Romania	0		0	2		0	2	0	12		1			1					8		25	0%		
Slovenia	0		0	1		0	3	1	3	0	0				2						10	0%		
Slovak Republic	0		0	0		0	2		9	0	0								63		74			
Finland	5		0	25		1	7	1	9	23	24		2	1			1		12		79	17%		0%
Sweden			1			3	17	2	98	3	3		5	2	3		5		22		148			25%
United Kingdom	15		15	46		40	60	14	209	13	12		6	5	10		14		2		393	25%		27%
EU 27																		605	625					
Iceland	0		0	0		0	0	0	62				2								62			
Liechtenstein	0		0	0		0	0	0	0		0										0			
Norway	0		0	0		0	0	2	79	6	2								6		89			
Switzerland	0		0	0		0	0	1	30		1		7		5				6		43			
Total	72	98	36	298	264	118	1.081	79	1.108	69	64	11	137	115	148	1.186	138		637	Not likely to be above 300 a year	4.696	19%	37%	23%
Evolution											-7,2%			-16,1%	28,7%									
Average annual unemployed persons				390.000	403.000	1.659.000	347.000	378.000	221.000	116.000	87.000	701.000	11.000	11.000	13.000	189.000		390000	389000	2511000	4387000			
%				0,08%	0,07%	0,01%	0,31%	0,02%	0,50%	0,06%	0,07%	0,00%	1,25%	1,05%	1,14%	0,63%		0,16%	0,16%	0,01%	0,11%			
																					0,29%	weighted		

* Poland: counting together refused (5) and ineffective decisions (31)

** Luxembourg: source: Le gouvernement du Grand-duché de Luxembourg - Les activités de l'agence le developpement de l'emploi en 2012

*** Austria: AMS, answer to questionnaire Deloitte

*** the Netherlands: based on sample of received forms (Gak Nederland bv, 'Import en export van uitkeringen', 2001)

**** Sweden: Detail by country on related to number of issued U2 forms and not E303 forms. More detailed information on the profile of the jobseeker is available (source: 'IAF, Vilka personer söker arbete i Europa med svensk arbetslöshetserättning?'). Between 1 May 2010 and 31 August 2011 381 E303/U2 forms were issued to unemployed persons living in Sweden. 87.4% of them (333 jobseekers) actual went abroad to look for a job. Jobseekers are mainly aged between 30 - 39 (44% of total number of jobseekers). More unemployed women (58%) than men (42%) went looking for a job abroad. 46% of the unemployed persons with an U2 form who are not born in Sweden are seeking a job in their country of birth.

***** Sweden: Evolution of number of requested and issued E303/U2 forms (2000-2012)

Year	Number of E303 forms			Number of PD U2 forms			Total E303/PD U2 forms		
	Requested	Issued	%	Requested	Issued	%	Requested	Issued	%
2000	1282	919					1282	919	
2001	1120	784	-15%				1120	784	-15%
2002	1109	824	5%				1109	824	5%
2003	1171	899	9%				1171	899	9%
2004	1306	1036	15%				1306	1036	15%
2005	1258	942	-9%				1258	942	-9%
2006	1030	743	-21%				1030	743	-21%
2007	705	521	-30%				705	521	-30%
2008	427	306	-41%				427	306	-41%
2009	495	336	10%				495	336	10%
2010	186	128	-62%	259	178		445	306	-9%
2011	65	42	-67%	335	256	44%	400	298	-3%
2012	20	13	-69%	349	251	-2%	369	264	-11%

****** the Netherlands: based on (UWV, Kwantitatieve informatie 2011)

Source: Questionnaire on unemployment benefits

Table 66: Number of unemployed persons who want to look for work in another Member State while continuing to receive unemployment benefits in the competent Member State – number of requests of prolongation

Question 4 - part 2: How many unemployed persons went to look for work in another Member State while continuing to receive unemployment benefits in the competent Member State?							
	Issuing country						
Number of requests of prolongation							
	Refused		*Accepted*			*% refused requests*	
MS seek work (receiving country) ↓	Sweden - 2011	Poland - 2011	Sweden - 2011	Poland - 2011	Belgium - 2011	Sweden - 2011	Poland - 2011
Belgium	0	0	0	0			
Bulgaria	0	0	0	0			
Czech Republic	0	0	0	1	1		0%
Denmark	0	0	0	0			
Germany	4	0	0	11	6	100%	0%
Estonia	0	0	0	0			
Greece	0	0	0	0			
Spain	6	0	0	2	10	100%	0%
France	2	0	0	2	26	100%	0%
Ireland	1	0	0	3		100%	
Italy	6	0	0	0	1	100%	
Cyprus	0	0	0	0			
Latvia	0	0	0	0			
Lithuania	0	0	0	0			
Luxembourg	0	0	0	0			
Hungary	0	0	0	0			
Malta	0	0	0	0			
Netherlands	1	0	0	0	5	100%	
Austria	1	0	0	0	2	100%	
Poland	2	0	0	0		100%	
Portugal	2	0	0	0	2	100%	
Romania	0	0	0	0			
Slovenia	0	0	0	0	1		
Slovak Republic	0	0	0	0			
Finland	2	0	0	0		100%	
Sweden	0	0	0	1	2		0%
United Kingdom	8	0	0	0	1	100%	
Iceland	0	0	0	0			
Liechtenstein	0	0	0	0			
Norway	0	0	0	0			
Switzerland	0	0	0	0			
Total	35	0	0	20	57	100%	0%

Source: Questionnaire on unemployment benefits

Table 67: Number of unemployed persons who want to look for work in another Member State while continuing to receive unemployment benefits in the competent Member State – success rate

Question 4 - part 3: How many unemployed persons went to look for work in another Member State while continuing to receive unemployment benefits in the competent Member

	Issuing country														
	Succes rate														
	Number of U2 forms issued			*Receiving UB before period of export*		*Receiving UB first month after period of export*		*Receiving UB 2nd-6th month after period of export*		*Number of persons who have found work abroad*			*Success rate*		
	Belgium - 2011	Poland - 2011	Sweden - May 2010 and August 2011***	Belgium - 2011		Belgium - 2011		Belgium - 2011		Belgium - 2011	Poland - 2011*	Sweden - May 2010 and August 2011***	Belgium - 2011****	Poland - 2011**	Sweden - May 2010 and August 2011***
MS seek work (receiving country) ↓	Number			Number	% total jobseekers	Number	% total jobseekers	Number	% total jobseekers	Number			% total jobseekers		
Belgium		2									0				
Bulgaria	1	1		0	0%	1	100%	0	0%	0	0		0%		
Czech Republic	4	1		0	0%	1	25%	0	0%	3	0		75%		
Denmark	6	0		2	33%	0	0%	2	33%	2	0		33%		
Germany	57	41		13	23%	12	21%	1	2%	31	3		54%		
Estonia	1	0		1	100%	0	0%	0	0%	0	0		0%		
Greece	10	0		2	20%	1	10%	0	0%	7	0		70%		
Spain	183	9		35	19%	71	39%	11	6%	66	0		36%		
France	501	5		107	21%	142	28%	20	4%	232	0		46%		
Ireland	9	11		0	0%	2	22%	0	0%	7	0		78%		
Italy	51	1		9	18%	18	35%	1	2%	23	0		45%		
Cyprus	2	1		0	0%	2	100%	0	0%	0	1		0%		
Latvia	1	0		1	100%	0	0%	0	0%	0	0		0%		
Lithuania	1	0		1	100%	0	0%	0	0%	0	0		0%		
Luxembourg	19	0		4	21%	8	42%	0	0%	7	0		37%		
Hungary	2	0		0	0%	2	100%	0	0%	0	0		0%		
Malta	1	0		0	0%	1	100%	0	0%	0	0		0%		
Netherlands	76	0		13	17%	22	29%	2	3%	39	0		51%		
Austria	19	1		2	11%	7	37%	3	16%	7	0		37%		
Poland	17			4	24%	6	35%	1	6%	6			35%		
Portugal	29	1		2	7%	12	41%	2	7%	13	0		45%		
Romania	2	0		0	0%	2	100%	0	0%	0	0		0%		
Slovenia	3	0		1	33%	0	0%	0	0%	2	0		67%		
Slovak Republic	2	0		0	0%	1	50%	1	50%	0	0		0%		
Finland	7	1		0	0%	4	57%	0	0%	3	0		43%		
Sweden	17	3		4	24%	4	24%	1	6%	8	0		47%		
United Kingdom	60	40		12	20%	21	35%	2	3%	25	4		42%		
Iceland															
Liechtenstein															
Norway															
Switzerland															
Total	1.081	118	333	213	20%	340	31%	47	4%	481	8	40	44%	10%	12%

* Poland: only information available from 11 Regional Unemployment Offices (Out of 16)

** Poland: extrapolation of results from 11 Regional Unemployment Offices

*** Sweden: source: 'IAF, Vilka personer söker arbete i Europa med svensk arbetslöshetserättning?'.

**** Belgium: broad definition of 'succes rate' = Person is not longer registered with Belgian National employment office after period of export. However, different reasons are possible: found work abroad, found work in Belgium, moved to country where looking for a job, ...

Source: Questionnaire on unemployment benefits

Table 68: Number of U2/E303 forms received

Question 4 - bis: Number of U2/E303 forms received?

	Receiving country																
	Number of forms received													Succes rate	Returned	Stayed	No information
Issuing country ↓	Luxembourg - 2010*	Luxembourg - 2011*	Luxembourg - 2012*	the Netherlands - 2000 **	the Netherlands - 2012 ***	Estonia - 2010	Estonia - 2012	Sweden - 2008 ****	Sweden - 2009 ***	Sweden - 2011	Sweden - 2012	France - 2011*****	Row total	the Netherlands - 2012			
Belgium	9	19	10	27	62	1	1					1	73				
Bulgaria													0				
Czech Republic	1		1										1				
Denmark	4	5	5	12		2	4						9				
Germany	8	10	18	67	74	0	4					4	96				
Estonia													0				
Greece				8									0				
Spain	3	3	12	10	127	2	1					2	140				
France	19	27	26	12	45	1	1						72				
Ireland			2	3		14	13						15				
Italy		1		1		0	0						0				
Cyprus						1							0				
Latvia				1		0	0						0				
Lithuania		1				3	0						0				
Luxembourg													0				
Hungary		1				0	0						0				
Malta													0				
Netherlands		1				0	0						0				
Austria		4	3	3		0	1						4				
Poland			1										1				
Portugal	17	15	84	1	30								114				
Romania													0				
Slovenia			1										1				
Slovak Republic		1											0				
Finland	2	1	2	9		7	7						9				
Sweden		1		16		1	1						1				
United Kingdom	1			8		1	0						0				
Iceland		2	2				1					7	3				
Liechtenstein													0				
Norway			1	4		2	7					15	8				
Switzerland		2	3									76	3				
Missing													0				
Total	64	94	171	182	483	35	41	467	637	677	691	105	1386	110	477	269	72
		46,9%	81,9%				17,1%		36,4%	6,3%	2,1%			22,8%	98,8%	55,7%	14,9%

* Luxembourg: source: Le gouvernement du Grand-duché de Luxembourg - Les activités de l'agence le developpement de l'emploi en 2012

** the Netherlands: based on sample of received forms (Gak Nederland bv, 'Import en export van uitkeringen', 2001)

*** the Netherlands: only detailed information for the 5 'most important countries'

**** Sweden: Evolution number of E303 forms received (source: IAF)

	E303 forms received		U2 forms received		U2/E303 forms received	
Year	Number	%	Number	%	Number	%
2000	397				397	
2001	452	14%			452	14%
2002	502	11%			502	11%
2003	665	32%			665	32%
2004	732	10%			732	10%
2005	629	-14%			629	-14%
2006	588	-7%			588	-7%
2007	513	-13%			513	-13%
2008	467	-9%			467	-9%
2009	637	36%			637	36%
2010						
2011	101		576		677	
2012	30		661	15%	691	2%

Switzerland applies Regulation (EC) No 883/2004 as from 1 April 2012 and Norway, Iceland and Liechtenstein as from 1 June 2012

***** France (source: CLEISS, Rapport Statistique 2011) - only E303 forms (old Regulation 1408/71)

Source: Questionnaire on unemployment benefits

Table 69: number of unemployed persons who went to look for work in another Member State while continuing to receive unemployment benefits in the competent Member State - estimation for the whole EU-27

How many unemployed persons went to look for work in another Member State while continuing to receive unemployment benefits in the competent Member State?? Estimation EU 27

	U2 forms issued (data available)	Average annual unemployed persons (2012) (aged 15-74)	Estimation U2 forms issued(average of 0,11%)	Total number of U2 forms issued
Belgium	1.081			1.081
Bulgaria		410.000	451	451
Czech Republic		367.000	404	404
Denmark	1.108			1.108
Germany		2.316.000	2.548	2.548
Estonia	64			64
Greece		1.204.000	1.324	1.324
Spain		5.769.000	6.346	6.346
France		3.006.000	3.307	3.307
Ireland		316.000	348	348
Italy		2.750.000	3.025	3.025
Cyprus		52.000	57	57
Latvia		156.000	172	172
Lithuania		195.000	215	215
Luxembourg	148			148
Hungary		476.000	524	524
Malta		12.000	13	13
Netherlands	637			637
Austria	1.186			1.186
Poland	118			118
Portugal		860.000	946	946
Romania	11			11
Slovenia		90.000	99	99
Slovak Republic	79			79
Finland		207.000	228	228
Sweden	264			264
United Kingdom		2.511.000	2.762	2.762
EU 27				27.463

Source: Questionnaire on unemployment benefits

Table 70: Numbers of U3 forms issued and received

Question 5: Number of U3 forms issued and received?						
	*Number of U3 forms **issued** ? To …*				*Number of U3 forms **received** ? From …*	
	Denmark - Since March 2012	Slovak Republic - 2012 *	Poland - 2011**	Sweden - 2012	Slovak Republic - 2012	Poland - 2011**
Belgium	0		3	1		0
Bulgaria	0		0			0
Czech Republic	0	17	0	3	84	0
Denmark	0	1	1	13	5	2
Germany	3	14	0	12	25	0
Estonia	0		5	1		0
Greece	0	2	0	27	1	0
Spain	2	1	0	29	7	0
France	0	3	4	8		0
Ireland	0	7	0	6	179	0
Italy	0	1	2	1	2	0
Cyprus	0		6		11	0
Latvia	3		41	5		0
Lithuania	2		0	4		1
Luxembourg	0		0			0
Hungary	0		0	1		0
Malta	0		0			0
Netherlands	1	2	0	8	6	0
Austria	0	8	0	6	11	0
Poland	0	2	35			2
Portugal	1		0	6		0
Romania	0		0	1		0
Slovenia	0	1	0			0
Slovak Republic	0		0	2		0
Finland	2	1	0	7	1	0
Sweden	0	2	0			0
United Kingdom	0	14	0	2	36	0
Iceland	2		0	3	5	0
Liechtenstein	0		0			0
Norway	0	2	9	4	13	3
Switzerland	0	1	0		4	0
Total	16	79	106	150	390	8

* Slovak Republic: considering 'Number of U3 forms issued', they count the same numbers as for number of U2 forms. This is because a person is not registered according to issued forms, but based on the unemployment benefits

** Poland: only information available from 11 Regional Unemployment Offices (Out of 16)

Source: Questionnaire on unemployment benefits

Table 71: Reimbursement of competent Member State to institutions of place of residence - claims paid (as debtor - amount in EUR

Question 6a: Reimbursement of competent Member State to institution of place of residence - claims paid (as debtor) (amount in €)

	Debtor country																				
	Reimbursement request (SED U020)										Reimbursement full acceptance (SED U021)		Reimbursement non acceptance (SED U022)		Reimbursement partial acceptance (SED U023)		Total		Reimbursement receipt / closing notification (SED U025)		
	Belgium - 2011		Poland - 2011		Slovak Republic - 2011		Denmark - 2011		Romania - 2012	Germany - 2011-2012 ****	Poland - 2011	Romania - 2012	Poland - 2011	Romania - 2012	Poland - 2011	Romania - 2012	Poland - 2011	Romania - 2012	Belgium - 2011	Poland - 2011	Romania - 2012
Creditor ↓	No. cases	Amount (in €)	No. cases	Amount (in €)	No. cases	Amount (in €)	No. cases	Amount (in €)	Amount (in €)	No. cases	No. cases	Amount (in €)	No. cases	Amount (in €)	No. cases	Amount (in €)	No. cases	Amount (in €)	Amount (in €)		
Belgium			3	5.279		869	2						1	3.490	1		2	3.490		1380	
Bulgaria	2	1.151	4	2.689		1.175	4		1.768			36			3	263	3	299	1.151	1275	300
Czech Republic	12	12.790	23	32.626		78.960	5		5.544		4		1		17	1.119	22	1.119	12.790	12886	1119
Denmark																	0	0			
Germany	121	449.409	33	142.624		2.041	1.105		22.163						32	884	32	884	388.588	20516	
Estonia			1	718													0	0			
Greece																	0	0			
Spain																	0	0			
France	3.100	8.301.349					1										0	0			
Ireland																	0	0			
Italy																	0	0			
Cyprus																	0	0			
Latvia																	0	0			
Lithuania																	0	0			
Luxembourg	17	98.221															0	0	45.703		
Hungary	3		5	380		6.350	24		11.443			33		795		2.251	0	3.079			
Malta																	0	0			
Netherlands	368	2.340.163	3	5.404		3.416	3				1						1	0	670.953	388	
Austria	2	4.315	3	6.126		4.323	6		1.119							411	0	411	3.905		
Poland	30	14.812				5.217	161											0	13.798		
Portugal	2	9.563	1	567									1				1	0	9.131		
Romania																	0	0			
Slovenia	1	4.474															0	0	4.474		
Slovak Republic	4	13.866	5	6.624			1		5.617						5		5	0	13.866	3875	
Finland																	0	0			
Sweden	2	3.321	3	3.798			325		1.513						3	257	3	257	3.321	2062	257
United Kingdom																	0	0			
Iceland																	0	0			
Liechtenstein																	0	0			
Norway																	0	0			
Switzerland																	0	0			
Total	3.664	11.253.433	84	206.834		102.352	1.637		49.167	±7000	5	69	3	4.285	61	5.185	69	9.539	1.167.680	41.001	1.676
											7%	1%	4%	45%	88%	54%	100%				

* Bulgaria: exchange rate 1 BGN= 0,5113 EUR (May 8 2013)

** Czech Republic: exchange rate 1 CZK= 0,0389 EUR (May 8 2013)

*** Sweden: exchange rate 1 SEK= 0,1272 EUR (May 8 2013)

*** Hungary: exchange rate 1 HUF= 0,0034 EUR (May 8 2013)

**** Germany: figures second semester 2011 and first semester 2012

Source: Questionnaire on unemployment benefits

Table 72: Reimbursement of competent MS to institutions of place of residence - claims received (as creditor) - amount in EUR

Question 6b: Reimbursement of competent Member State to institution of place of residence - claims received (as creditor) (amount in €)

	Creditor country																						
	Reimbursement request (SED U020)										Reimbursement full acceptance (SED U021)		Reimbursement non acceptance (SED U022)		Reimbursement partial acceptance (SED U023)		Total		Reimbursement payment notification (SED U024)		Reimbursement receipt / closing notification (SED U025)		
	Belgium - 2011		Poland - 2011		Slovak Republic - 2011		Denmark - 2011		Romania - 2012	Germany - 2011 -2012 **	Poland - 2011	Romania - 2012	Poland - 2011	Romania - 2012	Poland - 2011	Romania - 2012	Poland - 2011	Romania - 2012	Poland - 2011	Romania - 2012	Belgium - 2011	Poland - 2011	Romania - 2012
Debtor ↓	No. cases	Amount (in €)	No. cases	Amount (in €)*	No. cases	Amount (in €)	No. cases	Amount (in €)	Amount (in €)	No. cases	No. cases	Amount (in €)	No. cases	Amount (in €)	No. cases	Amount (in €)	No. cases	Amount (in €)	No. cases	Amount (in €)	Amount (in €)*		
Belgium			59	31.460		13.866											0	0	24			12.258	
Bulgaria	1	554	3	882											1		1	0	1		110	122	
Czech Republic	2	6.209	307	177.565		1.028.122					162						162	0	162		1.593		
Denmark		4.934	204	111.728													0	0				89.266	
Germany	225	736.581	527	277.617		211.647	1		9.498			6.466		3032	4		4	9.498	154	6.466	730.037	78.478	6.466
Estonia	1	1.417															0	0			1.234		
Greece	9	20.161	10	6.941													0	0					
Spain	72	165.242	64	33.525			3										0	0					
France	528	1.040.871	152	74.409													0	0					
Ireland	4	9.024	917	553.815		32.279											0	0					
Italy	18	29.433	144	512.608					3.575				72				72	0					
Cyprus		5.776	75	47.438		6.039											0	0					
Latvia																	0	0					
Lithuania			3	1.841									1				1	0					
Luxembourg	1.327	2.905.038	11	6.601					10.784								0	0					
Hungary			1	542					2.415								0	0					
Malta																	0	0					
Netherlands	1.123	3.639.899	1.748	952.982		33.168			2.982			2.982					0	2.982		2.982	2.912.477		2.982
Austria	15	19.294	40	20.139		101.398	2		2.400								0	0			13.412		
Poland	3	7.375				1.880												0			1.380		
Portugal	16	33.185	1	752													0	0					
Romania						933											0	0					
Slovenia		2.689	1	125		12.810					1						1	0	1				
Slovak Republic	1	1.298	15	8.466													0	0			869		
Finland		4.969	117	76.245		228.284					58						58	0			0		
Sweden	1	17.520	73	39.677		2.041					73						73	0	43			38.691	
United Kingdom	7	59.709	3.127	1.772.713		722.054	2		1.491				644				644	0			3.284	382.608	
Iceland																	0	0					
Liechtenstein																	0	0					
Norway																	0	0					
Switzerland																	0	0					
Total	3.353	8.711.178	7.599	4.708.070		2.394.520	8		33.145	± 16000	294	9.448	717	3.032	5	0	1.016	12.480	385	9.448	3.664.396	601.422	9.448
											29%	76%	71%	24%	0%	0%	100%						

* Poland: exchange rate 1 PLN = 0,2409EUR (May 7 2013)

** Germany: figures second semester 2011 and first semester 2012

Source: Questionnaire on unemployment benefits

10.1.2 Coordination of LTC benefits: data collection

Table 73: Number of persons (insured persons and family members) insured for LTC benefits in kind and in cash who are living in another MS than the competent MS - status

Question 2a & 2b: Number of persons (insured persons and family members) insured for LTC benefits in kind and in cash who are living in another Member State than the competent Member State

	Competent country														
	Status									General					
	Insured person		Pensioner		Family member of insured person		Family member of pensioner		Former frontier worker						
Member State of residence ↓	Luxembourg - Situation 31/03/2011	Belgium - Situation 30/06/2012	Luxembourg - Situation 31/03/2011	Belgium - 2011	Luxembourg - Situation 31/03/2011	Belgium - 2011	Luxembourg - Situation 31/03/2011 *	Belgium - 2011	Belgium - 2011	Luxembourg - Situation 31/03/2011 *	Belgium - 2011	Belgium Flanders- 2012 **	Slovak Republic - 2012 ***	the Netherlands - 2005 & 2006 - AWBZ ****	Row total
Belgium	40.520		1.907		22.929		863			66.219			3		66.222
Bulgaria	35		2	19				6		56	25		59		140
Czech Republic	664		2	10	75			2		753	12		166		931
Denmark	9		3	3	29		5	7		56	10				66
Germany	40.142	1.271	1.638	1.299	15.413	55	590	292	1	60.700	2.918				63.618
Estonia	2		1	1			1			5	1				6
Greece	8		4	1.258	12	7	3	230		1.522	1.495		4		3.021
Spain	64		169	6.349	56	17	45	1.280		7.980	7.646				15.626
France	78.243	36.751	2.562	11.931	20.728	168	799	2.561	10	153.753	51.421		7		205.181
Ireland	12		1	21	7	2	2	7		52	30				82
Italy	108		343	4.427	67	14	66	751		5.776	5.192		46		11.014
Cyprus	2			10	1			4		13	14		16		43
Latvia	9			2						11	2				13
Lithuania	2									2	0				2
Luxembourg		426		437		2		84			949		76		1.890
Hungary	173		2	123	21	1	1	22		343	146		34		523
Malta	2			15				5		17	20		1		38
Netherlands	1.029	8.036	20	999	302	49	11	127		10.573	9.211				19.784
Austria	86		19	82	30	1	16	19		253	102		2		357
Poland	694		9	144	191	168	5	39		1.250	351		3		1.604
Portugal	56		880	583	710	18	360	132		2.739	733				3.472
Romania	176		1	39	8			30		254	69		14		337
Slovenia	1		1	25	1		1	1		30	26				56
Slovak Republic	379		1	12	38		2	4		436	16				452
Finland	4		2	6	9		1	1		23	7				30
Sweden	17		4	9	45		4	1		80	10				90
United Kingdom	89		20	152	80	9	9	31		390	192		30		612
Iceland	2		1		5		4			12	0				12
Liechtenstein	1				7					8	0				8
Norway	2		2	4	9		3			20	4				24
Switzerland	107		28	206	95	1	7	13		457	220				677
Frontier workers		46.484									46.484	13206			
unknown												2787			
Total	162.638		7.622	28.166	60.868	512	2.798	5.649	11	262.604	34.338	15993	461	125400 (2005); 48600 (2006)	346.003
Croatia				46				1			47				
Turkey				2300		35		610			2945				
Algeria				167		1		7			175				
Morocco				21		4		1			26				
Tunisia				102		2					104				

* Luxembourg: Data may not be complete. Family members are only known by the luxembourgish system if a reimbursment was made.

** Belgium - Flanders: 2 781 unknown insured persons: actual or former frontier workers OR persons living in the Walloon Region

*** Slovak Republic: Numbers enclosed are those for issued S1 forms in general.

**** the Netherlands: source: 'CBS, Geëxporteerde ziektewetuitkeringen in december 2010 en december 2011'

Source: Questionnaire on LTC benefits

Table 74: Number of persons (insured persons and family members) insured for LTC benefits in kind and in cash who are living in another MS than the competent MS

Question 2a & 2b bis :Number of persons (insured persons and family members) insured for LTC benefits in kind and in cash who are living in the reportering Member State which is not the competent Member State

	Country of residence					
	Status					
Competent MS ↓	Insured person	Pensioner	Family member of insured person	Family member of pensioner	Former frontier workers	General
	Belgium - 30/06/2012	Belgium - 2011	Belgium -2011	Belgium -2011	Belgium - 2011	Belgium - 2011
Belgium						
Bulgaria		34		20		54
Czech Republic		4	16			20
Denmark		47	14	8		69
Germany	5.933	1.341	122	46	23	7.465
Estonia			12			12
Greece		84	9	17		110
Spain		130	22	76		228
France	6.699	5.962	127	306	8	13.102
Ireland		16	11			27
Italy		483	38	48		569
Cyprus				1		1
Latvia						0
Lithuania		5	1			6
Luxembourg	37.703	4.975	141	276		43.095
Hungary		6	2			8
Malta			3			3
Netherlands	34.560	13.406	47	424		48.437
Austria		33	5	1		39
Poland		52	8			60
Portugal		109	5	15		129
Romania		60	5	12		77
Slovenia						0
Slovak Republic		4	2			6
Finland		17	2	4		23
Sweden		66	4	11		81
United Kingdom		475	65	59		599
Iceland		3				3
Liechtenstein						0
Norway		38	1	10		49
Switzerland		69	25	2		96
Frontier workers	84.895					84.895
Other						0
Total		27.419	687	1.336	31	29.473
Croatia		1				
Turkey		12	4			
Algeria		1				
Tunisia		1				

Source: Questionnaire on LTC benefits

Table 75: Number of persons (insured persons and family members) receiving LTC benefits in cash who are living in another MS than the competent MS – in cash

Question 3a: Number of persons (insured persons and family members) receiving LTC benefits in cash who are living in another Member State than the competent Member State

	Competent Member State (export of benefit)															
	In cash															
	Germany - 2006 *****	Germany - 2010 *****	Germany	Luxembourg - 2011	Denmark - 2011	Austria - 2010*	Austria - 2011*	Austria - 2012 *	Austria - February 2012 *	Belgium				United Kingdom - 2011		
Member State of residence ↓	*Pflegeversicherung: Assessment for in cash benefit*	*Pflegeversicherung: Assessment for in cash benefit*	*Pflegeversicherung: entitled to*	Name: *LTC Insurance*	Name: *Social Pension*	Name: *Pflegegeld*	Name: *Pflegegeld*	Name: *Pflegegeld*	Name: *Pflegegeld*	Name: *Supplementary allowance for children with disabilities to child benefit - proxy 2011 (number of children) (only employees)* **	Name: *Flemish Care Insurance - 2011*	Name: *Integration allowance and allowance for assistance to the elderly*	Name: *personal assistance budgets*	Name: Disability living allowance	Name: Attendance allowance	Name: Carers allowance
Belgium	52	50		68	78				2							
Bulgaria		4		0	26					1						
Czech Republic	16	12		0	30				12	1						
Denmark	3	13		0						0						
Germany				186	930				366	8						
Estonia	1			0	12					0						
Greece	322	237		0	96				6	2						
Spain	638	569		0	2.376				22	13						
France	93	87		94	1.271				4	649						
Ireland	2	4		0	21					0						
Italy	156	116		0	175				12	11						
Cyprus				0	13					0						
Latvia	5	1		0	15					0						
Lithuania	1	3		0	8					0						
Luxembourg	4	5			79					2						
Hungary	37	36		0	40				25	2						
Malta				0	5					0						
Netherlands	49	26		0	54				5	123						
Austria	496	522		2	69					1						
Poland	45	48		1	97				13	61						
Portugal	79	51		8	95				4	8						
Romania		6		0	17				2	6						
Slovenia	26	21		0	8				30	0						
Slovak Republic	3	9		0	9				4	2						
Finland	4			0	46				1	0						
Sweden	7	9		0	2.126				1	1						
United Kingdom	11	12		0	546				5	4						
Iceland				0	55					0						
Liechtenstein				0	0				1	0						
Norway		4		0	334				1	0						
Switzerland	27	30		0	167				7	2						
Total	2.077	1.875	± 5000 ******	359	8.798	2.771	2.694	2.570	523	900	27 ***	± 30	0 ****	4.210	1.090	230
		-9,7%					-2,8%	-4,6%								

* Austria: source: 'Bundespflegegeldbezieherinnen und -behiezer nach Bundesländern 2002-2012'

* Austria - february 2012: Antworten auf den Fragebogen zur Koordinierung der Leistungen bei Pflegebedürftigkeit (AC 018/12)

** Belgium: 42242 children entitled and 2,1% children with disabilities.

*** Belgium: home care (18) and residential care (9)

**** Belgium: Personal assitence budget is not exportable. Only allocated to persons who are residing in Belgium.

***** Germany: source: Vierter Berich über die Entwicklung der Pflegeversicherung; Bericht der Bundesregierung über die Entwicklung der Pflegeversicherung und den Stand der pflegerischen Versorgung in der Bundesrepublik Deutschland. *"Bei ca. 1.5 Mio. Begutachtungen von Plegebedürftigkeit pro Jahr im Inland hätten die knapp 2000 Begutachtungen über alle EWR- Staaten einen Anteil von 0.1% eingenommen".*

****** Germany: *"Wie viele Versicherte der sozialen Pflegeversicherung, die in EU- und EWEE-Staaten leben, gegenwärtig Pflegegeld erhalten, wird statistisch nicht erfasst. Aufgrund der Zahlen über die durchgeführten Begutachtungen im Ausland (2010 waren es 1875 Begutachtungen) und der Annahme, dass eine durchschnittliche Pflegedauer von drei bis vier Jahren angenommen werden kann und nicht jede Begutachtung zur Anerkennung einer erheblichen Pflegebedürftigkeit führt, dürfte sich deren Anzahl auf schätzungsweise 5000 Leistungsempfänger belaufen"* (Bericht der Bundesregierung über die Entwicklung der Pflegeversicherung und den Stand der Pflegerischen Versorgung in der Bundesrepublik Deutschland)

Source: Questionnaire on LTC benefits

Table 76: Number of persons (insured persons and family members) receiving LTC benefits in kind who are living in another MS than the competent MS – reporting country=debtor – in kind

Question 3b: Number of persons (insured persons and family members) receiving LTC benefits in kind who are living in another Member State than the competent Member State. Reporting country = debtor

	Competent Member State (debtor country responsible for reimbursement)					
	In kind					
Member State of residence ↓	Number of claims (E125/127)	Number aged 65-80	% aged 65-80	Number aged 80+	% 80+	General
	Belgium -2011*					Luxembourg*
Belgium						2
Bulgaria						
Czech Republic						
Denmark						
Germany	31.806	6.372	20,0%	4.097	12,9%	36
Estonia						
Greece						
Spain	94.724	57.598	60,8%	15.950	17%	
France	149.893	20.115	13,4%	9.918	7%	2
Ireland						
Italy	10.667	4.592	43,0%	2.099	20%	
Cyprus						
Latvia						
Lithuania						
Luxembourg	6.215	2.526	40,6%	861	14%	
Hungary						
Malta						
Netherlands	39.116	3.408	8,7%	688	2%	
Austria	4.264	625	14,7%	161	4%	
Poland						
Portugal						
Romania						
Slovenia						
Slovak Republic						
Finland						
Sweden						
United Kingdom						
Iceland						
Liechtenstein						
Norway						
Switzerland						
Total	336.685	95.236	28,3%	33.774	10%	40

* Belgium: Total number of received E125/E127 forms. Proxy LTC by age (between 65-80 and 80+)

* Luxembourg: Data is not complete. Contains only patients for which the LTC gets individual bills from the AOK (Germany) as well as patients benefiting from a technical assistance provided by the luxembourgish LTC insurance with offical residence abroad (very few cases).

Source: Questionnaire on LTC benefits

Table 77: Number of persons (insured persons and family members) receiving LTC benefits in kind who are living in another MS than the competent MS – reporting country=creditor – in kind

Question 3b - bis: Number of persons (insured persons and family members) receiving LTC benefits in kind in the reporting country which is not the competent Member State. Reporting country = creditor					
	Country of residence (creditor country receiving reimbursement)				
	In kind				
	Number of claims (E125)	Number aged 65-80	% aged 65-80	Number aged 80+	% 80+
Competent Member State ↓	Belgium -2011*				
Belgium					
Bulgaria	1.236	69	5,6%	15	1,2%
Czech Republic	645	10	1,6%	1	0,2%
Denmark	858	54	6,3%	36	4,2%
Germany	12.774	1.530	12,0%	673	5,3%
Estonia	328	5	1,5%	0	0,0%
Greece	2.127	272	12,8%	114	5,4%
Spain	3.812	520	13,6%	241	6,3%
France	72.068	9.811	13,6%	10.313	14,3%
Ireland					
Italy	11.436	1.559	13,6%	993	8,7%
Cyprus	42	5	11,9%	1	2,4%
Latvia	245	1	0,4%	2	0,8%
Lithuania	145	7	4,8%	5	3,4%
Luxembourg	121.608	2.334	1,9%	561	0,5%
Hungary	599	19	3,2%	9	1,5%
Malta	54	4	7,4%	0	0,0%
Netherlands	120.700	18.538	15,4%	4.214	3,5%
Austria	450	44	9,8%	33	7,3%
Poland	3.204	275	8,6%	66	2,1%
Portugal	1.998	318	15,9%	143	7,2%
Romania	1.683	202	12,0%	37	2,2%
Slovenia	508	0	0,0%	0	0,0%
Slovak Republic	749	6	0,8%	5	0,7%
Finland	611	15	2,5%	3	0,5%
Sweden	930	118	12,7%	53	5,7%
United Kingdom	6.312	855	13,5%	597	9,5%
Iceland	113	5	4,4%	0	0,0%
Liechtenstein	8	0	0,0%	0	0,0%
Norway	773	36	4,7%	3	0,4%
Switzerland	1.182	234	19,8%	93	7,9%
Total	367.198	36.846	10,0%	18.211	5,0%
* Belgium: Total number of issued E125/E127 forms. Proxy LTC by age (between 65-80 and 80+)					

Source: Questionnaire on LTC benefits

Table 78: Yearly cross-border expenditure related to LTC in cash? Reporting country = debtor – in cash

Question 4a: Yearly crossborder expenditure related to LTC in cash ? Reporting country = debtor

	Competent Member State (debtor country)							
	In cash							
	Luxembourg	Germany	Belgium			United Kingdom		
Member State of residence ↓	Name: *LTC Insurance*	*Pflegeversicherung - 2011****	Name: *Flemish Care Insurance - 2011 **	Name: *Supplementary allowance for children with disabilities to child benefit - proxy 2011 (number of children) (only employees) ***	Name: *Integration allowance and allowance for assistance to the elderly*	Name: Disability living allowance	Name: Attendance allowance	Name: Carers allowance
Belgium	651.396							
Bulgaria				4.580				
Czech Republic				3.722				
Denmark				429				
Germany	1.819.521			27.625				
Estonia				215				
Greece				6.441				
Spain				43.156				
France	1.040.622			2.181.750				
Ireland				859				
Italy				37.430				
Cyprus				0				
Latvia				859				
Lithuania				143				
Luxembourg				7.801				
Hungary				5.153				
Malta				0				
Netherlands				414.236				
Austria	17.845			2.219				
Poland	13.688			205.329				
Portugal	81.991			28.341				
Romania				20.898				
Slovenia				787				
Slovak Republic				5.582				
Finland				358				
Sweden				3.364				
United Kingdom				13.598				
Iceland				0				
Liechtenstein				0				
Norway				573				
Switzerland				7.729				
Total	3.625.063	3.000.000	42.120	3.023.175		£ 11000000	£ 3000000	£ 1000000

* Estimation: 27 cases paid every month 130 euro

** Estimation: number of cases multiplied by average amount of supplement (280 euro) every month

*** Germany: source: 'Statistisches Bundesamt, Gesundheid - Ausgaben 2011'

Source: Questionnaire on LTC benefits

Table 79: Yearly cross-border expenditure related to LTC in kind – reporting country = debtor – in kind

Question 4b: Yearly crossborder expenditure related to LTC in kind ? Reporting country = debtor							
	Competent Member State (debtor country responsible for reimbursement)						
	In kind						
Member State of residence ↓	Amount of claims (E125/E127)	Amount aged 65-80	% aged 65-80	Amount of 80+	% 80+	General (sickness benefits in kind - pensioners)	General - living abroad - AWBZ
	Belgium -2011*					Luxembourg - 2011**	the Netherlands - 2005***
Belgium						±1.100.000	1.930.833
Bulgaria							
Czech Republic							
Denmark							
Germany	25.369.878	6.828.797	26,9%	3.236.701	12,8%	±1.300.000	812.693
Estonia							
Greece							
Spain	33.253.413	18.054.755	54,3%	6.678.581	20,1%		6.376.791
France	127.126.816	28.062.539	22,1%	21.475.591	16,9%		480.742
Ireland							
Italy	2.217.214	827.350	37,3%	309.807	14,0%		
Cyprus							
Latvia							
Lithuania							
Luxembourg	12.689.094	4.230.404	33,3%	3.926.458	30,9%		
Hungary							
Malta							
Netherlands	20.431.840	3.810.224	18,6%	1.061.784	5,2%		
Austria	2.222.921	586.420	26,4%	105.007	4,7%		
Poland							
Portugal							
Romania							
Slovenia							
Slovak Republic							
Finland							
Sweden							
United Kingdom							619.208
Iceland							
Liechtenstein							
Norway							
Switzerland							
Total	223.311.176	62.400.490	27,9%	36.793.930	16,5%	2.426.458	11.092.665
* Belgium: Total amount of received E125/E127 forms. Proxy LTC by age (between 65-80 and 80+)							
** Luxembourg: total amount of sickness benefits received by pensioners							
*** the Netherlands: 'AWBZ-zorg in het buitenland'							

Source: Questionnaire on LTC benefits

Table 80: Yearly cross-border expenditure related to LTC in kind - reporting country=creditor - in kind

Question 4b - bis: Yearly crossborder expenditure related to LTC in kind? Reporting country = creditor					
	Member State of residence (creditor country receving reimbursement)				
	In kind				
	Amount of claims (E125)	Amount aged 65-80	% aged 65-80	Amount of 80+	% 80+
Competent Member State ↓	Belgium -2011				
Belgium					
Bulgaria	1.263.708	144.152	11,4%	14.503	1,1%
Czech Republic	422.677	11.149	2,6%	274	0,1%
Denmark	507.509	38.624	7,6%	102.538	20,2%
Germany	10.120.062	2.485.067	24,6%	2.229.349	22,0%
Estonia	134.069	26.125	19,5%	0	0,0%
Greece	1.579.001	437.530	27,7%	143.446	9,1%
Spain	3.629.068	863.605	23,8%	392.935	10,8%
France	110.046.769	22.447.640	20,4%	45.985.332	41,8%
Ireland					
Italy	11.539.616	2.577.991	22,3%	2.979.192	25,8%
Cyprus	52.857	2.344	4,4%	1.579	3,0%
Latvia	154.893	96	0,1%	550	0,4%
Lithuania	94.634	4.129	4,4%	984	1,0%
Luxembourg	65.384.089	4.380.341	6,7%	1.482.985	2,3%
Hungary	396.015	26.931	6,8%	21.059	5,3%
Malta	14.963	3.330	22,3%	0	0,0%
Netherlands	111.343.859	30.264.272	27,2%	12.807.592	11,5%
Austria	471.654	124.875	26,5%	145.559	30,9%
Poland	3.774.029	658.179	17,4%	285.127	7,6%
Portugal	2.103.890	613.386	29,2%	404.526	19,2%
Romania	2.746.741	510.317	18,6%	190.337	6,9%
Slovenia	305.208	0	0,0%	0	0,0%
Slovak Republic	636.637	18.090	2,8%	22.370	3,5%
Finland	326.553	32.629	10,0%	15.245	4,7%
Sweden	817.603	282.180	34,5%	141.099	17,3%
United Kingdom	6.527.408	1.997.785	30,6%	1.238.162	19,0%
Iceland	49.551	2.246	4,5%	0	0,0%
Liechtenstein	6.212	0	0,0%	0	0,0%
Norway	395.121	42.460	10,7%	651	0,2%
Switzerland	1.131.425	359.701	31,8%	211.866	18,7%
Total	335.975.821	68.355.174	20,3%	68.817.260	20,5%
* Belgium: Total amount of issued E125/E127 forms. Proxy LTC by age (between 65-80 and 80+)					

Source: Questionnaire on LTC benefits

10.2 Labour Force survey and other survey data

Table 81: Number of cross-border workers (in .000), 2011

Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	Outgoing cross-border workers EU-27	HR	CH	IS	NO	MK	TR	Outgoing crossborder workers
AT	4089,1	0,4	0,2		0,8	22,9	0,1		0,2	0,1	0,2		0,3	0,0	1,1	0,1			0,0	0,6	0,1		0,6	0,1	1,1	2,7	1,2	32,6	0,3	11,3		0,2		0,0	44,4
BE		4409,6	0,2			5,1			0,3	0,1	12,2	0,2			0,2		38,1			35,1	0,1	0,1		0,1			0,6	92,4	0,1	0,9				0,1	93,5
BG		0,5	2924,0	1,3	0,3	3,7			2,6		0,9	7,5	0,2		2,3					1,2		0,2	0,2	0,2	0,3		2,4	23,7			0,5			0,5	24,6
CY				398,2																								0,0							0,0
CZ	5,4	0,6			4876,6	9,5			0,5		0,5	0,2	0,2	0,4	0,4					0,4	0,3					2,3	3,8	24,5	0,2			0,3			24,9
DE	34,4	6,1	1,2		2,5	39435,9	5,4		8,7		5,7	4,0	1,2		3,6		42,9			36,1	2,6			5,5			12,8	172,9		66,4					239,3
DK	0,2	0,1				1,8	2692,6		0,1		0,4				0,1					0,0			0,0	1,9		0,1	0,7	5,5		0,1	0,1	1,8			7,5
EE		0,1				0,1		587,4	0,1	15,3				0,2				0,3		0,1				1,2			0,8	18,2		0,1		1,5			19,7
ES	0,4	0,3				1,5			18075,8	1,7	3,3		0,5	1,4	2,2		0,1			0,4		1,5					7,2	20,4		0,9		0,5		0,3	22,1
FI		0,2						0,2		2470,7					0,2					0,2				0,2				1,1		0,2		0,5			1,7
FR	0,5	38,0				46,0	0,3		3,2		25383,1			1,0	1,9		52,3			1,6		1,5	0,5	0,0			3,4	150,1		195,1				0,3	345,6
GR												4090,7																0,0							0,0
HU	23,5	1,2		0,2	0,1	14,2	0,5	0,0	0,2	0,5	1,8		3748,0	1,5	2,7		0,1			1,7	0,1		0,4	0,1	0,1	1,5	8,9	59,2		1,6		0,2			61,0
IE	0,1	0,1	0,0		0,0	0,5	0,0		0,1	0,0	0,0			1829,2	0,1		0,0			0,1	0,2						9,5	10,9	0,1	0,0		0,1		0,1	11,2
IT	1,3	1,5	0,1			6,5	0,2		0,9	0,0	4,6	0,5	0,2	0,2	22878,8					0,1	0,2		1,2		0,2	0,1	4,3	21,9	0,2	37,7		0,6			60,5
LT						0,2	0,3							0,1		1252,9		0,1		0,4				0,3			0,2	1,6				1,7			3,3
LU	0,0	0,9		0,0		0,8	0,1			0,0	0,5		0,0	0,0		0,0	218,2			0,0	0,0		0,0				0,2	2,7		0,1		0,0			2,8
LV		0,0	0,1	0,1	0,0	0,8	0,2	0,2		0,0	0,2			0,4	0,1	0,1		852,8	0,0	0,5				0,2			2,8	5,9		0,1		1,3			7,3
MT	0,0	0,2					0,1			0,0					0,1	0,0	0,0		166,5	0,0							0,6	1,1		0,0		0,0			1,1
NL	0,4	10,2				14,5				0,2					0,3				0,1	8300,6	0,1						0,2	25,9		0,1					25,9
PL	3,2	2,9		0,9	8,2	44,7	2,8		0,7	0,6	3,3	0,2		0,5	1,3	0,1	0,4			14,8	16022,3	0,1	0,1	3,4	0,0	0,8	7,0	96,0		1,0		8,0			104,9
PT		0,7				0,4			12,4		6,1			0,1	0,0		0,3			0,1		4807,1	0,2	0,2			0,5	21,0		1,5		0,5			23,0
RO	0,7	1,1		0,5		8,2	0,6		14,5		1,4	1,3	0,2	0,1	56,2					0,2		1,1	9047,1				3,5	89,4					0,1		89,5
SE	0,3	0,1				0,6	20,7	0,1	0,4	1,0	0,3	0,4	0,1	0,1	0,3		0,1		0,1	0,1	0,2			4592,0			2,1	26,9		0,2	0,1	19,4		0,0	46,7
SI	5,7					0,7		0,0	0,0		0,2		0,0		2,2		0,0			0,1					925,1	0,1	0,1	9,2	0,9	0,1					10,2
SK	26,0	0,7			43,9	5,8	0,5		1,9	0,2	1,8	0,1	10,0	1,9	3,1		0,1		0,1	5,9	0,1			0,4	0,2	2234,9	9,9	112,4		1,0		0,7		0,7	114,8
UK						3,5	0,8		0,7		1,8			7,0						0,6							29002,7	14,3		0,7		5,1			20,1
Incoming cross-border workers EU-27	102,0	65,7	1,9	2,9	56,0	191,9	32,5	0,5	47,6	19,9	45,3	14,2	12,9	14,8	78,5	0,2	134,3	0,4	0,3	100,3	3,9	4,5	3,2	13,8	1,9	7,5	82,6	1039,6							
HR	3,3	0,6			0,3	5,9					0,7		0,2		3,4					0,2				0,4	4,1		0,4		1465,2	0,9		0,2		0,1	20,6
CH	1,2					6,6					1,8				1,8															4334,6					11,4
IS																															166,0				0,0
NO																																2535,5			0,0
MK	0,1	0,1	0,1		0,1	0,2					0,0	0,1			0,8					0,0				0,2	0,6				0,2	0,2			640,9		2,6
TR																																		24099,3	0,0
Incoming Crossborder workers	106,5	66,4	2,1	2,9	56,3	204,6	32,5	0,5	47,6	19,9	47,8	14,3	13,1	14,8	84,6	0,2	134,3	0,4	0,3	100,5	3,9	4,5	3,2	14,5	6,6	7,5	82,9		2,0	320,2	0,6	42,7	0,1	2,3	1440,5

* Row totals for Cyprus, Finland, Greece, Lithuania, Iceland, Norway, Macedonia and Turkey are not reliable (under reliability limits for 2011). For an overview of the LFS reliability limits see http://circa.europa.eu/irc/dsis/employment/info/data/eu_lfs/LFS_MAIN/Related_documents/reliab_annual_average.htm

Source: LFS

Table 82: Number of cross-border workers (in .000), 2010

	Column Labels (working country)																														
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	Outgoing cross-border workers EU-27	HR	CH	IS	NO	MK	TR	Outgoing cross-border workers
AT	4045,2	0,1	0,1		0,3	25,4	0,1		0,5		0,4	0,1	0,8	0,0	1,4		0,1			0,1	0,3		0,8	0,1	0,2	0,7	0,1	31,6	0,1	9,5				0,1	41,4
BE	0,2	4381,4		0,1	0,2	8,8	0,1		0,6	0,1	14,8	0,3	0,3	0,2	0,3		36,2		0,2	36,5	0,3	0,2	0,1				1,5	100,8		0,9				0,5	102,2
BG	0,2	0,2	3033,6	0,7	0,6	2,8			3,6		0,8	4,9		0,2	2,1							0,2		0,3	0,3		1,8	18,7						0,1	18,8
CY				385,1																								0,0							0,0
CZ	4,4	1,0		0,0	4858,5	9,0	0,1		0,8		0,2	0,4		1,0	0,6		0,8			1,3	0,2		0,0	0,3		2,1	1,6	23,8		0,5	0,1				24,4
DE	40,4		1,3		6,2	38573,2	7,9		3,7	1,2	7,1		1,1				19,3			56,5	8,6			2,3			2,5	157,9		65,9		1,1			225,0
DK		0,2				0,9	2697,5		0,0		0,0							0,0						1,4			0,6	3,2		0,1	0,1	1,1		0,1	4,5
EE		0,0				0,4		548,8		14,6	0,2			0,4	0,3		0,2	0,3		0,1				0,9			0,6	18,0			0,2	1,9			20,0
ES		1,3				2,0			18413,1		4,3			1,0	1,0					1,7		2,2					11,2	24,7		1,1		0,2		0,2	26,3
FI		0,2				0,3			0,2	2444,6														1,6				2,3				0,2			2,5
FR		38,2		0,0		45,9	0,0		3,5	1,1	25362,7			0,7	1,3		68,9			1,0	0,5	0,4	1,0	0,8			5,9	169,2		113,4		0,0		0,2	282,8
GR												4388,6																0,0							0,0
HU	18,2	0,8	0,0	0,3	0,2	11,4	0,7		0,4	0,0	1,9		3729,9	1,2	1,1	0,0	0,0			1,6	0,1		0,2	0,0	0,1	1,1	8,3	47,7		0,4		0,2			48,2
IE		0,1	0,0	0,1	0,1	0,1			0,1	0,0	0,0	0,0		1834,6	0,1		0,0		0,0	0,2							8,2	9,2	0,0			0,1			9,2
IT	1,3	1,1	0,1		0,0	6,7			2,6		6,1	1,7	0,1	0,3	22779,6					0,3	0,4		2,2		0,3		3,7	26,9	0,2	35,7		0,5		0,1	63,4
LT						0,1	0,2	0,2	0,0	0,3				0,3		1339,6		0,0		0,3	0,1			0,2			0,6	2,3			0,1	1,3			3,7
LU	0,1	0,6	0,0		0,0	0,8	0,0	0,0			0,8		0,0		0,0		217,2	0,0		0,2				0,1			0,2	2,9		0,1	0,0				3,0
LV				0,3		0,8	0,1	0,7		0,3	0,0	0,3		0,4	0,1	0,2		928,9		0,4	0,4			0,7		0,0	3,1	7,9				1,4			9,3
MT		0,1								0,0	0,0				0,1				163,1	0,1						0,4	0,6				0,0	0,0		0,7
NL		6,2				9,3			0,5						0,2					8311,5							0,4	16,7							16,7
PL	4,2	3,1		0,9	6,6	38,3	3,4		0,3	0,3	3,4	0,6		0,8	2,5	0,1	0,3	0,1		11,9	15862,4	0,3		2,3		0,4	7,7	87,5	0,2	0,8		6,3			94,8
PT																						4931,5						0,0							0,0
RO	1,6	0,8		0,8	0,1	8,1			12,7		0,4	0,8	0,7	0,2	56,9				0,1	0,2		1,3	9152,7				1,5	86,1				0,2	0,1		86,3
SE	0,5	0,2		0,0	0,2	0,6	24,2	0,2	0,5	0,9	0,4	0,1	0,1	0,4	0,1				0,0	0,2	0,2			4491,4			2,2	31,0	0,0	0,2		20,4		0,0	51,6
SI	4,4	0,1				0,8					0,1				2,0							0,0			956,6	0,6	0,1	8,2	0,5	0,0		0,0	0,0		8,8
SK	23,9	0,6		0,9	52,4	6,3	0,2		1,5	0,6	1,0		11,6	3,4	3,0					5,0	0,5			0,2	0,1	2190,8	10,6	121,8		1,4		1,3		0,6	125,1
UK	0,6	2,6				1,5	0,6		1,6		7,3			9,4					0,9	1,7						28875,2	26,2	0,8	1,7		0,6			29,3
Incoming cross-border workers EU-27	99,8	57,4	1,6	4,2	66,9	180,3	37,5	1,0	33,0	19,5	49,3	9,0	14,9	19,9	73,1	0,4	125,7	0,5	1,3	119,4	11,5	4,6	4,3	11,1	1,0	5,0	72,7	1024,9							
HR	3,1	0,5			0,4	4,4	0,2				0,3		0,1		6,4									0,5	2,5		0,1		1517,9	0,6		0,3			19,5
CH	0,4					6,8					1,1				1,9														4251,0					10,2
IS																														165,8				0,0
NO																															2500,8			0,0
MK	0,0		0,1		0,1	0,1						0,1			0,6								0,1	0,0	0,6		0,0			0,1			635,0	0,0	2,0
TR																																		22592,7	0,0
Incoming cross-border workers	103,3	57,9	1,8	4,2	67,4	191,7	37,8	1,0	33,0	19,5	50,7	9,2	15,0	19,9	82,0	0,4	125,7	0,5	1,3	119,4	11,5	4,6	4,4	11,6	4,2	5,0	72,8		1,8	232,6	0,4	37,0	0,1	2,0	1329,5

* Row totals for Cyprus, Finland, Greece, Iceland, Lithuania, Norway, Macedonia and Turkey are not reliable (under reliability limits for 2010). For an overview of the LFS reliability limits see http://circa.europa.eu/irc/dsis/employment/info/data/eu_lfs/LFS_MAIN/Related_documents/reliab_annual_average.htm

Source: LFS

Table 83: Average number of cross-border workers EU-27 (in 000), Average 2011 and 2010

Row Labels (country of residence)	AT	BE	BG	CH	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HR	HU	IE	IS	IT	LT	LU	LV	MK	MT	NL	NO	PL	PT	RO	SE	SI	SK	TR	UK	Grand Total	Outgoing crossborder workers	% of employment
AT	4.067,2	0,2	0,2	10,4	0,0	0,6	24,1	0,1	0,0	0,3	0,0	0,3	0,0	0,2	0,6	0,0	0,0	1,3	0,0	0,1	0,0	0,0	0,0	0,3	0,1	0,2	0,0	0,7	0,1	0,6	1,7	0,1	0,7	4.110,1	42,9	1,0%
BE	0,1	4.395,5	0,1	0,9	0,1	0,1	7,0	0,0	0,0	0,4	0,1	13,5	0,2	0,0	0,1	0,1	0,0	0,2	0,0	37,1	0,0	0,0	0,1	35,8	0,0	0,2	0,1	0,1	0,1	0,0	0,0	0,3	1,1	4.493,4	97,9	2,2%
BG	0,1	0,3	2.978,8	0,0	1,0	0,5	3,2	0,0	0,0	3,1	0,0	0,9	6,2	0,0	0,1	0,1	0,2	2,2	0,0	0,0	0,0	0,0	0,0	0,6	0,0	0,0	0,2	0,1	0,2	0,3	0,0	0,3	2,1	3.000,5	21,7	0,7%
CH	0,8	0,0	0,0	4.292,8	0,0	0,0	6,7	0,0	0,0	0,0	0,0	1,5	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	0,0	0,0	0,0	0,0	0,0	0,0	4.303,6	10,8	0,3%
CY	0,0	0,0	0,0	0,0	391,7	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	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	391,7	0,0	0,0%
CZ	4,9	0,8	0,0	0,3	0,0	4.867,6	9,2	0,0	0,0	0,6	0,0	0,4	0,3	0,1	0,1	0,7	0,0	0,5	0,0	0,4	0,0	0,0	0,0	0,8	0,1	0,2	0,0	0,0	0,2	0,0	2,2	0,0	2,7	4.892,2	24,6	0,5%
DE	37,4	3,1	1,3	66,2	0,0	4,3	39.004,6	6,7	0,0	6,2	0,6	6,4	2,0	0,0	1,2	0,0	0,0	1,8	0,0	31,1	0,0	0,0	0,0	46,3	0,5	5,6	0,0	0,0	3,9	0,0	0,0	0,0	7,7	39.236,7	232,1	0,6%
DK	0,1	0,1	0,0	0,1	0,0	0,0	1,3	2.695,1	0,0	0,1	0,0	0,2	0,0	0,0	0,0	0,0	0,1	0,1	0,0	0,0	0,0	0,0	0,0	0,0	1,4	0,0	0,0	0,0	1,7	0,0	0,0	0,0	0,7	2.701,1	6,0	0,2%
EE	0,0	0,1	0,0	0,0	0,0	0,0	0,2	0,0	568,1	0,0	15,0	0,1	0,0	0,0	0,0	0,3	0,1	0,1	0,0	0,1	0,3	0,0	0,0	0,1	1,7	0,0	0,0	0,0	1,0	0,0	0,0	0,0	0,7	588,0	19,9	3,4%
ES	0,2	0,8	0,0	1,0	0,0	0,0	1,7	0,0	0,0	18.244,4	0,8	3,8	0,0	0,0	0,2	1,2	0,0	1,6	0,0	0,0	0,0	0,0	0,0	1,1	0,4	0,0	1,8	0,0	0,0	0,0	0,0	0,3	9,2	18.268,7	24,2	0,1%
FI	0,0	0,2	0,0	0,1	0,0	0,0	0,2	0,0	0,1	0,1	2.457,7	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	0,3	0,0	0,0	0,0	0,9	0,0	0,0	0,0	0,0	2.459,8	2,1	0,1%
FR	0,2	38,1	0,0	154,3	0,0	0,0	46,0	0,1	0,0	3,3	0,5	25.372,9	0,0	0,0	0,0	0,8	0,0	1,6	0,0	60,6	0,0	0,0	0,0	1,3	0,0	0,2	1,0	0,8	0,4	0,0	0,0	0,3	4,6	25.687,1	314,2	1,2%
GR	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	4.239,7	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	0,0	0,0	0,0	0,0	4.239,7	0,0	0,0%
HR	3,2	0,5	0,0	0,8	0,0	0,4	5,2	0,1	0,0	0,0	0,0	0,5	0,0	1.491,5	0,2	0,0	0,0	4,9	0,0	0,0	0,0	0,0	0,0	0,1	0,2	0,0	0,0	0,0	0,5	3,3	0,0	0,1	0,2	1.511,6	20,1	1,3%
HU	20,9	1,0	0,0	1,0	0,2	0,2	12,8	0,6	0,0	0,3	0,2	1,8	0,0	0,0	3.738,9	1,4	0,0	1,9	0,0	0,0	0,0	0,0	0,0	1,7	0,2	0,1	0,0	0,3	0,1	0,1	1,3	0,0	8,6	3.793,6	54,6	1,4%
IE	0,0	0,1	0,0	0,0	0,0	0,1	0,3	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	1.831,9	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,1	0,1	0,1	0,0	0,0	0,0	0,0	0,0	0,0	8,8	1.842,1	10,2	0,6%
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	165,9	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	165,9	0,0	0,0%
IT	1,3	1,3	0,1	36,7	0,0	0,0	6,6	0,1	0,0	1,8	0,0	5,3	1,1	0,2	0,2	0,3	0,0	22.829,2	0,0	0,0	0,0	0,0	0,0	0,2	0,6	0,3	0,0	1,7	0,0	0,3	0,0	0,0	4,0	22.891,1	61,9	0,3%
LT	0,0	0,0	0,0	0,0	0,0	0,0	0,1	0,3	0,1	0,0	0,1	0,0	0,0	0,0	0,0	0,2	0,0	0,0	1.296,3	0,0	0,1	0,0	0,0	0,4	1,5	0,0	0,0	0,0	0,3	0,0	0,0	0,0	0,4	1.299,7	3,5	0,3%
LU	0,0	0,7	0,0	0,1	0,0	0,0	0,8	0,0	0,0	0,0	0,0	0,7	0,0	0,0	0,0	0,0	0,0	0,0	0,0	217,7	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,2	220,6	2,9	1,3%
LV	0,0	0,0	0,0	0,1	0,2	0,0	0,8	0,2	0,5	0,0	0,2	0,1	0,1	0,0	0,0	0,4	0,0	0,1	0,1	0,0	890,9	0,0	0,0	0,4	1,3	0,2	0,0	0,0	0,5	0,0	0,0	0,0	3,0	899,1	8,3	0,9%
MK	0,0	0,0	0,1	0,2	0,0	0,1	0,2	0,0	0,0	0,0	0,0	0,0	0,1	0,1	0,0	0,0	0,0	0,7	0,0	0,0	0,0	638,0	0,0	0,0	0,0	0,0	0,0	0,1	0,1	0,6	0,0	0,0	0,0	640,3	2,3	0,4%
MT	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	0,1	0,0	0,0	0,0	0,0	164,8	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,5	165,7	0,9	0,6%
NL	0,2	8,2	0,0	0,0	0,0	0,0	11,9	0,0	0,0	0,3	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,0	0,0	8.306,1	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,3	8.327,4	21,3	0,3%
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	2.518,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	2.518,1	0,0	0,0%
PL	3,7	3,0	0,0	0,9	0,9	7,4	41,5	3,1	0,0	0,5	0,5	3,4	0,4	0,1	0,0	0,6	0,0	1,9	0,1	0,3	0,1	0,0	0,0	13,4	7,1	15.942,3	0,2	0,0	2,8	0,0	0,6	0,0	7,3	16.042,2	99,9	0,6%
PT	0,0	0,3	0,0	0,7	0,0	0,0	0,2	0,0	0,0	6,2	0,0	3,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,1	0,3	0,0	4.869,3	0,1	0,1	0,0	0,0	0,0	0,2	4.880,8	11,5	0,2%
RO	1,1	0,9	0,0	0,0	0,6	0,0	8,2	0,3	0,0	13,6	0,0	0,9	1,0	0,0	0,4	0,1	0,0	56,6	0,0	0,0	0,0	0,1	0,1	0,2	0,1	0,0	1,2	9.099,9	0,0	0,0	0,0	0,0	2,5	9.187,8	87,9	1,0%
SE	0,4	0,2	0,0	0,2	0,0	0,1	0,6	22,4	0,1	0,4	1,0	0,4	0,2	0,0	0,1	0,3	0,0	0,2	0,0	0,0	0,0	0,0	0,0	0,1	0,1	19,9	0,2	0,0	0,0	4.541,7	0,0	0,0	0,0	2,1	4.590,8	49,1	1,1%
SI	5,1	0,0	0,0	0,1	0,0	0,0	0,8	0,0	0,0	0,0	0,0	0,2	0,0	0,7	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	0,0	0,0	940,9	0,3	0,0	0,1	950,4	9,5	1,0%
SK	24,9	0,7	0,0	1,2	0,5	48,2	6,0	0,3	0,0	1,7	0,4	1,4	0,0	0,0	10,8	2,6	0,0	3,1	0,0	0,0	0,0	0,0	0,0	5,4	1,0	0,3	0,0	0,0	0,3	0,2	2.212,8	0,7	10,2	2.332,8	120,0	5,1%
TR	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	23.346,0	0,0	23.346,0	0,0	0,0%
UK	0,3	1,3	0,0	1,2	0,0	0,0	2,5	0,7	0,0	1,2	0,0	4,5	0,0	0,4	0,0	8,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,5	1,2	2,9	0,0	0,0	0,0	0,0	0,0	0,0	28.938,9	28.963,6	24,7	0,1%
Grand Total	4.172,1	4.457,7	2.980,7	4.569,2	395,2	4.929,4	39.202,7	2.730,2	568,9	18.284,7	2.477,4	25.422,2	4.251,4	1.493,4	3.753,0	1.849,3	166,4	22.912,5	1.296,5	347,7	891,3	638,1	165,6	8.416,0	2.558,0	15.950,0	4.873,8	9.103,7	4.554,7	946,2	2.219,0	23.348,1	29.016,8	248.942,1	1.385,0	0,6%
EU-27	4.168,0	4.457,1	2.980,6	275,5	395,2	4.929,0	39.190,7	2.730,1	568,9	18.284,7	2.477,4	25.420,2	4.251,3	1,8	3.752,8	1.849,3	0,5	22.905,0	1.296,5	347,7	891,3	0,1	165,6	8.415,9	39,6	15.950,0	4.873,8	9.103,6	4.554,2	942,3	2.219,0	2,0	29.016,6	216.456,6		
Incoming Crossborder workers	104,9	62,2	1,9	276,4	3,6	61,8	198,1	35,2	0,8	40,3	19,7	49,3	11,7	1,9	14,1	17,3	0,5	83,3	0,3	130,0	0,4	0,1	0,8	110,0	39,8	7,7	4,5	3,8	13,0	5,4	6,2	2,1	77,9	1.385,0		
% of employment	2,5%	1,4%	0,1%	6,0%	0,9%	1,3%	0,5%	1,3%	0,1%	0,2%	0,8%	0,2%	0,3%	0,1%	0,4%	0,9%	0,3%	0,4%	0,0%	37,4%	0,0%	0,0%	0,5%	1,3%	1,6%	0,0%	0,1%	0,0%	0,3%	0,6%	0,3%	0,0%	0,3%	0,6%		
Incoming Crossborder workers only from EU27	100,9	61,6	1,8		3,6	61,4	186,1	35,0	0,8	40,3	19,7	47,3	11,6		13,9	17,3		75,8	0,3	130,0	0,4		0,8	109,8		7,7	4,5	3,7	12,5	1,5	6,2		77,6	1.032,3		
% of employment	2,4%	1,4%	0,1%		0,9%	1,2%	0,5%	1,3%	0,1%	0,2%	0,8%	0,2%	0,3%		0,4%	0,9%		0,3%	0,0%	37,4%	0,0%		0,5%	1,3%		0,0%	0,1%	0,0%	0,3%	0,2%	0,3%		0,3%	0,5%		

* Row totals for Cyprus, Finland, Greece, Iceland, Norway, Macedonia and Turkey are not reliable (under reliability limits for 2011). For an overview of the LFS reliability limits see http://circa.europa.eu/irc/dsis/employment/info/data/eu_lfs/LFS_MAIN/Related_documents/reliab_annual_average.htm

Source: LFS

Table 84: Share in total number of incoming cross-border workers (as % of column total), by country of residence, top 3 of incoming MS, average of 2011 and 2010, EU-27

	Column Labels (country of employment)																												
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	Outgoing cross-border workers	# in top 3
AT		0,4%	10,3%	0,0%	0,9%	13,0%	0,2%	0,0%	0,8%	0,2%	0,6%	0,3%	4,2%	0,2%	1,7%	9,9%	0,1%	0,0%	2,5%	0,3%	2,7%	0,0%	18,0%	0,7%	43,3%	27,2%	0,9%	3,1%	7
BE	0,1%		6,5%	1,9%	0,1%	3,7%	0,1%	0,0%	1,1%	0,6%	28,5%	2,0%	1,0%	0,7%	0,3%	0,0%	28,6%	0,0%	11,4%	32,6%	2,2%	3,1%	1,7%	0,5%	0,0%	0,0%	1,4%	9,4%	5
BG	0,1%	0,5%		27,3%	0,7%	1,7%	0,0%	0,0%	7,8%	0,0%	1,8%	53,1%	0,7%	0,6%	2,9%	0,0%	0,0%	0,0%	0,0%	0,6%	0,0%	4,3%	2,8%	1,9%	20,0%	0,0%	2,7%	2,0%	4
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
CZ	4,8%	1,3%	0,0%	0,6%		5,0%	0,1%	0,0%	1,6%	0,0%	0,8%	2,6%	0,8%	4,0%	0,6%	0,0%	0,3%	0,0%	0,0%	0,8%	2,8%	0,0%	0,4%	1,3%	0,0%	36,0%	3,5%	2,3%	1
DE	37,1%	5,0%	71,6%	0,0%	7,1%		19,1%	0,0%	15,4%	3,0%	13,5%	17,1%	8,4%	0,0%	2,4%	0,0%	23,9%	0,0%	0,0%	42,2%	72,3%	0,0%	0,0%	31,3%	0,0%	0,0%	9,9%	16,0%	14
DK	0,1%	0,2%	0,0%	0,0%	0,0%	0,7%		0,0%	0,2%	0,0%	0,4%	0,0%	0,0%	0,0%	0,1%	0,0%	0,0%	0,3%	0,0%	0,0%	0,0%	0,0%	0,5%	13,5%	0,0%	0,4%	0,9%	0,4%	1
EE	0,0%	0,2%	0,0%	0,0%	0,0%	0,1%	0,0%		0,1%	76,1%	0,2%	0,0%	0,0%	1,7%	0,2%	0,0%	0,1%	70,9%	0,0%	0,1%	0,0%	0,0%	0,0%	8,2%	0,0%	0,0%	0,9%	1,7%	2
ES	0,2%	1,3%	0,0%	0,0%	0,0%	0,9%	0,0%	0,0%		4,3%	8,1%	0,0%	1,7%	6,9%	2,1%	0,0%	0,0%	0,0%	0,0%	1,0%	0,0%	39,9%	0,0%	0,0%	0,0%	0,0%	11,8%	2,2%	3
FI	0,0%	0,3%	0,0%	0,0%	0,0%	0,1%	0,0%	10,4%	0,2%		0,0%	0,0%	0,0%	0,0%	0,1%	0,0%	0,0%	0,0%	0,0%	0,1%	0,0%	0,0%	0,0%	7,3%	0,0%	0,0%	0,0%	0,2%	1
FR	0,2%	61,8%	0,0%	0,0%	0,0%	24,7%	0,4%	0,0%	8,3%	2,7%		0,0%	0,0%	4,9%	2,1%	0,0%	46,6%	0,0%	0,0%	1,2%	3,0%	21,3%	20,3%	3,2%	0,0%	0,0%	6,0%	15,5%	6
GR	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0
HU	20,7%	1,6%	0,8%	6,1%	0,3%	6,9%	1,6%	1,6%	0,7%	1,2%	3,9%	0,0%		7,8%	2,5%	6,2%	0,0%	0,0%	0,0%	1,5%	1,2%	0,0%	7,4%	0,5%	5,9%	21,4%	11,1%	5,2%	3
IE	0,0%	0,2%	1,9%	0,8%	0,1%	0,2%	0,0%	0,0%	0,2%	0,1%	0,1%	0,2%	0,0%		0,1%	0,0%	0,0%	0,0%	1,4%	0,1%	1,3%	0,0%	0,0%	0,0%	0,0%	0,0%	11,4%	1,0%	1
IT	1,3%	2,1%	6,2%	0,0%	0,0%	3,6%	0,3%	0,0%	4,3%	0,0%	11,2%	9,3%	1,3%	1,5%		0,0%	0,0%	0,0%	0,0%	0,2%	3,9%	0,0%	45,1%	0,0%	18,6%	0,6%	5,1%	2,4%	5
LT	0,0%	0,0%	0,0%	0,0%	0,0%	0,1%	0,8%	10,0%	0,0%	0,7%	0,0%	0,0%	0,0%	1,1%	0,0%		0,0%	12,5%	0,0%	0,4%	0,6%	0,0%	0,0%	2,0%	0,0%	0,0%	0,5%	0,2%	1
LU	0,0%	1,2%	0,8%	0,6%	0,0%	0,4%	0,1%	2,1%	0,0%	0,1%	1,4%	0,0%	0,2%	0,1%	0,0%	3,8%		2,8%	0,0%	0,1%	0,1%	0,0%	0,6%	0,2%	0,0%	0,0%	0,2%	0,3%	0
LV	0,0%	0,0%	1,9%	6,1%	0,0%	0,4%	0,5%	57,2%	0,0%	0,8%	0,3%	1,3%	0,0%	2,2%	0,1%	48,4%	0,0%		2,0%	0,4%	2,9%	0,0%	0,0%	3,8%	0,0%	0,2%	3,8%	0,7%	2
MT	0,0%	0,2%	0,0%	0,0%	0,0%	0,0%	0,1%	0,0%	0,0%	0,2%	0,0%	0,0%	0,0%	0,0%	0,1%	3,3%	0,0%	0,0%		0,1%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,6%	0,1%	0
NL	0,2%	13,3%	0,0%	0,0%	0,0%	6,4%	0,0%	0,0%	0,7%	0,5%	0,0%	0,0%	0,0%	0,0%	0,3%	0,0%	0,0%	0,0%	6,2%		0,8%	0,0%	0,0%	0,0%	0,0%	0,0%	0,4%	2,1%	1
PL	3,7%	4,9%	0,0%	25,9%	12,1%	22,3%	8,8%	0,0%	1,2%	2,5%	7,1%	3,4%	0,0%	3,6%	2,5%	28,3%	0,3%	13,5%	0,0%	12,2%		5,3%	0,8%	22,6%	1,0%	9,1%	9,4%	8,9%	8
PT	0,0%	0,6%	0,0%	0,0%	0,0%	0,1%	0,0%	0,0%	15,4%	0,0%	6,4%	0,0%	0,0%	0,2%	0,0%	0,0%	0,1%	0,0%	0,0%	0,0%	0,0%		2,4%	0,7%	0,0%	0,0%	0,3%	1,0%	1
RO	1,1%	1,5%	0,0%	17,7%	0,1%	4,4%	0,8%	0,0%	33,7%	0,0%	1,9%	8,7%	3,2%	0,8%	74,6%	0,0%	0,0%	0,0%	6,4%	0,1%	0,0%	26,0%		0,0%	0,0%	0,0%	3,2%	8,5%	4
SE	0,4%	0,3%	0,0%	0,3%	0,1%	0,3%	64,0%	18,0%	1,1%	5,0%	0,8%	1,9%	0,6%	1,5%	0,3%	0,0%	0,0%	0,0%	9,3%	0,1%	2,7%	0,0%	0,0%		0,0%	0,0%	2,8%	2,8%	4
SI	5,0%	0,1%	0,0%	0,0%	0,0%	0,4%	0,0%	0,7%	0,0%	0,0%	0,3%	0,0%	0,1%	0,0%	2,8%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,2%	0,0%	0,0%		5,2%	0,1%	0,8%	0
SK	24,7%	1,1%	0,0%	12,7%	78,4%	3,2%	0,9%	0,0%	4,2%	2,1%	3,0%	0,2%	77,9%	15,2%	4,0%	0,0%	0,0%	0,0%	3,3%	4,9%	3,6%	0,0%	0,0%	2,3%	11,2%		13,2%	11,3%	8
UK	0,3%	2,1%	0,0%	0,0%	0,0%	1,3%	1,9%	0,0%	2,9%	0,0%	9,5%	0,0%	0,0%	47,3%	0,0%	0,0%	0,0%	0,0%	57,4%	1,1%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%		2,0%	2
Incoming cross-border workers	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	84

Source: LFS

Table 85: Share in total number of outgoing cross-border workers (as % of row total), by country of employment, top 3 of outgoing MS, average of 2011 and 2010, EU-27

	Column Labels (country of employment)																												
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	Outgoing cross-border workers
AT		0,7%	0,6%	0,0%	1,8%	75,1%	0,2%	0,0%	1,0%	0,1%	0,9%	0,1%	1,8%	0,1%	4,0%	0,1%	0,2%	0,0%	0,1%	1,0%	0,7%	0,0%	2,1%	0,3%	2,0%	5,3%	2,1%	100,0%
BE	0,1%		0,1%	0,1%	0,1%	7,2%	0,1%	0,0%	0,4%	0,1%	14,0%	0,2%	0,1%	0,1%	0,2%	0,0%	38,4%	0,0%	0,1%	37,0%	0,2%	0,1%	0,1%	0,1%	0,0%	0,0%	1,1%	100,0%
BG	0,5%	1,5%		4,6%	2,1%	15,2%	0,0%	0,0%	14,8%	0,0%	4,0%	29,2%	0,5%	0,5%	10,4%	0,0%	0,0%	0,0%	0,0%	2,9%	0,0%	0,9%	0,5%	1,1%	1,4%	0,0%	9,9%	100,0%
CY																												
CZ	20,2%	3,3%	0,0%	0,1%		38,2%	0,2%	0,0%	2,6%	0,0%	1,6%	1,3%	0,4%	2,8%	2,0%	0,0%	1,6%	0,0%	0,0%	3,5%	0,9%	0,0%	0,1%	0,7%	0,0%	9,3%	11,2%	100,0%
DE	22,6%	1,9%	0,8%	0,0%	2,6%		4,0%	0,0%	3,8%	0,4%	3,9%	1,2%	0,7%	0,0%	1,1%	0,0%	18,8%	0,0%	0,0%	28,0%	3,4%	0,0%	0,0%	2,4%	0,0%	0,0%	4,6%	100,0%
DK	2,2%	3,2%	0,0%	0,0%	0,0%	30,7%		0,0%	1,9%	0,0%	4,8%	0,0%	0,0%	0,0%	1,7%	0,0%	0,0%	0,0%	0,0%	0,5%	0,0%	0,0%	0,4%	38,5%	0,0%	0,6%	15,4%	100,0%
EE	0,0%	0,5%	0,0%	0,0%	0,0%	1,1%	0,0%		0,3%	83,1%	0,5%	0,0%	0,0%	1,6%	0,7%	0,0%	0,5%	1,7%	0,0%	0,5%	0,0%	0,0%	0,0%	5,6%	0,0%	0,0%	3,7%	100,0%
ES	0,8%	3,6%	0,0%	0,0%	0,0%	7,7%	0,0%	0,0%		3,7%	17,1%	0,0%	1,1%	5,3%	7,1%	0,0%	0,2%	0,0%	0,0%	4,7%	0,0%	8,0%	0,0%	0,0%	0,0%	0,0%	40,7%	100,0%
FI	0,0%	10,6%	0,0%	0,0%	0,0%	9,9%	0,0%	5,0%	5,5%		0,0%	0,0%	0,0%	0,0%	6,4%	0,0%	0,0%	0,0%	0,0%	7,5%	0,0%	0,0%	0,0%	55,0%	0,0%	0,0%	0,0%	100,0%
FR	0,1%	23,8%	0,0%	0,0%	0,0%	28,8%	0,1%	0,0%	2,1%	0,3%		0,0%	0,0%	0,5%	1,0%	0,0%	38,0%	0,0%	0,0%	0,8%	0,1%	0,6%	0,5%	0,3%	0,0%	0,0%	2,9%	100,0%
GR																												
HU	39,0%	1,8%	0,0%	0,4%	0,3%	24,0%	1,1%	0,0%	0,5%	0,5%	3,4%	0,0%		2,5%	3,5%	0,0%	0,1%	0,0%	0,0%	3,2%	0,2%	0,0%	0,5%	0,1%	0,2%	2,5%	16,1%	100,0%
IE	0,3%	1,1%	0,3%	0,3%	0,7%	3,4%	0,2%	0,0%	0,9%	0,3%	0,4%	0,2%	0,0%		0,9%	0,0%	0,3%	0,0%	0,1%	1,5%	1,0%	0,0%	0,0%	0,0%	0,0%	0,0%	88,2%	100,0%
IT	5,2%	5,2%	0,4%	0,0%	0,1%	27,1%	0,4%	0,0%	7,2%	0,0%	21,8%	4,4%	0,8%	1,0%		0,0%	0,0%	0,0%	0,0%	0,7%	1,2%	0,0%	6,9%	0,0%	1,1%	0,1%	16,2%	100,0%
LT	0,0%	0,0%	0,0%	0,0%	0,0%	7,2%	13,7%	4,1%	0,2%	7,2%	0,0%	0,0%	0,0%	9,9%	0,0%		0,0%	2,8%	0,0%	20,2%	2,2%	0,0%	0,0%	13,1%	0,0%	0,0%	19,3%	100,0%
LU	1,3%	26,2%	0,5%	0,7%	0,4%	29,6%	1,4%	0,6%	0,0%	0,7%	24,0%	0,0%	1,1%	0,3%	0,4%	0,4%		0,4%	0,0%	3,1%	0,4%	0,0%	0,8%	1,0%	0,0%	0,0%	6,3%	100,0%
LV	0,0%	0,3%	0,5%	3,1%	0,3%	11,3%	2,4%	6,6%	0,0%	2,3%	1,9%	2,1%	0,0%	5,5%	1,7%	2,0%	0,0%		0,2%	6,4%	3,2%	0,0%	0,0%	6,9%	0,0%	0,2%	43,0%	100,0%
MT	2,8%	13,1%	0,0%	0,0%	0,0%	0,0%	4,9%	0,0%	0,0%	4,1%	1,4%	0,0%	0,0%	0,0%	9,0%	1,1%	0,7%	0,0%		6,6%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	56,2%	100,0%
NL	0,8%	38,5%	0,0%	0,0%	0,0%	56,0%	0,0%	0,0%	1,3%	0,4%	0,0%	0,0%	0,0%	0,0%	1,2%	0,0%	0,0%	0,0%	0,2%		0,3%	0,0%	0,0%	0,0%	0,0%	0,0%	1,3%	100,0%
PL	4,0%	3,3%	0,0%	1,0%	8,1%	45,3%	3,4%	0,0%	0,5%	0,5%	3,7%	0,4%	0,0%	0,7%	2,1%	0,1%	0,4%	0,1%	0,0%	14,6%		0,3%	0,0%	3,1%	0,0%	0,6%	8,0%	100,0%
PT	0,0%	3,2%	0,0%	0,0%	0,0%	1,9%	0,0%	0,0%	59,2%	0,0%	28,8%	0,0%	0,0%	0,4%	0,2%	0,0%	1,6%	0,0%	0,0%	0,5%	0,0%		0,9%	0,9%	0,0%	0,0%	2,3%	100,0%
RO	1,3%	1,1%	0,0%	0,7%	0,1%	9,3%	0,3%	0,0%	15,5%	0,0%	1,0%	1,2%	0,5%	0,2%	64,5%	0,0%	0,0%	0,0%	0,1%	0,2%	0,0%	1,3%		0,0%	0,0%	0,0%	2,9%	100,0%
SE	1,3%	0,6%	0,0%	0,0%	0,3%	2,0%	77,5%	0,5%	1,5%	3,4%	1,3%	0,8%	0,3%	0,9%	0,7%	0,0%	0,1%	0,0%	0,3%	0,5%	0,7%	0,0%	0,0%		0,0%	0,0%	7,4%	100,0%
SI	58,6%	0,4%	0,0%	0,0%	0,0%	8,7%	0,0%	0,1%	0,2%	0,0%	1,7%	0,0%	0,1%	0,0%	24,8%	0,0%	0,1%	0,0%	0,0%	0,4%	0,0%	0,1%	0,0%	0,0%		3,7%	1,1%	100,0%
SK	21,3%	0,6%	0,0%	0,4%	41,1%	5,2%	0,3%	0,0%	1,5%	0,3%	1,2%	0,0%	9,2%	2,3%	2,6%	0,0%	0,0%	0,0%	0,0%	4,6%	0,2%	0,0%	0,0%	0,2%	0,1%		8,7%	100,0%
UK	1,5%	6,4%	0,0%	0,0%	0,0%	12,3%	3,4%	0,0%	5,7%	0,0%	22,2%	0,0%	0,0%	40,5%	0,0%	0,0%	0,0%	0,0%	2,2%	5,9%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%		100,0%
Incoming cross-border workers	9,8%	6,0%	0,2%	0,3%	6,0%	18,0%	3,4%	0,1%	3,9%	1,9%	4,6%	1,1%	1,3%	1,7%	7,3%	0,0%	12,6%	0,0%	0,1%	10,6%	0,7%	0,4%	0,4%	1,2%	0,1%	0,6%	7,5%	100,0%
# in top 3	5	6	0	0	2	17	2	0	3	2	6	1	1	1	4	0	4	0	0	6	0	1	0	4	0	1	12	78

Source: LFS

Table 86: PD A1 issued in reporting countries by destination, 2010, EU-27 (without SE as sending country)

Destination country		Sending country																										Total
		AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SI	SK	UK	
Posting according to Art. 12 of Regulation (EC) No 883/2004	AT	0	387	150	0	1926	36567	105	2	325	29	1733	5	3938	7	1082	0	127	8	3	436	4526	1363	404	3449	2484	541	59597
	BE	489	0	405	0	852	15373	98	40	1330	131	21149	21	2067	116	1854	297	10748	95	7	5625	19157	5126	1637	1003	2276	540	90436
	BG	228	34	0	0	82	1117	20	3	355	45	493	58	151	2	70	2	8	1	0	23	1349	30	168	35	77	126	4477
	CY	9	17	34	0	16	192	30	0	46		155	73	0	0	36	0	3	3	0	4	326	46	40	0	3	661	1594
	CZ	1279	202	23	0	0	4404	82	2	287	7	1885	2	171	6	123	21	22	7	0	69	2934	22	4	113	4159	63	15887
	DE	11918	4530	2546	0	4465	0	474	207	4253	261	23177	114	26889	217	3107	1056	5171	1312	10	3782	113446	5175	16171	10641	9466	1472	249860
	DK	75	130	12	0	165	4041	0	35	136	33	1131	0	154	2	167	29	38	28	0	126	2549	111	77	43	157	147	9386
	EE	9	5	0	0	18	186	15	0	15	70	140	0	3	0	8	37	3	100	2	4	616	0	0	0	3	0	1234
	ES	598	1052	156	0	710	10715	331	17	0	205	17010	39	206	34	2755	188	228	10	2	702	2455	18968	385	293	297	5767	63123
	FI	111	161	13	0	105	1796	37	11701	98	0	1295	0	111	14	68	523	24	156	0	28	2996	15	10	299	465	141	20167
	FR	955	18479	344	0	1495	17893	544	196	16782	106	0	66	1136	185	5555	641	37115	196	0	1781	22865	17191	4251	549	2474	9576	160375
	GR	97	125	139	70	87	1161	135	9	438	72	2067	0	13	2	1011	70	28	31	152	209	624	40	581	28	69	3364	10622
	HU	745	218	20	0	200	1815	15	0	269	16	1792	3	0	5	301	0	46	6	2	45	1123	10	573	163	968	108	8443
	IE	111	97	2	0	27	831	59	0	307	14	1446	0	23	0	43	8	135	1	15	43	1197	251	0	26	19	351	5009
	IT	2697	1379	367	0	865	15198	277	28	6238	107	15449	36	983	62	0	114	333	269	15	787	3903	1451	3086	3402	912	2394	60352
	LT	10	14	0	0	55	354	27	42	34	2	181	0	113	0	23	0	2	55	0	2	881	0	0	0	14	0	1839
	LU	300	5129	2	11	108	16124	6	1	41		3451	1	152	7	114	0	0	1	16	186	1622	258	64	24	62	42	27722
	LV	6	20	5	0	49	397	12	41	50	1	182	0	27	1	11	221	17	0	0	8	756	0	0	2	4	39	1849
	MT	6	7	0	0	23	266	22	1	50	10	400	0	30	2	57	0	13		0	9	280	16	0	1	5	105	1303
	NL	864	14653	845	0	927	27391	124	301	2168	50	5719	6	1435	477	1977	662	330	95	195	0	15901	7423	1518	1976	2109	4206	91352
	PL	433	324	60	0	567	5221	99	23	640	70	3702	1	114	48	93	288	112	40	2	109	0	64	123	46	504	159	12842
	PT	172	218	2	0	54	1339	28	1	5259	77	3059	6	108	4	225	0	37		0	99	609	0	174	48	2	643	12164
	RO	539	196	161	0	165	2669	18	2	748	9	2496	97	698	4	406	0	16		1	43	830	36	0	76	183	30	9423
	SE	296	163	21	0	330	4241	1136	374	292	397	2709	7	173	208	213	836	103	726	0	95	6023	60	58	148	489	183	19281
	SI	324	31	7	0	37	862	1	0	59	6	372	0	249	2	135	19	2		0	9	1081	0	7	0	187	0	3390
	SK	659	49	217	0	1607	1718	20	0	59	14	773	0	908	3	350	0	64	5	1	1	1941	3	43	200	0	30	8665
	UK	409	1314	93	0	404	5670	750	7	2889	229	13255	97	337	447	826	26	351	21	16	642	4529	752	132	396	266	0	33858
Sub-total postings		23342	48934	5624	81	15339	177541	4465	13033	43168	1961	125221	632	40219	1855	20610	5038	55076	3166	439	14867	214519	58411	29506	22961	27654	30688	984350

Source: EC (2012), *Posting of workers in the European Union and EFTA countries: Report on A1 portable documents issued in 2010 and 2011*

Table 87: PD A1 issued in reporting countries by destination (as % of row total), top 3 of sending countries, 2010, EU-27 (without SE as sending country)

Destination country		Sending country																										Total
		AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SI	SK	UK	
Posting according to Art. 12 of Regulation (EC) No 883/2004	AT	0,0%	0,6%	0,3%	0,0%	3,2%	61,4%	0,2%	0,0%	0,5%	0,0%	2,9%	0,0%	6,6%	0,0%	1,8%	0,0%	0,2%	0,0%	0,0%	0,7%	7,6%	2,3%	0,7%	5,8%	4,2%	0,9%	100,0%
	BE	0,5%	0,0%	0,5%	0,0%	0,9%	17,1%	0,1%	0,0%	1,5%	0,1%	23,5%	0,0%	2,3%	0,1%	2,1%	0,3%	11,9%	0,1%	0,0%	6,3%	21,3%	5,7%	1,8%	1,1%	2,5%	0,6%	100,0%
	BG	5,4%	0,8%	0,0%	0,0%	1,9%	26,3%	0,5%	0,1%	8,4%	1,1%	11,6%	1,4%	3,6%	0,0%	1,6%	0,0%	0,2%	0,0%	0,0%	0,5%	31,7%	0,7%	4,0%	0,8%	1,8%	3,0%	100,0%
	CY	0,5%	1,0%	2,0%	0,0%	0,9%	11,4%	1,8%	0,0%	2,7%	0,0%	9,2%	4,3%	0,0%	0,0%	2,1%	0,0%	0,2%	0,2%	0,0%	0,2%	19,3%	2,7%	2,4%	0,0%	0,2%	39,2%	100,0%
	CZ	8,8%	1,4%	0,2%	0,0%	0,0%	30,1%	0,6%	0,0%	2,0%	0,0%	12,9%	0,0%	1,2%	0,0%	0,8%	0,1%	0,2%	0,0%	0,0%	0,5%	20,1%	0,2%	0,0%	0,8%	28,5%	0,4%	100,0%
	DE	5,0%	1,9%	1,1%	0,0%	1,9%	0,0%	0,2%	0,1%	1,8%	0,1%	9,7%	0,0%	11,3%	0,1%	1,3%	0,4%	2,2%	0,6%	0,0%	1,6%	47,7%	2,2%	6,8%	4,5%	4,0%	0,6%	100,0%
	DK	0,8%	1,4%	0,1%	0,0%	1,8%	43,4%	0,0%	0,4%	1,5%	0,4%	12,1%	0,0%	1,7%	0,0%	1,8%	0,3%	0,4%	0,3%	0,0%	1,4%	27,4%	1,2%	0,8%	0,5%	1,7%	1,6%	100,0%
	EE	0,7%	0,4%	0,0%	0,0%	1,5%	15,2%	1,2%	0,0%	1,2%	5,7%	11,4%	0,0%	0,2%	0,0%	0,7%	3,0%	0,2%	8,2%	0,2%	0,3%	50,3%	0,0%	0,0%	0,0%	0,2%	0,0%	100,0%
	ES	1,0%	1,7%	0,2%	0,0%	1,1%	17,1%	0,5%	0,0%	0,0%	0,3%	27,2%	0,1%	0,3%	0,1%	4,4%	0,3%	0,4%	0,0%	0,0%	1,1%	3,9%	30,3%	0,6%	0,5%	0,5%	9,2%	100,0%
	FI	0,6%	0,8%	0,1%	0,0%	0,5%	9,0%	0,2%	58,3%	0,5%	0,0%	6,5%	0,0%	0,6%	0,1%	0,3%	2,6%	0,1%	0,8%	0,0%	0,1%	14,9%	0,1%	0,0%	1,5%	2,3%	0,7%	100,0%
	FR	0,6%	11,6%	0,2%	0,0%	0,9%	11,2%	0,3%	0,1%	10,5%	0,1%	0,0%	0,0%	0,7%	0,1%	3,5%	0,4%	23,3%	0,1%	0,0%	1,1%	14,3%	10,8%	2,7%	0,3%	1,6%	6,0%	100,0%
	GR	0,9%	1,2%	1,3%	0,7%	0,8%	11,0%	1,3%	0,1%	4,2%	0,7%	19,6%	0,0%	0,1%	0,0%	9,6%	0,7%	0,3%	0,3%	1,4%	2,0%	5,9%	0,4%	5,5%	0,3%	0,7%	32,0%	100,0%
	HU	9,7%	2,8%	0,3%	0,0%	2,6%	23,6%	0,2%	0,0%	3,5%	0,2%	23,3%	0,0%	0,0%	0,1%	3,9%	0,0%	0,6%	0,1%	0,0%	0,6%	14,6%	0,1%	7,4%	2,1%	12,6%	1,4%	100,0%
	IE	2,3%	2,0%	0,0%	0,0%	0,6%	17,0%	1,2%	0,0%	6,3%	0,3%	29,5%	0,0%	0,5%	0,0%	0,9%	0,2%	2,8%	0,0%	0,3%	0,9%	24,5%	5,1%	0,0%	0,5%	0,4%	7,2%	100,0%
	IT	4,7%	2,4%	0,6%	0,0%	1,5%	26,4%	0,5%	0,0%	10,8%	0,2%	26,8%	0,1%	1,7%	0,1%	0,0%	0,2%	0,6%	0,5%	0,0%	1,4%	6,8%	2,5%	5,4%	5,9%	1,6%	4,2%	100,0%
	LT	0,5%	0,8%	0,0%	0,0%	3,0%	19,4%	1,5%	2,3%	1,9%	0,1%	9,9%	0,0%	7,8%	0,0%	1,3%	0,0%	0,1%	3,0%	0,0%	0,1%	48,2%	0,0%	0,0%	0,0%	0,8%	0,0%	100,0%
	LU	1,1%	18,7%	0,0%	0,0%	0,4%	58,8%	0,0%	0,0%	0,1%	0,0%	12,6%	0,0%	0,6%	0,0%	0,4%	0,0%	0,0%	0,0%	0,1%	0,7%	5,9%	0,9%	0,2%	0,1%	0,2%	0,2%	100,0%
	LV	0,3%	1,1%	0,3%	0,0%	2,7%	21,5%	0,7%	2,2%	2,7%	0,1%	9,9%	0,0%	1,5%	0,1%	0,6%	12,0%	0,9%	0,0%	0,0%	0,4%	41,0%	0,0%	0,0%	0,1%	0,2%	2,1%	100,0%
	MT	0,5%	0,5%	0,0%	0,0%	1,8%	20,5%	1,7%	0,1%	3,9%	0,8%	30,8%	0,0%	2,3%	0,2%	4,4%	0,0%	1,0%	0,0%	0,0%	0,7%	21,6%	1,2%	0,0%	0,1%	0,4%	8,1%	100,0%
	NL	1,0%	16,2%	0,9%	0,0%	1,0%	30,3%	0,1%	0,3%	2,4%	0,1%	6,3%	0,0%	1,6%	0,5%	2,2%	0,7%	0,4%	0,1%	0,2%	0,0%	17,6%	8,2%	1,7%	2,2%	2,3%	4,6%	100,0%
	PL	3,5%	2,6%	0,5%	0,0%	4,6%	42,1%	0,8%	0,2%	5,2%	0,6%	29,8%	0,0%	0,9%	0,4%	0,7%	2,3%	0,9%	0,3%	0,0%	0,9%	0,0%	0,5%	1,0%	0,4%	4,1%	1,3%	100,0%
	PT	1,4%	1,8%	0,0%	0,0%	0,5%	11,2%	0,2%	0,0%	43,9%	0,6%	25,5%	0,1%	0,9%	0,0%	1,9%	0,0%	0,3%	0,0%	0,0%	0,8%	5,1%	0,0%	1,5%	0,4%	0,0%	5,4%	100,0%
	RO	6,1%	2,2%	1,8%	0,0%	1,9%	30,0%	0,2%	0,0%	8,4%	0,1%	28,1%	1,1%	7,9%	0,0%	4,6%	0,0%	0,2%	0,0%	0,0%	0,5%	9,3%	0,4%	0,0%	0,9%	2,1%	0,3%	100,0%
	SE	1,6%	0,9%	0,1%	0,0%	1,7%	22,3%	6,0%	2,0%	1,5%	2,1%	14,3%	0,0%	0,9%	1,1%	1,1%	4,4%	0,5%	3,8%	0,0%	0,5%	31,7%	0,3%	0,3%	0,8%	2,6%	1,0%	100,0%
	SI	10,6%	1,0%	0,2%	0,0%	1,2%	28,1%	0,0%	0,0%	1,9%	0,2%	12,1%	0,0%	8,1%	0,1%	4,4%	0,6%	0,1%	0,0%	0,0%	0,3%	35,3%	0,0%	0,2%	0,0%	6,1%	0,0%	100,0%
	SK	8,2%	0,6%	2,7%	0,0%	20,1%	21,5%	0,2%	0,0%	0,7%	0,2%	9,7%	0,0%	11,3%	0,0%	4,4%	0,0%	0,8%	0,1%	0,0%	0,0%	24,2%	0,0%	0,5%	2,5%	0,0%	0,4%	100,0%
	UK	1,2%	3,9%	0,3%	0,0%	1,2%	17,0%	2,2%	0,0%	8,6%	0,7%	39,6%	0,3%	1,0%	1,3%	2,5%	0,1%	1,0%	0,1%	0,0%	1,9%	13,5%	2,2%	0,4%	1,2%	0,8%	0,0%	100,0%
Sub-total postings		2,6%	5,4%	0,6%	0,0%	1,5%	15,6%	0,5%	1,4%	4,8%	0,2%	13,7%	0,1%	4,0%	0,2%	2,2%	0,6%	6,1%	0,4%	0,0%	1,6%	23,3%	6,3%	3,2%	2,2%	2,8%	3,3%	100,0%
#in top 3		0	3	0	0	1	26	0	1	3	0	20	0	2	0	0	1	1	0	0	0	22	1	0	0	1	2	84

Source: EC (2012), *Posting of workers in the European Union and EFTA countries: Report on A1 portable documents issued in 2010 and 2011*

Table 88: PD A1 issued in reporting countries by destination (as % of column total), top 3 of destination countries, 2010, EU-27 (without SE as sending country)

Destination country		Sending country																										Total	# in top 3
		AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SI	SK	UK		
Posting according to Art. 12 of Regulation (EC) No 883/2004	AT	0,0%	0,8%	2,7%		12,6%	20,6%	2,4%	0,0%	0,8%	1,5%	1,4%	0,8%	9,8%	0,4%	5,2%	0,0%	0,2%	0,3%	0,7%	2,9%	2,1%	2,3%	1,4%	15,0%	9,0%	1,8%	6,1%	5
	BE	2,1%	0,0%	7,2%		5,6%	8,7%	2,2%	0,3%	3,1%	6,7%	16,9%	3,3%	5,1%	6,3%	9,0%	5,9%	19,5%	3,0%	1,6%	37,8%	8,9%	8,8%	5,5%	4,4%	8,2%	1,8%	9,2%	6
	BG	1,0%	0,1%	0,0%		0,5%	0,6%	0,4%	0,0%	0,8%	2,3%	0,4%	9,2%	0,4%	0,1%	0,3%	0,0%	0,0%	0,0%	0,0%	0,2%	0,6%	0,1%	0,6%	0,2%	0,3%	0,4%	0,5%	0
	CY	0,0%	0,0%	0,6%		0,1%	0,1%	0,7%	0,0%	0,1%	0,0%	0,1%	11,6%	0,0%	0,0%	0,2%	0,0%	0,0%	0,1%	0,0%	0,0%	0,2%	0,1%	0,1%	0,0%	0,0%	2,2%	0,2%	0
	CZ	5,5%	0,4%	0,4%		0,0%	2,5%	1,8%	0,0%	0,7%	0,4%	1,5%	0,3%	0,4%	0,3%	0,6%	0,4%	0,0%	0,2%	0,0%	0,5%	1,4%	0,0%	0,0%	0,5%	15,0%	0,2%	1,6%	2
	DE	51,1%	9,3%	45,3%		29,1%	0,0%	10,6%	1,6%	9,9%	13,3%	18,5%	18,0%	66,9%	11,7%	15,1%	21,0%	9,4%	41,4%	2,3%	25,4%	52,9%	8,9%	54,8%	46,3%	34,2%	4,8%	25,4%	18
	DK	0,3%	0,3%	0,2%		1,1%	2,3%	0,0%	0,3%	0,3%	1,7%	0,9%	0,0%	0,4%	0,1%	0,8%	0,6%	0,1%	0,9%	0,0%	0,8%	1,2%	0,2%	0,3%	0,2%	0,6%	0,5%	1,0%	0
	EE	0,0%	0,0%	0,0%		0,1%	0,1%	0,3%	0,0%	0,0%	3,6%	0,1%	0,0%	0,0%	0,0%	0,0%	0,7%	0,0%	3,2%	0,5%	0,0%	0,3%	0,0%	0,0%	0,0%	0,0%	0,0%	0,1%	0
	ES	2,6%	2,1%	2,8%		4,6%	6,0%	7,4%	0,1%	0,0%	10,5%	13,6%	6,2%	0,5%	1,8%	13,4%	3,7%	0,4%	0,3%	0,5%	4,7%	1,1%	32,5%	1,3%	1,3%	1,1%	18,8%	6,4%	4
	FI	0,5%	0,3%	0,2%		0,7%	1,0%	0,8%	89,8%	0,2%	0,0%	1,0%	0,0%	0,3%	0,8%	0,3%	10,4%	0,0%	4,9%	0,0%	0,2%	1,4%	0,0%	0,0%	1,3%	1,7%	0,5%	2,0%	1
	FR	4,1%	37,8%	6,1%		9,7%	10,1%	12,2%	1,5%	38,9%	5,4%	0,0%	10,4%	2,8%	10,0%	27,0%	12,7%	67,4%	6,2%	0,0%	12,0%	10,7%	29,4%	14,4%	2,4%	8,9%	31,2%	16,3%	12
	GR	0,4%	0,3%	2,5%		0,6%	0,7%	3,0%	0,1%	1,0%	3,7%	1,7%	0,0%	0,0%	0,1%	4,9%	1,4%	0,1%	1,0%	34,6%	1,4%	0,3%	0,1%	2,0%	0,1%	0,2%	11,0%	1,1%	1
	HU	3,2%	0,4%	0,4%		1,3%	1,0%	0,3%	0,0%	0,6%	0,8%	1,4%	0,5%	0,0%	0,3%	1,5%	0,0%	0,1%	0,2%	0,5%	0,3%	0,5%	0,0%	1,9%	0,7%	3,5%	0,4%	0,9%	0
	IE	0,5%	0,2%	0,0%		0,2%	0,5%	1,3%	0,0%	0,7%	0,7%	1,2%	0,0%	0,1%	0,0%	0,2%	0,2%	0,2%	0,0%	3,4%	0,3%	0,6%	0,4%	0,0%	0,1%	0,1%	1,1%	0,5%	0
	IT	11,6%	2,8%	6,5%		5,6%	8,6%	6,2%	0,2%	14,5%	5,5%	12,3%	5,7%	2,4%	3,3%	0,0%	2,3%	0,6%	8,5%	3,4%	5,3%	1,8%	2,5%	10,5%	14,8%	3,3%	7,8%	6,1%	5
	LT	0,0%	0,0%	0,0%		0,4%	0,2%	0,6%	0,3%	0,1%	0,1%	0,1%	0,0%	0,4%	0,0%	0,1%	0,0%	0,0%	1,7%	0,0%	0,0%	0,4%	0,0%	0,0%	0,0%	0,1%	0,0%	0,2%	0
	LU	1,3%	10,5%	0,0%		0,7%	9,1%	0,1%	0,0%	0,1%	0,0%	2,8%	0,2%	0,4%	0,4%	0,6%	0,0%	0,0%	0,0%	3,6%	1,3%	0,8%	0,4%	0,2%	0,1%	0,2%	0,1%	2,8%	2
	LV	0,0%	0,0%	0,1%		0,3%	0,2%	0,3%	0,3%	0,1%	0,1%	0,1%	0,0%	0,1%	0,1%	0,1%	4,4%	0,0%	0,0%	0,0%	0,1%	0,4%	0,0%	0,0%	0,0%	0,0%	0,1%	0,2%	0
	MT	0,0%	0,0%	0,0%		0,1%	0,1%	0,5%	0,0%	0,1%	0,5%	0,3%	0,0%	0,1%	0,1%	0,3%	0,0%	0,0%	0,0%	0,0%	0,1%	0,1%	0,0%	0,0%	0,0%	0,0%	0,3%	0,1%	0
	NL	3,7%	29,9%	15,0%		6,0%	15,4%	2,8%	2,3%	5,0%	2,5%	4,6%	0,9%	3,6%	25,7%	9,6%	13,1%	0,6%	3,0%	44,4%	0,0%	7,4%	12,7%	5,1%	8,6%	7,6%	13,7%	9,3%	10
	PL	1,9%	0,7%	1,1%		3,7%	2,9%	2,2%	0,2%	1,5%	3,6%	3,0%	0,2%	0,3%	2,6%	0,5%	5,7%	0,2%	1,3%	0,5%	0,7%	0,0%	0,1%	0,4%	0,2%	1,8%	0,5%	1,3%	0
	PT	0,7%	0,4%	0,0%		0,4%	0,8%	0,6%	0,0%	12,2%	3,9%	2,4%	0,9%	0,3%	0,2%	1,1%	0,0%	0,1%	0,0%	0,0%	0,7%	0,3%	0,0%	0,6%	0,2%	0,0%	2,1%	1,2%	1
	RO	2,3%	0,4%	2,9%		1,1%	1,5%	0,4%	0,0%	1,7%	0,5%	2,0%	15,3%	1,7%	0,2%	2,0%	0,0%	0,0%	0,0%	0,2%	0,3%	0,4%	0,1%	0,0%	0,3%	0,7%	0,1%	1,0%	1
	SE	1,3%	0,3%	0,4%		2,2%	2,4%	25,4%	2,9%	0,7%	20,2%	2,2%	1,1%	0,4%	11,2%	1,0%	16,6%	0,2%	22,9%	0,0%	0,6%	2,8%	0,1%	0,2%	0,6%	1,8%	0,6%	2,0%	5
	SI	1,4%	0,1%	0,1%		0,2%	0,5%	0,0%	0,0%	0,1%	0,3%	0,3%	0,0%	0,6%	0,1%	0,7%	0,4%	0,0%	0,0%	0,0%	0,1%	0,5%	0,0%	0,0%	0,0%	0,7%	0,0%	0,3%	0
	SK	2,8%	0,1%	3,9%		10,5%	1,0%	0,4%	0,0%	0,1%	0,7%	0,6%	0,0%	2,3%	0,2%	1,7%	0,0%	0,1%	0,2%	0,2%	0,0%	0,9%	0,0%	0,1%	0,9%	0,0%	0,1%	0,9%	1
	UK	1,8%	2,7%	1,7%		2,6%	3,2%	16,8%	0,1%	6,7%	11,7%	10,6%	15,3%	0,8%	24,1%	4,0%	0,5%	0,6%	0,7%	3,6%	4,3%	2,1%	1,3%	0,4%	1,7%	1,0%	0,0%	3,4%	5
Sub-total postings		100,0%	100,0%	100,0%		100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	79

Source: EC (2012), *Posting of workers in the European Union and EFTA countries: Report on A1 portable documents issued in 2010 and 2011*

10.3 Detailed tables on unemployment benefits

10.3.1 Estimated annual expenditure baseline scenario and different options

Table 89: Baseline scenario: frontier workers return to country of residence and other cross-border workers have right to choose, scenario: 50% register in country of residence and 50% register in country of employment, in € .000

	Baseline scenario: frontier workers return to country of residence and cross-border workers (50% register in country of residence and 50% register in country of employment)																													
	Column Labels (country of employment)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	2.171.898	306	122	0	514	21.772	58	0	556	32	311	29	816	54	1.309	33	58	0	9	261	132	0	332	56	578	2.982	349	2.202.567	30.669	27.971
BE	53	6.722.007	115	49	57	9.469	48	0	1.011	168	23.215	304	149	269	222	0	30.534	0	57	27.349	158	175	46	57	0	0	785	6.816.296	94.289	90.566
BG	29	257	138.017	116	29	1.072	0	0	1.582	0	500	350	7	99	557	0	0	0	0	355	0	44	3	57	21	0	193	143.290	5.272	354
CY	0	0	0	82.271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82.271	0	0
CZ	284	650	0	3	478.963	907	18	0	381	0	243	68	13	742	142	0	215	0	0	511	28	0	1	45	0	431	336	483.982	5.018	1.650
DE	14.001	2.186	605	0	2.753	24.698.596	4.111	0	8.257	541	5.125	1.378	629	0	1.085	0	11.911	0	0	16.528	4.763	0	0	2.121	0	0	2.946	24.777.536	78.940	61.378
DK	45	158	0	0	0	895	1.748.004	0	115	0	208	0	0	0	45	0	0	1	0	18	0	0	7	1.154	0	18	269	1.750.937	2.933	2.049
EE	0	77	0	0	0	70	0	69.201	26	842	57	0	0	308	34	0	50	42	0	54	0	0	0	249	0	0	68	71.079	1.878	884
ES	68	784	0	0	0	847	0	0	16.844.845	637	1.639	0	74	1.548	683	0	23	0	0	706	0	951	0	0	0	0	2.204	16.855.008	10.163	2.590
FI	0	239	0	0	0	139	0	204	174	2.818.163	0	0	0	0	89	0	0	0	0	109	0	0	0	989	0	0	0	2.820.106	1.942	1.193
FR	126	38.307	0	0	0	41.043	111	0	8.192	556	28.721.285	0	0	1.533	1.638	0	32.772	0	0	1.084	142	868	371	271	0	0	2.371	28.850.669	129.384	121.951
GR	0	0	0	0	0	0	0	0	0	0	0	1.146.889	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.146.889	0	0
HU	729	767	1	29	13	4.430	202	2	151	148	1.110	0	345.607	1.412	510	2	18	0	0	999	6	0	17	16	5	154	906	357.234	11.627	905
IE	15	152	26	17	43	288	13	0	180	30	47	21	0	3.619.917	79	0	26	0	6	130	73	0	0	0	0	0	9.133	3.630.195	10.278	9.133
IT	312	1.269	35	0	6	3.458	54	0	1.801	8	2.784	537	68	348	10.752.890	0	0	0	0	121	90	0	408	0	114	15	1.097	10.765.414	12.523	3.210
LT	0	0	0	0	0	46	90	7	2	82	0	0	0	195	0	92.550	0	4	0	228	2	0	0	59	0	0	34	93.300	750	6
LU	30	1.466	18	18	11	1.470	47	35	0	31	1.508	0	45	25	16	24	234.470	29	0	93	14	0	21	32	0	0	166	239.571	5.101	4.444
LV	0	15	2	27	2	264	57	44	0	95	79	25	0	386	29	14	0	96.707	1	259	11	0	0	114	0	1	287	98.418	1.712	59
MT	8	96	0	0	0	0	17	0	0	23	8	0	0	0	25	2	4	0	21.794	35	0	0	0	0	0	0	74	22.086	292	0
NL	153	18.840	0	0	0	24.299	0	0	879	153	0	0	0	0	347	0	0	0	46	9.558.139	88	0	0	0	0	0	299	9.603.242	45.103	43.139
PL	1.022	2.342	0	109	209	1.171	1.048	0	242	286	1.957	62	0	627	476	6	189	5	0	7.790	607.647	53	1	655	1	31	662	626.591	18.944	1.416
PT	0	310	0	0	0	88	0	0	4.401	0	2.207	0	0	48	8	0	104	0	0	35	0	1.960.678	15	32	0	0	50	1.967.977	7.299	4.401
RO	322	748	0	82	3	2.825	101	0	7.323	0	548	187	39	143	15.161	0	0	0	5	97	0	289	533.123	0	0	0	261	561.258	28.136	39
SE	146	161	0	3	21	310	9.258	80	461	449	323	113	34	354	96	0	19	0	18	104	63	0	0	1.982.084	0	0	606	1.994.705	12.621	9.707
SI	328	29	0	0	0	281	0	1	9	0	96	0	1	0	267	0	4	0	0	22	0	3	0	0	104.122	44	12	105.219	1.098	596
SK	424	529	0	54	1.385	1.999	110	0	851	241	818	4	487	2.684	771	0	19	0	2	3.171	11	0	0	66	11	124.628	927	139.192	14.564	2.307
UK	92	1.108	0	0	0	984	274	0	783	0	3.000	0	0	2.402	0	0	0	0	60	737	0	0	0	0	0	0	4.431.337	4.440.778	9.441	2.402
EU-27	2.190.086	6.792.804	138.940	82.778	484.011	24.816.724	1.763.621	69.574	16.882.221	2.822.486	28.767.068	1.149.968	347.970	3.633.095	10.776.480	92.631	310.415	96.788	21.998	9.618.935	613.226	1.963.061	534.346	1.988.057	104.852	128.303	4.455.373	120.645.809	539.976	392.351
Incoming Crossborder workers	18.188	70.797	923	507	5.047	118.128	15.616	373	37.376	4.322	45.783	3.079	2.363	13.178	23.590	81	75.944	82	204	60.796	5.580	2.383	1.223	5.973	730	3.674	24.035	539.976		
Incoming frontier workers	16.079	60.800	0	0	4.861	101.026	13.369	248	12.592	1.292	34.271	350	1.343	2.402	3.214	20	75.216	46	0	43.877	4.804	951	20	2.144	697	3.597	9.133	392.351		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 90: Baseline scenario: frontier workers return to country of residence and other cross-border workers have right to choose, scenario: rational decision, in € .000

	Baseline scenario: frontier workers have to return while cross-border workers have right to choose (rational decision)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	2.171.898	368	235	0	514	21.772	67	0	810	35	313	49	816	59	1.309	63	77	0	15	362	255	0	625	76	578	2.982	594	2.203.872	31.975	27.971
BE	64	6.722.007	224	84	107	9.469	64	0	1.620	189	23.215	546	285	302	341	0	30.534	0	103	27.349	310	295	88	87	0	0	1.407	6.818.687	96.680	90.566
BG	57	501	138.017	204	44	2.040	0	0	2.887	0	965	350	9	191	1.034	0	0	0	0	698	0	79	3	105	32	0	321	147.540	9.523	354
CY	0	0	0	82.271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82.271	0	0
CZ	284	1.212	0	4	478.963	907	32	0	589	0	438	83	17	1.359	230	0	407	0	0	974	28	0	2	72	0	431	413	486.446	7.483	1.650
DE	14.001	2.186	1.151	0	2.753	24.698.596	4.111	0	10.788	676	5.125	2.217	1.151	0	1.314	0	11.911	0	0	16.528	4.763	0	0	2.539	0	0	4.718	24.784.529	85.932	61.378
DK	52	212	0	0	0	895	1.748.004	0	153	0	238	0	0	0	55	0	0	2	0	27	0	0	12	1.154	0	34	434	1.751.274	3.270	2.049
EE	0	148	0	0	0	130	0	69.201	45	842	108	0	0	588	60	0	98	42	0	105	0	0	0	444	0	0	103	71.913	2.713	884
ES	98	1.257	0	0	0	1.107	0	0	16.844.845	966	1.639	0	125	2.352	753	0	38	0	0	1.212	0	951	0	0	0	0	3.002	16.858.346	13.501	2.590
FI	0	269	0	0	0	173	0	204	263	2.818.163	0	0	0	0	128	0	0	0	0	143	0	0	0	989	0	0	0	2.820.334	2.170	1.193
FR	127	38.307	0	0	0	41.043	127	0	8.192	603	28.721.285	0	0	1.666	1.638	0	32.772	0	0	1.508	275	1.347	698	367	0	0	4.030	28.853.985	132.700	121.951
GR	0	0	0	0	0	0	0	0	0	0	0	1.146.889	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.146.889	0	0
HU	729	1.470	1	46	17	8.103	372	2	256	281	2.082	0	345.607	2.675	892	3	35	0	0	1.942	8	0	17	27	5	154	1.318	366.042	20.435	905
IE	16	171	50	29	78	361	16	0	273	30	51	37	0	3.619.917	114	0	32	0	10	172	142	0	0	0	0	0	9.133	3.630.631	10.714	9.133
IT	312	1.947	65	0	9	4.186	67	0	1.985	11	2.784	783	119	501	10.752.890	0	0	0	0	201	168	0	717	0	114	29	1.588	10.768.475	15.584	3.210
LT	0	0	0	0	0	89	172	10	4	160	0	0	0	379	0	92.550	0	4	0	451	2	0	0	111	0	0	57	93.989	1.439	6
LU	39	1.466	36	31	21	1.470	68	68	0	39	1.508	0	88	31	25	48	234.470	57	0	100	27	0	42	52	0	0	306	239.994	5.524	4.444
LV	0	29	2	45	2	495	108	44	0	182	150	39	0	743	54	14	0	96.707	2	507	13	0	0	208	0	1	454	99.799	3.093	59
MT	13	172	0	0	0	0	27	0	0	40	14	0	0	0	37	4	7	0	21.794	66	0	0	0	0	0	0	74	22.247	453	0
NL	212	18.840	0	0	0	24.299	0	0	1.509	202	0	0	0	0	576	0	0	0	85	9.558.139	174	0	0	0	0	0	555	9.604.592	46.453	43.139
PL	1.983	4.588	0	194	209	1.171	2.010	0	447	557	3.794	105	0	1.222	891	6	373	6	0	15.368	607.647	96	2	1.229	2	31	1.122	643.052	35.405	1.416
PT	0	521	0	0	0	126	0	0	4.401	0	3.426	0	0	78	10	0	182	0	0	62	0	1.960.678	24	40	0	0	62	1.969.609	8.932	4.401
RO	606	1.435	0	132	4	5.184	187	0	12.524	0	1.030	273	39	272	26.645	0	0	0	7	189	0	474	533.123	0	0	0	383	582.506	49.383	39
SE	199	245	0	4	35	371	9.258	142	515	449	438	166	60	506	97	0	31	0	26	172	119	0	0	1.982.084	0	0	884	1.995.801	13.718	9.707
SI	328	54	0	0	0	480	0	1	13	0	172	0	1	0	267	0	7	0	0	42	0	4	0	0	104.122	69	15	105.575	1.453	596
SK	424	1.036	0	95	1.385	3.825	210	0	1.569	469	1.584	7	487	5.226	1.442	0	37	0	3	6.254	11	0	0	123	18	124.628	1.568	150.402	25.774	2.307
UK	157	1.985	0	0	0	1.576	443	0	1.067	0	5.100	0	0	2.402	0	0	0	0	61	1.369	0	0	0	0	0	0	4.431.337	4.445.497	14.160	2.402
EU-27	2.191.600	6.800.427	139.782	83.140	484.142	24.827.868	1.765.343	69.672	16.894.754	2.823.896	28.775.459	1.151.546	348.804	3.640.469	10.790.801	92.688	311.009	96.818	22.107	9.633.940	613.941	1.963.923	535.353	1.989.710	104.871	128.357	4.463.879	120.744.297	638.464	392.351
Incoming Crossborder workers	19.702	78.420	1.764	869	5.179	129.271	17.338	471	49.909	5.732	54.174	4.657	3.196	20.552	37.911	138	76.539	111	313	75.800	6.294	3.245	2.230	7.626	749	3.729	32.541	638.464		
Incoming frontier workers	16.079	60.800	0	0	4.861	101.026	13.369	248	12.592	1.292	34.271	350	1.343	2.402	3.214	20	75.216	46	0	43.877	4.804	951	20	2.144	697	3.597	9.133	392.351		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 91: Right to choose: All cross-border workers have right to choose, scenario: 50% register in country of residence and 50% register in country of employment, in € .000

	Scenario right of choice (also for frontier workers): 50% return - 50% stay																													
	Column Labels (country of employment)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	2.171.898	306	122	0	285	18.522	58	0	556	32	311	29	435	54	954	33	58	0	9	261	132	0	332	56	324	1.538	349	2.196.654	24.756	22.058
BE	53	6.722.007	115	49	57	6.943	48	0	1.011	168	19.244	304	149	269	222	0	35.271	0	57	34.254	158	175	46	57	0	0	785	6.821.442	99.436	95.712
BG	29	257	138.017	116	29	1.072	0	0	1.582	0	500	1.009	7	99	557	0	0	0	0	355	0	44	5	57	21	0	193	143.950	5.933	1.014
CY	0	0	0	82.271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82.271	0	0
CZ	1.447	650	0	3	478.963	3.372	18	0	381	0	243	68	13	742	142	0	215	0	0	511	18	0	1	45	0	278	336	487.447	8.484	5.116
DE	16.981	3.436	605	0	1.590	24.698.596	4.222	0	8.257	541	6.177	1.378	629	0	1.085	0	22.681	0	0	34.920	2.488	0	0	2.121	0	0	2.946	24.808.653	110.056	92.495
DK	45	158	0	0	0	872	1.748.004	0	115	0	208	0	0	0	45	0	0	1	0	18	0	0	7	944	0	18	269	1.750.704	2.700	1.816
EE	0	77	0	0	0	70	0	69.201	26	9.021	57	0	0	308	34	0	50	38	0	54	0	0	0	249	0	0	68	79.253	10.052	9.058
ES	68	784	0	0	0	847	0	0	16.844.845	637	2.997	0	74	1.548	683	0	23	0	0	706	0	839	0	0	0	0	2.204	16.856.255	11.410	3.836
FI	0	239	0	0	0	139	0	107	174	2.818.163	0	0	0	0	89	0	0	0	0	109	0	0	0	693	0	0	0	2.819.713	1.549	800
FR	126	48.264	0	0	0	35.074	111	0	5.638	556	28.721.285	0	0	1.533	1.197	0	49.018	0	0	1.084	142	868	371	271	0	0	2.371	28.867.908	146.623	139.191
GR	0	0	0	0	0	0	0	0	0	0	0	1.146.889	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.146.889	0	0
HU	5.932	767	1	29	13	4.430	202	2	151	148	1.110	0	345.607	1.412	510	2	18	0	0	999	6	0	17	16	7	114	906	362.400	16.792	6.071
IE	15	152	26	17	43	288	13	0	180	30	47	21	0	3.619.917	79	0	26	0	6	130	73	0	0	0	0	0	5.244	3.626.306	6.389	5.244
IT	497	1.269	35	0	6	3.458	54	0	1.801	8	4.403	537	68	348	10.752.890	0	0	0	0	121	90	0	408	0	72	15	1.097	10.767.176	14.285	4.972
LT	0	0	0	0	0	46	90	7	2	82	0	0	0	195	0	92.550	0	5	0	228	2	0	0	59	0	0	34	93.301	751	7
LU	30	1.293	18	18	11	997	47	35	0	31	1.133	0	45	25	16	24	234.470	29	0	93	14	0	21	32	0	0	166	238.549	4.079	3.422
LV	0	15	2	27	2	264	57	50	0	95	79	25	0	386	29	12	0	96.707	1	259	11	0	0	114	0	1	287	98.421	1.715	62
MT	8	96	0	0	0	0	17	0	0	23	8	0	0	0	25	2	4	0	21.794	35	0	0	0	0	0	0	74	22.086	292	0
NL	153	15.679	0	0	0	15.916	0	0	879	153	0	0	0	0	347	0	0	0	46	9.558.139	88	0	0	0	0	0	299	9.591.699	33.560	31.595
PL	1.022	2.342	0	109	469	13.735	1.048	0	242	286	1.957	62	0	627	476	6	189	5	0	7.790	607.647	53	1	655	1	31	662	639.416	31.769	14.241
PT	0	310	0	0	0	88	0	0	5.072	0	2.207	0	0	48	8	0	104	0	0	35	0	1.960.678	15	32	0	0	50	1.968.648	7.970	5.072
RO	322	748	0	82	3	2.825	101	0	7.323	0	548	187	40	143	15.161	0	0	0	5	97	0	289	533.123	0	0	0	261	561.259	28.136	40
SE	146	161	0	3	21	310	11.907	80	461	784	323	113	34	354	96	0	19	0	18	104	63	0	0	1.982.084	0	0	606	1.997.689	15.605	12.692
SI	1.520	29	0	0	0	281	0	1	9	0	96	0	1	0	639	0	4	0	0	22	0	3	0	0	104.122	44	12	106.783	2.661	2.160
SK	6.866	529	0	54	3.062	1.999	110	0	851	241	818	4	744	2.684	771	0	19	0	2	3.171	11	0	0	66	11	124.628	927	147.567	22.939	10.682
UK	92	1.108	0	0	0	984	274	0	783	0	3.000	0	0	9.302	0	0	0	0	60	737	0	0	0	0	0	0	4.431.337	4.447.678	16.341	9.302
EU-27	2.207.249	6.800.677	138.940	82.778	484.556	24.811.130	1.766.381	69.482	16.880.339	2.830.999	28.766.750	1.150.627	347.846	3.639.995	10.776.056	92.629	342.168	96.785	21.998	9.644.232	610.941	1.962.950	534.347	1.987.551	104.558	126.668	4.451.483	120.730.114	624.281	476.657
Incoming Crossborder workers	35.351	78.670	923	507	5.592	112.533	18.376	282	35.494	12.836	45.465	3.738	2.239	20.078	23.166	79	107.698	78	204	86.093	3.294	2.272	1.224	5.467	437	2.039	20.146	624.281		
Incoming frontier workers	33.242	68.673	0	0	5.406	95.431	16.129	157	10.710	9.805	33.953	1.009	1.220	9.302	2.790	18	106.970	43	0	69.174	2.518	839	21	1.638	403	1.962	5.244	476.657		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 92: Right to choose: All cross-border workers have right to choose, scenario: rational decision, in € .000

	Scenario right of choice (also for frontier workers): Rational decision																													
	Column Labels (country of employment)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	2.171.898	368	235	0	514	21.772	67	0	810	35	313	49	816	59	1.309	63	77	0	15	362	255	0	625	76	578	2.982	594	2.203.872	31.975	27.971
BE	64	6.722.007	224	84	107	9.469	64	0	1.620	189	23.215	546	285	302	341	0	40.008	0	103	41.159	310	295	88	87	0	0	1.407	6.841.971	119.964	113.850
BG	57	501	138.017	204	44	2.040	0	0	2.887	0	965	1.668	9	191	1.034	0	0	0	0	698	0	79	6	105	32	0	321	148.861	10.843	1.674
CY	0	0	0	82.271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82.271	0	0
CZ	2.610	1.212	0	4	478.963	5.838	32	0	589	0	438	83	17	1.359	230	0	407	0	0	974	28	0	2	72	0	431	413	493.701	14.738	8.906
DE	19.960	4.686	1.151	0	2.753	24.698.596	4.333	0	10.788	676	7.228	2.217	1.151	0	1.314	0	33.452	0	0	53.313	4.763	0	0	2.539	0	0	4.718	24.853.638	155.041	130.487
DK	52	212	0	0	0	895	1.748.004	0	153	0	238	0	0	0	55	0	0	2	0	27	0	0	12	1.154	0	34	434	1.751.274	3.270	2.049
EE	0	148	0	0	0	130	0	69.201	45	17.199	108	0	0	588	60	0	98	42	0	105	0	0	0	444	0	0	103	88.270	19.069	17.241
ES	98	1.257	0	0	0	1.107	0	0	16.844.845	966	4.355	0	125	2.352	753	0	38	0	0	1.212	0	951	0	0	0	0	3.002	16.861.061	16.216	5.305
FI	0	269	0	0	0	173	0	204	263	2.818.163	0	0	0	0	128	0	0	0	0	143	0	0	0	989	0	0	0	2.820.334	2.170	1.193
FR	127	58.221	0	0	0	41.043	127	0	8.192	603	28.721.285	0	0	1.666	1.638	0	65.264	0	0	1.508	275	1.347	698	367	0	0	4.030	28.906.392	185.107	174.358
GR	0	0	0	0	0	0	0	0	0	0	0	1.146.889	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.146.889	0	0
HU	11.136	1.470	1	46	17	8.103	372	2	256	281	2.082	0	345.607	2.675	892	3	35	0	0	1.942	8	0	17	27	10	154	1.318	376.453	30.846	11.316
IE	16	171	50	29	78	361	16	0	273	30	51	37	0	3.619.917	114	0	32	0	10	172	142	0	0	0	0	0	9.133	3.630.631	10.714	9.133
IT	682	1.947	65	0	9	4.186	67	0	1.985	11	6.022	783	119	501	10.752.890	0	0	0	0	201	168	0	717	0	114	29	1.588	10.772.082	19.192	6.817
LT	0	0	0	0	0	89	172	10	4	160	0	0	0	379	0	92.550	0	6	0	451	2	0	0	111	0	0	57	93.991	1.441	8
LU	39	1.466	36	31	21	1.470	68	68	0	39	1.508	0	88	31	25	48	234.470	57	0	100	27	0	42	52	0	0	306	239.994	5.524	4.444
LV	0	29	2	45	2	495	108	55	0	182	150	39	0	743	54	14	0	96.707	2	507	13	0	0	208	0	1	454	99.810	3.103	69
MT	13	172	0	0	0	0	27	0	0	40	14	0	0	0	37	4	7	0	21.794	66	0	0	0	0	0	0	74	22.247	453	0
NL	212	18.840	0	0	0	24.299	0	0	1.509	202	0	0	0	0	576	0	0	0	85	9.558.139	174	0	0	0	0	0	555	9.604.592	46.453	43.139
PL	1.983	4.588	0	194	729	26.300	2.010	0	447	557	3.794	105	0	1.222	891	6	373	6	0	15.368	607.647	96	2	1.229	2	32	1.122	668.702	61.055	27.066
PT	0	521	0	0	0	126	0	0	5.744	0	3.426	0	0	78	10	0	182	0	0	62	0	1.960.678	24	40	0	0	62	1.970.953	10.275	5.744
RO	606	1.435	0	132	4	5.184	187	0	12.524	0	1.030	273	41	272	26.645	0	0	0	7	189	0	474	533.123	0	0	0	383	582.507	49.385	41
SE	199	245	0	4	35	371	14.556	142	515	1.119	438	166	60	506	97	0	31	0	26	172	119	0	0	1.982.084	0	0	884	2.001.770	19.686	15.676
SI	2.711	54	0	0	0	480	0	1	13	0	172	0	1	0	1.011	0	7	0	0	42	0	4	0	0	104.122	69	15	108.702	4.581	3.723
SK	13.307	1.036	0	95	4.738	3.825	210	0	1.569	469	1.584	7	1.001	5.226	1.442	0	37	0	3	6.254	11	0	0	123	18	124.628	1.568	167.152	42.524	19.057
UK	157	1.985	0	0	0	1.576	443	0	1.067	0	5.100	0	0	16.202	0	0	0	0	61	1.369	0	0	0	0	0	0	4.431.337	4.459.297	27.960	16.202
EU-27	2.225.927	6.822.842	139.782	83.140	488.015	24.857.927	1.770.863	69.682	16.896.098	2.840.922	28.783.515	1.152.865	349.319	3.654.269	10.791.545	92.688	374.516	96.820	22.107	9.684.534	613.941	1.963.923	535.355	1.989.710	104.875	128.358	4.463.879	120.997.416	891.583	645.470
Incoming Crossborder workers	54.029	100.835	1.764	869	9.052	159.331	22.859	482	51.253	22.759	62.230	5.976	3.712	34.352	38.655	138	140.046	113	313	126.395	6.294	3.245	2.233	7.626	753	3.730	32.541	891.583		
Incoming frontier workers	50.406	83.214	0	0	8.734	131.085	18.889	259	13.935	18.318	42.327	1.668	1.859	16.202	3.958	20	138.723	48	0	94.472	4.804	951	23	2.144	701	3.597	9.133	645.470		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 93: Stay in country of employment: All cross-border workers stay in the country of last employment, in € .000

	Option 100% register in country of employment																													
	Column Labels (country of employment)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	2.171.898	368	8	0	56	15.272	50	0	302	35	309	8	53	59	599	2	77	0	3	362	8	0	39	36	70	95	104	2.189.812	17.915	16.145
BE	42	6.722.007	5	14	8	4.418	32	0	401	147	15.274	62	12	236	104	0	40.008	0	12	41.159	6	56	4	27	0	0	163	6.824.198	102.191	100.859
BG	57	501	138.017	204	44	2.040	0	0	2.887	0	965	1.668	9	191	1.034	0	0	0	0	698	0	79	6	105	32	0	321	148.861	10.843	1.674
CY	0	0	0	82.271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82.271	0	0
CZ	2.610	1.212	0	4	478.963	5.838	32	0	589	0	438	83	10	1.359	230	0	407	0	0	974	8	0	1	72	0	126	413	493.369	14.406	8.581
DE	19.960	4.686	59	0	428	24.698.596	4.333	0	5.727	676	7.228	538	107	0	857	0	33.452	0	0	53.313	212	0	0	1.702	0	0	1.174	24.833.048	134.452	123.611
DK	52	212	0	0	0	849	1.748.004	0	77	0	238	0	0	0	34	0	0	0	0	27	0	0	1	734	0	1	103	1.750.334	2.329	1.583
EE	0	148	0	0	0	130	0	69.201	45	17.199	108	0	0	588	60	0	98	34	0	105	0	0	0	444	0	0	103	88.261	19.061	17.233
ES	98	1.257	0	0	0	1.107	0	0	16.844.845	966	4.355	0	22	2.352	753	0	38	0	0	1.212	0	728	0	0	0	0	1.407	16.859.141	14.296	5.083
FI	0	269	0	0	0	104	0	10	84	2.818.163	0	0	0	0	50	0	0	0	0	143	0	0	0	397	0	0	0	2.819.220	1.057	407
FR	127	58.221	0	0	0	29.104	95	0	3.084	603	28.721.285	0	0	1.666	757	0	65.264	0	0	1.508	9	389	45	175	0	0	711	28.883.041	161.756	156.430
GR	0	0	0	0	0	0	0	0	0	0	0	1.146.889	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.146.889	0	0
HU	11.136	1.470	1	46	17	8.103	372	2	256	281	2.082	0	345.607	2.675	892	1	35	0	0	1.942	4	0	16	27	10	75	1.318	376.367	30.760	11.236
IE	13	171	2	6	7	215	10	0	86	29	43	5	0	3.619.917	44	0	32	0	1	172	4	0	0	0	0	0	1.354	3.622.112	2.195	1.354
IT	682	1.947	5	0	2	4.186	67	0	1.616	11	6.022	291	17	501	10.752.890	0	0	0	0	201	11	0	99	0	30	2	606	10.769.187	16.297	6.734
LT	0	0	0	0	0	89	172	10	4	160	0	0	0	379	0	92.550	0	6	0	451	2	0	0	111	0	0	57	93.991	1.441	8
LU	20	1.119	1	4	1	523	26	2	0	23	757	0	3	19	6	1	234.470	1	0	100	0	0	1	12	0	0	27	237.117	2.647	2.400
LV	0	29	2	45	2	495	108	55	0	182	150	39	0	743	54	10	0	96.707	2	507	8	0	0	208	0	1	454	99.800	3.094	65
MT	13	172	0	0	0	0	27	0	0	40	14	0	0	0	37	1	7	0	21.794	66	0	0	0	0	0	0	74	22.244	450	0
NL	94	12.519	0	0	0	7.533	0	0	248	105	0	0	0	0	117	0	0	0	7	9.558.139	2	0	0	0	0	0	43	9.578.806	20.667	20.052
PL	1.983	4.588	0	194	729	26.300	2.010	0	447	557	3.794	105	0	1.222	891	6	373	6	0	15.368	607.647	96	2	1.229	2	32	1.122	668.702	61.055	27.066
PT	0	521	0	0	0	126	0	0	5.744	0	3.426	0	0	78	10	0	182	0	0	62	0	1.960.678	5	40	0	0	38	1.970.910	10.232	5.744
RO	606	1.435	0	132	4	5.184	187	0	12.524	0	1.030	273	41	272	26.645	0	0	0	7	189	0	474	533.123	0	0	0	383	582.507	49.385	41
SE	199	245	0	2	8	371	14.556	17	408	1.119	438	60	8	506	95	0	31	0	10	172	8	0	0	1.982.084	0	0	328	2.000.666	18.582	15.676
SI	2.711	54	0	0	0	480	0	1	13	0	172	0	1	0	1.011	0	7	0	0	42	0	4	0	0	104.122	18	15	108.650	4.529	3.723
SK	13.307	1.036	0	95	4.738	3.825	210	0	1.569	469	1.584	7	1.001	5.226	1.442	0	37	0	3	6.254	10	0	0	123	18	124.628	1.568	167.152	42.524	19.057
UK	157	1.985	0	0	0	1.576	443	0	1.067	0	5.100	0	0	16.202	0	0	0	0	60	1.369	0	0	0	0	0	0	4.431.337	4.459.297	27.959	16.202
EU-27	2.225.765	6.816.173	138.099	83.019	485.008	24.816.463	1.770.732	69.297	16.882.023	2.840.767	28.774.812	1.150.031	346.892	3.654.191	10.788.609	92.570	374.516	96.754	21.899	9.684.534	607.940	1.962.503	533.342	1.987.528	104.283	124.978	4.443.223	120.875.954	770.121	560.962
Incoming Crossborder workers	53.868	94.166	82	748	6.045	117.867	22.728	96	37.178	22.604	53.527	3.142	1.285	34.274	35.719	20	140.046	48	105	126.395	293	1.825	219	5.444	162	350	11.885	770.121		
Incoming frontier workers	50.406	76.546	0	0	5.951	89.837	18.889	65	8.828	18.318	33.636	1.668	1.096	16.202	2.367	15	138.723	40	0	94.472	232	728	22	1.131	110	327	1.354	560.962		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 94: Return to country of residence: All cross-border workers return to their country of residence, in € .000

	Option 100% going back to country of residence																													
	Column Labels (country of employment)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	2.171.898	245	235	0	514	21.772	67	0	810	30	313	49	816	50	1.309	63	39	0	15	160	255	0	625	76	578	2.982	594	2.203.495	31.597	27.971
BE	64	6.722.007	224	84	107	9.469	64	0	1.620	189	23.215	546	285	302	341	0	30.534	0	103	27.349	310	295	88	87	0	0	1.407	6.818.687	96.680	90.566
BG	2	12	138.017	28	15	104	0	0	277	0	35	350	5	6	81	0	0	0	0	11	0	10	3	8	10	0	66	139.039	1.022	354
CY	0	0	0	82.271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82.271	0	0
CZ	284	88	0	2	478.963	907	5	0	172	0	48	53	17	126	55	0	23	0	0	47	28	0	2	17	0	431	258	481.525	2.562	1.650
DE	14.001	2.186	1.151	0	2.753	24.698.596	4.111	0	10.788	405	5.125	2.217	1.151	0	1.314	0	11.911	0	0	16.528	4.763	0	0	2.539	0	0	4.718	24.784.258	85.661	61.378
DK	38	104	0	0	0	895	1.748.004	0	153	0	178	0	0	0	55	0	0	2	0	9	0	0	12	1.154	0	34	434	1.751.074	3.070	2.049
EE	0	6	0	0	0	11	0	69.201	7	842	6	0	0	29	7	0	3	42	0	3	0	0	0	54	0	0	34	70.244	1.043	884
ES	37	311	0	0	0	588	0	0	16.844.845	307	1.639	0	125	744	613	0	7	0	0	199	0	951	0	0	0	0	3.002	16.853.369	8.524	2.590
FI	0	209	0	0	0	173	0	204	263	2.818.163	0	0	0	0	128	0	0	0	0	74	0	0	0	989	0	0	0	2.820.205	2.042	1.193
FR	125	38.307	0	0	0	41.043	127	0	8.192	509	28.721.285	0	0	1.400	1.638	0	32.772	0	0	659	275	1.347	698	367	0	0	4.030	28.852.775	131.490	121.951
GR	0	0	0	0	0	0	0	0	0	0	0	1.146.889	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.146.889	0	0
HU	729	64	1	12	10	757	33	2	45	16	138	0	345.607	149	128	3	1	0	0	56	8	0	17	4	5	154	495	348.432	2.825	905
IE	16	134	50	29	78	361	16	0	273	30	51	37	0	3.619.917	114	0	19	0	10	89	142	0	0	0	0	0	9.133	3.630.499	10.582	9.133
IT	312	592	65	0	9	2.729	41	0	1.985	4	2.784	783	119	195	10.752.890	0	0	0	0	41	168	0	717	0	114	29	1.588	10.765.164	12.274	3.210
LT	0	0	0	0	0	4	7	5	0	4	0	0	0	10	0	92.550	0	4	0	6	2	0	0	7	0	0	10	92.611	61	6
LU	39	1.466	36	31	21	1.470	68	68	0	39	1.508	0	88	31	25	48	234.470	57	0	87	27	0	42	52	0	0	306	239.981	5.511	4.444
LV	0	1	2	8	1	33	7	44	0	7	7	11	0	29	5	14	0	96.707	1	10	13	0	0	20	0	1	121	97.042	336	59
MT	2	20	0	0	0	0	6	0	0	6	2	0	0	0	14	4	1	0	21.794	5	0	0	0	0	0	0	74	21.928	134	0
NL	212	18.840	0	0	0	24.299	0	0	1.509	202	0	0	0	0	576	0	0	0	85	9.558.139	174	0	0	0	0	0	555	9.604.592	46.453	43.139
PL	62	95	0	23	209	1.171	85	0	37	15	120	19	0	32	61	6	6	4	0	212	607.647	11	1	82	0	31	201	610.130	2.483	1.416
PT	0	99	0	0	0	51	0	0	4.401	0	988	0	0	19	6	0	26	0	0	8	0	1.960.678	24	24	0	0	62	1.966.386	5.708	4.401
RO	38	60	0	32	3	466	16	0	2.123	0	66	101	39	15	3.677	0	0	0	2	5	0	105	533.123	0	0	0	139	540.011	6.888	39
SE	94	77	0	4	35	249	9.258	142	515	449	208	166	60	202	97	0	7	0	26	36	119	0	0	1.982.084	0	0	884	1.994.712	12.628	9.707
SI	328	4	0	0	0	83	0	1	4	0	21	0	1	0	267	0	0	0	0	2	0	2	0	0	104.122	69	10	104.915	793	596
SK	424	22	0	12	1.385	174	9	0	134	13	51	1	487	141	100	0	1	0	1	88	11	0	0	8	5	124.628	286	127.982	3.354	2.307
UK	27	230	0	0	0	392	105	0	500	0	900	0	0	2.402	0	0	0	0	61	106	0	0	0	0	0	0	4.431.337	4.436.060	4.722	2.402
EU-27	2.188.733	6.785.181	139.782	82.537	484.103	24.805.796	1.762.029	69.668	16.878.654	2.821.231	28.758.688	1.151.224	348.799	3.625.798	10.763.504	92.688	309.820	96.816	22.098	9.603.930	613.941	1.963.397	535.352	1.987.574	104.833	128.357	4.459.743	120.584.275	478.442	392.351
Incoming Crossborder workers	16.835	63.174	1.764	266	5.140	107.200	14.025	467	33.809	3.068	37.403	4.335	3.192	5.881	10.613	138	75.350	109	304	45.791	6.294	2.719	2.229	5.490	712	3.729	28.406	478.442		
Incoming frontier workers	16.079	60.800	0	0	4.861	101.026	13.369	248	12.592	1.292	34.271	350	1.343	2.402	3.214	20	75.216	46	0	43.877	4.804	951	20	2.144	697	3.597	9.133	392.351		

Source: Own calculations based on data LFS and 2012 Ageing Report

10.3.2 Estimated reimbursement claims baseline scenario and different options

Table 95: Baseline scenario: frontier workers return to country of residence and other cross-border workers have right to choose, scenario: 50% register in country of residence and 50% register in country of employment – reimbursement claim of 3 months, in € .00

	Baseline scenario: frontier workers return to country of residence and cross-border workers (50% register in country of residence and 50% register in country of employment)- 3 **Months**																													
	Column Labels (country of employment)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	271.487	31	29	0	129	5.443	8	0	101	4	39	6	204	6	327	8	5	0	2	20	32	0	78	10	145	745	74	278.933	7.446	6.993
BE	8	840.251	28	11	13	2.367	8	0	202	24	5.804	68	36	38	43	0	7.633	0	13	6.837	39	37	11	11	0	0	176	863.657	23.406	22.642
BG	0	1	17.252	4	2	13	0	0	35	0	4	88	1	1	10	0	0	0	0	1	0	1	1	1	1	0	8	17.424	172	88
CY	0	0	0	10.284	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10.284	0	0
CZ	71	11	0	0	59.870	227	1	0	22	0	6	7	2	16	7	0	3	0	0	6	7	0	0	2	0	108	32	60.397	527	413
DE	3.500	547	144	0	688	3.087.325	1.028	0	1.348	51	1.281	277	144	0	164	0	2.978	0	0	4.132	1.191	0	0	317	0	0	590	3.105.705	18.380	15.345
DK	5	13	0	0	0	224	218.501	0	19	0	22	0	0	0	7	0	0	0	0	1	0	0	2	289	0	4	54	219.140	640	512
EE	0	1	0	0	0	1	0	8.650	1	211	1	0	0	4	1	0	0	10	0	0	0	0	0	7	0	0	4	8.891	241	221
ES	5	39	0	0	0	73	0	0	2.105.606	38	410	0	16	93	77	0	1	0	0	25	0	238	0	0	0	0	375	2.106.995	1.389	647
FI	0	26	0	0	0	22	0	51	33	352.270	0	0	0	0	16	0	0	0	0	9	0	0	0	247	0	0	0	352.675	404	298
FR	16	9.577	0	0	0	10.261	16	0	2.048	64	3.590.161	0	0	175	409	0	8.193	0	0	82	34	168	87	46	0	0	504	3.621.841	31.680	30.488
GR	0	0	0	0	0	0	0	0	0	0	0	48.319	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48.319	0	0
HU	182	8	0	1	1	95	4	0	6	2	17	0	43.201	19	16	0	0	0	0	7	1	0	4	0	1	38	62	43.667	466	226
IE	2	17	6	4	10	45	2	0	34	4	6	5	0	452.490	14	0	2	0	1	11	18	0	0	0	0	0	2.283	454.954	2.464	2.283
IT	78	74	8	0	1	341	5	0	248	1	696	98	15	24	1.344.111	0	0	0	0	5	21	0	90	0	28	4	198	1.346.047	1.935	802
LT	0	0	0	0	0	0	1	1	0	1	0	0	0	1	0	11.569	0	1	0	1	0	0	0	1	0	0	1	11.577	8	1
LU	5	367	5	4	3	367	9	9	0	5	377	0	11	4	3	6	29.309	7	0	11	3	0	5	6	0	0	38	30.553	1.244	1.111
LV	0	0	0	1	0	4	1	11	0	1	1	1	0	4	1	4	0	12.088	0	1	2	0	0	3	0	0	15	12.138	49	15
MT	0	2	0	0	0	0	1	0	0	1	0	0	0	0	2	0	0	0	2.724	1	0	0	0	0	0	0	9	2.741	17	0
NL	26	4.710	0	0	0	6.075	0	0	189	25	0	0	0	0	72	0	0	0	11	1.194.767	22	0	0	0	0	0	69	1.205.966	11.199	10.785
PL	8	12	0	3	52	293	11	0	5	2	15	2	0	4	8	1	1	1	0	27	75.956	1	0	10	0	8	25	76.443	487	354
PT	0	12	0	0	0	6	0	0	1.100	0	124	0	0	2	1	0	3	0	0	1	0	245.085	3	3	0	0	8	246.348	1.264	1.100
RO	5	8	0	4	0	58	2	0	265	0	8	13	10	2	460	0	0	0	0	1	0	13	66.640	0	0	0	17	67.506	866	10
SE	12	10	0	1	4	31	2.314	18	64	112	26	21	7	25	12	0	1	0	3	4	15	0	0	247.760	0	0	111	250.552	2.792	2.427
SI	82	1	0	0	0	10	0	0	1	0	3	0	0	0	67	0	0	0	0	0	0	0	0	0	13.015	9	1	13.189	174	149
SK	106	3	0	1	346	22	1	0	17	2	6	0	122	18	13	0	0	0	0	11	3	0	0	1	1	15.579	36	16.286	708	577
UK	3	29	0	0	0	49	13	0	62	0	112	0	0	600	0	0	0	0	8	13	0	0	0	0	0	0	553.917	554.808	891	600
EU-27	275.601	855.748	17.473	10.317	61.120	3.113.353	221.925	8.739	2.111.406	352.815	3.599.120	48.904	43.768	453.525	1.345.840	11.588	48.130	12.108	2.762	1.205.976	77.343	245.543	66.921	248.715	13.191	16.494	558.610	15.027.036	108.849	98.088
Incoming Crossborder workers	4.114	15.497	221	33	1.250	26.028	3.424	89	5.800	545	8.959	586	567	1.035	1.728	20	18.821	19	38	11.208	1.387	459	281	954	176	916	4.692	108.849		
Incoming frontier workers	4.020	15.200	0	0	1.215	25.256	3.342	62	3.148	323	8.568	88	336	600	803	5	18.804	11	0	10.969	1.201	238	5	536	174	899	2.283	98.088		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 96: Baseline scenario: frontier workers return to country of residence and other cross-border workers have right to choose, scenario: 50% register in country of residence and 50% register in country of employment – actual payment, in € .000

	Baseline scenario: frontier workers return to country of residence and cross-border workers (50% register in country of residence and 50% register in country of employment)- 3 **Months - actual payment**																													
	Column Labels (country of employment)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	271.487	31	1	0	14	3.818	6	0	38	4	39	1	13	6	150	0	5	0	0	20	1	0	5	4	17	24	13	275.698	4.210	4.036
BE	5	840.251	1	2	1	1.104	4	0	50	18	3.819	8	2	30	13	0	7.633	0	1	6.837	1	7	0	3	0	0	20	859.811	19.560	19.394
BG	0	1	17.252	4	2	13	0	0	35	0	4	88	1	1	10	0	0	0	0	1	0	1	1	1	1	0	8	17.424	172	88
CY	0	0	0	10.284	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10.284	0	0
CZ	71	11	0	0	59.870	227	1	0	22	0	6	7	1	16	7	0	3	0	0	6	2	0	0	2	0	31	32	60.315	444	331
DE	3.500	547	7	0	107	3.087.325	1.028	0	716	51	1.281	67	13	0	107	0	2.978	0	0	4.132	53	0	0	213	0	0	147	3.102.271	14.947	13.626
DK	5	13	0	0	0		218.501	0	10	0	22	0	0	0	4	0	0	0	0	1	0	0	0	184	0	0	13	218.752	252	184
EE	0	1	0	0	0	1	0	8.650	1	211	1	0	0	4	1	0	0	8	0	0	0	0	0	7	0	0	4	8.889	239	219
ES	5	39	0	0	0	73	0	0	2.105.606	38	410	0	3	93	77	0	1	0	0	25	0	182	0	0	0	0	176	2.106.727	1.121	592
FI	0	26	0	0	0	13	0	2	10	352.270	0	0	0	0	6	0	0	0	0	9	0	0	0	99	0	0	0	352.437	167	102
FR	16	9.577	0	0	0	7.276	12	0	771	64	3.590.161	0	0	175	189	0	8.193	0	0	82	1	49	6	22	0	0	89	3.616.681	26.520	26.006
GR	0	0	0	0	0	0	0	0	0	0	0	143.361	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	143.361	0	0
HU	182	8	0	1	1	95	4	0	6	2	17	0	43.201	19	16	0	0	0	0	7	0	0	4	0	1	19	62	43.646	446	206
IE	2	17	0	1	1	27	1	0	11	4	5	1	0	452.490	6	0	2	0	0	11	0	0	0	0	0	0	338	452.917	427	338
IT	78	74	1	0	0	341	5	0	202	1	696	36	2	24	1.344.111	0	0	0	0	5	1	0	12	0	8	0	76	1.345.674	1.563	781
LT	0	0	0	0	0	0	1	1	0	1	0	0	0	1	0	11.569	0	1	0	1	0	0	0	1	0	0	1	11.577	8	1
LU	2	280	0	1	0	131	3	0	0	3	189	0	0	2	1	0	29.309	0	0	11	0	0	0	2	0	0	3	29.938	629	600
LV	0	0	0	1	0	4	1	11	0	1	1	1	0	4	1	2	0	12.088	0	1	1	0	0	3	0	0	15	12.136	48	14
MT	0	2	0	0	0	0	1	0	0	1	0	0	0	0	2	0	0	0	2.724	1	0	0	0	0	0	0	9	2.741	16	0
NL	12	3.130	0	0	0	1.883	0	0	31	13	0	0	0	0	15	0	0	0	1	1.194.767	0	0	0	0	0	0	5	1.199.857	5.090	5.013
PL	8	12	0	3	52	293	11	0	5	2	15	2	0	4	8	1	1	1	0	27	75.956	1	0	10	0	8	25	76.443	487	354
PT	0	12	0	0	0	6	0	0	1.100	0	124	0	0	2	1	0	3	0	0	1	0	245.085	1	3	0	0	5	246.343	1.258	1.100
RO	5	8	0	4	0	58	2	0	265	0	8	13	10	2	460	0	0	0	0	1	0	13	66.640	0	0	0	17	67.506	866	10
SE	12	10	0	0	1	31	2.314	2	51	112	26	8	1	25	12	0	1	0	1	4	1	0	0	247.760	0	0	41	250.414	2.654	2.427
SI	82	1	0	0	0	10	0	0	1	0	3	0	0	0	67	0	0	0	0	0	0	0	0	0	13.015	2	1	13.182	167	149
SK	106	3	0	1	346	22	1	0	17	2	6	0	122	18	13	0	0	0	0	11	3	0	0	1	1	15.579	36	16.286	707	577
UK	3	29	0	0	0	49	13	0	62	0	112	0	0	600	0	0	0	0	8	13	0	0	0	0	0	0	553.917	554.808	890	600
EU-27	275.581	854.080	17.262	10.302	60.397	3.102.801	221.908	8.667	2.109.008	352.796	3.596.946	143.593	43.369	453.515	1.345.274	11.573	48.130	12.099	2.736	1.205.976	76.022	245.338	66.670	248.315	13.043	15.663	555.055	15.096.120	82.891	76.749
Incoming Crossborder workers	4.094	13.830	10	18	526	15.477	3.408	17	3.402	526	6.785	231	168	1.026	1.163	4	18.821	10	12	11.208	66	253	29	555	28	84	1.138	82.891		
Incoming frontier workers	4.020	13.533	0	0	519	14.732	3.342	14	1.871	323	6.395	88	145	600	406	4	18.804	9	0	10.969	58	182	5	283	26	82	338	76.749		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 97: Baseline scenario: frontier workers return to country of residence and other cross-border workers have right to choose, scenario: rational decision – reimbursement claim of 3 months, in € .000

	Baseline scenario: frontier workers have to return while cross-border workers have right to choose (rational decision)- **3 Months**																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	0	0	59	0	129	5.443	17	0	202	0	78	12	204	0	327	16	0	0	4	0	64	0	156	19	145	745	149	7.768	7.768	6.993
BE	16	0	56	21	27	2.367	16	0	405	47	5.804	136	71	75	85	0	7.633	0	26	6.837	77	74	22	22	0	0	352	24.170	24.170	22.642
BG	0	0	0	0	0	0	0	0	0	0	0	88	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	88	88	88
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
CZ	71	0	0	0	0	227	0	0	0	0	0	0	4	0	0	0	0	0	0	0	7	0	0	0	0	108	0	417	417	413
DE	3.500	547	288	0	688	0	1.028	0	2.697	0	1.281	554	288	0	328	0	2.978	0	0	4.132	1.191	0	0	635	0	0	1.179	21.314	21.314	15.345
DK	0	0	0	0	0	224	0	0	38	0	0	0	0	0	14	0	0	1	0	0	0	0	3	289	0	8	109	685	685	512
EE	0	0	0	0	0	0	0	0	0	211	0	0	0	0	0	0	0	10	0	0	0	0	0	0	0	0	0	221	221	221
ES	0	0	0	0	0	0	0	0	0	0	410	0	31	0	0	0	0	0	0	0	0	238	0	0	0	0	750	1.429	1.429	647
FI	0	0	0	0	0	43	0	51	66	0	0	0	0	0	32	0	0	0	0	0	0	0	0	247	0	0	0	440	440	298
FR	0	9.577	0	0	0	10.261	32	0	2.048	0	0	0	0	0	409	0	8.193	0	0	0	69	337	174	92	0	0	1.008	32.199	32.199	30.488
GR	0	0	0	0	0	0	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	182	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	2	0	4	0	1	38	0	230	230	226
IE	4	0	13	7	20	90	4	0	68	7	13	9	0	0	28	0	0	0	3	0	35	0	0	0	0	0	2.283	2.585	2.585	2.283
IT	78	0	16	0	2	0	0	0	496	0	696	196	30	0	0	0	0	0	0	0	42	0	179	0	28	7	397	2.168	2.168	802
LT	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	1	1	1
LU	10	367	9	8	5	367	17	17	0	10	377	0	22	8	6	12	0	14	0	0	7	0	10	13	0	0	76	1.356	1.356	1.111
LV	0	0	1	0	0	0	0	11	0	0	0	0	0	0	0	4	0	0	0	0	3	0	0	0	0	0	0	19	19	15
MT	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	1	0
NL	53	4.710	0	0	0	6.075	0	0	377	50	0	0	0	0	144	0	0	0	21	0	43	0	0	0	0	0	139	11.613	11.613	10.785
PL	0	0	0	0	52	293	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	8	0	354	354	354
PT	0	0	0	0	0	0	0	0	1.100	0	0	0	0	0	0	0	0	0	0	0	0	0	6	0	0	0	15	1.122	1.122	1.100
RO	0	0	0	0	0	0	0	0	0	0	0	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	10	10
SE	0	0	0	1	9	0	2.314	35	129	112	0	42	15	0	24	0	0	0	7	0	30	0	0	0	0	0	221	2.939	2.939	2.427
SI	82	0	0	0	0	0	0	0	0	0	0	0	0	0	67	0	0	0	0	0	0	0	0	0	0	17	0	167	167	149
SK	106	0	0	0	346	0	0	0	0	0	0	0	122	0	0	0	0	0	0	0	3	0	0	0	0	0	0	577	577	577
UK	0	0	0	0	0	0	0	0	0	0	0	0	0	600	0	0	0	0	15	0	0	0	0	0	0	0	0	616	616	600
EU-27	4.102	15.200	441	37	1.278	25.390	3.428	115	7.627	438	8.659	1.037	797	684	1.466	34	18.804	26	75	10.969	1.574	648	557	1.316	174	932	6.678	112.488	112.488	98.088
Incoming Crossborder workers	4.102	15.200	441	37	1.278	25.390	3.428	115	7.627	438	8.659	1.037	797	684	1.466	34	18.804	26	75	10.969	1.574	648	557	1.316	174	932	6.678	112.488		
Incoming frontier workers	4.020	15.200	0	0	1.215	25.256	3.342	62	3.148	323	8.568	88	336	600	803	5	18.804	11	0	10.969	1.201	238	5	536	174	899	2.283	98.088		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 98: Baseline scenario: frontier workers return to country of residence and other cross-border workers have right to choose, scenario: rational decision – actual payment, in € .000

	Baseline scenario: frontier workers have to return while cross-border workers have right to choose (rational decision)- **3 Months - actual payment**																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	0	0	2	0	14	3.818	12	0	75	0	77	2	13	0	150	0	0	0	1	0	2	0	10	9	17	24	26	4.253	4.253	4.036
BE	11	0	1	4	2	1.104	8	0	100	37	3.819	15	3	59	26	0	7.633	0	3	6.837	2	14	1	7	0	0	41	19.727	19.727	19.394
BG	0	0	0	0	0	0	0	0	0	0	0	88	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	88	88	88
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
CZ	71	0	0	0	0	227	0	0	0	0	0	0	2	0	0	0	0	0	0	0	2	0	0	0	0	31	0	334	334	331
DE	3.500	547	15	0	107	0	1.028	0	1.432	0	1.281	135	27	0	214	0	2.978	0	0	4.132	53	0	0	426	0	0	293	16.167	16.167	13.626
DK	0	0	0	0	0	212	0	0	19	0	0	0	0	0	9	0	0	0	0	0	0	0	0	184	0	0	26	450	450	396
EE	0	0	0	0	0	0	0	0	0	211	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	219	219	219
ES	0	0	0	0	0	0	0	0	0	0	410	0	6	0	0	0	0	0	0	0	0	182	0	0	0	0	352	949	949	592
FI	0	0	0	0	0	26	0	2	21	0	0	0	0	0	13	0	0	0	0	0	0	0	0	99	0	0	0	161	161	102
FR	0	9.577	0	0	0	7.276	24	0	771	0	0	0	0	0	189	0	8.193	0	0	0	2	97	11	44	0	0	178	26.361	26.361	26.006
GR	0	0	0	0	0	0	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	182	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	4	0	1	19	0	208	208	206
IE	3	0	0	2	2	54	2	0	22	7	11	1	0	0	11	0	0	0	0	0	1	0	0	0	0	0	338	455	455	338
IT	78	0	1	0	1	0	0	0	404	0	696	73	4	0	0	0	0	0	0	0	3	0	25	0	8	0	151	1.444	1.444	781
LT	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	1	1	1
LU	5	280	0	1	0	131	6	0	0	6	189	0	1	5	1	0	0	0	0	0	0	0	0	3	0	0	7	637	637	600
LV	0	0	0	0	0	0	0	11	0	0	0	0	0	0	0	2	0	0	0	0	2	0	0	0	0	0	0	16	16	14
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
NL	23	3.130	0	0	0	1.883	0	0	62	26	0	0	0	0	29	0	0	0	2	0	1	0	0	0	0	0	11	5.167	5.167	5.013
PL	0	0	0	0	52	293	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	8	0	354	354	354
PT	0	0	0	0	0	0	0	0	1.100	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	9	1.111	1.111	1.100
RO	0	0	0	0	0	0	0	0	0	0	0	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	10	10
SE	0	0	0	1	2	0	2.314	4	102	112	0	15	2	0	24	0	0	0	2	0	2	0	0	0	0	0	82	2.663	2.663	2.427
SI	82	0	0	0	0	0	0	0	0	0	0	0	0	0	67	0	0	0	0	0	0	0	0	0	0	5	0	154	154	149
SK	106	0	0	0	346	0	0	0	0	0	0	0	122	0	0	0	0	0	0	0	3	0	0	0	0	0	0	577	577	577
UK	0	0	0	0	0	0	0	0	0	0	0	0	0	600	0	0	0	0	15	0	0	0	0	0	0	0	0	615	615	600
EU-27	4.062	13.533	20	7	526	15.024	3.395	19	4.108	399	6.483	329	190	664	732	5	18.804	10	23	10.969	73	293	54	771	26	87	1.514	82.122	82.122	76.961
Incoming Crossborder workers	4.062	13.533	20	7	526	15.024	3.395	19	4.108	399	6.483	329	190	664	732	5	18.804	10	23	10.969	73	293	54	771	26	87	1.514	82.122		
Incoming frontier workers	4.020	13.533	0	0	519	14.944	3.342	14	1.871	323	6.395	88	145	600	406	4	18.804	9	0	10.969	58	182	5	283	26	82	338	76.961		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 99: Baseline scenario: frontier workers return to country of residence and other cross-border workers have right to choose, 50% register in country of residence and 50% register in country of employment – reimbursement claim of 3 months, in € .000

	Scenario right of choice (also for frontier workers): 50% return - 50% stay																														
	Column Labels (country of employment)																														
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	271.487	31	29	0	64	2.721	8	0	101	4	39	6	102	6	164	8	5	0	2	20	32	0	78	10	72	373	74	275.437	3.950	3.496
BE	8	840.251	28	11	13	1.184	8	0	202	24	2.902	68	36	38	43	0	3.817	0	13	3.419	39	37	11	11	0	0	176	852.336	12.085	11.321
BG	0	1	17.252	4	2	13	0	0	35	0	4	44	1	1	10	0	0	0	0	1	0	1	0	1	1	0	8	17.380	128	44
CY	0	0	0	10.284	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10.284	0	0
CZ	36	11	0	0	59.870	113	1	0	22	0	6	7	2	16	7	0	3	0	0	6	4	0	0	2	0	54	32	60.191	320	206
DE	1.750	273	144	0	344	3.087.325	514	0	1.348	51	641	277	144	0	164	0	1.489	0	0	2.066	595	0	0	317	0	0	590	3.098.032	10.708	7.672
DK	5	13	0	0	0	112	218.501	0	19	0	22	0	0	0	7	0	0	0	0	1	0	0	2	144	0	4	54	218.884	384	256
EE	0	1	0	0	0	1	0	8.650	1	105	1	0	0	4	1	0	0	5	0	0	0	0	0	7	0	0	4	8.781	130	111
ES	5	39	0	0	0	73	0	0	2.105.606	38	205	0	16	93	77	0	1	0	0	25	0	119	0	0	0	0	375	2.106.671	1.065	324
FI	0	26	0	0	0	22	0	25	33	352.270	0	0	0	0	16	0	0	0	0	9	0	0	0	124	0	0	0	352.526	255	149
FR	16	4.788	0	0	0	5.130	16	0	1.024	64	3.590.161	0	0	175	205	0	4.096	0	0	82	34	168	87	46	0	0	504	3.606.597	16.436	15.244
GR	0	0	0	0	0	0	0	0	0	0	0	143.361	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	143.361	0	0
HU	91	8	0	1	1	95	4	0	6	2	17	0	43.201	19	16	0	0	0	0	7	1	0	2	0	1	19	62	43.554	353	113
IE	2	17	6	4	10	45	2	0	34	4	6	5	0	452.490	14	0	2	0	1	11	18	0	0	0	0	0	1.142	453.812	1.323	1.142
IT	39	74	8	0	1	341	5	0	248	1	348	98	15	24	1.344.111	0	0	0	0	5	21	0	90	0	14	4	198	1.345.646	1.534	401
LT	0	0	0	0	0	0	1	1	0	1	0	0	0	1	0	11.569	0	1	0	1	0	0	0	1	0	0	1	11.576	8	1
LU	5	183	5	4	3	184	9	9	0	5	189	0	11	4	3	6	29.309	7	0	11	3	0	5	6	0	0	38	29.998	689	555
LV	0	0	0	1	0	4	1	6	0	1	1	1	0	4	1	2	0	12.088	0	1	2	0	0	3	0	0	15	12.130	42	7
MT	0	2	0	0	0	0	1	0	0	1	0	0	0	0	2	0	0	0	2.724	1	0	0	0	0	0	0	9	2.741	17	0
NL	26	2.355	0	0	0	3.037	0	0	189	25	0	0	0	0	72	0	0	0	11	1.194.767	22	0	0	0	0	0	69	1.200.574	5.807	5.392
PL	8	12	0	3	26	146	11	0	5	2	15	2	0	4	8	1	1	1	0	27	75.956	1	0	10	0	4	25	76.266	310	177
PT	0	12	0	0	0	6	0	0	550	0	124	0	0	2	1	0	3	0	0	1	0	245.085	3	3	0	0	8	245.798	714	550
RO	5	8	0	4	0	58	2	0	265	0	8	13	5	2	460	0	0	0	0	1	0	13	66.640	0	0	0	17	67.501	861	5
SE	12	10	0	1	4	31	1.157	18	64	56	26	21	7	25	12	0	1	0	3	4	15	0	0	247.760	0	0	111	249.339	1.579	1.213
SI	41	1	0	0	0	10	0	0	1	0	3	0	0	0	33	0	0	0	0	0	0	0	0	0	13.015	9	1	13.114	99	75
SK	53	3	0	1	173	22	1	0	17	2	6	0	61	18	13	0	0	0	0	11	1	0	0	1	1	15.579	36	15.998	419	288
UK	3	29	0	0	0	49	13	0	62	0	112	0	0	300	0	0	0	0	8	13	0	0	0	0	0	0	553.917	554.507	590	300
EU-27	273.592	848.148	17.473	10.317	60.513	3.100.725	220.254	8.708	2.109.832	352.654	3.594.836	143.903	43.600	453.225	1.345.438	11.586	38.727	12.102	2.762	1.200.491	76.743	245.425	66.919	248.447	13.104	16.045	557.468	15.073.034	59.805	49.044
Incoming Crossborder workers	2.104	7.897	221	33	642	13.400	1.753	58	4.226	383	4.675	542	399	735	1.327	17	9.419	14	38	5.724	787	340	279	686	89	466	3.551	59.805		
Incoming frontier workers	2.010	7.600	0	0	608	12.628	1.671	31	1.574	161	4.284	44	168	300	402	2	9.402	6	0	5.485	600	119	3	268	87	450	1.142	49.044		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 100: Right to choose: All cross-border workers have right to choose, scenario: 50% register in country of residence and 50% register in country of employment – actual payment, in € .000

	Scenario right of choice (also for frontier workers): 50% return - 50% stay - **actual payment**																													
	Column Labels (country of employment)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	271.487	31	1	0	7	1.909	6	0	38	4	39	1	7	6	75	0	5	0	0	20	1	0	5	4	9	12	13	273.679	2.192	2.018
BE	5	840.251	1	2	1	552	4	0	50	18	1.909	8	2	30	13	0	3.817	0	1	3.419	1	7	0	3	0	0	20	850.114	9.863	9.697
BG	0	1	17.252	4	2	13	0	0	35	0	4	44	1	1	10	0	0	0	0	1	0	1	0	1	1	0	8	17.380	128	44
CY	0	0	0	10.284	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10.284	0	0
CZ	36	11	0	0	59.870	113	1	0	22	0	6	7	1	16	7	0	3	0	0	6	1	0	0	2	0	16	32	60.149	279	166
DE	1.750	273	7	0	53	3.087.325	514	0	716	51	641	67	13	0	107	0	1.489	0	0	2.066	27	0	0	213	0	0	147	3.095.458	8.134	6.813
DK	5	13	0	0	0	106	218.501	0	10	0	22	0	0	0	4	0	0	0	0	1	0	0	0	92	0	0	13	218.767	266	198
EE	0	1	0	0	0	1	0	8.650	1	105	1	0	0	4	1	0	0	4	0	0	0	0	0	7	0	0	4	8.780	129	110
ES	5	39	0	0	0	73	0	0	2.105.606	38	205	0	3	93	77	0	1	0	0	25	0	91	0	0	0	0	176	2.106.431	825	296
FI	0	26	0	0	0	13	0	1	10	352.270	0	0	0	0	6	0	0	0	0	9	0	0	0	50	0	0	0	352.386	116	51
FR	16	4.788	0	0	0	3.638	12	0	385	64	3.590.161	0	0	175	95	0	4.096	0	0	82	1	49	6	22	0	0	89	3.603.678	13.517	13.003
GR	0	0	0	0	0	0	0	0	0	0	0	143.361	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	143.361	0	0
HU	91	8	0	1	1	95	4	0	6	2	17	0	43.201	19	16	0	0	0	0	7	0	0	2	0	1	9	62	43.543	342	103
IE	2	17	0	1	1	27	1	0	11	4	5	1	0	452.490	6	0	2	0	0	11	0	0	0	0	0	0	169	452.748	258	169
IT	39	74	1	0	0	341	5	0	202	1	348	36	2	24	1.344.111	0	0	0	0	5	1	0	12	0	4	0	76	1.345.284	1.172	391
LT	0	0	0	0	0	0	1	1	0	1	0	0	0	1	0	11.569	0	1	0	1	0	0	0	1	0	0	1	11.576	8	1
LU	2	140	0	1	0	65	3	0	0	3	95	0	0	2	1	0	29.309	0	0	11	0	0	0	2	0	0	3	29.638	329	300
LV	0	0	0	1	0	4	1	6	0	1	1	1	0	4	1	1	0	12.088	0	1	1	0	0	3	0	0	15	12.129	41	7
MT	0	2	0	0	0	0	1	0	0	1	0	0	0	0	2	0	0	0	2.724	1	0	0	0	0	0	0	9	2.741	16	0
NL	12	1.565	0	0	0	942	0	0	31	13	0	0	0	0	15	0	0	0	1	1.194.767	0	0	0	0	0	0	5	1.197.351	2.583	2.506
PL	8	12	0	3	26	146	11	0	5	2	15	2	0	4	8	1	1	1	0	27	75.956	1	0	10	0	4	25	76.266	310	177
PT	0	12	0	0	0	6	0	0	550	0	124	0	0	2	1	0	3	0	0	1	0	245.085	1	3	0	0	5	245.793	708	550
RO	5	8	0	4	0	58	2	0	265	0	8	13	5	2	460	0	0	0	0	1	0	13	66.640	0	0	0	17	67.501	861	5
SE	12	10	0	0	1	31	1.157	2	51	56	26	8	1	25	12	0	1	0	1	4	1	0	0	247.760	0	0	41	249.201	1.441	1.213
SI	41	1	0	0	0	10	0	0	1	0	3	0	0	0	33	0	0	0	0	0	0	0	0	0	13.015	2	1	13.108	93	74
SK	53	3	0	1	173	22	1	0	17	2	6	0	61	18	13	0	0	0	0	11	1	0	0	1	1	15.579	36	15.998	419	288
UK	3	29	0	0	0	49	13	0	62	0	112	0	0	300	0	0	0	0	8	13	0	0	0	0	0	0	553.917	554.507	590	300
EU-27	273.571	847.314	17.262	10.302	60.137	3.095.542	220.237	8.660	2.108.072	352.634	3.593.748	143.549	43.297	453.215	1.345.071	11.571	38.727	12.094	2.736	1.200.491	75.993	245.247	66.667	248.174	13.030	15.622	554.886	15.057.852	44.622	38.480
Incoming Crossborder workers	2.084	7.063	10	18	267	8.217	1.737	10	2.467	364	3.588	188	96	725	960	3	9.419	5	12	5.724	37	162	27	414	15	44	969	44.622		
Incoming frontier workers	2.010	6.766	0	0	260	7.472	1.671	7	936	161	3.197	44	73	300	203	2	9.402	5	0	5.485	29	91	2	141	13	41	169	38.480		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 101: Right to choose: All cross-border workers have right to choose, scenario: rational decision – reimbursement claim of 3 months, in € .000

	Scenario right of choice (also for frontier workers): rational choice																														
	Column Labels (country of employment)																														
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	0	0	59	0	129	5.443	17	0	202	0	78	12	204	0	327	16	0	0	4	0	64	0	156	19	145	745	149	7.768	7.768	6.993
BE	16	0	56	21	27	2.367	16	0	405	47	5.804	136	71	75	85	0	0	0	26	0	77	74	22	22	0	0	352	9.699	9.699	8.171
BG	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
CZ	0	0	0	0	0	0	0	0	0	0	0	0	4	0	0	0	0	0	0	0	7	0	0	0	0	108	0	119	119	115
DE	0	0	288	0	688	0	0	0	2.697	0	0	554	288	0	328	0	0	0	0	0	1.191	0	0	635	0	0	1.179	7.848	7.848	1.879
DK	0	0	0	0	0	224	0	0	38	0	0	0	0	0	14	0	0	1	0	0	0	0	3	289	0	8	109	685	685	512
EE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	0	0	0	0	0	0	0	0	0	10	10	10
ES	0	0	0	0	0	0	0	0	0	0	0	0	31	0	0	0	0	0	0	0	0	238	0	0	0	0	750	1.019	1.019	238
FI	0	0	0	0	0	43	0	51	66	0	0	0	0	0	32	0	0	0	0	0	0	0	0	247	0	0	0	440	440	298
FR	0	0	0	0	0	10.261	32	0	2.048	0	0	0	0	0	408	0	0	0	0	0	69	337	174	92	0	0	1.008	14.429	14.429	12.718
GR	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	2	0	4	0	0	38	0	46	46	43
IE	4	0	13	7	20	90	4	0	68	7	13	9	0	0	28	0	0	0	3	0	35	0	0	0	0	0	2.283	2.585	2.585	2.283
IT	0	0	16	0	2	0	0	0	496	0	0	196	30	0	0	0	0	0	0	0	42	0	179	0	28	7	397	1.394	1.394	28
LT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LU	10	367	9	8	5	367	17	17	0	10	377	0	22	8	6	12	0	14	0	0	7	0	10	13	0	0	76	1.356	1.356	1.111
LV	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	4	0	0	0	0	3	0	0	0	0	0	0	8	8	4
MT	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	1	0
NL	53	4.710	0	0	0	6.075	0	0	377	50	0	0	0	0	144	0	0	0	21	0	43	0	0	0	0	0	139	11.613	11.613	10.785
PL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT	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	15	21	21	0
RO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SE	0	0	0	1	9	0	0	35	129	0	0	42	15	0	24	0	0	0	0	7	0	30	0	0	0	0	221	512	512	0
SI	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	0	18	18	0
SK	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	3	3	3
UK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	0	0	0	0	0	0	0	15	15	0
EU-27	83	5.077	441	37	879	24.870	85	104	6.527	115	6.272	950	665	83	1.399	33	0	25	75	0	1.574	648	556	1.316	173	924	6.678	59.591	59.591	45.191
Incoming Crossborder workers	83	5.077	441	37	879	24.870	85	104	6.527	115	6.272	950	665	83	1.399	33	0	25	75	0	1.574	648	556	1.316	173	924	6.678	59.591		
Incoming frontier workers	0	5.077	0	0	817	24.737	0	51	2.048	0	6.181	0	204	0	737	4	0	10	0	0	1.201	238	4	536	173	891	2.283	45.191		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 102: Right to choose: All cross-border workers have right to choose, scenario: rational decision – actual payment, in € .000

	Scenario right of choice (also for frontier workers): rational choice - **actual payment**																													
	Column Labels (country of employment)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	0	0	29	0	129	5.443	8	0	101	0	39	6	204	0	327	8	0	0	2	0	32	0	78	10	145	745	74	7.381	7.381	6.993
BE	8	0	28	11	13	2.367	8	0	202	24	5.804	68	36	38	43	0	0	0	13	0	39	37	11	11	0	0	176	8.935	8.935	8.171
BG	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
CZ	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	7	0	0	0	0	108	0	117	117	115
DE	0	0	144	0	688	0	0	0	1.348	0	0	277	144	0	164	0	0	0	0	0	1.191	0	0	317	0	0	590	4.864	4.864	1.879
DK	0	0	0	0	0	224	0	0	19	0	0	0	0	0	7	0	0	0	0	0	0	0	2	289	0	4	54	599	599	512
EE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	0	0	0	0	0	0	0	0	0	10	10	10
ES	0	0	0	0	0	0	0	0	0	0	0	0	16	0	0	0	0	0	0	0	0	238	0	0	0	0	375	629	629	238
FI	0	0	0	0	0	22	0	51	33	0	0	0	0	0	16	0	0	0	0	0	0	0	0	247	0	0	0	369	369	298
FR	0	0	0	0	0	10.261	16	0	2.048	0	0	0	0	0	409	0	0	0	0	0	34	168	87	46	0	0	504	13.574	13.574	12.718
GR	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	4	0	0	38	0	44	44	43
IE	2	0	6	4	10	45	2	0	34	4	6	5	0	0	14	0	0	0	1	0	18	0	0	0	0	0	2.283	2.434	2.434	2.283
IT	0	0	8	0	1	0	0	0	248	0	0	98	15	0	0	0	0	0	0	0	21	0	90	0	28	4	198	711	711	28
LT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LU	5	367	5	4	3	367	9	9	0	5	377	0	11	4	3	6	0	7	0	0	3	0	5	6	0	0	38	1.233	1.233	1.111
LV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	0	0	0	0	2	0	0	0	0	0	0	6	6	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
NL	26	4.710	0	0	0	6.075	0	0	189	25	0	0	0	0	72	0	0	0	11	0	22	0	0	0	0	0	69	11.199	11.199	10.785
PL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	8	11	11	0
RO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SE	0	0	0	1	4	0	0	18	64	0	0	21	7	0	12	0	0	0	3	0	15	0	0	0	0	0	111	256	256	0
SI	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	0	9	9	0
SK	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	3	3	3
UK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	8	8	0
EU-27	41	5.077	221	19	848	24.804	43	78	4.287	57	6.226	475	435	42	1.068	18	0	18	38	0	1.387	443	280	926	173	908	4.481	52.391	52.391	45.191
Incoming Crossborder workers	41	5.077	221	19	848	24.804	43	78	4.287	57	6.226	475	435	42	1.068	18	0	18	38	0	1.387	443	280	926	173	908	4.481	52.391		
Incoming frontier workers	0	5.077	0	0	817	24.737	0	51	2.048	0	6.181	0	204	0	737	4	0	10	0	0	1.201	238	4	536	173	891	2.283	45.191		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 103: Return to country of residence: All cross-border workers return to their country of residence – reimbursement claim of 3 months, in € .000

	Option 100% going back to country of residence																														
	Column Labels (country of employment)																														
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	542.974	61	59	0	129	5.443	17	0	202	7	78	12	204	12	327	16	10	0	4	40	64	0	156	19	145	745	149	550.874	7.899	6.993
BE	16	1.680.502	56	21	27	2.367	16	0	405	47	5.804	136	71	75	85	0	7.633	0	26	6.837	77	74	22	22	0	0	352	1.704.672	24.170	22.642
BG	1	3	34.504	7	4	26	0	0	69	0	9	88	1	1	20	0	0	0	0	3	0	2	1	2	2	0	16	34.760	255	88
CY	0	0	0	20.568	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20.568	0	0
CZ	71	22	0	0	119.741	227	1	0	43	0	12	13	4	31	14	0	6	0	0	12	7	0	0	4	0	108	65	120.381	640	413
DE	3.500	547	288	0	688	6.174.649	1.028	0	2.697	101	1.281	554	288	0	328	0	2.978	0	0	4.132	1.191	0	0	635	0	0	1.179	6.196.064	21.415	15.345
DK	10	26	0	0	0	224	437.001	0	38	0	45	0	0	0	14	0	0	1	0	2	0	0	3	289	0	8	109	437.769	767	512
EE	0	1	0	0	0	3	0	17.300	2	211	2	0	0	7	2	0	1	10	0	1	0	0	0	14	0	0	8	17.561	261	221
ES	9	78	0	0	0	147	0	0	4.211.211	77	410	0	31	186	153	0	2	0	0	50	0	238	0	0	0	0	750	4.213.342	2.131	647
FI	0	52	0	0	0	43	0	51	66	704.541	0	0	0	0	32	0	0	0	0	19	0	0	0	247	0	0	0	705.051	510	298
FR	31	9.577	0	0	0	10.261	32	0	2.048	127	7.180.321	0	0	350	409	0	8.193	0	0	165	69	337	174	92	0	0	1.008	7.213.194	32.872	30.488
GR	0	0	0	0	0	0	0	0	0	0	0	96.637	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	96.637	0	0
HU	182	16	0	3	3	189	8	0	11	4	34	0	86.402	37	32	1	0	0	0	14	2	0	4	1	1	38	124	87.108	706	226
IE	4	33	13	7	20	90	4	0	68	7	13	9	0	904.979	28	0	5	0	3	22	35	0	0	0	0	0	2.283	907.625	2.645	2.283
IT	78	148	16	0	2	682	10	0	496	1	696	196	30	49	2.688.223	0	0	0	0	10	42	0	179	0	28	7	397	2.691.291	3.069	802
LT	0	0	0	0	0	1	2	1	0	1	0	0	0	3	0	23.138	0	1	0	2	0	0	0	2	0	0	3	23.153	15	1
LU	10	367	9	8	5	367	17	17	0	10	377	0	22	8	6	12	58.618	14	0	22	7	0	10	13	0	0	76	59.995	1.378	1.111
LV	0	0	1	2	0	8	2	11	0	2	2	3	0	7	1	4	0	24.177	0	3	3	0	0	5	0	0	30	24.261	84	15
MT	1	5	0	0	0	0	2	0	0	1	1	0	0	0	3	1	0	0	5.448	1	0	0	0	0	0	0	18	5.482	33	0
NL	53	4.710	0	0	0	6.075	0	0	377	50	0	0	0	0	144	0	0	0	21	2.389.535	43	0	0	0	0	0	139	2.401.148	11.613	10.785
PL	15	24	0	6	52	293	21	0	9	4	30	5	0	8	15	1	1	1	0	53	151.912	3	0	20	0	8	50	152.532	621	354
PT	0	25	0	0	0	13	0	0	1.100	0	247	0	0	5	2	0	7	0	0	2	0	490.169	6	6	0	0	15	491.597	1.427	1.100
RO	10	15	0	8	1	117	4	0	531	0	16	25	10	4	919	0	0	0	1	1	0	26	133.281	0	0	0	35	135.003	1.722	10
SE	23	19	0	1	9	62	2.314	35	129	112	52	42	15	51	24	0	2	0	7	9	30	0	0	495.521	0	0	221	498.678	3.157	2.427
SI	82	1	0	0	0	21	0	0	1	0	5	0	0	0	67	0	0	0	0	1	0	0	0	0	26.030	17	3	26.229	198	149
SK	106	5	0	3	346	43	2	0	34	3	13	0	122	35	25	0	0	0	0	22	3	0	0	2	1	31.157	72	31.995	838	577
UK	7	58	0	0	0	98	26	0	125	0	225	0	0	600	0	0	0	0	15	26	0	0	0	0	0	0	1.107.834	1.109.015	1.181	600
EU-27	547.183	1.696.295	34.945	20.634	121.026	6.201.449	440.507	17.417	4.219.663	705.308	7.189.672	97.721	87.200	906.449	2.690.876	23.172	77.455	24.204	5.524	2.400.982	153.485	490.849	133.838	496.894	26.208	32.089	1.114.936	29.955.984	119.610	98.088
Incoming Crossborder workers	4.209	15.793	441	66	1.285	26.800	3.506	117	8.452	767	9.351	1.084	798	1.470	2.653	34	18.837	27	76	11.448	1.574	680	557	1.373	178	932	7.101	119.610		
Incoming frontier workers	4.020	15.200	0	0	1.215	25.256	3.342	62	3.148	323	8.568	88	336	600	803	5	18.804	11	0	10.969	1.201	238	5	536	174	899	2.283	98.088		

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 104: Return to country of residence: All cross-border workers return to their country of residence – actual payment, in € .000

	Option 100% register in country of employment: actual payment																													
	Column Labels (country of employment)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Outgoing crossborder workers	Outgoing frontier workers
AT	542.974	61	2	0	14	3.818	12	0	75	7	77	2	13	12	150	0	10	0	1	40	2	0	10	9	17	24	26	547.359	4.384	4.036
BE	11	1.680.502	1	4	2	1.104	8	0	100	37	3.819	15	3	59	26	0	7.633	0	3	6.837	2	14	1	7	0	0	41	1.700.228	19.727	19.394
BG	1	3	34.504	7	4	26	0	0	69	0	9	88	1	1	20	0	0	0	0	3	0	2	1	2	2	0	16	34.760	255	88
CY	0	0	0	20.568	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20.568	0	0
CZ	71	22	0	0	119.741	227	1	0	43	0	12	13	2	31	14	0	6	0	0	12	2	0	0	4	0	31	65	120.298	557	331
DE	3.500	547	15	0	107	6.174.649	1.028	0	1.432	101	1.281	135	27	0	214	0	2.978	0	0	4.132	53	0	0	426	0	0	293	6.190.917	16.268	13.626
DK	10	26	0	0	0	212	437.001	0	19	0	45	0	0	0	9	0	0	0	0	2	0	0	0	184	0	0	26	437.533	532	396
EE	0	1	0	0	0	3	0	17.300	2	211	2	0	0	7	2	0	1	8	0	1	0	0	0	14	0	0	8	17.559	259	219
ES	9	78	0	0	0	147	0	0	4.211.211	77	410	0	6	186	153	0	2	0	0	50	0	182	0	0	0	0	352	4.212.862	1.651	592
FI	0	52	0	0	0	26	0	2	21	704.541	0	0	0	0	13	0	0	0	0	19	0	0	0	99	0	0	0	704.773	232	102
FR	31	9.577	0	0	0	7.276	24	0	771	127	7.180.321	0	0	350	189	0	8.193	0	0	165	2	97	11	44	0	0	178	7.207.356	27.035	26.006
GR	0	0	0	0	0	0	0	0	0	0	0	286.722	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	286.722	0	0
HU	182	16	0	3	3	189	8	0	11	4	34	0	86.402	37	32	0	0	0	0	14	1	0	4	1	1	19	124	87.087	685	206
IE	3	33	0	2	2	54	2	0	22	7	11	1	0	904.979	11	0	5	0	0	22	1	0	0	0	0	0	338	905.495	516	338
IT	78	148	1	0	1	682	10	0	404	1	696	73	4	49	2.688.223	0	0	0	0	10	3	0	25	0	8	0	151	2.690.567	2.345	781
LT	0	0	0	0	0	1	2	1	0	1	0	0	0	3	0	23.138	0	1	0	2	0	0	0	2	0	0	3	23.153	15	1
LU	5	280	0	1	0	131	6	0	0	6	189	0	1	5	1	0	58.618	0	0	22	0	0	0	3	0	0	7	59.276	658	600
LV	0	0	0	2	0	8	2	11	0	2	2	3	0	7	1	2	0	24.177	0	3	2	0	0	5	0	0	30	24.258	82	14
MT	1	5	0	0	0	0	2	0	0	1	1	0	0	0	3	0	0	0	5.448	1	0	0	0	0	0	0	18	5.481	33	0
NL	23	3.130	0	0	0	1.883	0	0	62	26	0	0	0	0	29	0	0	0	2	2.389.535	1	0	0	0	0	0	11	2.394.701	5.167	5.013
PL	15	24	0	6	52	293	21	0	9	4	30	5	0	8	15	1	1	1	0	53	151.912	3	0	20	0	8	50	152.532	621	354
PT	0	25	0	0	0	13	0	0	1.100	0	247	0	0	5	2	0	7	0	0	2	0	490.169	1	6	0	0	9	491.586	1.416	1.100
RO	10	15	0	8	1	117	4	0	531	0	16	25	10	4	919	0	0	0	1	1	0	26	133.281	0	0	0	35	135.003	1.722	10
SE	23	19	0	1	2	62	2.314	4	102	112	52	15	2	51	24	0	2	0	2	9	2	0	0	495.521	0	0	82	498.402	2.881	2.427
SI	82	1	0	0	0	21	0	0	1	0	5	0	0	0	67	0	0	0	0	1	0	0	0	0	26.030	5	3	26.216	185	149
SK	106	5	0	3	346	43	2	0	34	3	13	0	122	35	25	0	0	0	0	22	3	0	0	2	1	31.157	72	31.995	838	577
UK	7	58	0	0	0	98	26	0	125	0	225	0	0	600	0	0	0	0	15	26	0	0	0	0	0	0	1.107.834	1.109.015	1.181	600
EU-27	547.143	1.694.628	34.525	20.604	120.274	6.191.083	440.475	17.320	4.216.145	705.269	7.187.496	287.098	86.593	906.430	2.690.142	23.143	77.455	24.188	5.472	2.400.982	151.985	490.494	133.335	496.348	26.060	31.244	1.109.772	30.115.703	89.245	76.961
Incoming Crossborder workers	4.168	14.126	20	36	533	16.434	3.474	20	4.934	728	7.175	375	191	1.451	1.919	5	18.837	11	24	11.448	73	325	54	827	30	87	1.937	89.245		
Incoming frontier workers	4.020	13.533	0	0	519	14.944	3.342	14	1.871	323	6.395	88	145	600	406	4	18.804	9	0	10.969	58	182	5	283	26	82	338	76.961		

Source: Own calculations based on data LFS and 2012 Ageing Report

10.4 Detailed tables on long-term care

10.4.1 Estimated number of insured persons living in another country than the competent country

Table 105: Number of insured incoming cross-border workers and their family members (20%), in 000, average 2010 and 2011

Incoming Cross-border workers + 20% family members	Column Labels (working country)																												
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	Total	
AT		0,3	0,2	0,0	0,7	28,9	0,1	0,0	0,4	0,0	0,3	0,0	0,7	0,0	1,5	0,0	0,1	0,0	0,0	0,4	0,3	0,0	0,8	0,1	0,8	2,0	0,8	38,5	
BE	0,1		0,1	0,1	0,1	8,4	0,1	0,0	0,5	0,2	16,2	0,3	0,2	0,1	0,3	0,0	44,6	0,0	0,1	42,9	0,2	0,2	0,1	0,1	0,0	0,0	1,3	116,0	
BG	0,1	0,4		1,2	0,5	3,9	0,0	0,0	3,8	0,0	1,0	7,4	0,1	0,1	2,6	0,0	0,0	0,0	0,0	0,7	0,0	0,2	0,1	0,3	0,4	0,0	2,5	25,4	
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	
CZ	5,9	1,0	0,0	0,0		11,1	0,1	0,0	0,8	0,0	0,5	0,4	0,1	0,8	0,6	0,0	0,5	0,0	0,0	1,0	0,3	0,0	0,0	0,2	0,0	2,7	3,2	29,0	
DE	44,9	3,7	1,5	0,0	5,2		8,0	0,0	7,4	0,7	7,7	2,4	1,4	0,0	2,2	0,0	37,3	0,0	0,0	55,6	6,7	0,0	0,0	4,7	0,0	0,0	9,2	198,5	
DK	0,1	0,2	0,0	0,0	0,0	1,6		0,0	0,1	0,0	0,3	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	2,0	0,0	0,0	0,8	5,2	
EE	0,0	0,1	0,0	0,0	0,0	0,2	0,0		0,1	18,0	0,1	0,0	0,0	0,4	0,2	0,0	0,1	0,4	0,0	0,1	0,0	0,0	0,0	1,2	0,0	0,0	0,8	21,7	
ES	0,2	1,0	0,0	0,0	0,0	2,1	0,0	0,0		1,0	4,6	0,0	0,3	1,4	1,9	0,0	0,0	0,0	0,0	1,3	0,0	2,2	0,0	0,0	0,0	0,0	11,0	27,1	
FI	0,0	0,2	0,0	0,0	0,0	0,2	0,0	0,1	0,1		0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	1,1	0,0	0,0	0,0	2,0	
FR	0,3	45,7	0,0	0,0	0,0	55,2	0,2	0,0	4,0	0,6		0,0	0,0	1,0	1,9	0,0	72,7	0,0	0,0	1,6	0,3	1,2	0,9	0,5	0,0	0,0	5,6	191,6	
GR	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0		0,0	0,0	0,0	0,0	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	25,0	1,2	0,0	0,3	0,2	15,4	0,7	0,0	0,3	0,3	2,2	0,0		1,6	2,3	0,0	0,0	0,0	0,0	2,0	0,1	0,0	0,3	0,1	0,1	1,6	10,3	64,1	
IE	0,0	0,1	0,0	0,0	0,1	0,4	0,0	0,0	0,1	0,0	0,0	0,0	0,0		0,1	0,0	0,0	0,0	0,0	0,2	0,1	0,0	0,0	0,0	0,0	0,0	10,6	12,0	
IT	1,5	1,5	0,1	0,0	0,0	7,9	0,1	0,0	2,1	0,0	6,4	1,3	0,2	0,3		0,0	0,0	0,0	0,0	0,2	0,4	0,0	2,0	0,0	0,3	0,0	4,7	29,3	
LT	0,0	0,0	0,0	0,0	0,0	0,2	0,3	0,1	0,0	0,2	0,0	0,0	0,0	0,2	0,0		0,0	0,1	0,0	0,5	0,1	0,0	0,0	0,3	0,0	0,0	0,5	2,3	
LU	0,0	0,9	0,0	0,0	0,0	1,0	0,0	0,0	0,0	0,0	0,8	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	3,3	
LV	0,0	0,0	0,0	0,3	0,0	0,9	0,2	0,5	0,0	0,2	0,2	0,2	0,0	0,5	0,1	0,2	0,0		0,0	0,5	0,3	0,0	0,0	0,6	0,0	0,0	3,6	8,3	
MT	0,0	0,1	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0		0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,6	1,0	
NL	0,2	9,8	0,0	0,0	0,0	14,3	0,0	0,0	0,3	0,1	0,0	0,0	0,0	0,0	0,3	0,0	0,0	0,0	0,1		0,1	0,0	0,0	0,0	0,0	0,0	0,3	25,5	
PL	4,5	3,6	0,0	1,1	8,9	49,8	3,7	0,0	0,6	0,6	4,0	0,5	0,0	0,7	2,3	0,1	0,4	0,1	0,0	16,0		0,3	0,0	3,4	0,0	0,7	8,8	110,1	
PT	0,0	0,4	0,0	0,0	0,0	0,2	0,0	0,0	7,5	0,0	3,6	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,1	0,0		0,1	0,1	0,0	0,0	0,3	12,6	
RO	1,4	1,1	0,0	0,8	0,1	9,8	0,3	0,0	16,3	0,0	1,1	1,2	0,5	0,2	67,9	0,0	0,0	0,0	0,1	0,2	0,0	1,4		0,0	0,0	0,0	3,0	105,3	
SE	0,4	0,2	0,0	0,0	0,1	0,7	26,9	0,2	0,5	1,2	0,5	0,3	0,1	0,3	0,2	0,0	0,0	0,0	0,1	0,2	0,2	0,0	0,0		0,0	0,0	2,6	34,8	
SI	6,1	0,0	0,0	0,0	0,0	0,9	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	2,6	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0		0,4	0,1	10,4	
SK	29,9	0,8	0,0	0,5	57,8	7,2	0,4	0,0	2,0	0,5	1,7	0,0	13,0	3,2	3,7	0,0	0,0	0,0	0,0	6,5	0,3	0,0	0,0	0,3	0,2		12,3	140,5	
UK	0,4	1,6	0,0	0,0	0,0	3,0	0,8	0,0	1,4	0,0	5,4	0,0	0,0	9,8	0,0	0,0	0,0	0,0	0,5	1,4	0,0	0,0	0,0	0,0	0,0	0,0		24,3	
EU-27	121,0	73,6	1,9	4,3	73,0	194,4	42,0	0,9	47,9	23,6	56,4	13,9	16,0	20,8	89,5	0,3	155,9	0,5	0,9	131,4	9,0	5,4	3,7	14,9	1,0	5,4	92,3	1238,7	

Source: Own calculations based on data LFS

Table 106: Number of insured retired cross-border workers and their family members (25%), in 000

(cross-border) Pensioners according to present country of living + 25% family members	Column Labels (former working country)																												
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	
AT	0,0	0,1	0,1	0,0	0,2	15,0	0,0	0,0	0,2	0,0	0,2	0,0	0,3	0,0	0,8	0,0	0,0	0,0	0,0	0,1	0,1	0,0	0,4	0,0	0,6	0,9	0,3	19,4	
BE	0,0	0,0	0,1	0,0	0,0	4,3	0,0	0,0	0,2	0,1	7,6	0,1	0,1	0,0	0,1	0,0	14,3	0,0	0,0	13,9	0,1	0,1	0,0	0,0	0,0	0,0	0,5	41,8	
BG	0,1	0,2	0,0	0,3	0,2	2,0	0,0	0,0	1,4	0,0	0,5	3,8	0,1	0,0	1,5	0,0	0,0	0,0	0,0	0,2	0,0	0,1	0,1	0,1	0,3	0,0	1,0	11,8	
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	
CZ	2,7	0,4	0,0	0,0	0,0	5,7	0,0	0,0	0,3	0,0	0,2	0,2	0,1	0,3	0,3	0,0	0,1	0,0	0,0	0,3	0,1	0,0	0,0	0,1	0,0	1,1	1,3	13,3	
DE	20,3	1,7	0,8	0,0	1,8	0,0	2,7	0,0	2,9	0,3	3,6	1,2	0,7	0,0	1,2	0,0	12,0	0,0	0,0	18,0	2,3	0,0	0,0	1,9	0,0	0,0	3,6	75,0	
DK	0,1	0,1	0,0	0,0	0,0	0,8	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	0,8	0,0	0,0	0,3	2,3	
EE	0,0	0,1	0,0	0,0	0,0	0,1	0,0	0,0	0,0	7,1	0,1	0,0	0,0	0,1	0,1	0,0	0,0	0,2	0,0	0,0	0,0	0,0	0,0	0,5	0,0	0,0	0,3	8,6	
ES	0,1	0,5	0,0	0,0	0,0	1,1	0,0	0,0	0,0	0,4	2,2	0,0	0,1	0,4	1,1	0,0	0,0	0,0	0,0	0,4	0,0	0,9	0,0	0,0	0,0	0,0	4,3	11,5	
FI	0,0	0,1	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,4	0,0	0,0	0,0	0,9	
FR	0,1	21,5	0,0	0,0	0,0	28,5	0,1	0,0	1,5	0,3	0,0	0,0	0,0	0,3	1,1	0,0	23,3	0,0	0,0	0,5	0,1	0,5	0,4	0,2	0,0	0,0	2,2	80,6	
GR	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	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	11,3	0,5	0,0	0,1	0,1	7,9	0,2	0,0	0,1	0,1	1,0	0,0	0,0	0,5	1,3	0,0	0,0	0,0	0,0	0,7	0,0	0,0	0,1	0,0	0,1	0,7	4,1	29,0	
IE	0,0	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	0,1	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	4,2	4,8	
IT	0,7	0,7	0,1	0,0	0,0	4,1	0,0	0,0	0,8	0,0	3,0	0,7	0,1	0,1	0,0	0,0	0,0	0,0	0,0	0,1	0,1	0,0	0,9	0,0	0,2	0,0	1,9	13,5	
LT	0,0	0,0	0,0	0,0	0,0	0,1	0,1	0,0	0,0	0,1	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,1	0,0	0,0	0,2	0,9	
LU	0,0	0,4	0,0	0,0	0,0	0,5	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	0,1	1,6	
LV	0,0	0,0	0,0	0,1	0,0	0,5	0,1	0,2	0,0	0,1	0,1	0,1	0,0	0,1	0,1	0,1	0,0	0,0	0,0	0,2	0,1	0,0	0,0	0,2	0,0	0,0	1,4	3,3	
MT	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	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,2	0,4	
NL	0,1	4,6	0,0	0,0	0,0	7,4	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,1	12,6	
PL	2,0	1,7	0,0	0,3	3,1	25,8	1,2	0,0	0,2	0,2	1,9	0,2	0,0	0,2	1,3	0,0	0,1	0,0	0,0	5,2	0,0	0,1	0,0	1,4	0,0	0,3	3,5	48,9	
PT	0,0	0,2	0,0	0,0	0,0	0,1	0,0	0,0	2,9	0,0	1,7	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	0,1	5,2	
RO	0,6	0,5	0,0	0,2	0,0	5,1	0,1	0,0	6,3	0,0	0,5	0,6	0,3	0,1	37,6	0,0	0,0	0,0	0,0	0,1	0,0	0,6	0,0	0,0	0,0	0,0	1,2	53,7	
SE	0,2	0,1	0,0	0,0	0,0	0,4	9,0	0,1	0,2	0,5	0,2	0,1	0,1	0,1	0,1	0,0	0,0	0,0	0,0	0,1	0,1	0,0	0,0	0,0	0,0	0,0	1,0	12,3	
SI	2,8	0,0	0,0	0,0	0,0	0,5	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	1,4	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,2	0,0	5,0	
SK	13,5	0,4	0,0	0,2	20,0	3,7	0,1	0,0	0,8	0,2	0,8	0,0	6,2	1,0	2,0	0,0	0,0	0,0	0,0	2,1	0,1	0,0	0,0	0,1	0,1	0,0	4,8	56,3	
UK	0,2	0,7	0,0	0,0	0,0	1,5	0,3	0,0	0,5	0,0	2,5	0,0	0,0	3,0	0,0	0,0	0,0	0,0	0,2	0,5	0,0	0,0	0,0	0,0	0,0	0,0	0,0	9,5	
EU-27	54,8	34,6	1,0	1,2	25,2	100,6	14,0	0,4	18,4	9,4	26,5	7,2	7,6	6,4	49,5	0,2	50,0	0,2	0,3	42,6	3,1	2,2	1,6	6,1	0,7	2,3	36,4	522,2	

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 107: Number of insured migrant pensioners (number of persons aged 60 and older at arrival and retired by country of birth), in 000, 2011

Migrant pensioners	Column Labels (country of birth)																														
Row Labels (country of residence)	AT	BE	BG	CY (n.a)	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT (n.a)	NL	PL	PT	RO (n.a)	SE	SI	SK	UK	EU-27		
AT						0,9	6,3					0,0		0,1		0,4					0,5	0,1						0,1	0,3	8,8		
BE	0,4					0,9	6,5	0,1		2,8		11,1	0,6	1,5		17,8		0,3			10,3	1,4	0,2					0,9	54,6		
BG							0,2																						0,2		
CY	0,0		0,1				0,1						0,2		0,0	0,0					0,0	0,0						3,5	4,0		
CZ												0,3		0,3													0,9		1,5		
DE (n.a)																															
DK				0,3			0,9					0,0									0,2	0,6			0,0			0,3	2,4		
EE																													0,0		
ES			0,7	0,3			11,3					2,6		0,6	0,6	2,6					7,8							34,8	61,4		
FI																						0,2		0,4					0,6		
FR			1,6				3,6			0,3					0,4	0,0	0,0	0,4			2,7	0,3	1,2		0,8			22,8	34,1		
GR				0,3			0,4									0,1									0,0			0,7	1,5		
HU							0,0																			0,0	0,2	0,1	0,3		
IE							0,1		0,0					0,1					0,0		0,2	0,0						5,3	5,7		
IT	0,2		0,4	0,0			1,8	0,1		0,2		0,4	0,1								0,4	0,0				0,1		0,4	4,2		
LT							0,0															0,1							0,1		
LU			0,3				0,1	0,1		0,0		0,4	0,0			0,2					0,0	0,0	0,1					0,0	1,4		
LV																	0,1								0,2				0,2		
MT																					0,0							0,4	0,4		
NL			0,9				0,3																					0,2	1,3		
PL							0,6					0,0					0,2												0,8		
PT							0,1					0,2			0,0			0,0			0,5	0,0			0,0			0,7	1,6		
RO (n.a)																															
SE							2,9	0,5	0,1		0,1		0,3			0,2						0,6						0,2	5,0		
SI							0,1									0,2													0,3		
SK			0,1																										0,1		
UK																															
EU27	0,6		4,0	1,0	0,0	1,8	35,2	0,7	0,1	3,4	0,1	15,1	1,2	2,6	1,1	21,5	0,3	0,8	0,0	0,0	22,7	3,4	1,5	0,0	1,5	0,2	1,2	70,5	190,5		

Source: Own calculations based on data LFS; For an overview of the LFS reliability limits see
http://circa.europa.eu/irc/dsis/employment/info/data/eu_lfs/LFS_MAIN/Related_documents/reliab_annual_average.htm

Table 108: Number of insured migrant pensioners and their family members (25%), in 000, 2011

Migrant pensioners and family members (25%)	Column Labels (country of birth)																												
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	NL	PL	PT	SE	SI	SK	UK	EU-27	
AT	0,0	0,0	0,0	0,0	1,1	7,9	0,0	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,5	0,0	0,0	0,0	0,0	0,6	0,1	0,0	0,0	0,0	0,0	0,2	0,4	11,0	
BE	0,5	0,0	0,0	0,0	1,1	8,1	0,1	0,0	3,5	0,0	13,9	0,7	1,8	0,0	22,3	0,0	0,4	0,0	0,0	12,8	1,8	0,2	0,0	0,0	0,0	0,0	1,1	68,2	
BG	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	0,0	0,0	0,0	0,0	0,0	0,2	
CY	0,0	0,0	0,1	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	4,4	5,0		
CZ	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,4	0,0	0,4	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,1	0,0	1,8		
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	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0		
DK	0,0	0,0	0,4	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	0,0	0,0	0,0	0,2	0,7	0,0	0,0	0,0	0,0	0,3	3,0		
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	0,0	0,0		
ES	0,0	0,9	0,3	0,0	0,0	14,1	0,0	0,0	0,0	0,0	3,3	0,0	0,7	0,8	3,3	0,0	0,0	0,0	0,0	9,8	0,0	0,0	0,0	0,0	0,0	43,5	76,7		
FI	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,5	0,0	0,0	0,0	0,7	
FR	0,0	2,0	0,0	0,0	0,0	4,4	0,0	0,0	0,4	0,0	0,0	0,0	0,0	0,5	0,0	0,0	0,5	0,0	0,0	3,4	0,4	1,5	0,0	1,1	0,0	0,0	28,5	42,7	
GR	0,0	0,0	0,4	0,0	0,0	0,5	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	0,8	1,8	
HU	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,1	0,2	0,1	0,4	
IE	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	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,0	0,0	6,6	7,2		
IT	0,3	0,5	0,1	0,0	0,0	2,3	0,1	0,0	0,2	0,0	0,5	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,5	0,0	0,0	0,0	0,0	0,1	0,0	0,5	5,2	
LT	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	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	
LU	0,0	0,4	0,0	0,0	0,0	0,2	0,1	0,0	0,0	0,0	0,5	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,0	0,1	0,0	0,2	0,0	0,0	0,0	0,0	0,0	1,7	
LV	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,3	
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	0,5	0,5		
NL	0,0	1,1	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	0,2	1,7		
PL	0,0	0,0	0,0	0,0	0,0	0,7	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	1,1		
PT	0,0	0,0	0,0	0,0	0,0	0,1	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	0,6	0,0	0,0	0,0	0,0	0,0	0,8	2,0		
RO	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0		
SE	0,0	0,0	0,0	0,0	0,0	3,6	0,7	0,1	0,0	0,2	0,0	0,4	0,0	0,0	0,3	0,0	0,0	0,0	0,0	0,0	0,8	0,0	0,0	0,0	0,0	0,2	6,2		
SI	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	0,3	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,4		
SK	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	0,1		
UK	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0		
EU-27	0,7	5,0	1,3	0,0	2,2	44,0	0,9	0,2	4,2	0,2	18,9	1,5	3,3	1,4	26,9	0,4	1,0	0,0	0,0	28,3	4,3	1,9	0,0	1,9	0,2	1,5	88,1	238,1	

Source: Own calculations based on data LFS For an overview of the LFS reliability limits see
http://circa.europa.eu/irc/dsis/employment/info/data/eu_lfs/LFS_MAIN/Related_documents/reliab_annual_average.htm

Table 109: Share in total number of persons insured in another country than the country of residence (as % of row total), top 3 of competent MS

	Column Labels (competent country)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	Absolute numbers (in .000)
AT		0,6%	0,5%	0,0%	3,1%	75,1%	0,2%	0,0%	0,8%	0,1%	0,8%	0,1%	1,8%	0,1%	4,2%	0,1%	0,2%	0,0%	0,0%	1,7%	0,6%	0,0%	1,7%	0,2%	1,6%	4,3%	2,3%	100,0%	66
BE	0,3%		0,1%	0,0%	0,5%	9,0%	0,1%	0,0%	1,9%	0,1%	16,7%	0,5%	0,9%	0,1%	10,1%	0,0%	26,3%	0,0%	0,1%	30,9%	0,9%	0,2%	0,0%	0,0%	0,0%	0,0%	1,3%	100,0%	225
BG	0,5%	1,6%		4,0%	2,0%	15,7%	0,0%	0,0%	14,0%	0,0%	4,1%	30,4%	0,5%	0,4%	11,0%	0,0%	0,0%	0,0%	0,0%	2,6%	0,0%	0,9%	0,5%	1,1%	1,3%	0,0%	9,5%	100,0%	37
CY	0,4%	0,0%	2,5%		0,0%	2,0%	0,0%	0,0%	0,0%	0,0%	0,0%	4,9%	0,0%	0,8%	0,5%	0,0%	0,0%	0,0%	0,0%	0,4%	0,8%	0,0%	0,0%	0,0%	0,0%	0,0%	87,6%	100,0%	5
CZ	19,8%	3,3%	0,0%	0,1%		37,3%	0,2%	0,0%	2,5%	0,0%	2,4%	1,3%	1,3%	2,5%	2,1%	0,0%	1,4%	0,0%	0,0%	3,1%	0,8%	0,0%	0,1%	0,7%	0,0%	10,7%	10,5%	100,0%	43
DE	23,9%	2,0%	0,8%	0,0%	2,6%		3,9%	0,0%	3,8%	0,4%	4,1%	1,3%	0,7%	0,0%	1,2%	0,0%	18,0%	0,0%	0,0%	26,9%	3,3%	0,0%	0,0%	2,4%	0,0%	0,0%	4,7%	100,0%	273
DK	1,6%	2,3%	4,0%	0,0%	0,0%	33,5%		0,0%	1,3%	0,0%	4,0%	0,0%	0,0%	0,0%	1,3%	0,0%	0,0%	0,0%	0,0%	2,5%	7,1%	0,0%	0,3%	27,6%	0,0%	0,4%	14,0%	100,0%	10
EE	0,0%	0,6%	0,0%	0,0%	0,0%	1,2%	0,0%		0,3%	83,0%	0,6%	0,0%	0,0%	1,5%	0,8%	0,0%	0,5%	1,8%	0,0%	0,5%	0,0%	0,0%	0,0%	5,7%	0,0%	0,0%	3,7%	100,0%	30
ES	0,3%	2,1%	0,3%	0,0%	0,0%	14,9%	0,0%	0,0%		1,2%	8,7%	0,0%	1,0%	2,3%	5,4%	0,0%	0,0%	0,0%	0,0%	9,9%	0,0%	2,6%	0,0%	0,0%	0,0%	0,0%	51,1%	100,0%	115
FI	0,0%	8,7%	0,0%	0,0%	0,0%	8,0%	0,0%	3,9%	4,2%		0,0%	0,0%	0,0%	0,0%	5,5%	0,0%	0,0%	0,0%	0,0%	5,6%	5,6%	0,0%	0,0%	58,4%	0,0%	0,0%	0,0%	100,0%	4
FR	0,1%	22,2%	0,0%	0,0%	0,0%	27,2%	0,1%	0,0%	1,9%	0,3%		0,0%	0,0%	0,6%	1,0%	0,0%	31,0%	0,0%	0,0%	1,8%	0,2%	1,0%	0,4%	0,6%	0,0%	0,0%	11,7%	100,0%	311
GR	0,0%	0,0%	19,6%	0,0%	0,0%	27,5%	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%	0,0%	0,0%	2,5%	0,0%	0,0%	44,9%	100,0%	2
HU	39,5%	1,8%	0,0%	0,4%	0,3%	24,2%	1,0%	0,0%	0,5%	0,4%	3,5%	0,0%		2,3%	3,8%	0,0%	0,1%	0,0%	0,0%	2,9%	0,2%	0,0%	0,5%	0,1%	0,2%	2,5%	15,7%	100,0%	92
IE	0,2%	0,8%	0,2%	0,2%	0,5%	2,8%	0,1%	0,1%	0,6%	0,2%	0,3%	0,2%	0,8%		0,7%	0,0%	0,2%	0,1%	0,1%	2,0%	0,8%	0,0%	0,0%	0,0%	0,0%	0,0%	89,1%	100,0%	24
IT	5,3%	5,8%	0,5%	0,0%	0,1%	29,2%	0,5%	0,0%	6,6%	0,0%	20,9%	4,3%	0,7%	0,8%		0,0%	0,0%	0,0%	0,0%	1,7%	1,0%	0,0%	5,9%	0,0%	1,3%	0,1%	15,1%	100,0%	47
LT	0,0%	0,0%	0,0%	0,0%	0,0%	8,5%	12,7%	4,0%	0,2%	7,0%	0,0%	0,0%	0,0%	9,0%	0,0%		0,0%	2,9%	0,0%	18,6%	5,6%	0,0%	0,0%	12,9%	0,0%	0,0%	18,7%	100,0%	3
LU	1,0%	25,3%	0,4%	0,5%	0,3%	24,6%	2,4%	0,4%	0,5%	0,5%	25,9%	0,6%	0,8%	0,2%	3,7%	0,3%		0,3%	0,0%	2,9%	0,7%	2,5%	0,6%	0,7%	0,0%	0,0%	5,0%	100,0%	7
LV	0,0%	0,3%	0,5%	2,8%	0,3%	11,5%	2,2%	6,5%	0,0%	2,3%	2,0%	2,2%	0,0%	5,0%	1,8%	2,8%	0,0%		0,2%	5,9%	3,0%	0,0%	0,0%	8,5%	0,0%	0,2%	41,9%	100,0%	12
MT	2,1%	9,9%	0,0%	0,0%	0,0%	0,0%	3,4%	0,0%	0,0%	2,9%	1,1%	0,0%	0,0%	0,0%	7,2%	0,8%	0,5%	0,0%		5,6%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	66,4%	100,0%	2
NL	0,8%	39,9%	0,0%	0,0%	0,0%	54,3%	0,0%	0,0%	1,1%	0,4%	0,0%	0,0%	0,0%	0,0%	1,2%	0,0%	0,0%	0,0%	0,2%		0,3%	0,0%	0,0%	0,0%	0,0%	0,0%	1,8%	100,0%	39
PL	4,1%	3,4%	0,0%	0,9%	7,6%	46,7%	3,2%	0,0%	0,5%	0,5%	3,8%	0,5%	0,0%	0,6%	2,2%	0,3%	0,4%	0,1%	0,0%	13,6%		0,3%	0,0%	3,0%	0,0%	0,6%	7,8%	100,0%	156
PT	0,0%	3,0%	0,0%	0,0%	0,0%	2,2%	0,0%	0,0%	52,3%	0,0%	28,3%	0,0%	0,0%	0,5%	0,2%	0,0%	1,6%	0,0%	0,0%	3,7%	0,2%		0,8%	0,9%	0,0%	0,0%	6,3%	100,0%	20
RO	1,3%	1,0%	0,0%	0,6%	0,0%	9,0%	0,3%	0,0%	14,3%	0,0%	1,0%	1,2%	0,5%	0,1%	66,5%	0,0%	0,0%	0,0%	0,1%	0,2%	0,0%	1,3%		0,0%	0,0%	0,0%	2,6%	100,0%	158
SE	1,2%	0,5%	0,0%	0,0%	0,2%	8,7%	68,7%	0,7%	1,4%	3,4%	1,3%	1,6%	0,3%	0,8%	1,2%	0,0%	0,1%	0,0%	0,2%	0,4%	2,1%	0,0%	0,0%		0,0%	0,0%	7,1%	100,0%	53
SI	56,5%	0,4%	0,0%	0,0%	0,0%	8,9%	0,0%	0,1%	0,2%	0,0%	1,7%	0,0%	0,1%	0,0%	27,3%	0,0%	0,1%	0,0%	0,0%	0,4%	0,0%	0,1%	0,0%	0,0%		3,2%	1,0%	100,0%	16
SK	22,2%	0,7%	0,0%	0,4%	39,6%	5,4%	0,3%	0,0%	1,4%	0,3%	1,3%	0,0%	9,7%	2,1%	2,9%	0,0%	0,0%	0,0%	0,0%	4,4%	0,2%	0,0%	0,0%	0,2%	0,1%		8,7%	100,0%	196
UK	1,5%	6,8%	0,0%	0,0%	0,0%	12,9%	3,3%	0,0%	5,7%	0,0%	23,6%	0,0%	0,0%	38,3%	0,0%	0,0%	0,0%	0,0%	0,0%	2,2%	5,6%	0,0%	0,0%	0,0%	0,0%	0,0%		100,0%	34
EU-27	8,9%	5,7%	0,2%	0,3%	5,1%	18,6%	2,9%	0,1%	3,6%	1,7%	5,2%	1,1%	1,4%	1,4%	8,5%	0,0%	10,5%	0,0%	0,1%	10,2%	0,8%	0,5%	0,3%	1,2%	0,1%	0,6%	11,0%	100,0%	1.980
# in top 3 competent countries	5	5	2	0	1	20	1	0	3	1	5	2	1	1	4	0	4	0	0	6	0	0	0	5	0	2	16	84	

Source: Own calculations based on data LFS

Table 110: Share in total number of persons living in another country than the competent country (as % of column total), top 3 of MS of residence

	Column Labels (competent country)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	EU-27	# in top 3 countries of residence
AT		0,4%	7,2%	0,0%	2,0%	13,6%	0,2%	0,0%	0,8%	0,2%	0,5%	0,2%	4,3%	0,2%	1,7%	5,5%	0,1%	0,0%	2,5%	0,5%	2,6%	0,0%	18,0%	0,6%	39,9%	25,1%	0,7%	3,4%	5
BE	0,3%		4,6%	1,9%	1,2%	5,5%	0,3%	0,0%	6,0%	0,6%	36,9%	4,9%	7,5%	0,7%	13,6%	0,0%	28,6%	0,0%	11,4%	34,3%	12,4%	4,8%	1,7%	0,5%	0,0%	0,0%	1,3%	11,4%	8
BG	0,1%	0,5%		27,3%	0,7%	1,6%	0,0%	0,0%	7,3%	0,0%	1,5%	49,6%	0,6%	0,5%	2,4%	0,0%	0,0%	0,0%	0,0%	0,5%	0,0%	3,5%	2,8%	1,8%	18,4%	0,0%	1,6%	1,9%	3
CY	0,0%	0,0%	2,8%		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	1,1%	0,0%	0,1%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,3%	0,0%	0,0%	0,0%	0,0%	0,0%	2,0%	0,3%	0
CZ	4,8%	1,2%	0,0%	0,6%		4,4%	0,1%	0,0%	1,5%	0,0%	1,0%	2,5%	2,0%	3,8%	0,5%	0,0%	0,3%	0,0%	0,0%	0,7%	2,1%	0,0%	0,4%	1,2%	0,0%	40,9%	2,1%	2,2%	1
DE	36,9%	4,8%	50,4%	0,0%	6,9%		18,8%	0,0%	14,5%	3,0%	11,0%	16,0%	7,4%	0,0%	2,0%	0,0%	23,8%	0,0%	0,0%	36,3%	53,7%	0,0%	0,0%	28,7%	0,0%	0,0%	5,9%	13,8%	14
DK	0,1%	0,2%	9,5%	0,0%	0,0%	1,0%		0,0%	0,2%	0,0%	0,4%	0,0%	0,0%	0,0%	0,1%	0,0%	0,0%	0,3%	0,0%	0,1%	4,5%	0,0%	0,5%	12,6%	0,0%	0,4%	0,7%	0,5%	2
EE	0,0%	0,2%	0,0%	0,0%	0,0%	0,1%	0,0%		0,1%	75,7%	0,2%	0,0%	0,0%	1,6%	0,1%	0,0%	0,1%	68,1%	0,0%	0,1%	0,0%	0,0%	0,0%	7,5%	0,0%	0,0%	0,5%	1,5%	2
ES	0,2%	2,1%	7,8%	0,0%	0,0%	4,7%	0,0%	0,0%		4,3%	9,8%	0,0%	4,2%	9,3%	3,7%	0,0%	0,0%	0,0%	0,0%	5,6%	0,0%	32,0%	0,0%	0,0%	0,0%	0,0%	27,0%	5,8%	6
FI	0,0%	0,3%	0,0%	0,0%	0,0%	0,1%	0,0%	9,2%	0,2%		0,0%	0,0%	0,0%	0,0%	0,1%	0,0%	0,0%	0,0%	0,0%	0,1%	1,2%	0,0%	0,0%	9,0%	0,0%	0,0%	0,0%	0,2%	1
FR	0,2%	60,8%	0,0%	0,0%	0,0%	22,9%	0,4%	0,0%	8,4%	2,7%		0,0%	0,0%	6,3%	1,8%	0,0%	46,6%	0,0%	0,0%	2,7%	4,7%	32,8%	20,3%	7,5%	0,0%	0,0%	16,6%	15,7%	7
GR	0,0%	0,0%	8,2%	0,0%	0,0%	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%	0,0%	0,0%	0,0%	0,2%	0,0%	0,0%	0,4%	0,1%	1
HU	20,6%	1,5%	0,6%	6,1%	0,3%	6,1%	1,6%	1,4%	0,6%	1,2%	3,2%	0,0%		7,4%	2,1%	3,4%	0,0%	0,0%	0,0%	1,3%	0,9%	0,0%	7,4%	0,5%	7,7%	20,6%	6,6%	4,7%	2
IE	0,0%	0,2%	1,3%	0,8%	0,1%	0,2%	0,0%	1,6%	0,2%	0,1%	0,1%	0,2%	0,7%		0,1%	0,0%	0,0%	3,9%	1,4%	0,2%	1,1%	0,0%	0,0%	0,0%	0,0%	0,0%	9,8%	1,2%	1
IT	1,4%	2,4%	5,7%	0,0%	0,0%	3,7%	0,4%	0,0%	4,4%	0,0%	9,7%	9,0%	1,2%	1,4%		0,0%	0,0%	0,0%	0,0%	0,4%	3,0%	0,0%	45,1%	0,0%	22,7%	0,5%	3,3%	2,4%	3
LT	0,0%	0,0%	0,0%	0,0%	0,0%	0,1%	0,7%	8,8%	0,0%	0,7%	0,0%	0,0%	0,0%	1,1%	0,0%		0,0%	12,0%	0,0%	0,3%	1,1%	0,0%	0,0%	1,9%	0,0%	0,0%	0,3%	0,2%	1
LU	0,0%	1,5%	0,6%	0,6%	0,0%	0,4%	0,3%	1,8%	0,0%	0,1%	1,7%	0,2%	0,2%	0,1%	0,1%	2,1%		2,7%	0,0%	0,1%	0,3%	1,7%	0,6%	0,2%	0,0%	0,0%	0,1%	0,3%	0
LV	0,0%	0,0%	1,3%	6,1%	0,0%	0,4%	0,5%	50,8%	0,0%	0,8%	0,2%	1,2%	0,0%	2,1%	0,1%	37,5%	0,0%		2,0%	0,3%	2,1%	0,0%	0,0%	4,4%	0,0%	0,2%	2,3%	0,6%	1
MT	0,0%	0,2%	0,0%	0,0%	0,0%	0,0%	0,1%	0,0%	0,0%	0,2%	0,0%	0,0%	0,0%	0,0%	0,1%	1,8%	0,0%	0,0%		0,1%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,6%	0,1%	0
NL	0,2%	13,7%	0,0%	0,0%	0,0%	5,7%	0,0%	0,0%	0,6%	0,5%	0,0%	0,0%	0,0%	0,0%	0,3%	0,0%	0,0%	0,0%	6,2%		0,6%	0,0%	0,0%	0,0%	0,0%	0,0%	0,3%	2,0%	1
PL	3,7%	4,7%	0,0%	25,9%	11,8%	19,8%	8,7%	0,0%	1,1%	2,5%	5,8%	3,1%	0,0%	3,4%	2,1%	49,7%	0,3%	13,0%	0,0%	10,5%		4,2%	0,8%	20,7%	0,9%	7,9%	5,6%	7,9%	8
PT	0,0%	0,5%	0,0%	0,0%	0,0%	0,1%	0,0%	0,0%	14,5%	0,0%	5,5%	0,0%	0,0%	0,3%	0,0%	0,0%	0,2%	0,0%	0,0%	0,4%	0,2%		2,4%	0,8%	0,0%	0,0%	0,6%	1,0%	1
RO	1,1%	1,5%	0,0%	17,7%	0,1%	3,9%	0,8%	0,0%	31,7%	0,0%	1,6%	8,1%	2,8%	0,8%	62,6%	0,0%	0,0%	0,0%	6,4%	0,1%	0,0%	20,8%		0,0%	0,0%	0,0%	1,9%	8,0%	4
SE	0,4%	0,2%	0,0%	0,3%	0,1%	1,3%	64,2%	25,6%	1,0%	5,4%	0,7%	3,7%	0,6%	1,4%	0,4%	0,0%	0,0%	0,0%	9,3%	0,1%	6,7%	0,0%	0,0%		0,0%	0,0%	1,7%	2,7%	5
SI	5,0%	0,1%	0,0%	0,0%	0,0%	0,4%	0,0%	0,6%	0,0%	0,0%	0,3%	0,0%	0,0%	0,0%	2,6%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,2%	0,0%	0,0%		4,5%	0,1%	0,8%	0
SK	24,6%	1,2%	0,0%	12,7%	76,7%	2,9%	0,9%	0,0%	4,0%	2,1%	2,4%	0,2%	68,6%	14,5%	3,4%	0,0%	0,0%	0,0%	3,3%	4,3%	2,6%	0,0%	0,0%	2,1%	10,3%		7,9%	9,9%	4
UK	0,3%	2,0%	0,0%	0,0%	0,0%	1,2%	1,9%	0,0%	2,7%	0,0%	7,8%	0,0%	0,0%	45,0%	0,0%	0,0%	0,0%	0,0%	57,4%	0,9%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%		1,7%	2
EU-27	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	
Absolute numbers (in .000)	177	113	4	5	101	368	57	2	71	33	102	23	28	29	167	1	207	1	1	203	17	10	6	23	3	11	218	1980	

Source: Own calculations based on data LFS

10.4.2 Estimations based on data from the Audit Board

Table 111: Claims on health introduced in 2011 by creditor countries

Creditor country	*Claims introduced in 2011 (in € 000)*
DE	640.849
AT	208.356
BE	378.053
BG	403
CY	21.432
DK	3.418
ES	608.295
EE	1.109
FI	7.122
FR	930.662
GR	123.766
HU	9.837
IE	0
IC	392
IT	156.237
LT	72
LIE	255
LI	1.222
LU	25.950
MT	866
NO	8.676
NL	86.774
PL	22.857
PT	118.950
RO	593
UK	38.278
SK	24.328
SI	19.238
SE	20.624
CH	124.751
CZ	23.887
TOTAL	3.607.252

Source: Audit Board

Table 112: Outstanding health claims on 31/12/2011 by creditor and debtor country as new health claims introduced in 2011, in € .000

Debtor	DE	AT	BE	BG	CY	DK	ES	EE	FI	FR	GR	HU	IE	IC	IT	LT	LIE	LI	LU	MT	NO	NL	PL	PT	RO	UK	SK	SI	SE	CH	CZ	TOTAL	New claims introduced in 2011 (health, including LTC)
Creditor																																	
DE	=====	100.882	29.945	13.163	185	21.117	23.376	636	2.229	98.199	55.290	4.137	1.086	117	58.815	2.846	193	922	75.210	53	894	127.670	24.931	5.371	31.244	32.494	1.060	2.441	2.734	42.986	6.313	766.539	640.849
AT	104.504	=====	2.261	2.295	78	268	1.754	28	147	6.573	4.591	3.018	258	19	13.742	67	602	37	232	23	312	12.751	3.258	1.252	15.575	6.179	1.123	2.708	522	4.297	1.880	190.354	208.356
BE	14.638	443	=====	2.473	36	971	10.181	47	227	92.180	10.402	274	0	65	11.441	114	3	1	68.472	31	342	147.609	2.553	7.028	4.376	18.224	371	302	269	1.050	328	394.451	378.053
BG	69	0	6	=====	13	0	63	0	0	10	110	1	5	0	124	0	0	0	1	2	6	29	10	6	20	126	9	1	7	4	34	656	403
CY	114	32	4	554	=====	2	8	11	51	47	1.256	4	106	0	124	32	0	1	0	3	14	24	13	8	329	5.498	31	1	24	35	42	8.368	21.432
DK	2.786	28	14	23	0	=====	562	15	0	0	0	15	0	0	342	24	0	21	42	57	3	248	224	0	34	0	80	8	0	36	4	4.566	3.418
ES	58.744	1.424	12.339	2.301	22	12.880	=====	31	1.621	40.689	684	200	14.843	161	15.786	104	78	67	170	12	2.808	5.865	650	20.558	5.633	26.761	183	114	4.732	3.408	473	233.341	608.295
EE	44	9	2	1	0	9	6	=====	213	13	2	1	16	0	52	123	0	21	0	0	20	11	18	3	2	0	1	0	25	6	1	599	1.109
FI	1.219	16	86	28	6	0	2.389	1.236	=====	797	128	41	144	0	563	26	0	34	4	1	23	274	93	119	202	6	2	28	3	134	10	7.612	7.122
FR	125.982	2.484	107.717	5.083	120	2.964	22.036	476	983	=====	18.209	746	2.657	133	58.395	132	3	298	121.847	42	2.408	26.548	5.083	50.316	14.499	30.305	1.045	384	6.653	9.032	2.487	619.067	930.662
GR	88.370	1.168	5.377	1.008	1.575	181	152	0	125	4.281	=====	7	184	0	4.540	9	18	0	19	1	299	4.163	92	81	214	8.352	10	0	5.878	1.058	175	127.337	123.766
HU	3.598	3.609	197	108	3	34	69	6	10	365	36	=====	19	0	254	2	0	0	10	0	37	507	108	1	4.498	4	285	46	249	329	46	14.430	9.837
IE	0	0	0	0	0	0	0	0	0	0	0	0	=====	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IC	126	21	39	0	0	0	93	4	0	81	3	6	7	=====	116	0	1	0	0	0	0	4	27	25	0	91	2	6	4	10	46	712	392
IT	135.018	3.400	77.714	2.234	27	1.096	2.014	180	164	18.409	5.564	423	1.611	11	=====	68	41	117	4.110	106	466	11.353	3.134	1.192	29.473	23.667	465	1.852	721	4.546	4.431	333.607	156.237
LT	19	0	0	6	0	0	4	0	0	1	0	0	3	0	8	=====	0	0	0	0	0	2	2	1	0	20	0	0	4	0	2	72	72
LIE	51	5	0	0	0	4	9	0	0	23	2	0	0	0	6	0	=====	0	0	0	0	0	0	5	1	12	0	0	0	0	1	119	255
LI	61	0	0	0	0	11	8	11	1	19	1	0	22	-1	7	111	0	=====	0	0	6	14	10	2	2	47	2	3	7	1	14	359	1.222
LU	2.374	129	16.255	85	1	68	414	11	52	10.377	790	24	0	0	3.753	0	0	26	=====	0	0	1.484	154	20.964	270	380	29	7	0	83	56	57.786	25.950
MT	172	48	80	10	1	4	75	0	6	223	10	0	164	5	504	8	0	0	0	=====	26	631	6	4	17	0	2	0	461	25	1	2.483	866
NO	2.112	129	146	121	4	12	1.073	127	0	869	105	22	0	0	394	395	2	290	0	0	=====	1.287	1.081	0	230	3	91	6	1	243	227	8.970	8.676
NL	44.415	842	15.712	1.554	47	100	3.000	15	299	4.667	2.656	318	1.247	65	5.795	69	3	57	1.577	18	837	=====	1.669	3.834	902	14.528	333	356	468	755	420	106.558	86.774
PL	7.198	673	341	232	11	323	526	26	0	743	152	7	2.006	72	1.443	37	0	206	71	0	1.104	2.653	=====	83	41	4.821	43	22	680	52	2.037	25.603	22.857
PT	15.467	120	1.288	33	0	0	3.491	6	130	88.389	74	14	589	18	1.135	10	6	17	18.382	0	0	4.066	106	=====	123	2.776	2	20	900	2.708	67	139.937	118.950
RO	226	36	76	14	3	2	82	0	2	27	19	89	24	0	563	0	0	0	1	0	6	19	22	12	=====	43	5	1	17	2	8	1.299	593
UK	1.778	3.923	84	84	182	0	6.534	0	0	3.683	2.936	0	14.549	0	8.177	0	0	0	2	0	0	0	243	2.895	609	=====	36	246	-1	53	207	46.220	38.278
SK	629	9.646	16	20	5	2	106	6	3	66	55	1.888	373	0	308	9	1	8	22	0	129	316	146	12	107	354	=====	63	25	37	6.667	21.019	24.328
SI	5.994	4.801	74	64	5	19	59	2	13	639	49	129	44	0	4.264	1	0	0	12	0	2	232	69	20	98	379	19	=====	56	93	91	17.228	19.238
SE	3.131	381	181	245	17	322	548	12	108	2.653	7.552	156	1.894	0	1.287	150	2	18	0	247	0	1.465	3.341	641	1.203	2.342	48	22	=====	967	197	29.130	20.624
CH	40.342	3.165	2.772	593	19	110	8.303	31	177	9.884	10.384	595	1.057	8	35.022	41	519	103	499	0	745	12.247	637	13.368	1.268	7.214	299	565	439	=====	577	150.983	124.751
CZ	6.356	1.938	96	327	21	16	235	1	8	439	286	37	394	1	928	12	0	16	145	14	37	889	1.034	137	422	585	6.748	39	248	220	=====	21.629	23.887
TOTAL	665.537	139.352	272.822	32.659	2.381	40.515	87.170	2.918	6.569	384.346	121.346	12.152	43.302	674	227.888	4.390	1.472	2.260	290.828	610	10.524	362.361	48.714	127.938	111.392	185.211	12.324	9.241	25.126	72.170	26.842	3.331.034	3.607.252

Source: Audit Board

Table 113: Estimate of new claims introduced in 2011 (health including LTC) by debtor and creditor countries (based on outstanding claims), in €. 000

Debtor / Creditor	DE	AT	BE	BG	CY	DK	ES	EE	FI	FR	GR	HU	IE	IC	IT	LT	LIE	LI	LU	MT	NO	NL	PL	PT	RO	UK	SK	SI	SE	CH	CZ	Health spending total newly introduced claims **TOTAL**
DE	=====	84.340	25.035	11.005	155	17.654	19.543	532	1.864	82.097	46.224	3.459	908	98	49.171	2.379	161	771	62.878	44	747	106.736	20.843	4.490	26.121	27.166	886	2.041	2.286	35.938	5.278	**640.849**
AT	114.387	=====	2.475	2.512	85	293	1.920	31	161	7.195	5.025	3.303	282	21	15.042	73	659	40	254	25	342	13.957	3.566	1.370	17.048	6.763	1.229	2.964	571	4.703	2.058	**208.356**
BE	14.029	425	=====	2.370	35	931	9.758	45	218	88.348	9.970	263	0	62	10.965	109	3	1	65.626	30	328	141.473	2.447	6.736	4.194	17.466	356	289	258	1.006	314	**378.053**
BG	42	0	4	=====	8	0	39	0	0	6	68	1	3	0	76	0	0	0	1	1	4	18	6	4	12	77	6	1	4	2	21	**403**
CY	292	82	10	1.419	=====	5	20	28	131	120	3.217	10	271	0	318	82	0	3	0	8	36	61	33	20	843	14.081	79	3	61	90	108	**21.432**
DK	2.086	21	10	17	0	=====	421	11	0	0	0	11	0	0	256	18	0	16	31	43	2	186	168	0	25	0	60	6	0	27	3	**3.418**
ES	153.139	3.712	32.166	5.998	57	33.577	=====	81	4.226	106.072	1.783	521	38.694	420	41.152	271	203	175	443	31	7.320	15.289	1.694	53.593	14.685	69.763	477	297	12.336	8.884	1.233	**608.295**
EE	81	17	4	2	0	17	11	=====	394	24	4	2	30	0	96	228	0	39	0	0	37	20	33	6	4	0	2	0	46	11	2	**1.109**
FI	1.141	15	80	26	6	0	2.235	1.156	=====	746	120	38	135	0	527	24	0	32	4	1	22	256	87	111	189	6	2	26	3	125	9	**7.122**
FR	189.393	3.734	161.934	7.641	180	4.456	33.127	716	1.478	=====	27.374	1.121	3.994	200	87.787	198	5	448	183.176	63	3.620	39.910	7.641	75.642	21.797	45.558	1.571	577	10.002	13.578	3.739	**930.662**
GR	85.892	1.135	5.226	980	1.531	176	148	0	121	4.161	=====	7	179	0	4.413	9	17	0	18	1	291	4.046	89	79	208	8.118	10	0	5.713	1.028	170	**123.766**
HU	2.453	2.460	134	74	2	23	47	4	7	249	25	=====	13	0	173	1	0	0	7	0	25	346	74	1	3.066	3	194	31	170	224	31	**9.837**
IE													=====																			
IC	69	12	21	0	0	0	51	2	0	45	2	3	4	=====	64	0	1	0	0	0	0	2	15	14	0	50	1	3	2	6	25	**392**
IT	63.233	1.592	36.396	1.046	13	513	943	84	77	8.621	2.606	198	754	5	=====	32	19	55	1.925	50	218	5.317	1.468	558	13.803	11.084	218	867	338	2.129	2.075	**156.237**
LT	19	0	0	6	0	0	4	0	0	1	0	0	3	0	8	=====	0	0	0	0	0	2	2	1	0	20	0	0	4	0	2	**72**
LIE	109	11	0	0	0	9	19	0	0	49	4	0	0	0	13	0	=====	0	0	0	0	0	0	11	2	26	0	0	0	0	2	**255**
LI	208	0	0	0	0	37	27	37	3	65	3	0	75	-3	24	378	0	=====	0	0	20	48	34	7	7	160	7	10	24	3	48	**1.222**
LU	1.066	58	7.300	38	0	31	186	5	23	4.660	355	11	0	0	1.685	0	0	12	=====	0	0	666	69	9.414	121	171	13	3	0	37	25	**25.950**
MT	60	17	28	3	0	1	26	0	2	78	3	0	57	2	176	3	0	0	0	=====	9	220	2	1	6	0	1	0	161	9	0	**866**
NO	2.043	125	141	117	4	12	1.038	123	0	841	102	21	0	0	381	382	2	280	0	0	=====	1.245	1.046	0	222	3	88	6	1	235	220	**8.676**
NL	36.169	686	12.795	1.265	38	81	2.443	12	243	3.801	2.163	259	1.015	53	4.719	56	2	46	1.284	15	682	=====	1.359	3.122	735	11.831	271	290	381	615	342	**86.774**
PL	6.426	601	304	207	10	288	470	23	0	663	136	6	1.791	64	1.288	33	0	184	63	0	986	2.368	=====	74	37	4.304	38	20	607	46	1.819	**22.857**
PT	13.147	102	1.095	28	0	0	2.967	5	111	75.133	63	12	501	15	965	9	5	14	15.625	0	0	3.456	90	=====	105	2.360	2	17	765	2.302	57	**118.950**
RO	103	16	35	6	1	1	37	0	1	12	9	41	11	0	257	0	0	0	0	0	3	9	10	5	=====	20	2	0	8	1	4	**593**
UK	1.472	3.249	70	70	151	0	5.411	0	0	3.050	2.432	0	12.049	0	6.772	0	0	0	2	0	0	0	201	2.398	504	=====	30	204	-1	44	171	**38.278**
SK	728	11.165	19	23	6	2	123	7	3	76	64	2.185	432	0	356	10	1	9	25	0	149	366	169	14	124	410	=====	73	29	43	7.717	**24.328**
SI	6.693	5.361	83	71	6	21	66	2	15	714	55	144	49	0	4.761	1	0	0	13	0	2	259	77	22	109	423	21	=====	63	104	102	**19.238**
SE	2.217	270	128	173	12	228	388	8	76	1.878	5.347	110	1.341	0	911	106	1	13	0	175	0	1.037	2.365	454	852	1.658	34	16	=====	685	139	**20.624**
CH	33.333	2.615	2.290	490	16	91	6.860	26	146	8.167	8.580	492	873	7	28.937	34	429	85	412	0	616	10.119	526	11.045	1.048	5.961	247	467	363	=====	477	**124.751**
CZ	7.020	2.140	106	361	23	18	260	1	9	485	316	41	435	1	1.025	13	0	18	160	15	41	982	1.142	151	466	646	7.452	43	274	243	=====	**23.887**
TOTAL	720.725	**123.960**	**287.889**	**35.951**	**2.339**	**58.466**	**88.589**	**2.940**	**9.309**	**397.356**	**116.046**	**12.260**	**63.900**	**944**	**262.319**	**4.451**	**1.509**	**2.240**	**331.949**	**502**	**15.499**	**348.395**	**45.258**	**169.343**	**106.332**	**228.127**	**13.297**	**8.254**	**34.468**	**72.119**	**26.190**	**3.590.927**

Source: Audit Board

10.4.3 Annual cross-border expenditure LTC benefits in kind and in cash

10.4.3.1 In kind

Table 114: Cross-border expenditure LTC benefits in kind, based on LTC spending per capita of the country of residence, in € 000

Total LTC spending (only in kind)	Column Labels (competent country)																												
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	Grand total LTC spending residence state (creditor)
AT	0	115	89	0	555	14.066	33	0	147	14	136	15	325	13	766	14	31	0	9	300	117	0	318	38	359	832	424	18.714
BE	372	0	127	65	739	12.762	105	0	2.605	132	23.170	681	1.269	116	13.947	0	36.420	0	91	42.813	1.266	278	67	65	0	0	1.757	138.848
BG	2	5	0	12	6	49	0	0	42	0	12	91	1	1	33	0	0	0	0	8	0	3	1	3	5	0	28	303
CY	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	10	11
CZ	330	54	0	1	0	650	3	0	41	0	41	22	21	42	35	0	23	0	0	52	13	0	1	11	0	191	175	1.707
DE	19.568	1.624	684	0	2.107	0	3.209	0	3.094	297	3.381	1.088	618	0	1.018	0	14.778	0	0	22.107	2.695	0	0	1.984	0	0	3.851	82.102
DK	176	255	434	0	0	3.766	0	0	144	0	438	0	0	0	140	0	0	2	0	269	775	0	33	3.015	0	46	1.526	11.019
EE	0	4	0	0	0	8	0	0	2	543	4	0	0	10	5	0	3	12	0	3	0	0	0	37	0	0	24	655
ES	50	373	53	0	0	2.713	0	0	0	221	1.572	0	182	418	977	0	9	0	0	1.789	0	477	0	0	0	0	9.220	18.054
FI	0	230	0	0	0	221	0	104	112	0	0	0	0	0	147	0	0	0	0	146	148	0	0	1.538	0	0	0	2.645
FR	226	37.773	0	0	0	48.139	128	0	3.256	481	0	0	0	990	1.637	0	52.737	0	0	3.008	424	1.708	721	949	0	0	19.796	171.972
GR	0	0	73	0	0	103	0	0	0	0	0	0	0	0	20	0	0	0	0	0	0	0	0	9	0	0	167	372
HU	927	43	1	9	7	594	23	1	12	10	83	0	0	54	90	1	1	0	0	68	4	0	12	3	6	64	369	2.382
IE	17	75	23	17	45	268	9	9	59	16	25	14	69	0	67	0	18	12	7	183	69	0	0	0	0	0	8.136	9.140
IT	667	737	68	0	10	3.840	66	0	841	4	2.650	547	87	107	0	0	0	0	0	216	133	0	787	0	192	16	1.922	12.892
LT	0	0	0	0	0	24	35	11	1	19	0	0	0	25	0	0	0	8	0	51	15	0	0	35	0	0	51	275
LU	48	1.212	19	22	14	1.225	114	20	23	25	1.241	28	41	11	178	14	0	16	0	139	33	120	29	35	0	0	238	4.844
LV	0	1	3	15	2	63	12	34	0	12	10	12	0	26	9	15	0	0	1	31	16	0	0	45	0	1	219	526
MT	4	20	0	0	0	0	7	0	0	6	2	0	0	0	14	2	1	0	0	11	0	0	0	0	0	0	132	199
NL	275	13.963	0	0	0	19.811	0	0	402	137	0	0	0	0	415	0	0	0	73	0	91	0	0	0	0	0	632	35.801
PL	216	176	0	47	398	2.543	165	0	27	27	198	24	0	32	117	15	18	3	0	707	0	13	2	159	1	32	408	5.330
PT	0	30	0	0	0	23	0	0	516	0	279	0	0	4	2	0	16	0	0	36	2	0	8	9	0	0	62	988
RO	69	58	0	34	3	521	16	0	788	0	56	64	27	8	3.689	0	0	0	3	9	0	69	0	0	0	0	146	5.562
SE	892	387	0	23	181	6.415	50.161	534	1.006	2.457	936	1.145	219	552	872	0	62	0	166	327	1.528	0	0	0	0	0	5.219	73.081
SI	1.400	10	0	0	0	231	0	2	4	0	42	0	2	0	681	0	2	0	0	9	0	2	0	0	0	87	25	2.497
SK	1.181	36	0	19	2.113	299	14	0	77	19	67	1	521	113	155	0	1	0	1	235	12	0	0	13	9	0	465	5.351
UK	198	882	0	0	0	1.744	421	0	739	0	3.059	0	0	4.958	0	0	0	0	287	728	0	0	0	0	0	0	0	13.015
Grand total LTC spending competent state (debtor)	26.614	58.064	1.574	263	6.179	120.077	54.521	715	13.938	4.421	37.403	3.732	3.383	7.479	25.015	60	104.120	53	638	73.246	7.341	2.671	1.979	7.948	572	1.270	55.003	618.281

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 115: Cross-border expenditure LTC benefits in kind, based on LTC spending per capita of the competent country, in € 000

Total LTC spending (only in kind)	Column Labels (competent country)																												
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK		Grand total LTC spending residence state (creditor)
AT	0	261	3	0	79	15.553	127	0	85	38	274	12	30	18	757	4	83	0	3	995	14	0	41	190	209	83	601	19.460
BE	164	0	2	0	47	6.235	179	0	664	159	20.597	227	53	72	6.089	0	43.190	0	15	62.694	69	23	4	145	0	0	1.101	141.725
BG	50	356	0	3	28	1.819	0	0	814	0	821	2.301	5	58	1.097	0	0	0	0	868	0	17	6	561	96	0	1.350	10.251
CY	6	0	1	0	0	30	0	0	0	0	0	51	0	16	6	0	0	0	0	20	1	0	0	0	0	0	1.691	1.822
CZ	2.314	859	0	0	0	5.039	83	0	166	0	576	115	14	411	244	0	436	0	0	1.211	11	0	1	385	0	134	1.738	13.737
DE	17.697	3.323	18	0	272	0	11.128	0	1.614	731	6.152	742	52	0	909	0	35.871	0	0	66.260	299	0	0	9.065	0	0	4.937	159.071
DK	46	151	3	0	0	1.086	0	0	22	0	230	0	0	0	36	0	0	0	0	232	25	0	1	3.973	0	1	564	6.370
EE	0	105	0	0	0	112	0	0	13	18.597	92	0	0	178	63	0	105	24	0	130	0	0	0	2.365	0	0	433	22.217
ES	87	1.463	3	0	0	5.200	0	0	0	1.045	5.482	0	30	1.016	1.674	0	41	0	0	10.280	0	152	0	0	0	0	22.658	49.130
FI	0	191	0	0	0	90	0	3	24	0	0	0	0	0	53	0	0	0	0	178	7	0	0	2.852	0	0	0	3.397
FR	112	42.492	0	0	0	26.457	244	0	933	652	0	0	0	690	804	0	70.352	0	0	4.955	26	156	46	2.384	0	0	13.948	164.252
GR	0	0	3	0	0	150	0	0	0	0	0	0	0	0	26	0	0	0	0	0	0	0	0	62	0	0	314	556
HU	9.873	1.043	0	1	11	7.004	954	0	72	303	1.772	0	0	810	948	3	38	0	0	2.414	5	0	17	145	38	68	5.576	31.094
IE	12	121	0	0	5	212	25	1	24	32	36	7	5	0	47	0	35	1	2	432	6	0	0	0	0	0	8.227	9.230
IT	675	1.687	2	0	1	4.298	255	0	491	12	5.396	418	8	152	0	0	0	0	0	726	17	0	103	0	113	2	2.758	17.112
LT	0	0	0	0	0	89	442	3	1	173	0	0	0	115	0	0	0	4	0	560	6	0	0	592	0	0	242	2.227
LU	18	1.022	0	0	1	505	163	1	5	25	930	8	1	6	66	2	0	1	0	171	2	8	1	66	0	0	126	3.127
LV	0	20	0	1	1	427	276	17	0	197	128	54	0	225	57	28	0	0	3	630	12	0	0	1.387	0	1	1.908	5.372
MT	12	122	0	0	0	0	70	0	0	43	12	0	0	0	39	1	7	0	0	101	0	0	0	0	0	0	512	920
NL	83	9.536	0	0	0	6.610	0	0	70	113	0	0	0	0	124	0	0	0	8	0	3	0	0	0	0	0	270	16.817
PL	1.758	3.254	0	3	463	22.918	5.163	0	126	603	3.248	145	0	370	946	36	400	5	0	19.100	0	20	2	6.545	5	26	4.720	69.855
PT	0	369	0	0	0	135	0	0	1.619	0	3.053	0	0	34	11	0	231	0	0	657	1	0	6	244	0	0	479	6.838
RO	537	1.018	0	2	3	4.475	479	0	3.529	0	877	377	20	82	28.289	0	0	0	8	235	0	99	0	0	0	0	1.611	41.640
SE	176	174	0	0	5	1.404	38.064	8	115	1.325	373	171	4	153	171	0	33	0	12	214	37	0	0	0	0	0	1.464	43.904
SI	2.404	39	0	0	0	439	0	0	4	0	146	0	0	0	1.155	0	7	0	0	52	0	1	0	0	0	15	61	4.324
SK	11.798	817	0	2	3.012	3.302	541	0	442	507	1.348	10	489	1.582	1.531	0	39	0	4	7.773	15	0	0	657	54	0	6.592	40.514
UK	140	1.408	0	0	0	1.361	1.138	0	301	0	4.341	0	0	4.903	0	0	0	0	74	1.701	0	0	0	0	0	0	0	15.366
Grand total LTC spending competent state (debtor)	47.961	69.829	36	12	3.927	114.948	59.331	33	11.133	24.556	55.885	4.638	711	10.889	45.141	74	150.866	35	129	182.590	556	476	228	31.618	516	330	83.879	900.327	

Source: Own calculations based on data LFS and 2012 Ageing Report

10.4.3.2 In cash

Table 116: Cross-border expenditure LTC benefits in cash, based on LTC spending per capita of the country of residence, in € 000

Total LTC spending (only in cash)	Column Labels (competent country)																													
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	Grand total LTC spending residence state (creditor)
AT	0	120	92	0	576	14.593	34	0	153	14	141	16	337	13	794	14	32	0	9	312	122	0	329	39	372	863	440	19.415
BE	88	0	30	15	175	3.023	25	0	617	31	5.488	161	301	27	3.303	0	8.626	0	21	10.140	300	66	16	15	0	0	416	32.885
BG	3	8	0	21	10	87	0	0	74	0	21	161	3	2	58	0	0	0	0	14	0	5	3	6	9	0	50	535
CY	1	0	4	0	0	3	0	0	0	0	0	8	0	1	1	0	0	0	0	1	1	0	0	0	0	0	146	167
CZ	625	103	0	2	0	1.231	6	0	78	0	77	41	40	79	67	0	44	0	0	99	25	0	2	21	0	361	331	3.230
DE	8.985	746	314	0	968	0	1.474	0	1.421	136	1.553	499	284	0	467	0	6.786	0	0	10.151	1.237	0	0	911	0	0	1.768	37.700
DK	146	212	360	0	0	3.123	0	0	120	0	363	0	0	0	117	0	0	2	0	223	643	0	27	2.500	0	38	1.265	9.138
EE	0	6	0	0	0	13	0	0	3	896	6	0	0	17	8	0	5	19	0	5	0	0	0	61	0	0	40	1.081
ES	10	77	11	0	0	558	0	0	0	46	324	0	38	86	201	0	2	0	0	368	0	98	0	0	0	0	1.898	3.717
FI	0	32	0	0	0	31	0	15	16	0	0	0	0	0	21	0	0	0	0	21	21	0	0	217	0	0	0	373
FR	42	7.056	0	0	0	8.993	24	0	608	90	0	0	0	185	306	0	9.852	0	0	562	79	319	135	177	0	0	3.698	32.127
GR	0	0	25	0	0	36	0	0	0	0	0	0	0	0	7	0	0	0	0	0	0	0	0	3	0	0	58	129
HU	2.067	96	2	19	16	1.326	52	1	26	23	184	0	0	121	201	2	3	0	0	152	9	0	27	6	14	142	823	5.314
IE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT	546	603	56	0	8	3.145	54	0	689	4	2.170	448	72	88	0	0	0	0	0	177	109	0	645	0	158	13	1.574	10.559
LT	0	0	0	0	0	6	8	3	0	4	0	0	0	6	0	0	0	2	0	12	4	0	0	8	0	0	12	64
LU	5	123	2	2	1	124	12	2	2	3	125	3	4	1	18	1	0	2	0	14	3	12	3	4	0	0	24	490
LV	0	0	1	3	0	14	3	7	0	3	2	3	0	6	2	3	0	0	0	7	3	0	0	10	0	0	48	115
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
NL	140	7.120	0	0	0	10.101	0	0	205	70	0	0	0	0	212	0	0	0	37	0	47	0	0	0	0	0	322	18.254
PL	222	181	0	48	409	2.613	170	0	28	28	204	24	0	33	121	15	19	4	0	727	0	14	2	163	1	33	420	5.478
PT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RO	1	1	0	1	0	8	0	0	13	0	1	1	0	0	60	0	0	0	0	0	0	1	0	0	0	0	2	90
SE	38	17	0	1	8	276	2.157	23	43	106	40	49	9	24	38	0	3	0	7	14	66	0	0	0	0	0	224	3.143
SI	824	6	0	0	0	136	0	1	2	0	25	0	1	0	401	0	1	0	0	5	0	1	0	0	0	51	15	1.470
SK	268	8	0	4	480	68	3	0	17	4	15	0	118	26	35	0	0	0	0	53	3	0	0	3	2	0	106	1.216
UK	79	350	0	0	0	693	167	0	293	0	1.215	0	0	1.969	0	0	0	0	114	289	0	0	0	0	0	0	0	5.169
Grand total LTC spending competent state (debtor)	14.090	16.865	897	118	2.651	50.201	4.189	52	4.408	1.458	11.955	1.415	1.206	2.684	6.437	36	25.372	28	189	23.346	2.671	516	1.188	4.144	555	1.504	13.681	191.857

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 117: Cross-border expenditure LTC benefits in cash, based on LTC spending per capita of the competent country, in € 000

Total LTC spending (only in cash)	Column Labels (competent country)																												
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	Grand total LTC spending residence state
AT	0	62	5	0	150	7.142	106	0	18	5	51	4	68	0	620	1	8	0	0	508	15	0	1	8	123	19	239	9.150
BE	170	0	3	3	88	2.863	148	0	137	22	3.848	79	117	0	4.987	0	4.367	0	0	31.966	71	0	0	6	0	0	437	49.314
BG	52	84	0	49	53	835	0	0	168	0	153	797	10	0	899	0	0	0	0	442	0	0	0	24	57	0	536	4.162
CY	6	0	2	0	0	14	0	0	0	0	0	18	0	0	5	0	0	0	0	10	1	0	0	0	0	0	672	728
CZ	2.400	204	0	1	0	2.314	69	0	34	0	108	40	31	0	200	0	44	0	0	617	12	0	0	17	0	30	690	6.810
DE	18.360	787	33	0	515	0	9.228	0	332	103	1.149	257	117	0	745	0	3.627	0	0	33.785	307	0	0	390	0	0	1.961	71.696
DK	48	36	6	0	0	499	0	0	4	0	43	0	0	0	30	0	0	0	0	119	25	0	0	171	0	0	224	1.204
EE	0	25	0	0	0	51	0	0	3	2.621	17	0	0	0	52	0	11	5	0	66	0	0	0	102	0	0	172	3.124
ES	91	347	5	0	0	2.388	0	0	0	147	1.024	0	66	0	1.371	0	4	0	0	5.242	0	0	0	0	0	0	8.999	19.683
FI	0	45	0	0	0	41	0	5	5	0	0	0	0	0	44	0	0	0	0	91	7	0	0	123	0	0	0	360
FR	116	10.064	0	0	0	12.149	202	0	192	92	0	0	0	0	658	0	7.114	0	0	2.527	27	0	1	103	0	0	5.540	38.784
GR	0	0	5	0	0	69	0	0	0	0	0	0	0	0	22	0	0	0	0	0	0	0	0	3	0	0	125	223
HU	10.243	247	0	11	20	3.216	791	1	15	43	331	0	0	0	776	1	4	0	0	1.231	5	0	0	6	22	15	2.214	19.194
IE	12	29	1	2	9	97	21	1	5	4	7	3	10	0	38	0	3	0	0	220	6	0	0	0	0	0	3.268	3.736
IT	700	400	4	0	3	1.973	211	0	101	2	1.008	145	19	0	0	0	0	0	0	370	17	0	2	0	67	0	1.095	6.116
LT	0	0	0	0	0	41	367	5	0	24	0	0	0	0	0	0	0	1	0	286	6	0	0	25	0	0	96	851
LU	18	242	0	1	1	232	135	1	1	4	174	3	3	0	54	0	0	0	0	87	2	0	0	3	0	0	50	1.012
LV	0	5	1	11	3	196	229	28	0	28	24	19	0	0	47	6	0	0	0	321	12	0	0	60	0	0	758	1.746
MT	12	29	0	0	0	0	58	0	0	6	2	0	0	0	32	0	1	0	0	52	0	0	0	0	0	0	203	396
NL	86	2.258	0	0	0	3.035	0	0	14	16	0	0	0	0	101	0	0	0	0	0	3	0	0	0	0	0	107	5.622
PL	1.824	771	0	47	877	10.524	4.281	0	26	85	607	50	0	0	775	8	40	1	0	9.739	0	0	0	282	3	6	1.875	31.819
PT	0	87	0	0	0	62	0	0	333	0	570	0	0	0	9	0	23	0	0	335	1	0	0	10	0	0	190	1.623
RO	557	241	0	32	5	2.055	397	0	727	0	164	131	45	0	23.170	0	0	0	0	120	0	0	0	0	0	0	640	28.283
SE	183	41	0	1	10	645	31.565	14	24	187	70	59	9	0	140	0	3	0	0	109	38	0	0	0	0	0	582	33.679
SI	2.494	9	0	0	0	202	0	0	1	0	27	0	1	0	946	0	1	0	0	27	0	0	0	0	0	3	24	3.735
SK	12.241	193	0	23	5.700	1.516	448	0	91	71	252	4	1.090	0	1.254	0	4	0	0	3.963	15	0	0	28	32	0	2.618	29.545
UK	145	333	0	0	0	625	944	0	62	0	811	0	0	0	0	0	0	0	0	868	0	0	0	0	0	0	0	3.787
Grand total LTC spending competent state (debtor)	49.760	16.538	64	181	7.434	52.782	49.202	54	2.292	3.460	10.440	1.607	1.586	0	36.973	17	15.256	8	0	93.099	571	0	4	1.360	304	75	33.314	376.381

Source: Own calculations based on data LFS and 2012 Ageing Report

10.4.3.3 Total

Table 118: Cross-border expenditure LTC benefits in cash, based on LTC spending per capita of the country of residence, in € 000

Total LTC spending	Column Labels (competent country)																												
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	Grand total LTC spending residence state (creditor)
AT	0	235	181	0	1.130	28.659	68	0	300	28	278	31	661	26	1.560	28	63	0	18	612	239	0	647	77	730	1.696	863	38.129
BE	460	0	157	80	914	15.784	130	0	3.222	163	28.658	842	1.570	143	17.251	0	45.046	0	112	52.953	1.566	344	83	80	0	0	2.174	171.733
BG	4	13	0	33	16	136	0	0	116	0	34	252	4	3	92	0	0	0	0	22	0	7	4	9	14	0	79	837
CY	1	0	4	0	0	4	0	0	0	0	0	9	0	1	1	0	0	0	0	1	1	0	0	0	0	0	156	178
CZ	955	157	0	3	0	1.881	9	0	119	0	118	63	61	121	102	0	67	0	0	151	39	0	3	31	0	552	506	4.937
DE	28.553	2.369	999	0	3.075	0	4.683	0	4.514	433	4.934	1.587	902	0	1.485	0	21.564	0	0	32.258	3.932	0	0	2.895	0	0	5.619	119.801
DK	322	467	794	0	0	6.888	0	0	264	0	801	0	0	0	257	0	0	4	0	492	1.418	0	60	5.515	0	84	2.791	20.157
EE	0	10	0	0	0	21	0	0	5	1.439	10	0	0	27	14	0	8	31	0	8	0	0	0	99	0	0	64	1.736
ES	61	450	64	0	0	3.271	0	0	0	267	1.895	0	220	504	1.178	0	11	0	0	2.158	0	575	0	0	0	0	11.118	21.771
FI	0	262	0	0	0	252	0	118	127	0	0	0	0	0	167	0	0	0	0	167	168	0	0	1.755	0	0	0	3.017
FR	268	44.829	0	0	0	57.132	152	0	3.864	571	0	0	0	1.175	1.943	0	62.589	0	0	3.570	503	2.027	856	1.127	0	0	23.494	204.099
GR	0	0	98	0	0	138	0	0	0	0	0	0	0	0	27	0	0	0	0	0	0	0	0	13	0	0	225	501
HU	2.993	140	2	28	23	1.921	75	2	38	34	267	0	0	175	291	3	4	0	0	221	13	0	40	9	20	206	1.193	7.696
IE	17	75	23	17	45	268	9	9	59	16	25	14	69	0	67	0	18	12	7	183	69	0	0	0	0	0	8.136	9.140
IT	1.213	1.340	124	0	18	6.986	119	0	1.530	8	4.820	996	159	194	0	0	0	0	0	394	242	0	1.432	0	350	30	3.497	23.451
LT	0	0	0	0	0	30	43	14	1	24	0	0	0	30	0	0	0	10	0	63	19	0	0	43	0	0	63	339
LU	52	1.335	21	24	15	1.348	126	22	25	27	1.366	31	45	12	196	16	0	17	0	153	36	132	32	38	0	0	262	5.334
LV	0	2	3	18	2	77	14	41	0	14	13	14	0	32	11	18	0	0	1	38	19	0	0	54	0	1	267	641
MT	4	20	0	0	0	0	7	0	0	6	2	0	0	0	14	2	1	0	0	11	0	0	0	0	0	0	132	199
NL	416	21.083	0	0	0	29.913	0	0	607	208	0	0	0	0	627	0	0	0	110	0	138	0	0	0	0	0	954	54.055
PL	437	358	0	95	807	5.156	335	0	54	55	402	48	0	66	238	30	37	7	0	1.434	0	27	4	322	2	65	828	10.807
PT	0	30	0	0	0	23	0	0	516	0	279	0	0	4	2	0	16	0	0	36	2	0	8	9	0	0	62	988
RO	70	59	0	34	3	530	16	0	801	0	57	65	28	8	3.749	0	0	0	3	9	0	70	0	0	0	0	149	5.651
SE	930	404	0	24	189	6.691	52.318	557	1.050	2.563	976	1.194	228	576	909	0	64	0	173	341	1.593	0	0	0	0	0	5.443	76.224
SI	2.224	16	0	0	0	367	0	2	6	0	67	0	3	0	1.081	0	3	0	0	15	0	4	0	0	0	139	40	3.967
SK	1.449	44	0	23	2.593	367	17	0	94	23	82	2	640	139	190	0	2	0	1	288	15	0	0	16	11	0	571	6.567
UK	276	1.232	0	0	0	2.437	588	0	1.032	0	4.274	0	0	6.927	0	0	0	0	401	1.017	0	0	0	0	0	0	0	18.184
Grand total LTC spending competent state (debtor)	40.705	74.929	2.470	381	8.831	170.278	58.710	767	18.346	5.879	49.358	5.147	4.589	10.163	31.452	96	129.493	81	827	96.592	10.013	3.187	3.167	12.092	1.127	2.773	68.685	810.137

Source: Own calculations based on data LFS and 2012 Ageing Report

Table 119: Cross-border expenditure LTC benefits in kind and in cash, based on LTC spending per capita of the competent country, in € 000

Total LTC spending	Column Labels (competent country)																												
Row Labels (country of residence)	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	Grand total LTC spending residence state
AT	0	323	7	0	229	22.694	233	0	103	43	326	16	98	18	1.376	5	91	0	3	1.503	29	0	42	199	332	102	839	28.610
BE	335	0	5	4	135	9.098	327	0	801	181	24.445	306	170	72	11.077	0	47.557	0	15	94.660	139	23	4	151	0	0	1.538	191.039
BG	103	440	0	53	82	2.655	0	0	981	0	975	3.098	15	58	1.996	0	0	0	0	1.310	0	17	6	585	153	0	1.886	14.413
CY	11	0	3	0	0	44	0	0	0	0	0	68	0	16	12	0	0	0	0	30	3	0	0	0	0	0	2.362	2.550
CZ	4.714	1.063	0	1	0	7.353	151	0	200	0	683	154	45	411	443	0	481	0	0	1.828	23	0	1	402	0	164	2.428	20.546
DE	36.057	4.110	51	0	787	0	20.356	0	1.946	834	7.302	999	170	0	1.654	0	39.498	0	0	100.044	606	0	0	9.455	0	0	6.897	230.767
DK	94	186	9	0	0	1.585	0	0	26	0	273	0	0	0	66	0	0	0	0	351	50	0	1	4.144	0	1	788	7.574
EE	0	130	0	0	0	164	0	0	15	21.218	109	0	0	178	115	0	115	29	0	196	0	0	0	2.466	0	0	605	25.341
ES	178	1.810	8	0	0	7.587	0	0	0	1.192	6.507	0	96	1.016	3.044	0	45	0	0	15.522	0	152	0	0	0	0	31.656	68.812
FI	0	236	0	0	0	131	0	8	28	0	0	0	0	0	97	0	0	0	0	269	13	0	0	2.975	0	0	0	3.757
FR	229	52.555	0	0	0	38.606	446	0	1.126	744	0	0	0	690	1.462	0	77.467	0	0	7.482	52	156	47	2.486	0	0	19.488	203.036
GR	0	0	8	0	0	219	0	0	0	0	0	0	0	0	48	0	0	0	0	0	0	0	0	65	0	0	439	780
HU	20.116	1.290	1	12	31	10.220	1.745	1	87	346	2.103	0	0	810	1.724	3	41	0	0	3.644	10	0	17	152	61	84	7.790	50.288
IE	24	150	1	2	13	309	46	1	29	36	43	10	15	0	85	0	38	2	2	652	12	0	0	0	0	0	11.495	12.966
IT	1.375	2.087	6	0	4	6.271	466	0	592	14	6.404	563	27	152	0	0	0	0	0	1.096	33	0	104	0	180	2	3.853	23.228
LT	0	0	0	0	0	129	809	8	1	198	0	0	0	115	0	0	0	5	0	846	13	0	0	617	0	0	337	3.078
LU	36	1.264	1	1	2	736	299	2	6	29	1.104	11	5	6	119	2	0	1	0	259	3	8	1	69	0	0	176	4.139
LV	0	25	1	12	4	623	505	44	0	225	152	73	0	225	103	34	0	0	3	952	24	0	0	1.447	0	1	2.665	7.119
MT	24	151	0	0	0	0	129	0	0	50	14	0	0	0	71	2	8	0	0	153	0	0	0	0	0	0	716	1.316
NL	169	11.794	0	0	0	9.645	0	0	84	129	0	0	0	0	225	0	0	0	8	0	7	0	0	0	0	0	378	22.439
PL	3.582	4.024	0	50	1.340	33.442	9.444	0	152	688	3.855	196	0	370	1.720	45	440	6	0	28.838	0	20	2	6.827	8	32	6.595	101.674
PT	0	457	0	0	0	197	0	0	1.952	0	3.623	0	0	34	20	0	254	0	0	992	3	0	6	254	0	0	669	8.461
RO	1.095	1.259	0	34	8	6.530	876	0	4.256	0	1.040	507	65	82	51.459	0	0	0	8	355	0	99	0	0	0	0	2.250	69.923
SE	360	215	0	1	15	2.048	69.630	22	139	1.512	442	230	13	153	310	0	36	0	12	324	75	0	0	0	0	0	2.046	77.582
SI	4.898	48	0	0	0	641	0	1	5	0	173	0	1	0	2.101	0	8	0	0	79	0	1	0	0	0	18	85	8.059
SK	24.039	1.010	0	25	8.712	4.818	989	0	533	579	1.600	14	1.579	1.582	2.785	0	43	0	4	11.736	30	0	0	686	86	0	9.210	70.059
UK	284	1.741	0	0	0	1.985	2.082	0	362	0	5.152	0	0	4.903	0	0	0	0	74	2.569	0	0	0	0	0	0	0	19.154
Grand total LTC spending competent state (debtor)	97.721	86.368	100	193	11.361	167.730	108.533	87	13.425	28.017	66.325	6.245	2.297	10.889	82.114	91	166.122	43	129	275.690	1.127	476	231	32.978	819	405	117.193	1.276.709

Source: Own calculations based on data LFS and 2012 Ageing Report

10.5 Eurostat: inactivity rates

Table 120: Inactivity rates (inactive population as a percentage of the total population, from 20 to 64 years, quarterly figures

GEO/TIME	2011Q1	2011Q2	2011Q3	2011Q4	2012Q1	2012Q2	2012Q3	2012Q4	2013Q1
EU-28	24,7	24,4	24,4	24,2	24,3	23,8	23,7	23,7	:
EU-27	24,6	24,3	24,3	24,1	24,2	23,8	23,6	23,6	:
EU-15	23,5	23,2	23,2	23,0	23,0	22,7	22,6	22,5	:
Euro area (17 MS)	24,3	24,0	24,1	23,8	23,8	23,4	23,4	23,3	:
Euro area (13 MS)	24,3	24,0	24,1	23,7	23,8	23,4	23,4	23,2	:
Belgium	28,5	27,4	27,6	27,4	28,0	27,9	27,1	26,9	27,2
Bulgaria	29,9	29,6	28,5	29,0	30,0	28,8	27,0	27,8	28,6
Czech Republic	24,4	24,0	24,0	24,2	24,2	23,5	22,8	22,7	22,7
Denmark	18,8	18,7	18,2	18,6	18,6	18,6	18,8	19,5	19,0
Germany	19,4	18,9	18,8	18,7	19,2	18,9	18,7	18,7	18,8
Estonia	20,0	19,8	19,0	19,9	19,8	19,7	19,3	20,6	19,8
Ireland	26,1	25,1	25,3	25,4	25,8	25,5	25,3	25,8	25,6
Greece	27,2	27,3	27,5	27,5	27,3	27,2	27,1	27,0	27,2
Spain	22,1	21,8	21,9	21,7	21,6	21,4	21,3	21,4	21,4
France	24,2	24,2	24,0	23,9	23,9	23,5	23,2	23,0	:
Croatia	33,9	34,6	34,5	35,0	35,3	34,1	33,5	35,5	36,6
Italy	33,5	33,5	34,0	32,7	32,1	31,7	32,6	31,5	31,8
Cyprus	19,7	19,7	21,2	20,8	21,0	20,3	20,4	20,1	20,0
Latvia	21,6	20,5	21,0	20,6	21,0	19,9	19,7	19,5	20,9
Lithuania	21,0	20,6	20,7	21,3	21,4	20,6	20,2	20,9	21,0
Luxembourg	25,2	26,8	26,5	27,0	25,3	25,7	23,7	24,6	25,3
Hungary	32,7	32,0	31,4	31,4	31,4	30,4	29,7	29,9	30,7
Malta	34,4	34,8	35,0	35,0	33,9	33,7	32,9	32,3	32,1
Netherlands	19,9	20,1	20,0	19,1	19,0	19,1	19,0	18,7	18,6
Austria	22,4	21,5	21,6	21,5	22,2	20,8	20,4	21,2	21,5
Poland	28,8	28,4	28,1	28,1	28,7	28,2	27,7	27,9	28,4
Portugal	20,5	20,4	20,9	21,2	21,1	20,6	20,8	21,3	21,6
Romania	32,4	31,9	31,8	32,7	32,6	30,9	30,4	31,7	32,7

Slovenia	25,8	25,7	25,6	24,8	25,3	25,8	24,9	24,3	25,2
Slovakia	25,4	25,3	25,0	24,8	24,7	24,7	24,5	24,8	24,3
Finland	21,5	19,7	20,1	21,0	21,2	19,6	19,7	21,3	21,3
Sweden	15,5	14,2	14,3	15,1	15,4	14,0	14,0	14,8	14,7
United Kingdom	20,9	20,9	20,7	20,8	20,8	20,5	20,0	19,9	20,0
Iceland	14,1	12,3	14,1	15,1	14,6	12,2	13,2	14,5	15,0
Norway	18,5	17,8	17,7	18,0	18,0	17,4	17,6	18,1	18,3
Switzerland	15,0	14,8	15,0	14,6	14,7	14,7	14,2	14,2	14,1

Source: Eurostat

10.6 List of national experts for the statistical data collection

Table 121: Statistical data collection: list of national experts

Name	Institution	Country
Jozef Pacolet Frederic De Wispelaere	HIVA – KU Leuven	Belgium
Frederic De Wispelaere	HIVA – KU Leuven	France
Norman Wagner	Social Policy Unit in the Chamber of Labour	Austria
Roland Eisen Hans-Christian Mager Jürgen Faik	Johann Wolfgang Goethe Universität Frankfurt am Main	Germany
Jan Edling	Flexicurity	Sweden
Franz Clément	Centre d'Etudes de Population, de Pauvrété et de Politiques Socio-Economiques	Luxemburg
Frederic De Wispelaere	HIVA – KU Leuven	The Netherlands
Eigil Boll Hansen	KORA, Danish Institute for Local and Regional Government Research	Denmark
Raphael Wittenberg	London School of Economics and Political Science	United Kingdom
Gregorio Rodríguez Cabrero	University of Alcalá	Spain
Dorota Kawiorska	Krakow University of Economics	Poland
Catalin Ghinararu	National Research Institute for Labour and Social Protection Romani	Romania
Jüri Kore	Tartu University	Estonia
Marek Radvansky	Institute of Economic Research (EU SAV)	Slovakia

10.7 Reliability limits LFS

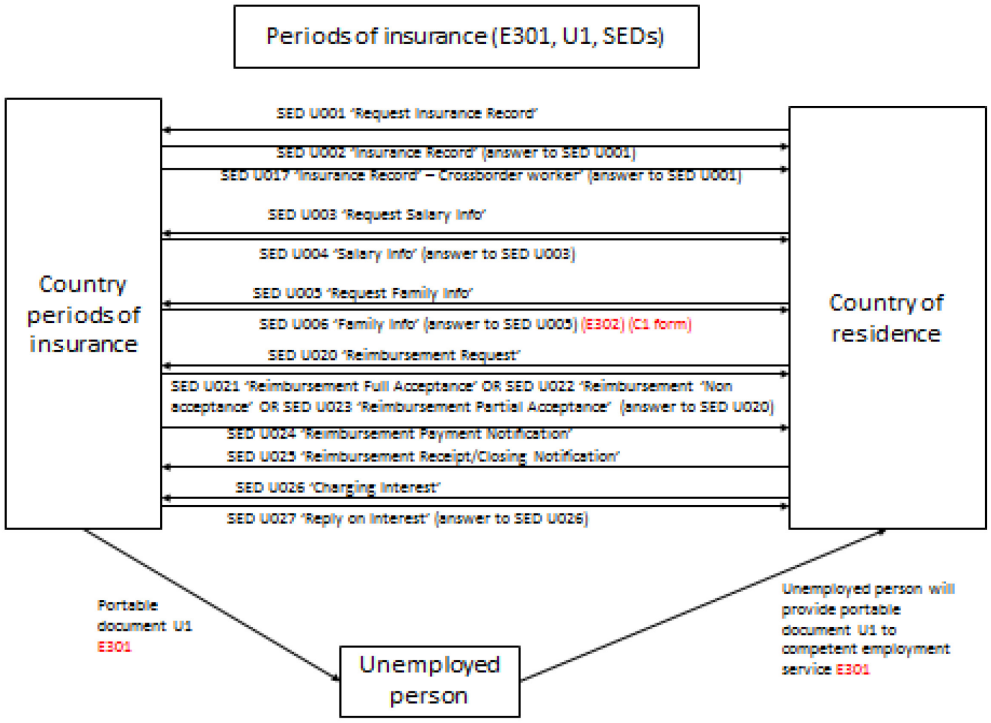
Table 122: Reliability limits Labour Force Survey, 2012

Country	Lowest reliability limit (Limit_A)
EU	6 500
BE	2 000
BG	3 500
CZ	500
DK	2 000
DE	5 000
EE	1 100
IE	1 000
GR	1 300
ES	1 000
FR	5 500
IT	1 500
CY	500
LV	1 800
LT	4 500
LU	500
HU	2 600
MT	375
NL	1 500
AT	3 000
PL	5 000
PT	4 500
RO	6 500
SI	500
SK	2 000
FI	2 000
SE	1000
UK	4 000
IS	500
NO	500
CH	1 000
HR	1 000
MK	500
TR	2 000

Source: Eurostat
http://circa.europa.eu/irc/dsis/employment/info/data/eu_lfs/LFS_MAIN/Related_documents/reliab_annual_average.htm

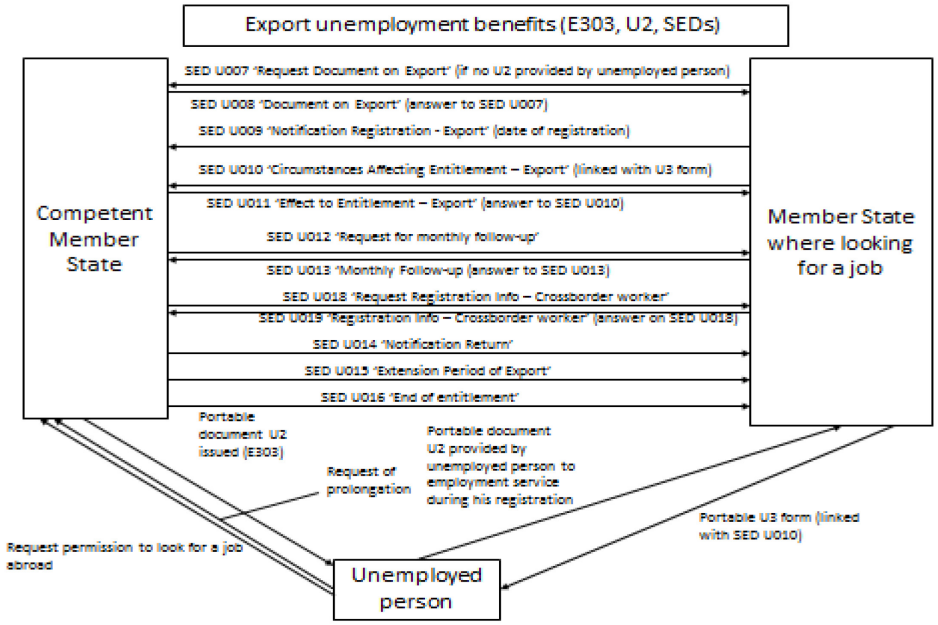
10.8 Analysis of the administrative burden

Figure 8: Current and future flow of documents applicable to the aggregation of periods



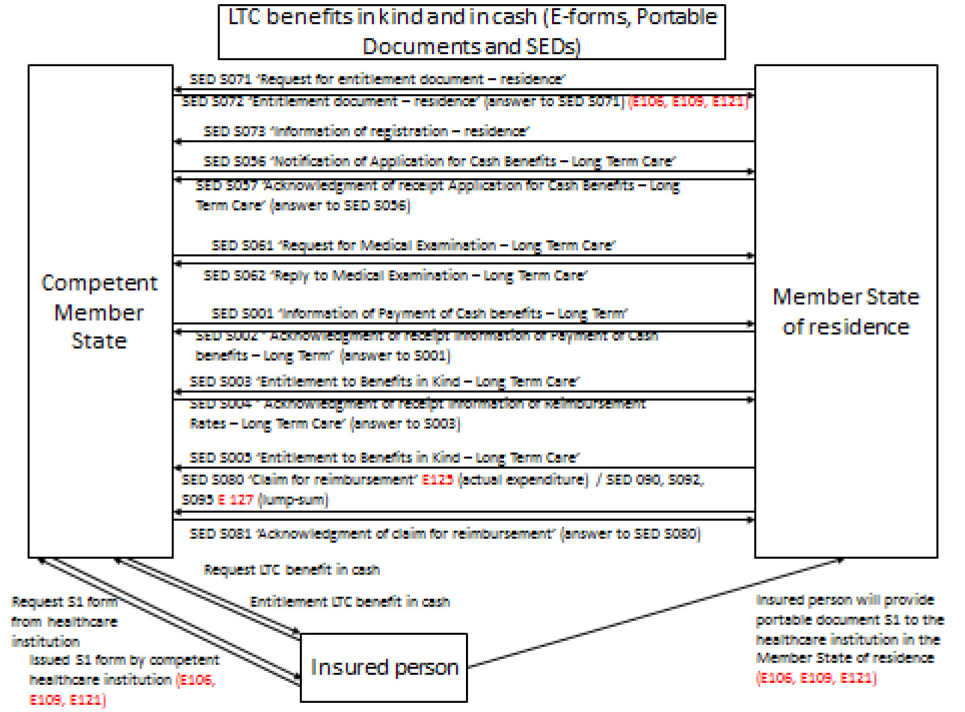
Source Own figure based on current and future documents

Figure 9: Current and future flow of documents applicable to the export of UB



Source Own figure based on current and future documents

Figure 10: Current and future flow of documents applicable to LTC



Source Own figure based on current and future documents

Table 123: Administrative burden – aggregation of periods – baseline scenario - Case: Belgium

Member State of residence	BE				
Former working Member State (periods of insurance)	BE				
Unemployed person					
	Comments: new Portable Documents and Structured Electronic Documents are frequently used. SEDs received/issued by mail/post.				
			Option A (baseline scenario)		
Member State of residence	**Number of cases / Frequency (a)**	**Standard time (min.) (b)**	**Total handling time (in hours or FTE) (c=(a*b)/60**	**Waiting time - performance***	**Additional comments**
Process E301 form Process PD U1	2367 (in 2012)	60 min			Distinction between PD U1 already received or not by unemployed person. *Procedure when PD U1 available:* contacting payment organisation (e.g. Belgian trade union). Verification by national employment office (40 min.) *Procedure when PD U1 not available:* contacting payment organisation (e.g. Belgian trade union). Verification by national employment office (30 min.). Asking PD U1 to other MS (15 min.)
SED U001 'Request Insurance Record'		15 min (see also above)		On avergage 2 months (Italy no answer)	Only correspondence estimated.
SED U003 'Request Salary Info' SED U005 'Request Family Info' SED U020 'Reimbursement Request'			608		Every 6 months - 3 to 4 days - 10 persons
SED U025 'Reimbursement Receipt/Closing notification' SED U026 'Charging Interest'					Neighbouring countries no problems. Some countries do not pay in time. Especially Mediterranean countries: Greece, Spain, Italy. No interest is charged at this moment.
Other					
Former working Member State (periods of insurance)	**Number of cases / Frequency (a)**	**Standard time (min.) (b)**	**Total handling time (in hours or FTE) (c=a*b)**	**Waiting time - performance***	**Additional comments**
Issue of E301 form Issue of PD U1	11522 (in 2012)	Min: 15-30 min; Max: 2 hours	5761 (average of 30 min standard time)	If information is requested to other service (e.g. inspection service) a waiting time of 2 weeks is possible.	Distinction between PD U1 asked by unemployed person before leaving the MS or afterwards asked by competent MS. *Asked by competent MS:* Belgium tries to answer within 5 working days. Problem: limited access to some databases. Handling time: 30 min is supposed. *Asked by unemployed person:* also 30 min. if all information is available
SED U002 'Insurance Record' (answer on SED U001) SED U0017 'Insurance Record - Crossborder ' (answer to SED U001) SED U004 'Salary Info' (answer on SED U003) SED U006 'Family Info' (answer on SED U005) 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' SED U027 'Reply on Interest (answer to SED U026) Other			0.5 FTE		
Unemployed person	**Number of cases / Frequency (a)**	**Standard time (min.) (b)**	**Total handling time (in hours or FTE) (c=a*b)**	**Waiting time - performance***	**Additional comments**
Request of PD U1 form					Person has to go to local unemployment office. Some employers/firms ask a PD U1 just before worker is leaving Belgium. Initiative is taken by unemployed person despite request insurance record.
Provide PD U1 form to employment service in another Member State					
Other					

Source Based on workshop in Belgium

Table 124: Administrative burden – export of UB – baseline scenario - Case: Belgium

Competent employment service	BE				
Employment service of the MS where jobseeker has gone	BE				
Unemployed person					
	Comments: new Portable Documents and Structured Electronic Documents are frequently used. SEDs received/issued by mail/post.				
			Option A (baseline scenario)		
Competent employment service	**Number of cases / Frequency (a)**	**Standard time (min.) (b)**	**Total handling time (in hours) (c=a*b)**	**Waiting time - performance**	**Additional comments**
Issue of E303					
Issue of PD U2	1 635 (in 2012)	15 to 45 min.	409 to 1226 hours		Distinction can be made in procedure (registration : 1 to 5 min.; making up PD U2: 10-15 min; asking questions and informing unemployed persons (about 20 min.)
SED U008 'Document on Export' (answer to SED U007)					
SED U011 'Effect to Entitlement - Export' (answer to SED U010)					
SED U012 'Request for monthly follow-up'		15 min.			Draw up SED U12 and sending it to MS where jobseeker is looking for a job.
SED U014 'Notification Return'					
SED U015 'Extension Period of Export'		30 min.			Distinction can be made: unemployed person will contact competent institution. They will give him information which information is needed (documents proving he looked for a job, job opportunities, ...) : 10 to 15 min.; treatment of received information (20 min.); asking supplementary information and treatment of this information (15 min.)
SED U016 'End of entitlement'					
Other					
Information from Flemish employment service (VDAB)					
Employment service of the MS where jobseeker has gone	**Number of cases / Frequency (a)**	**Standard time (min.) (b)**	**Total handling time (in hours) (c=a*b)**	**Waiting time - performance**	**Additional comments**
Process E303					
Process PD U2		45 min	153 (for the number of cases we have taken the number of SED U009= 204)		*Procedure:* register the unemployed person in database, forward PD U2 to central department. A distinction can be made between the administrative procedure and informing the jobseeker. The conversation with the jobseeker will take 20-25 min.
SED U007 'Request Document on Export'	7 (in 2012)	10 min.	1,2		*Procedure:* Draw up SED U009, forward to competent MS
SED U009 'Notification Registration - Export'	204 (in 2012)	15 min.	51		*Procedure:* looking up file unemployed person, verification date of entry, forward to competent MS
SED U010 'Circumstances Affecting Entitlement - Export' (linked with U3 form)	79 (in 2012)	15 min.	19,75		*Procedure:* analysis file concerning employment or reason suspension payment unemployment benefit, draw up SED U010, forward to competent MS
Issue of PD U3 (linked with SED U010)		5 min.	6,6 (for the number of cases we have taken the number of SED U010= 79)		*Procedure:* draw up PD U3, send PD U3 to unemployed person
SED U013 'Monthly Follow-up' (answer on SED U012)	33 (in 2012)	15 min.	8,25		*Only administrative procedure:* analysis file, draw up SED U013, forward to competent MS. The foreign jobseeker is treated in the same way as a Belgian unemployed person. This means he/she will receive vacant jobs, he/she can be invited for an interview with the employment service. This interview normally takes 30 minutes.
SED U028 'Request Entitlement to Export'					
Other					
** Answering questions (by mail/phone) of the unemployed person concerning their file*					
** Looking up the correct contact information of the competent payment organisation. Reason: the forwarded SEDs are not always received by the right competent payment organisation which has an negative impact on the payment of the unemployment benefit.*					
**Draw up documents to receive a prolongation of export*		15 to 30 min.			The competent MS will ask documents that proves the joseeker was looking for a job.
** Receiving wrong documents and forwarding them to the competent*					
** Mailing the competent MS concerning the fact it is impossible to register the jobseeker because of no access to the Belgian labour market*					
Unemployed person	**Number of cases / Frequency (a)**	**Standard time (min.) (b)**	**Total handling time (in hours or FTE) (c=a*b)**	**Waiting time - performance**	**Additional comments**
Request of U2 form		45 min.			Distinction can be made in procedure (registration : 1 to 5 min.; making up PD U2: 10-15 min; asking questions and informing unemployed persons (about 20 min.)
Register with employment service in MS to which one has gone		30 min.			The jobseeker will be informed by the employment service (rights and duties). One will need contact information (mail, phone, ...) and a job profile (diploma/certificate, job history). Possibly he/she will receive some information about vacant places.
Request of prolongation					Procedure: jobseeker will contact jobseeker. The jobseeker has to prove he/she was really looking for a job. He/she can be invited for an interview in the MS one is seeking a job.
Other					

Source Based on workshop in Belgium

Table 125: Administrative burden – LTC benefits in kind – baseline scenario - Case: Belgium

Competent Member State	BE				
Member State of residence	BE				
Insured person					
LTC in kind: old age home or nursing home (or district nursing in RIZIV or residential care for persons with handicap)					
	SEDs not used by the Belgian health insurance funds and National Institute for Health and Disability				
	Option A[1] (baseline scenario)				
Competent Member State	**Number of cases / Frequency (a)**	**Standard time (min.) (b)**	**Total handling time (in hours or FTE) (c= a*b)**	**Waiting time - performance***	**Additional comments**
Issue E106, E109, E121 Issue S1 form SED S072 'Entitlement document -residence' (answer to SED S071) SED S001 'Information of Payment of Cash Benefits - Long Term' SED S004 'Acknowledgment of receipt information of Reimbursement Rates - Long Term Care (answer to S003) SED S081 'Acknowledgment of claim for reimbursement' (answer to SED S080) (actual expenditure) SED S091 - S093 - S094 - S096 (lump sum)					
Process E125 form (actual expenditure)		15 min. (no problems with content E125 form) to 1 hour (if content of E125 form is not correct)	National Institute for Health and Disability Insurance: 15 persons, 13.5 FTE (also for E127 forms)		*Procedure within National Institute for Health and Disability and health insurance funds:* * Receipt of E125 forms from Member State of residence/stay; *First general verification of E125 forms *forwarding received E125 claims to Health Insurance Funds; * Verification E125 forms by the health insurance funds (accepted or refused)*Sending rejected E125 claims back; Payment of claims.
Sending E126 (Rates for refund benefits in kind)				Problematic in some MS. Especially mediterranean countries do not respond or waiting time of 3 to 6 months.	*Procedure:* beneath € 200 refund of 75%; above € 200 form will be send to other MS.
Process E127 form (lump sump) Other					
Member State of residence/stay	**Number of cases / Frequency (a)**	**Standard time (min.) (b)**	**Total handling time (in hours or FTE) (c= a*b)**	**Waiting time - performance***	**Additional comments**
Process E106, E109, E121 Process S1 form SED S071 'Request for entitlement document - residence' SED S073 'Information of registration - residence' SED S002 'Acknowledgment of receipt information of Payment of Cash benefits - Long Term' (answer to SED S001) SED S003 'Entitlement to Benefits in Kind - Long Term Care' SED S005 ' Information on change of Entitlement to benefits in kind - Long Term Care'					
SED S080 'Claim for reimbursement' (actual expenditure)			National Institute for Health and Disability Insurance: 15 persons, 13.5 FTE (also for E127 forms)		*Procedure within National Institute for Health and Disability and health insurance funds:* *receipt of E125 forms from health insurande funds*automatical verification of content E125 forms (sections, total amounts, categories, ...); * Report of the rejected E125; * Rejected E125 forms back to Health Insurance Funds; *Integration E125 froms of all 6 Heath Insurance Funds into one database by Competent Member State; * Databases will be sent electronic or by post to competent Member State
SED S090 - S092 - S095 (lump-sum) Sending E125 form (actual expenditure) Process E126 (Rates for refund benefits in kind) Sending E127 form (lump -sum) Other					
Insured person	**Number of cases / Frequency**	**Standard time (min.)**	**Total handling time (in hours or FTE)**	**Waiting time - performance***	**Additional comments**
Request PD S1 form from healthcare institution Provide PD S1 form to healthcare institution in Member State of residence Other					

Source Based on workshop in Belgium

Table 126: Administrative burden – LTC benefits in cash – baseline scenario - Case: Belgium

Competent Member State	BE				
Member State of residence	BE				
Insured person					
LTC in cash: Vlaamse Zorgverzekering (Flemish care insurance) - home and residential care					
	Option A[1] (baseline scenario)				
Competent Member State	**Number of cases / Frequency (a)**	**Standard time (min.) (b)**	**Total handling time (in hours) (c= a*b)**	**Waiting time - performance***	**Additional comments**
Issue E106, E109, E121 Issue S1 form SED S072 'Entitlement document -residence' (answer to SED S071) Process request LTC benefits in cash		240 to 360 min. (includes also the treatment of request Medical Examination - see below)	108 to 162 hours (number of cases = 27)	* Verification of National Institute for Health and Disability Insurance (asked by the Flemish care insurance fund) if doctor or nursing home is certified in the MS of residence: Up to 6 months * Filling in necessary documents by applicant	
SED S061 'Request for Medical Examination - Long Term Care'		120 min.	54 (number of cases = 27)		*Home care:* Doctor in country of residence has to fill in a questionnaire. This enables an authorised assessor to give point on the BEL scale. *Residential care:* Nursing home has to send a certificate which proves the stay of the applicant.
SED S001 'Information of Payment of Cash Benefits - Long Term' SED S004 'Acknowledgment of receipt Information of Reimbursement Rates - Long Term Care (answer to S003) Payment LTC benefit in cash to insured person Other	27 (in 2011)				
Member State of residence	**Number of cases / Frequency (a)**	**Standard time (min.) (b)**	**Total handling time (in hours or FTE) (c= a*b)**	**Waiting time - performance***	**Additional comments**
Process E106, E109, E121 Process S1 form SED S071 'Request for entitlement document - residence' SED S073 'Information of registration - residence' SED S057 'Acknowledgement of receipt Application for Cash Benefits - Long Term Care' (answer to SED S056)					*Home care:* Doctor in country of residence has to fill in a questionnaire of 12 pages. *Residential care:* Nursing home has to send a certificate which proves the stay of the applicant.
SED S062 'Reply to Medical Examination - Long Term Care' (answer to SED S061)		45 to 60 min.			
SED S002 'Acknowledgment of receipt Information of Payment of Cash benefits - Long Term' (answer to SED S001) SED S003 'Entitlement to Benefits in Kind - Long Term Care' SED S005 ' Information on change of Entitlement to benefits in kind - Long Term Care' Other					
Insured person	**Number of cases / Frequency**	**Standard time (min.)**	**Total handling time (in hours or FTE)**	**Waiting time - performance***	**Additional comments**
Request PD S1 form from healthcare institution					
Provide PD S1 form to healthcare institution in Member State of residence					
Request LTC benefit in cash				60 min.	
Medical examination				45 to 60 min.	Doctor in country of residence has to fill in a questionnaire.
Other					

Source Based on workshop in Belgium

10.9 Analysis of online survey of national administrations and social security institutions

10.9.1 Coordination of unemployment benefits

Introduction

This annex contains an analysis of the online survey of national administrations and social security institutions that was set up and launched by Deloitte. In order to expand the scope of our analysis to all EU and EEA countries, we launched a web-based survey among the responsible national public authorities and other key actors with regard to both topics. The Commission sent an invitation to the members of the Administrative Commission for the Coordination of Social Security systems in December 2012. After several reminders and prolongation of the deadlines, we finally closed the survey on the 28 February 2013.

We would like to note that the analysis of the survey cannot be considered as a stand-alone document, like the public consultation analysis. We have primarily used the survey findings to support statements and other findings in our main report. The aim of this annex is to provide the reader with some more background about the attitudes of consulted parties.

Profile of respondents

We received 73 complete answers (and 42 incomplete answers) to the online survey that was sent to the national administrations and social security institutions in all EU Member States and EFTA/EEA countries. We received no answers from the following countries: Liechtenstein, Bulgaria, Greece, Iceland and Norway. For several countries, only 1 answer was received for each topic. This is mainly due to the fact that the national administrations and social security institutions aimed to coordinate their answers. 16.4% of the respondents were Portuguese, 13.7% were German and 8.2% were Romanian. In order to circumvent the problem of some Member States being overrepresented in the results and other countries being underrepresented, a country-by-country analysis of the replies was made for many questions (where relevant).

Table 127: Profile of respondent – unemployment benefits survey - by MS

Answer Options	Response Percentage	Response Count
Austria	6,8%	5
Belgium	1,4%	1
Bulgaria	0,0%	0
Cyprus	1,4%	1
Czech Republic	2,7%	2
Denmark	1,4%	1
Estonia	1,4%	1
Finland	1,4%	1
France	1,4%	1

Germany	13,7%	10
Greece	0,0%	0
Hungary	4,1%	3
Iceland	0,0%	0
Ireland	1,4%	1
Italy	5,5%	4
Latvia	1,4%	1
Liechtenstein	0,0%	0
Lithuania	4,1%	3
Luxembourg	1,4%	1
Malta	1,4%	1
Netherlands	4,1%	3
Norway	0,0%	0
Poland	8,2%	6
Portugal	16,4%	12
Romania	8,2%	6
Slovakia	2,7%	2
Slovenia	4,1%	3
Spain	1,4%	1
Sweden	1,4%	1
Switzerland	1,4%	1
United Kingdom	1,4%	1
	answered question	**73**

61% of the respondents are national institutions, 26% are regional organisations and the remaining 12% are local authorities. Almost 18% of the respondents are organisations situated in cross-border regions.

66% of the respondents are dealing with individual claims for unemployment benefits. Almost all of them (98%) have to contact other Member States to confirm the workers' employment or insurance record.

- *With which countries do you mostly exchange information (top-3)* – cf. table below

Table 128: With which countries do you mostly exchange information (top-3)?
Horizontal/row=answers / Vertical = responding countries

Answer Options	AT	BE	BG	CY	CZ	DK	EE	FI	FR	DE	GR	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SI	SK	ES	SE	CH	UK
Austria					■							■											■				■	
Belgium									■								■		■									
Bulgaria				■																								
Czech Republic	■									■			■															
Cyprus	■									■			■															
Denmark																		■								■		
Estonia								■																				
Finland							■																			■		
France		■												■			■				■						■	
Germany	■				■	■		■						■		■	■		■	■	■	■	■			■	■	
Hungary	■																											
Ireland															■	■												■
Italy																						■	■				■	
Latvia													■			■												■
Lithuania															■													
Luxembourg		■																										
Netherlands		■								■										■								
Norway							■																			■		
Poland						■			■				■												■			
Portugal																											■	
Romania				■																								
Slovakia					■							■	■															
Slovenia																												
Spain									■	■								■	■		■	■				■	■	
Sweden						■		■																				
Switzerland	■									■				■														
United Kingdom							■					■	■	■	■	■		■		■						■		

Opinions on the competent Member State for the provision of unemployment benefits

43% of all respondents think that the competent Member State should be the one in which the person last worked and paid social security contribution, even a person lives in another Member State. About 27% of the respondents favour a right of choice for workers to claim their unemployment benefits either in the country of last activity either the country of residence. About the 25% say that the country of residence should be the competent Member State, even if a person last worked and paid social contributions in another Member State.

Applying a country-by-country analysis, the results are slightly different with regard to the 2nd and 3rd preferred option.

In 11 countries (CY, CZ, FI, FR, HU, IT, LV, MT, NL, PT, SI), the most popular option among public authorities remains that unemployment benefits should be provided by the Member State in which the person last worked and paid social security contributions, even if he/she lived in another Member State. In several of these countries, there is also strong support for the option where workers would have a right of choice with regard to where to claim their unemployment benefits. Reasons why respondents say to favour this option are: it would make an end to the reimbursement of unemployment benefits between Member States and it is fairer that the Member State which receives the social security contributions is also competent to provide the unemployment benefits. However, several respondents warn that this option entails risks of abuse/fraud. The country of residence may lack an incentive to check the legitimacy of the benefits provided by the competent country and to follow-up the unemployed person during the job-seeking process.

In 9 countries (AT, BE, DK, DE, IE, LU, ES, SE, CH), most public authorities are in favour of the Member State in which the person lived being the competent Member State, even if he/she last worked and paid social security contributions in another Member State. These countries are also generally against a thorough revision of the coordination rules.

In 5 countries(CZ, EE, RO, SK, UK), the most popular option is that a person should be allowed to choose to claim the benefit either in the Member State of last employment or in the Member State where the person lived (if these Member States are different).

Likely impact of these options - from 4 (=best/highest impact) to 1 (=least ensuring):

Table 129: Opinions on likely impacts of the options - unemployment benefits

Options	Impact on labour market mobility	Impact on social protection	Impact on fair sharing of financial burden between MS	Impact on administrative burden and costs
a) Member State in which the person last worked and paid social security contributions, even if he/she lived in another Member State.	2,57	2,67	3,19	2,49
b) Member State in which the person lived, even if he/she last worked and paid social security contributions in another Member State	2,61	2,53	2,29	2,36
c) Person should be allowed to choose to claim the benefit either in the Member	2,75	2,79	2,28	2,58

State of last employment or in the Member State where the person has lived (if these Member States are different).				
d) Other solution	2,07	2,01	2,24	2,57

Export of unemployment benefits

Almost 45% of all respondents are in favour of giving the possibility of "exporting unemployment benefits" (going to another country to look for a job while continuing to receive the unemployment benefits from the competent institution) until the end of the person's entitlement to unemployment benefits, according to the rules of the Member State which provides them. 34% of all respondents would like to maintain the current period of export of 3 months with a possible extension of the export of unemployment benefits to 6 months. About 12% would like to extend the period of export in the entire EU to at least six months.

Analysing the replies on a country-by-country basis, the results look differently. The current rule of a three-month period of export with a possible extension to 6 months is the most chosen option among public authorities in 11 countries (AT, BE, CY, DK, EE, FI, FR, DE, LI, LU, NL, CH). In 9 countries (HU, IT, LV, MT, PL, RO, SK, SI, ES, UK), exporting the unemployment benefit until the end of the person's entitlement to unemployment benefits, according to the rules of the Member State which provides them, is the most preferred option. Only in one Member State (PT), public authorities favour a general period of export of minimum 6 months.

Likely impact of the options - from 4 (=best/highest impact) to 1 (=least ensuring)

Table 130: Opinions on impacts of options (export of unemployment benefits) - unemployment benefits

Options	Impact on labour market mobility	Impact on reintegration of unemployed people in the labour market	Impact on fair sharing of financial burden between MS
a) Three months, with a possible extension up to six months	2,47	2,64	2,72
b) At least six months prolongation	2,54	2,46	2,43
c) Until the end of the person's entitlement to unemployment benefits, according to the rules of the Member State which provides them	2,72	2,57	2,42
d) Other solution	2,26	2,33	2,43

52% of all respondents think that the export of unemployment benefits could lead to increased risk of misuse or abuse of rights. This is also the opinion of most public authorities in 15 Member States. 79% of this group of respondents think that the risk of misuse or abuse of rights is particularly high when the unemployment benefits would be provided until the end of a persons' entitlement to unemployment benefits, according to the rule of the Member State which provides them. 33% of the respondents also believe that there would be an increased risk of abuse if the period of export would be generally extended to minimum 6 months.

45% of the respondents do not think that misuse or abuse of rights is a risk in cases of export of unemployment benefits. This is also the most dominant position among public authorities in 8 countries.

Public authorities who believe that the export of unemployment benefits could lead to increased risk of misuse of rights, propose the following mitigation measures to reduce this risk:

- The guest Member State should feel more responsible for jobseekers who have exported their unemployment benefit from another Member State. Agreements should be made between Member States about the control and the provision of active assistance to jobseekers (HU, AT, CZ, IE, IT, LI, NL, PL, PT and SI). However, more control of jobseekers by the guest Member State will also increase the administrative burden and costs on Member States (DK).

- Some Member States say that the keeping the period of export generally limited to maximum 3 months will limit the risk of abuse and misuse of rights. Extension may be possible, if there is a high probability that the jobseeker will find work at short term (AT, BE, IE). Several Member States would like to enhance the role of the "guest" Member State in providing information to the competent Member State about the chances of a person to find a job at short-term, so that the competent Member State can take a well-argumented decision about extending the period of export in a specific case (BE, EE, CZ and FR).
    - All jobseekers who have exported their unemployment benefits should be obliged to report about their job seeking activities to the competent Member State (CZ, DE, MT, LT and FR). Some countries are in favour of monthly reporting by the jobseeker to the competent institution (DE, MT and LT); other Member States say that a 3-monthly reporting would be sufficient (FR).
    - One respondent suggests making language courses compulsory in the "guest" country, as language is often the most important barrier to integration in the labour market. Also reducing the height of unemployment benefit over time could provide an incentive to jobseekers abroad to actively apply for a job.
    - In the long-run, it should be possible to introduce an EU-Job pass for every EU citizen which contains his/her social data. Every public employment service should be able to access these data, based on a single European social database (DE, NL).

When people are exporting their unemployment benefit abroad, 40% of the organisations that deal with claims for exportation of unemployment benefits say that they receive information about the status of these job-seekers from the country of residence, but only on request. About 19% automatically receives information from country of residence. About 10% of the respondents say that this information is not needed. The majority of these respondents cannot say if these job-seekers (who exported their unemployment benefit) had found a job.

Under the current rules, Member States have the possibility to extend the period of export of unemployment benefits from 3 months to 6 months. The table below gives an insight about for how long the authorisation for export is given in the countries (TABLE INCOMPLETE – no data for all countries):

Table 131: Export of unemployment benefits - current practices

	Three months	Three months with a possibility of prolongation up to six months
Austria		
Belgium		
Cyprus		
Czech republic		
Denmark		
Estonia		

Finland		
Germany		
Hungary		
Ireland		
Italy		
Lithuania		
Malta		
Netherlands		
Poland		
Portugal		
Slovenia		
Spain		
Switzerland		
Sweden		

Need for physical presence for job-seeking

- The majority (52%) of the public authorities think that, in order to actively look for a job, it is necessary for the unemployed person to be physically present in the Member State in which she/he is searching for a job. This is the most common point of view in 12 countries (AT, CY, DE, DK, EE, FI, LT, LV, PL, PT, SI and UK). These respondents consider unemployment benefits different from other social security benefits, because of the particular "availability" element which is linked to receiving an unemployment benefit. Unemployed people must be available to the labour market of the country of residence every single day. If a person resides abroad, it is difficult for the public authorities of the country of residence to check the criteria of entitlement for receiving an unemployment benefit.
  Almost 17% of all respondents do not consider physical presence necessary (most common point of view in 3 countries: MT, SK and CH). They argument that ICT tools have made it possible to find a job, without having to be physically present in the country of the potential employer.
  Finally, 30 % stated that it depends on the stage in the application, the skills and background of a person whether physical presence is necessary to actively look for a job (most common point of view in 8 countries: BE, CZ, FR, IE, LU, NL, ES and SE. The respondents say that the early stage of a job application procedure (e.g. identifying vacancies, first contact, phone interview) with employers abroad does not require physical presence of the jobseeker, whereas further stages of the application procedure probably require physical presence of the jobseekers. Furthermore, the need for physical presence also depends on the required skills and background of jobseekers. In some countries, employers are so desperately looking for engineer or technicians that they do not expect from candidates to be physically present in their country.
- Under the current EU rules, an unemployed person can register with the employment services in the Member State paying the unemployment benefits and, in addition, in the Member State where the person lives (if this is a different Member State). A person 'exporting' his/her unemployment benefit to another Member State must register, for that period, with the employment services of that Member State. Almost 42% of all surveyed public authorities would like to maintain the current rules. 36% of respondents would like to revise the current rules, so that a person could register with the employment services anywhere in the EU, regardless of where the person has lived or worked, with a possibility to register in more than one Member State. Only 16% say that a person should be able to register with the employment services anywhere in the EU, but only in one Member State.
- Likely impact of these options - from 4 (=highest impact) to 1 (=least/least ensuring):

Table 132: Opinions on the need for physical presence while job seeking

Options	Impact on labour market mobility	Impact on reintegration of unemployed persons in the labour market	Impact on administrative burden and costs
a) Anywhere in the EU, regardless of where the person has lived or worked, but only in one Member State at a time	2,36	2,25	2,18
b) Anywhere in the EU, regardless of where the person has lived or worked, with a	2,58	2,56	2,64

possibility to register in more than one Member State			
c) As it is under the current EU rules	2,76	2,81	2,63
d) Other solution	2,29	2,39	2,18

Communication between Member States

Only 10% thinks that the communication with other Member States in dealing with individual claims for unemployment benefits is effective and smooth. About 25% of the respondents describe the communication is ineffective and slow. The majority of the respondents think that there is room for improvement but that in general, communication works well.

Many respondents say that there is a long waiting time before documents (particularly U2 forms and the confirmation of periods of insurance) are sent back in the exchange with a number of Member States. There is anecdotic evidence that it regularly takes two-three months when a request for information is being replied by another Member State and exceptionally, even up to one or two years. The following countries are regularly mentioned as problematic in terms of processing time, bureaucratic behaviour and communication: France, Italy, Spain and United Kingdom.

The long processing time of a case is seen as very problematic for claimants of unemployment benefits, because as long as a Member State does not have the required information about a claimant, it is not able to make a decision about the unemployment benefit.

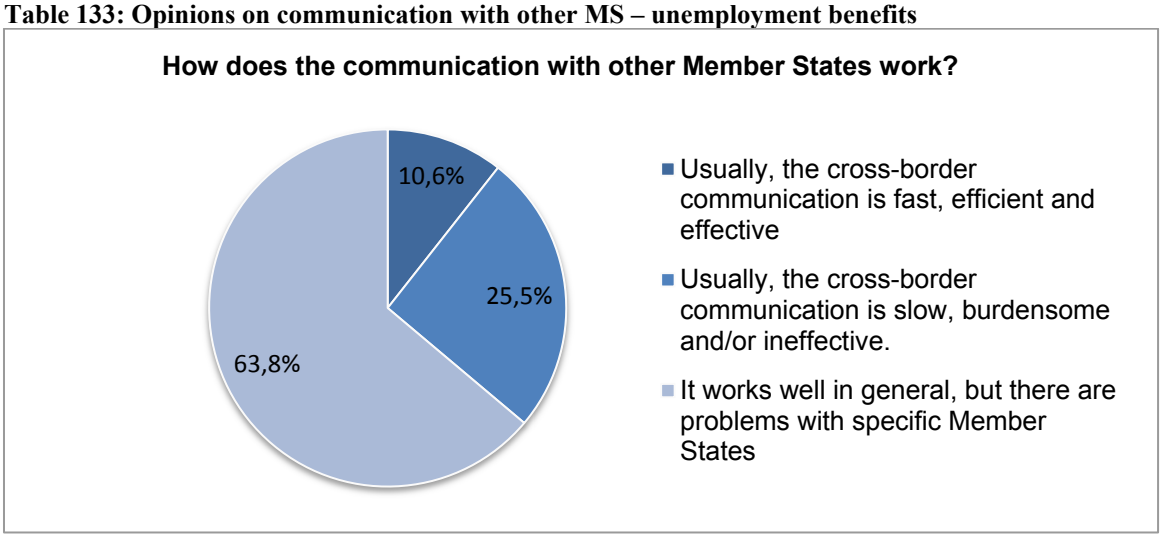
Some Member States also ask for more information than it is usually the case (for example, the reason for termination of employment). This creates additional burden and require more time from public authorities. There are also no clear instructions how the U2 forms or other portable documents and SED forms have to be filled in, what information goes under what section, etc. The specialists, dealing with these forms, should receive better training and better instructions. A good practice is the Austrian national authorities who have elaborated in detail how the rules should be interpreted and which information should be filled in per form. Some requests (for example the confirmation of periods of insurance/employment requires) also require much background information of a person, which causes delays in a case.

Furthermore, the regulation was designed for electronic exchange but almost all Member States are still working in paper format. Several respondents expect that the introduction of the ESSI system can partly solve existing communication problems

Some public authorities say that the names and addresses of competent institutions are often not correct or not updated in Master Directory (EESSI).

Exceptionally, there are problems with public authorities reporting in their own language instead of English.

Table 133: Opinions on communication with other MS – unemployment benefits



Opinions on need to reform

- Almost 45% of the surveyed public authorities think that current EU rules of coordination need to be changed. 14% of them find it difficult to say if there is a need to revise the current rules. About 10% of the respondents do not say any reason to change, clarify or better apply the EU rules. Respondents' answers differ from country to country. The table below gives an overview of the most given answer per country:

Table 134: Opinions on need to reform coordination rules - unemployment benefits

Based on your administration's experience, you conclude that EU rules on coordination of unemployment benefits					
Member State	*Difficult to say*	*Do neither need to be changed, nor better explained and are correctly applied in practice.*	*Do not need to be changed, but should be better applied in practice*	*Do not need to be changed, but should be better explained*	*Need to be changed*
Austria					
Belgium					
Cyprus					
Czech Republic					
Denmark					
Estonia					
Finland					
France					
Germany					
Hungary					
Ireland					
Italy					
Latvia					
Lithuania					
Luxembourg					
Malta					
Netherlands					
Poland					
Portugal					
Romania					
Slovakia					
Slovenia					
Spain					
Sweden					
Switzerland					
United Kingdom					

- For the group of respondents who see a need to change the rules:

- 72% of them think that the current rules are not uniformly understood and applied by the Member States. A recurrent concern is the reimbursement procedure between Member States which are not sufficiently detailed and clear. In some cases, Member States let national legislation interfere with the EU coordination rules during reimbursement procedures.
- About 60% of public authorities said that migrant workers are not sufficiently aware of their rights and informed about the rules. Those respondents say that migrant workers are unaware which institution could support them. As the regulation is quite unspecific (for example, how long do you need to work in a foreign country to be entitled for unemployment benefit) each country adds its own rules which make it difficult for jobseekers.
- 47% stated that the communication between Member States is burdensome and ineffective.
- Almost 40% see a problem in the administrative burden that is imposed on public authorities by the current rules. In addition the calculation of the reimbursement amount for cases where no entitlement exists in the Member State of last employment is not only difficult but administratively cumbersome. Last but not least the time lag between the payment of unemployment and the time of reimbursement has proven to be another administrative burden.
- About 20% think that the current EU rules are too complicated.
- 10% mention the inadequate social protection of citizens as a concern.
- Legal uncertainty associated with the current rules is not a problem (0%).
- Furthermore, some respondents say that the current rules, particularly Article 65 of the Regulation, does not allow for the fairest sharing of the financial burden as it requires Member States to reimburse regardless of the insurance/employment period.

Opinions on administrative burden

- Regarding the administrative burden related to handling cross-border cases, respondents particularly describe the following processes are burdensome (high workload):
  - Handling requests for information from another country about employment or self-employment periods of a claimant
  - Carrying out checks and informing the competent institutions
  - Implement measures to facilitating job-seeking abroad.

10.9.2 Coordination of LTC benefits

Profile of respondents

We received 22 complete to the online LTC survey that was sent to the national administrations and social security institutions in all EU Member States and EFTA/EEA countries. We received no answers from the following countries: Belgium, Bulgaria, Cyprus, Denmark, Finland, France, Greece, Hungary, Iceland, Ireland, Liechtenstein, Norway, Portugal, Romania, Switzerland and United Kingdom. **It should be noted that this makes the exported data not fully representative and only useful to a limited extent.**

Table 135: Profile of respondent – LTC benefits survey - by MS

Answer Options	Response Percentage	Response Count
Austria	9,1%	2
Belgium	0,0%	0
Bulgaria	0,0%	0
Cyprus	0,0%	0
Czech Republic	4,5%	1
Denmark	0,0%	0
Estonia	4,5%	1
Finland	0,0%	0
France	0,0%	0
Germany	9,1%	2
Greece	0,0%	0
Hungary	0,0%	0
Iceland	0,0%	0
Ireland	0,0%	0
Italy	9,1%	2
Latvia	4,5%	1
Liechtenstein	0,0%	0
Lithuania	9,1%	2
Luxembourg	9,1%	2
Malta	4,5%	1
Netherlands	4,5%	1
Norway	0,0%	0
Poland	4,5%	1
Portugal	0,0%	0
Romania	0,0%	0
Slovakia	9,1%	2
Slovenia	4,5%	1
Spain	9,1%	2
Sweden	4,5%	1

Switzerland	0,0%	0
United Kingdom	0,0%	0
Answered question		**22**

73% of the respondents are national institutions, 14% are regional organisations and the remaining 14% are local authorities. Half of the respondents are organisations situated in cross-border regions.

56% of the respondents are dealing with individual claims for unemployment benefits; all of them have to contact other Member States to confirm the workers' employment or insurance record.

Opinions on the competent Member State for the provision of LTC benefits

Keeping the status quo is only the 4th preferred option among national administrations. 17% (3 replies) of the national administrations and social security institutions would like to keep the current coordination rules for long-term care benefits. About 28% (5 replies) of the respondents believe that people should be treated equally in the Member State where he/she is insured and should not have his/her care benefits reduced if he moves to another Member State.

Table 136: options on competent MS for provision of LTC benefits

Options	Response Percent	Response Count
a) Should continue receiving benefits as it is today – and depending on the Member State's legislation the person might end up in a win or in a lose situation.	16,7%	3
b) Should be treated equally in the Member State where he/she is insured and should not have his/her care benefits reduced if he/she moves to another Member State.	27,8%	5
c) Should be treated equally in the Member State where he/she lives and receive the care benefits there (including the cash benefits), in accordance with national legislation.	22,2%	4
d) Should receive care benefits in cash from the Member State of insurance, supplemented by the Member State of residence in case of more advantageous conditions (top-up).	22,2%	4
e) Should receive care benefits in cash from the Member State of residence, supplemented by the Member State of insurance in case of more advantageous conditions (top-up).	0,0%	0
f) Other (please describe briefly)	11,1%	2
answered question		**18**
skipped question		**4**

The options where a person in need of care is treated equally in the Member State where he is insured (option b) or where he/she lives (option c) are considered by national administrations as the best ones to stimulate free movement of persons. The current coordination rules are seen as the **worst** option to stimulate mobility of persons.

In terms of social security coverage, national administrations have a preference for option c), where a person in need of care is treated equally in the Member State where he/she lives and receives LTC benefits there in accordance with national legislation. Also the option where a person receives care

benefits in cash from the Member State of residence, supplemented by the Member State of insurance in case of more advantageous conditions (top-up).

Making the competent Member State fully responsible for the provision of the LTC benefits is seen as the best option to ensure a fair share of the financial burden between Member States (option b)).

On a 1 to 5 scale (1=negative impact; 5=positive impact)

Table 137: Opinions on impacts of the different LTC options

Options	Free movement of persons	Best protection of social rights	Fairest sharing of financial burden	Admin. burden & costs
a) A person in need of care should continue receiving benefits as it is today, and depending on the Member State's legislation the person might end up in a win or in a lose situation.	2,94	2,83	3,66	3,50
b) A person in need of care should be treated equally in the Member State where he/she is insured and should not have his/her care benefits reduced if he/she moves to another Member State.	3,94	3,83	4,06	3,50
c) A person in need of care should be treated equally in the Member State where he/she lives and receive the care benefits there (including the cash benefits), in accordance with national legislation.	3,94	4,28	3,5	3,61
d) A person in need of care should receive care benefits in cash from the Member State of insurance, supplemented by the Member State of residence in case of more advantageous conditions (top-up)	3,61	3,44	3,83	3,33
e) A person in need of care should receive care benefits in cash from the Member State of residence, supplemented by the Member State of insurance in case of more advantageous conditions (top-up).	3,89	4,00	3,39	3,61
f) Other solution	2,67	2,61	2,61	3,44

Almost half of the national administrations have the opinion that all costs for LTC benefits should be borne by the competent Member States (where the migrant person is insured). About one third prefers a system where those costs are shared between the Member State of residence and the competent Member State. The latter option however is seen as the most burdensome in terms of administration.

Table 138: Opinions on fair burden sharing of the financial burden between Member States

Regarding the distribution of costs between Member States :		
Answer Options	*Response*	*Response*

	Percent	*Count*
a) All costs for care benefits provided to an insured person should be borne by the Member State in which the migrant person is insured for healthcare or long-term care.	44,4%	8
b) Each Member State should bear its own expenses for benefits provided to a migrant person under its own legislation, without any reimbursement between them.	16,7%	3
c) The Member State of residence and the Member State of insurance should share the costs for the care benefits provided to a migrant person.	33,3%	6
d) Other solution (please describe briefly)	5,6%	1
answered question		18
skipped question		4

	Fairest sharing of financial burden	Admin. burden and costs
a) All costs for care benefits provided to an insured person should be borne by the Member State in which the migrant person is insured for healthcare or long-term care.	2,83	2,50
b) Each Member State should bear its own expenses for benefits provided to a migrant person under its own legislation, without any reimbursement between them.	2,33	1,94
c) The Member State of residence and the Member State of insurance should share the costs for the care benefits provided to a migrant person.	2,61	2,89
d) Other solution	2,22	2,67

About 40% of the national administrations who are in contact with administrations in other Member States think that the communication works well in general, but that they are problems with specific Member States. One third says that cross-border communication is fast, efficient and effective; another 30% finds the communication slow, burdensome and ineffective.

Table 139: Opinion on functioning of communication between MS - LTC

How does the communication with other Member States work?		
Answer Options	*Response Percent*	*Response Count*
Usually, the cross-border communication is fast, efficient and effective	30,0%	3
Usually, the cross-border communication is slow, burdensome and/or ineffective (please specify briefly)	30,0%	3
It works well in general, but there are problems with specific Member States (please specify briefly)	40,0%	4

Half of the national administrations that are dealing with claims for LTC benefits provision (10) think that the current rules need to be changed. 40% of national administrations do not want to see the rules changed.

Table 140: Opinions on the need to reform the current LTC coordination rules

Based on your administration's experience, would you conclude that EU rules on coordination of long-term care benefits:		
Answer Options	*Response Percent*	*Response Count*
Do neither need to be changed, nor better explained and are correctly applied in practice.	20,0%	2
Do not need to be changed, but should be better clarified and explained (please specify briefly).	20,0%	2
Do not need to be changed, but should be better applied in practice (please specify briefly).	0,0%	0
Need to be changed (please specify briefly).	50,0%	5
Difficult to say (please specify briefly).	10,0%	1
	answered question	10
	skipped question	12

The main problems with the current coordination rules are the fact that there is no common understanding and incorrect application of the coordination rules, the complexity of the coordination rules, the fact that the rules do not take into account new mix-types of LTC benefits.

Table 141: Main problem regarding application of LTC coordination rules

What are the main problems you have noticed regarding the application of EU law in the area of long-term care benefits? (choose max. three options)		
Answer Options	*Response Percent*	*Response Count*
Migrant citizens are not sufficiently aware about their rights under EU law (please specify briefly).	16,7%	1
EU law is not uniformly understood and applied by Member States (please specify briefly).	100,0%	6
The cross-border communication between institutions of Member States is too slow and/or ineffective (please specify briefly).	33,3%	2
Migrant citizens are abusing the possibilities offered by EU law (please specify briefly).	0,0%	0
EU rules are too complicated (please specify briefly).	33,3%	2
EU rules face legal uncertainty and are unstable (under influence of ECJ rulings) (please specify briefly).	16,7%	1
EU rules create significant administrative costs and burdens for national administrations (please specify briefly).	16,7%	1
EU rules do not take into account new mixed-types of benefits, which are blurring the distinction between benefits in kind and cash (please specify briefly).	33,3%	2
EU rules do not provide for the effective protection of social rights of migrant citizens (please specify briefly).	16,7%	1
Other (please specify briefly).	0,0%	0
(Please specify)		4
	answered question	6

skipped question	16

10.10 List of strategic interviews

Name	Function
Mrs. Miroslava Hajkova	Legal Officer, Coordination of Social Security Schemes, Free Movement of Workers (B4), DG EMPL
Mrs. Barbara Lipszyc	DG ECFIN (on health expenditure and ageing projections)
Mr. Laurent Aujean	Policy Officer, Unit A1, DG EMPL (on statistics on mobility of EU citizens)
Mr. Rob Cornelissen	Advisor to the Director B, DG EMPL
Mr. Jackie Morin	Head of Unit B4, DG EMPL
Mr. Jörg Tagger	Deputy Head of Unit B4, DG EMPL

10.11 List of face-to-face interviews

	Country	LTC/UB	Organisation	Name	Date
1	LU	LTC & UB	Inspection générale de la sécurité sociale, Direction du service juridique et international	Claude Ewen	01/02/2013
2	LU	LTC	Cellule d'évaluation et d'orientation de l'assurance dépendance, IGSS-CEO	Andrée Kerger	14/02/2013
3	LU	LTC	Cellule d'évaluation et d'orientation de l'assurance dépendance, IGSS-CEO	Jacques Luck	14/02/2013
4	LU	UB	Ministère du Travail et de l'Emploi, Agence pour le développement de l'emploi, Agence de Luxembourg, Cellule des travailleurs frontaliers (Règl. 883)	Nathalie Dock	11/02/2013
5	LU	LTC	Inspection générale de la sécurité sociale (IGSS), Caisse Nationale de Santé (CNS), Département International	Romain Schaul	14/03/2013
6	LU	LTC	Inspection générale de la sécurité sociale (IGSS), Caisse Nationale de Santé (CNS)	Vanessa Di Bartolomeo	14/03/2013
7	LU	LTC	Inspection générale de la sécurité sociale (IGSS), Caisse Nationale de Santé (CNS), Départemente de l'Assurance Dépendance	Pierre Besler	14/03/2013
8	LU	UB	ADEM (Agence pour le développement de l'emploi, Ministère du Travail et de l'Emploi)	Jean Hoffmann	16/4/2013 & 9/7/2013
9	LU	UB	ADEM (Agence pour le développement de l'emploi, Ministère du Travail et de l'Emploi)	Monique Trierweiler	9/7/2013

	Country	LTC/UB	Organisation	Name	Date
10	LU	UB	ADEM (Agence pour le développement de l'emploi, Ministère du Travail et de l'Emploi)	Isabel Schlesser	9/7/2013
11	ES	LTC & UB	Ministry of Employment and Social Security (Ministerio de Empleo y Seguridad Social - Subdirección General de Relaciones Internacionales Sociolaborales)	Matilde Vivancos Pelegrín	13/02/2013
12	ES	LTC & UB	Ministry of Employment and Social Security (Ministerio de Empleo y Seguridad Social - Subdirección General de Relaciones Internacionales Sociolaborales)	Patricio Augusto Rodríguez García	13/02/2013
13	ES	LTC & UB	Ministry of Employment and Social Security (Dirección General de Ordenación Ministerio de Empleo y Seguridad Socia)	Ms Marta Morano Larragueta	13/02/2013
14	ES	UB	Public Employment Service (Servicio Público de Empleo Estatal)	Alfredo Novales	12/02/2013
15	ES	UB	Public Employment Service (Servicio Público de Empleo Estatal)	Ana Pedro Viejo	12/02/2013
16	ES	UB	Public Employment Service (Servicio Público de Empleo Estatal)	Fernando Majan del Río	12/02/2013
17	ES	UB	Public Employment Service (Servicio Público de Empleo Estatal)	Socorro Montoya Poyato	12/02/2013
18	ES	LTC	Institute for the Elderly and Social Services (IMSERSO, Instituto de Mayores y Servicios Sociales)	María José Javaloyes	14/02/2013
19	ES	LTC	Institute for the Elderly and Social Services (IMSERSO, Instituto de Mayores y Servicios Sociales)	José María Alonso	14/02/2013
20	ES	LTC	National Institute for Social Security	Laura Molins	24/04/2013
21	UK	LTC & UB	Department for Work and Pensions	Fiona Kilpatrick	22/03/2013

	Country	LTC/UB	Organisation	Name	Date
22	UK	LTC & UB	Department for Work and Pensions	Lindsay Park	22/03/2013
23	UK	UB	Department for Work and Pensions	Eamonn Davern	22/03/2013
24	UK	LTC	Department for Work and Pensions	Geraldine Dacey	22/03/2013
25	UK	LTC	Department of Health	David Pennington	21/03/2013
26	UK	LTC	Department of Health	Neil Moors	21/03/2013
27	UK	UB	CBI (Confederation of British Industry)	Lena Tochtermann	22/03/2013
28	DK	UB	Danish Agency for Labour Retention and International Recruitment	Marie Beck Jense	28.02
29	DK	UB	Danish Agency for Labour Retention and International Recruitment	Camilla Clevin	28.02
30	DK	UB/LTC	Oresund cross-border region	Johan Tindemann	24.04
31	DK	UB	Danish Agency for Labour Retention and International Recruitment	Marie-Louise Outzen	28.02
32	DK	LTC	National Agency for Patients' Rights and Complaints	Vibeke B. Lemche	25.02 (coordinated answer with Karin Mohl Larsen)
33	DK	UB	Arbejdsmarkedsstyrelsen /National labour market authority	Vibeke Dalbro	27.02
34	DK	LTC	Social-OG Integrationsministeriet/ Ministry of Social Affairs and Integration	Karin Møhl Larsen	25.02
35	DK	UB	AK-Samvirke	Ingmar Jørgensen	27.02
36	DK	UB	AK-Samvirke	Michael Rosenby	27.02
37	NL	LTC	College van Zorgverzekeringen	R.G. van der Wissel	28.01

	Country	LTC/UB	Organisation	Name	Date
38	NL	LTC	College van Zorgverzekeringen	Gert Jan Velders	28.01
39	NL	UB	Directie Inkomensverzekeringen en –voorzieningen Afdeling Ouderen, Onderzoek en Grensoverschrijdende Sociale Zekerheid	Hans Pijnenburg	29.01
40	NL	UB	Directie Inkomensverzekeringen en –voorzieningen Afdeling Ouderen, Onderzoek en Grensoverschrijdende Sociale Zekerheid	Jos Kester	29.01
41	NL	UB	UWV	Johan De Jong	17.04
42	NL	UB	UWV	Hans Brieuwsma	17.04
43	NL	LTC/UB	Former Eures adviser in cross-border region	Ger Essers	18.04
44	RO	UB	Ministry of Labour, Family and Social Protection	Adriana Stoinea	08.02.2013
45	RO	UB	Ministry of Labour, Family and Social Protection	Cristina Abagiu	08.02.2013
46	RO	UB	National Labour Office	Adriana Perț	08.02.2013
47	RO	UB	Ministry of Labour, Family and Social Protection	Monica Mateescu	08.02.2013
48	RO	LTC	National Health Insurance House	Andreea Gărăiacu	13.02.2013
49	RO	LTC	National Agency for Payments and Social Inspections	Raluca Weber	20.02.2013
50	RO	LTC	Ministry of Labour, Family and Social Protection	Cristina Abagiu	19.02.2013
51	RO	LTC	National Health Insurance House	Larisa Mezinu	13.02.2013
52	RO	LTC	National Health Insurance House	Dana Contineanu	13.02.2013

	Country	LTC/UB	Organisation	Name	Date
53	RO	LTC	National Health Insurance House	Ana-Maria Georgescu	13.02.2013
54	RO	LTC	National Health Insurance House	Roxana Radu	13.02.2013
55	RO	LTC	National Health Insurance House	Bogdan Popescu	13.02.2013
56	RO	LTC	National Health Insurance House	Mihaela Stoienescu	13.02.2013
57	BE	UB/LTC	Administratieve Commissie	Greet Van Gool	Done
58	BE	UB/LTC	Administratieve Commissie	Marc Morsa	Done
59	BE	LTC	RIZIV	Chris Segaert	TBD
60	BE	LTC	RIZIV	Linda De Clercq	TBD
61	BE	LTC	Landsbond der Christelijke Mutualiteiten	Philippe Loncke	TBD
62	BE	UB	RVA	Marc Van Damme	Done
63	BE	UB	Werkloosheidsbureau Gent	Nadine Pauwels	Done
64	BE	UB	VDAB	Kjille Vanhoutte	TBD
65	BE	UB	ACV	Koen Meesters	TBD
66	SE	UB	Inspektionen för arbetslöshetsförsäkringen (IAF)	Mona Karlsson	15/03/2013
67	SE	UB	Inspektionen för arbetslöshetsförsäkringen (IAF)	Parthen Hantzaridou	15/03/2013
68	SE	LTC	Flexicurity expert – former economist from Sweden's largest labour union and now working for VINNOVA	Jan Edling	16/03/2013
69	SE	LTC	Forsakringskassan	Christina Jantzon	14/03/2013
70	SE	UB	Arbetsmarknadsdepartementet (Ministry for Employment)	Ricky Ifwarsson &Jenny Oretun Wilnier	23/04

	Country	LTC/UB	Organisation	Name	Date
71	SE	LTC	Sveriges Kommuner och Landsting (Swedish Association of Local Authorities and Regions (SALAR)).	Catharina Bäck	13/03/2013
72	AT	LTC/UB	Bundesministerium für Arbeit, Soziales und Konsumentenschutz (Federal Ministry of labour, social affairs and consumer protection)	Bernhard Spiegel	15/03
73	AT	LTC	Bundesministerium für Arbeit, Soziales und Konsumentenschutz (Federal Ministry of labour, social affairs and consumer protection)	Brigitte Juraszovich-Szirota	14/03
74	AT	LTC	Insurance Association, Railway and Mining (Versicherungsanstalt für Eisenbahnen und Bergbau)	Reinhard Beiglböck	Canceled
75	AT	LTC	Sozialversicherungsanstalt der gewerblichen Wirtschaft (SVA)	Bernd Plaschka	13/03
76	AT	UB	Bundesministerium für Arbeit, Soziales und Konsumentenschutz (Federal Ministry of labour, social affairs and consumer protection)	Manfred Clemenz	12/03
77	AT	UB	Arbeitsmarktservice Österreich (AMS)	Günther Leitner	12/03
78	AT	LTC	Bundesministerium für Arbeit, Soziales und Konsumentenschutz (Federal Ministry of labour, social affairs and consumer protection)	Dr. Margarethe Grasser	14/03
79	AT	UB	Arbeitsmarktservice Österreich (AMS)	Bettina Urschler	12/03,; additional meeting on admin burden held on 14/03
80	AT	UB	Bundesministerium für Arbeit, Soziales und Konsumentenschutz (Federal Ministry of labour, social affairs and consumer protection)	Johannes Schweighofer	12/03

	Country	LTC/UB	Organisation	Name	Date
81	DE	LTC/UB	Bundesministerium für Arbeit und Soziales (Federal Ministry of labour and social affairs)	Helmut Weber	22/02
82	DE	LTC	Deutsche Gesetzliche Unfallversicherung	Helmut Maxeiner	22/02
83	DE	LTC	GKV - Deutsche Verbindungsstelle Krankenversicherung Ausland	Burchard Osterholz	22/02
84	DE	UB	Arbeitsagentur für Arbeit	Mechthild Schenk	22/02
85	DE	UB	Bundesministerium für Arbeit und Soziales (Federal Ministry of labour and social affairs)	Albrecht Otting	22/02
86	DE	UB	Bundesministerium für Arbeit und Soziales (Federal Ministry of labour and social affairs)	Beate Geiss	22/02
87	DE	UB/LTC	Bundesministerium für Arbeit und Soziales (Federal Ministry of labour and social affairs)	Dr. Sophie Germont	15/04
88	PL	UB	Ministry of Labour and social policy	Robert Wójcik	09/04
89	PL	UB	Ministry of Labour and social policy	Michał Drozdowicz	09/04
90	PL	UB	Ministry of Labour and social policy	Grażyna Sypniewska	09/04
91	PL	LTC	Ministry of Health Department of Health Insurance	Tomasz Pawlęga	08/04
92	PL	LTC	National Health Fund	Anna Rusiecka	08/04
93	PL	LTC	Foreign Pensions Department, Social Insurance Institution ZUS	Andrzej Szybkie	08/04
94	PL	LTC	Ministry of Health Department of Health Insurance	Elżbieta Tomaszewska	08/04
95	PL	LTC	Ministry of Health Department of Health Insurance	Rafał Bulanowski	08/04

	Country	LTC/UB	Organisation	Name	Date
96	SK	UB	Head of Department of Migration and Integration, Ministry of Labour & Social Affairs	Mr. Jaroslav Kováč	09.04.2013
97	SK	UB	EURES coordinator, Central Office of Labour, Social Affairs and Family of the Slovak Republic	Mrs. Alena Házašova	10.04.2013
98	SK	UB	Department of Unemployment Insurance Methodology and Guarantee Insurance	Ms. Martina Moyzesová, ,	10.04.2013
99	SK	UB	Department of Unemployment Insurance Methodology and Guarantee Insurance	Ms. Božena Pakánová,	10.04.2013
100	SK	UB	Department of Unemployment Insurance Methodology and Guarantee Insurance	Ms. Andrea Ondračková	10.04.2013
101	SK	UB	Department of Unemployment Insurance Methodology and Guarantee Insurance	Ms. Janette Trudmanová	10.04.2013
102	SK	UB/LTC	Diplomat, Permanent Representation of the Slovak Republic to the EU	Xenia Mala	
103	EE	UB	Head of Tartu county office, Estonian Unemployment Insurance Fund, Tartu county	Jane Väli	29.04.2013
104	EE	UB	Head of Valga county office, Estonian Unemployment Insurance Fund, Vaga County	Merike Metsvas	30.04.2013
105	EE	UB	MTÜ Johannes Mihkelsoni keskus (NGO Johannes Mihkelson Center), Tartu county	Ingrid Purje	20.04.2013
106	EE	LTC	Senior official, Ministry of Social Affairs	Reeli Sirotkina	18.04.2013
107	EE	LTC	Head of Board, Ministry of Social Affairs	Uku Turjus	18.04.2013

	Country	LTC/UB	Organisation	Name	Date
108	EE	LTC	Head of Financial Policy Social Security Departement, Ministry of Social Affairs	Agne Nettan-Sepp	27.04.2013
109	EE	LTC	Chief specialist international relations department, Estonia Health Insurance Fund	Linda Sassian	26.04.2013
110	FR	LTC & UB	Direction de la Sécurité Sociale	François Brillanceau	16/5/2013
111	FR	LTC & UB	Direction de la Sécurité Sociale	Geneviève Nguyen	16/5/2013
112	FR	LTC & UB	CLEISS (Centre des Liaisons Européennes et Internationales de Sécurité Sociale) (Retired)	Françoise Roger	16/5/2013