

## Content:

<a href="#">1. Basic principles, beneficiaries and conditions</a> .....	2
<a href="#">2. Monthly amounts and benefits variation</a> .....	12
<a href="#">3. Age limit</a> .....	23

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<http://www.missoc.org/MISSOC/INFORMATIONBASE/COMPARATIVETABLES/MISSOCDATABASE/comparativeTableSearch.jsp>  
(accessed 5 February 2015).

## 1. Basic principles, beneficiaries and conditions

	Basic principles	Beneficiaries	Conditions
<b>Austria</b>	Universal scheme for all residents financed by employers' contributions and taxes providing Child benefit.	<p>Entitlement to Child benefit is given to persons who are permanently or habitually resident in Austria, in respect of minor children who belong to their household or for whose maintenance costs they are mainly responsible.</p> <p>Parents, grand-parents, adoptive or foster parents are the beneficiaries as well as the child himself if certain conditions are satisfied.</p> <p>Children of legal age in respect of whom an entitlement to Child benefit exists, may request the tax office to transfer the Child benefit directly to their own account from 1 September 2013 onwards.</p> <p>This direct payment of Child benefit is conditional upon the consent of the person who is entitled to the benefit. This consent can be revoked at any time, but only for periods for which no Child benefit was paid yet.</p>	<p><b>Residence of the child:</b> The entitlement to Child benefit is not allowed to children residing permanently abroad.</p> <p><b>Other conditions:</b> In order to allow a child to continue receiving Child benefit once he/she attains his/her majority, certain conditions must be satisfied, like for example his/her participation into a vocational or a continuous training (see "age limit").</p>
<b>Belgium</b>	Compulsory social insurance scheme financed by a federal grant and covering any person considered as active with lump-sum benefits or working as self-employed.	<p>Active population (any person considered as at work as an employee, self-employed person or State employee).</p> <p>No possibility of voluntary insurance.</p>	<p><b>Residence of the child:</b> The child must be brought up in Belgium and follow his studies there and not abroad.</p> <p><b>Other conditions:</b> The beneficiary must have a parental, alliance, adoption or unofficial guardianship link with the child.</p>
<b>Bulgaria</b>	A universal system financed by the State budget providing flat-rate benefits to all beneficiaries.	<ul style="list-style-type: none"> <li>• Pregnant women who are Bulgarian citizens;</li> <li>• families of Bulgarian citizens: for the children raised in the country;</li> <li>• families where one parent is a Bulgarian citizen: for the children with Bulgarian citizenship raised in the country;</li> <li>• relatives, acquaintances or host families with which the children are accommodated.</li> <li>• pregnant women – foreign citizens and families of foreign nationals residing permanently and raising their children in this country – if receipt of such allowances is envisaged in another law or international agreement to which the Republic of Bulgaria is party.</li> </ul>	<p><b>Residence of the child:</b> The child must reside in Bulgaria.</p> <p><b>Other conditions:</b> Monthly child benefit: Paid until completion of secondary education, but not after the age of 20. The average monthly gross income per family member must be lower or equal to BGN 350 (EUR 179) provided that the child:</p> <ul style="list-style-type: none"> <li>• is not placed for raising at full State support in a specialised child-care institution;</li> <li>• continues his/her studies until graduation from high school, but not after the age of 20, regularly attends school, unless this is impossible because of the child's health;</li> <li>• resides permanently in Bulgaria.</li> </ul> <p>Monthly benefit for raising child under 1 year of age: Paid in cash and/or in the form of social investment to the mother (adoptive mother) whose monthly income per family member is lower or equal to BGN 350 (EUR 179) provided that:</p>

## 1. Basic principles, beneficiaries and conditions

	Basic principles	Beneficiaries	Conditions
<b>Bulgaria (cont.)</b>			<ul style="list-style-type: none"> <li>• the mother (adoptive mother) is not insured and does not receive maternity benefits in accordance with the procedure of the Social Insurance Code;</li> <li>• the child is not placed for raising at a specialised child-care institution at full State support;</li> <li>• the child resides permanently in Bulgaria.</li> </ul> <p>When the mother is insured but does not receive maternity benefits because she has not completed the necessary period of insurance she has the right to this benefit until its expiry or completion of the required period.</p>
<b>Croatia</b>	Tax-financed scheme covering all residents who satisfy a means test and providing benefits which vary according to income.	<ul style="list-style-type: none"> <li>• Croatian citizens residing in Croatia;</li> <li>• foreign citizens permanently settled in Croatia for at least 3 years;</li> <li>• persons temporarily resident, if eligible for children allowance according to the EU coordination instruments;</li> <li>• refugees and foreign nationals under subsidiary protection.</li> </ul>	<p><b>Residence of the child:</b> The child must reside with an eligible person in Croatia. Parents of children absent from Croatia for more than 3 months are not eligible.</p> <p><b>Other conditions:</b> The claimant must:</p> <ul style="list-style-type: none"> <li>• be a natural parent, foster parent, step parent, tutor, or grandparent;</li> <li>• actually support the child(ren) concerned;</li> <li>• live with the child in the same household, and</li> <li>• satisfy a means test (income per member of household). See “5. Benefits, Variation with income”.</li> </ul>
<b>Cyprus</b>	Tax financed scheme based on habitual residence, number of dependent children, family income and property assets.	Families with children residing in Cyprus for the last 3 consecutive years.	<p><b>Residence of the child:</b> The child must be resident in Cyprus.</p> <p><b>Other conditions:</b></p> <ul style="list-style-type: none"> <li>• Annual income thresholds have been set according to the number of dependent children within the family,</li> <li>• The total value of the property assets owned by the family shall not exceed EUR 1,200,000.</li> </ul>
<b>Czech Republic</b>	Tax financed universal scheme covering all residents in the Czech Republic with income-tested benefits depending on the age of the children.	Beneficiaries of the Child are dependent children. A dependent child is a child up to the age of compulsory school attendance (i.e. under 15 years) and beyond if the child systematically prepares for future occupation (by full-time education at secondary school and university) or is not able to prepare for future occupation due to health reasons or is not able to work due to disability, but maximum up to the age of 26 years.	<p><b>Residence of the child:</b> Child and family (jointly considered persons) must be permanent residents in the Czech Republic or citizens of the EU or other persons stipulated by Act No 117/1995 Coll. on State Social Support.</p> <p><b>Other conditions:</b> No other conditions.</p>

## 1. Basic principles, beneficiaries and conditions

	Basic principles	Beneficiaries	Conditions
<b>Czech Republic (cont.)</b>		Instead of children under their law age (i.e. under the age of 18), parents or persons responsible for raising the child receive the benefits.	
<b>Denmark</b>	Tax financed universal scheme covering all residents providing benefits depending on the age of the child and the income of the family.	All residents with at least 6 months of residency in Denmark in the previous 10 years prior to each instalment. For Child allowance, only residents with: <ul style="list-style-type: none"> <li>• Danish nationality, or</li> <li>• refugee status, or</li> <li>• foreigners with 1 or 3 years of residence in Denmark. Furthermore, it is a requirement for entitlement to the full benefit (both Child and Youth benefit (børne- og ungeydelse) and Child allowance) that the applicant has had at least 2 years of residence or employment in Denmark in a 10-year reference period prior to each benefit instalment. This requirement applies uniformly to nationals from all countries, i.e. both to Danish and foreign nationals, but refugees are exempt from it.</li> </ul> 6 months of residence or employment in Denmark in the reference period entitles the applicant to 25% of the full benefit; 1 year of residence or employment to an entitlement of 50%; 18 months to an entitlement of 75%; and 2 years to an entitlement of 100%.	<b>Residence of the child:</b> The child must be resident in Denmark. <b>Other conditions:</b> Child and Youth benefit: the parent with the parental authority must pay taxes in Denmark in accordance with the law on taxation at the source.
<b>Estonia</b>	Tax financed universal scheme with flat rate benefits covering all residents.	All residents.	<b>Residence of the child:</b> Child and parent must reside in Estonia. <b>Other conditions:</b> No other conditions.
<b>Finland</b>	Tax financed flat rate benefit for children resident in Finland.	Parent or a guardian of a child.	<b>Residence of the child:</b> The child must be resident in Finland. <b>Other conditions:</b> No other conditions.
<b>France</b>	Universal scheme financed by contributions from employers, from the self-employed and from a portion of the Generalised social contribution.	All stable and lawful residents.	<b>Residence of the child:</b> Child resident in France. <b>Other conditions:</b> 2 dependent children. Earnings of children: net monthly remuneration of less than EUR 885.81 or average monthly remuneration of less than 55% of the minimum wage if pursuing studies.

## 1. Basic principles, beneficiaries and conditions

	Basic principles	Beneficiaries	Conditions
<b>Germany</b>	Tax-funded scheme with fixed amounts for tax exemption of the parental income to the amount of certain needs of a child for all parents and for the promotion of family, in so far as child benefit is not used for tax exemption.	Entitled persons: as a rule, taxable persons residing in Germany or persons subject to income taxation there without restrictions for their own children, adopted children or dependent children.	<b>Residence of the child:</b> The child must reside in Germany or in another EU or EEA Member State or in Switzerland. <b>Other conditions:</b> No other conditions.
<b>Greece</b>	Compulsory social insurance system financed by contributions covering employees, and providing benefits depending on the number of children. Benefits are granted once every calendar year covering the whole year.	All employees (paying contributions for family benefit).	<b>Residence of the child:</b> The child has to reside/study in Greece or in any other EU Member State. <b>Other conditions:</b> <ul style="list-style-type: none"> <li>• Having worked for at least 50 days in the previous calendar year;</li> <li>• not being entitled to family benefit from the employer in the current year;</li> <li>• having a valid work permit (for third-country beneficiaries).</li> </ul>
<b>Hungary</b>	Tax financed universal scheme covering all residents.	Hungarian nationals, long-term residents, migrant workers, persons entitled to free movement and stay, persons holding EU Blue Card, persons holding a single permit, provided they have been authorised to work in the territory of Hungary for a period longer than 6 months, or refugees who are parents (foster and stepparents as well) or guardians (including foster home managers).	<b>Residence of the child:</b> Child needs to be cared in the parents' household except in cases of absence due to studying or illness. <b>Other conditions:</b> If a child older than 18 years has regular income, the family allowance has to be suspended.
<b>Ireland</b>	Tax financed flat rate universal scheme covering all resident children. The rate of payment is dependent on the ranking of the child within the family.	All children under 16 years or under 19 years if disabled or in full-time education.	<b>Residence of the child:</b> Child must be normally living with and being supported by recipient. <b>Other conditions:</b> Child Benefit is a monthly payment, paid to the child's mother or step-mother; however it may be paid to the father or step-father if the child is living with and being supported by them.
<b>Italy</b>	System financed mainly by the employers' contributions and partly by workers' contributions (as established in the employment contract) covering the employees with benefits depending on the family income and on the number of family members.	The claimant; the spouse, not divorced nor legally separated; children (including foster and/or adopted children) and grandchildren, up to the age of 18; and the children aged more than 18, if disabled. Third-country nationals who are long-term residents as well as their dependent family members who have been granted either a long-term or an open-ended visa for permanent stay.	<b>Residence of the child:</b> The child can be either resident in Italy, in another EU country or in a third country having concluded a social security agreement with Italy. <b>Other conditions:</b> The annual income must not exceed an amount fixed by law. At least 70% of the earnings must derive from employed work.

## 1. Basic principles, beneficiaries and conditions

	Basic principles	Beneficiaries	Conditions
<b>Latvia</b>	Tax-financed universal scheme with flat-rate benefits and covering all permanent residents.	Benefit is paid to the persons who bring up the child, who are: <ul style="list-style-type: none"> <li>• citizens,</li> <li>• non-citizens,</li> <li>• foreigners and stateless persons who have permanent residence with a personal identity number.</li> </ul>	<b>Residence of the child:</b> Children must have received their personal identity number in Latvia, which is granted upon registration in the Population Register. This registration is not conditional on (permanent or temporary) residence or on nationality. <b>Other conditions:</b> No other conditions.
<b>Lithuania</b>	Tax financed universal scheme for all residents with benefits depending on family income, age and number of the children. Child benefit is paid to families raising children and to children deprived of parental care. This assistance is provided from the State budget, irrespective of whether the person is insured with the State social insurance or not.	At least one of the parents or guardians must be a permanent resident in Lithuania. <ul style="list-style-type: none"> <li>• (Non-permanently resident) foreign nationals residing in Lithuania who are appointed as guardian of a child having Lithuanian citizenship.</li> <li>• Third-country nationals with temporary permit to reside in Lithuania for the purposes of highly qualified employment.</li> <li>• Third-country nationals with temporary permit to reside and work in Lithuania and who are in employment or who have been employed for a minimum period of 6 months and who are registered as unemployed except for third-country nationals who have been admitted for the purpose of study.</li> <li>• Persons for whom the Law of the Republic of Lithuania on Benefits to Children is applicable under the EU regulations on the coordination of social security systems.</li> </ul>	<b>Residence of the child:</b> The child must be a permanent resident in Lithuania, or have a temporary residence permit in Lithuania. Children with foreign nationality should reside in Lithuania and be placed under guardianship (foster care) either in Lithuania or the execution of which is taken over by a competent institution of Lithuania. <b>Other conditions:</b> No other conditions.
<b>Luxembourg</b>	Universal tax financed scheme. Child's own right linked to residence. The amount varies depending on the family group and increases according to the age of the child.	1 or more children.	<b>Residence of the child:</b> Each child brought up continuously in Luxembourg and with a legal residence there. Benefits exported in accordance with Community law. <b>Other conditions:</b> No other conditions.
<b>Malta</b>	A universal system financed by general taxation providing an earnings-related allowance to all Maltese citizens whose children reside in Malta.	All residents of Malta.	<b>Residence of the child:</b> Children must be residents. <b>Other conditions:</b> Recipient must have the care and custody of the child. EUR 450 per annum per child under 16 is paid if total income of parents exceeds EUR 24,621 per annum. No allowance is paid for children aged 16 or over. If total income of parents does not exceed EUR 24,621 per annum:

## 1. Basic principles, beneficiaries and conditions

	Basic principles	Beneficiaries	Conditions
<b>Malta (cont.)</b>			<p>Annual benefit payable is equivalent to a percentage (depending on the number of children) of EUR 24,621 less total income of parents (net of social security contributions paid). If income of parents is below EUR 5,356 this is considered as EUR 5,356. The difference deriving from EUR 24,621 less reckonable income is multiplied by:</p> <ul style="list-style-type: none"> <li>• 6% for each child under 16 years of age;</li> <li>• 2% for a child who is over 16 years but under 21 years and still undergoing full time education or training in an educational institution recognised by the government and who is not receiving any form of remuneration or allowance;</li> <li>• 2% for a child who is over 16 years but under 21 years and is registered as unemployed, who has never been gainfully occupied and who is not in receipt of any benefit pension or assistance payable under this Act.</li> </ul> <p>Minimum child allowance payable is EUR 450 per annum per child.</p> <p>For these purposes reckonable income is understood as all income except:</p> <ul style="list-style-type: none"> <li>• An allowance paid as Orphan's Allowance and Orphan's Supplementary Allowance, Child Allowance and Disabled Child Allowance;</li> <li>• any Medical Assistance namely Sickness Assistance, Leprosy Assistance and Tuberculosis Assistance;</li> <li>• any injury grant or injury pension;</li> <li>• an allowance paid to a widow/widower;</li> <li>• contribution paid under this Act;</li> <li>• a head of household who is in receipt of social assistance or an age pension.</li> </ul>
<b>Netherlands</b>	General Child Benefit Act and Act on Child-related Allowance: Tax financed universal scheme covering all residents.	General Child Benefit and Act on Child-related Allowance: All residents whatever their income (except WKB) or nationality. All persons who work in the Netherlands and consequently pay tax on wages, are also insured.	<p><b>Residence of the child:</b> Both child benefit and child-related allowance are also paid for children who live in an EU or EEA country or Switzerland or in a country with which the Netherlands have a social security agreement.</p> <p>For export of child benefit outside the EU, EEA or Switzerland, the benefit amount is lowered by 30 to 70% according to the price level of the country concerned.</p>

## 1. Basic principles, beneficiaries and conditions

	Basic principles	Beneficiaries	Conditions
Netherlands (cont.)			<p><b>Other conditions:</b> One qualifies for child benefit under the General Child Benefit Act if one meets the following requirements:</p> <ul style="list-style-type: none"> <li>• being insured;</li> <li>• having 1 or more children under the age of 18;</li> <li>• maintaining the child.</li> </ul> <p>One qualifies for child-related allowance (Wet op het kindgebonden budget, WKB) if one meets the following requirements:</p> <ul style="list-style-type: none"> <li>• receiving child benefit;</li> <li>• having a household income below a certain ceiling; when the collective income of the parent(s) reaches the threshold of EUR 26,147 the allowance is reduced by 7.6% of the difference between this collective income and EUR 26,147 (see below “5. Benefits, Monthly amounts”);</li> </ul> <p>not having capital exceeding EUR 102,499 for a single person or EUR 123,638 for partners (amounts differ for persons who have reached the retirement age).</p>
Poland	Tax financed universal scheme covering all residents with benefits depending on the age of the children.	Family Allowance is paid to the entitled parents, or one of parents or guardian of the child, real guardian, or person of full age, studying. The beneficiaries must be either: <ul style="list-style-type: none"> <li>• Polish citizens;</li> <li>• foreigners who fall under the scope of the law on coordination of social security schemes or bilateral agreement on social security,</li> <li>• foreigners staying in the territory of Poland who hold the refugee status or residence permit if they reside in the territory of Poland together with family members.</li> </ul>	<p><b>Residence of the child:</b> The condition of residence of the child must be fulfilled only in relation to foreigners who:</p> <ul style="list-style-type: none"> <li>• do not have neither EU nor EEA countries' nor Swiss citizenship,</li> <li>• stay in the territory of Poland, and</li> <li>• hold the refugee status or residence permit.</li> </ul> <p><b>Other conditions:</b> Family income per capita must not exceed PLN 539 (EUR 130) per month (PLN 623 (EUR 150) in the case of families with a disabled child).</p>
Portugal	Compulsory universal protection system for all inhabitants financed by taxes, with benefits depending on household income, number and age of the children. Individual right of the child, related to residence.	All resident children.	<p><b>Residence of the child:</b> Child residing in Portugal or in a situation assimilated to that of resident in accordance with the legislation.</p> <p><b>Other conditions:</b> Child benefit (Abono de família para crianças e jovens):</p> <ul style="list-style-type: none"> <li>• Family reference income not exceeding 1.5 times the indexing reference of social support IAS (indexante dos apoios sociais);</li> <li>• Value of the movable assets of the claimant and of his/her household not exceeding 240 times the IAS;</li> </ul>



## 1. Basic principles, beneficiaries and conditions

	Basic principles	Beneficiaries	Conditions
<b>Portugal (cont.)</b>			<ul style="list-style-type: none"> <li>• isolated children living in a non-profit making social support institution;</li> <li>• the child should not have any professional activity.</li> </ul>
<b>Romania</b>	<p>Social assistance scheme, universal, financed by the State Budget, providing both cash and in-kind benefits, including State Allowance for Children and Family Support. The administrative cost is covered partly by the local budgets.</p>	<p>State Allowance for Children: Child. Family Support Allowance: 2-parent family and single-parent family. 2-parent family is defined as:</p> <ul style="list-style-type: none"> <li>• Husband, wife, and children in maintenance, living together;</li> <li>• Unmarried man and woman, and unmarried children, living and administering the household together.</li> </ul> <p>Single-parent family is defined as:</p> <ul style="list-style-type: none"> <li>• Single person and children in maintenance, living together.</li> </ul>	<p><b>Residence of the child:</b> State Allowance for Children: Domicile or residence in Romania. Family Support Allowance: Domicile or residence in Romania. Exception: the requirement does not apply to Romanian citizens living on Romanian territory without having a domicile, residence or home (e.g. homeless people or occupants of a dwelling without lawful permission to use). <b>Other conditions:</b> State Allowance for Children: Child living with parents. Family Support Allowance:</p> <ul style="list-style-type: none"> <li>• Child of school age attending without interruption a form of education (or with temporary interruptions due to medical reasons) and without receiving a grade lower than 8 for misconduct due to unexcused absences during a semester;</li> <li>• Fulfilment of the fiscal obligations owed to the local budgets (this requirement does not apply to single-parent families).</li> </ul>
<b>Slovak Republic</b>	<p>Tax financed universal scheme covering all residents with dependant child/ren.</p>	<p>Permanent or temporary residents who are:</p> <ul style="list-style-type: none"> <li>• parents;</li> <li>• persons exercising substitute family care; or</li> <li>• dependent adult children.</li> </ul>	<p><b>Residence of the child:</b> The child and the entitled person must be permanent or temporary residents. <b>Other conditions:</b></p> <ul style="list-style-type: none"> <li>• Entitled person: care for a child outside of children's facilities (full-time care institutions) where the child resides on the base of a court decision.</li> <li>• Child is neither in receipt of Invalidity Pension nor Social Pension.</li> </ul>
<b>Slovenia</b>	<p>Tax financed universal scheme with income-tested benefits depending among others on income and ranking of the child in the family.</p>	<p>Child Benefit is paid to:</p> <ul style="list-style-type: none"> <li>• one of the parents;</li> <li>• a 3rd person caring for a child.</li> </ul>	<p><b>Residence of the child:</b> The child must have permanent residence and actually reside in Slovenia. <b>Other conditions:</b> Monthly average income per family member not exceeding 64% of the net average wage in the Republic of Slovenia in the previous year.</p>

## 1. Basic principles, beneficiaries and conditions

	Basic principles	Beneficiaries	Conditions
<b>Spain</b>	Tax financed non-contributory benefits for all residents with benefits depending on income, age and degree of disability.	Parents or persons in charge of the child, legally resident in Spain.	<p><b>Residence of the child:</b> The child must be resident in Spain.</p> <p><b>Other conditions:</b> Dependent child or dependent minor in permanent fosterage under 18 years of age or over if he/she is affected by a degree of disability equal to 65% or more. Means tested except in case of disability. Maximum yearly earnings or income: EUR 11,519.16.</p>
<b>Sweden</b>	Tax financed, compulsory and universal scheme covering all resident parents and children providing a flat-rate child allowance and a large family supplement. Benefits are paid from the month after the birth of the child until the quarter of the year the child reaches the age of 16. If the child who reaches 16 is still in compulsory education, extended child allowance is paid instead of child allowance. These benefits are not means-tested.	<p>If the parents have joint custody of a child the child allowance should be paid by half to each parent if the parents do not have notified who will be the beneficiary. If the parents in a joint notification notifies who should be the recipient the child benefit is paid to the designated beneficiary. If the child lives with both parents alternately the child benefit is paid by half to each parent, if the parent who wants a share of the child allowance, can certify the probability that the accommodation exists. Child benefit is paid after notification to only one parent, if the child lives permanently with only the parent, or if the other parent can not participate in custody because of absence, illness or any other reason for a long time.</p> <p>Extended child allowance (förlängt barnbidrag) for children who have turned 18 years old, is paid to the child.</p>	<p><b>Residence of the child:</b> The child must be resident in Sweden.</p> <p><b>Other conditions:</b> If the child leaves Sweden for less than 6 months the child allowance is still paid. (This limit does not apply if the country of destination is an EU/EEA-country or Switzerland).</p>
<b>United Kingdom</b>	<p><b>Child Benefit:</b> Tax financed (non-contributory) system for all parents of children under 16 (under 20 in certain circumstances).</p> <p><b>Child Tax Credit:</b> Tax financed, non-contributory, income-related system for all parents of children under 16 (under 20 in certain circumstances).</p>	Persons responsible for raising a child or children.	<p><b>Residence of the child:</b> Generally, the child must be present in the UK.</p> <p><b>Other conditions:</b> Child Benefit:</p> <ul style="list-style-type: none"> <li>• The claimant must be present, ordinarily resident and have a right to reside in the UK. Claimant's immigration status not subject to any limitation or condition (but exceptions for refugees, EEA nationals and their families, and those covered by relevant inter-country agreements). Child and claimant to be present in UK and living together (or claimant contributing to cost of maintaining child).</li> <li>• If more than 1 person claims for the same child, the person the child lives with has priority of title.</li> <li>• Child aged 16 to 19 years must be in full-time non-advanced education or undertaking approved training.</li> <li>• Only one person can receive benefit for each individual child in any 1 week.</li> </ul> <p>Child Tax Credit:</p>

## 1. Basic principles, beneficiaries and conditions

	Basic principles	Beneficiaries	Conditions
<b>United Kingdom cont.)</b>			Claimant(s) to be present, ordinarily resident and have a right to reside in the UK. Claimant and partner's immigration status not subject to any limitation or condition (but exceptions for refugees, EEA nationals and their families, and those couples where only 1 partner subject to immigration control). The child must be normally living with the claimant(s).
<b>Norway</b>	Tax financed universal scheme providing a flat-rate benefit for all children.	Parent(s) with whom the child habitually resides.	<b>Residence of the child:</b> The child must be resident in Norway. <b>Other conditions:</b> No other conditions.
<b>Switzerland</b>	Federal scheme: Scheme for agricultural workers and self-employed farmers, financed by contributions and taxes. Cantonal schemes: Schemes for employees and self-employed not involved in agriculture (financed by contributions) and for persons not engaged in paid employment with low income (financed by taxes).	Federal scheme: • Agricultural workers. • Self-employed farmers. Cantonal schemes: • Employees and self-employed not involved in agriculture. • Persons not engaged in paid employment whose income does not exceed CHF 42,120 (EUR 34,632) per year. Children giving entitlement to allowances: Children of married or unmarried parents, adopted children, children of the spouse/registered partner, foster children, brothers and sisters and grandchildren if the entitled person predominantly supports them.	<b>Residence of the child:</b> The child must reside in Switzerland. <b>Other conditions:</b> Federal scheme: No other conditions. Cantonal schemes: The entitlement for persons not engaged in paid employment is subject to means testing.

## 2. Monthly amounts and benefits variation

	Monthly amounts of child benefits	Benefits variation
<b>Austria</b>	<p>Child benefits amount to EUR 109.70 per child and per month. This amount is increased up to EUR 117.30 at the beginning of the month in which the child reaches 3 years of age, to EUR 136.20 at the beginning of the month in which the child reaches the age of 10, and to EUR 158.90 at the beginning of the month in which the child reaches the age of 19.</p> <p>The monthly total amount of Child benefits is increased according to the sibling scale for each child if:</p> <ul style="list-style-type: none"> <li>• It is granted for 2 children then by EUR 6,70 for each child;</li> <li>• it is granted for 3 children then by EUR 16,60 for each child;</li> <li>• it is granted for 4 children then by EUR 25.50 for each child;</li> <li>• it is granted for 5 children then by EUR 30.80 for each child;</li> <li>• it is granted for 6 children then by EUR 34.30 for each child;</li> <li>• it is granted for 7 or more children then by EUR 50.00 for each child;</li> <li>• for severely handicapped children additional EUR 150 per month.</li> </ul> <p>Together with the Child benefit, a School Start Allowance of EUR 100 is paid in September for each child aged 6 to 15.</p> <p>Supplement for large families: Supplement of EUR 20 per month for the 3rd and subsequent children for which Child benefit has been granted if the annual taxable family income in the calendar year before the year in which the claim is made does not exceed a certain limit. The income limit since 2008 is EUR 55,000.</p>	<p><b>Income:</b> No variation with income.</p> <p><b>With age:</b> See "Monthly amounts".</p>
<b>Belgium</b>	<ul style="list-style-type: none"> <li>• 1st child: EUR 90.28,</li> <li>• 2nd child: EUR 167.05;</li> <li>• 3rd child and subsequent children: EUR 249.41.</li> </ul>	<p><b>Income:</b> No variation with income.</p> <p><b>With age:</b> Monthly age supplements. Children in 1st order, receiving the normal rate (i.e. not entitled to the supplement for single parent families or to a social supplement and who are not disabled):</p> <ul style="list-style-type: none"> <li>• aged 6 - 12: EUR 15.73</li> <li>• aged 12 - 18: EUR 23.95</li> <li>• aged 18 or more: EUR 27.60.</li> </ul> <p>Other children (including any child entitled to a supplement for single parent families and any disabled child):</p> <ul style="list-style-type: none"> <li>• aged 6 - 12: EUR 31.36</li> <li>• aged 12 - 18: EUR 47.92</li> <li>• aged 18 or more: EUR 60.93.</li> </ul>

## 2. Monthly amounts and benefits variation

	Monthly amounts of child benefits	Benefits variation
<b>Bulgaria</b>	<p>Monthly child benefit: Benefits for a child till completion of secondary education:</p> <ul style="list-style-type: none"> <li>• for the 1st child BGN 35 (EUR 18);</li> <li>• for the 2nd child BGN 50 (EUR 26); and</li> <li>• for the 3rd and each subsequent child BGN 35 (EUR 18);</li> <li>• in case of multiple birth, the benefit for each child born amounts to 150% of the benefit for the 2nd child.</li> </ul> <p>The amount of the benefit for children with disabilities is twice the amount of the benefit for the 2nd child and is granted regardless of the family income.</p> <p>Monthly benefit for raising a child under the age of 1 year: BGN 100 (EUR 51) per month. The benefits are granted in cash or in the form of social investments.</p>	<p><b>Income:</b> No variation with income.</p> <p><b>With age:</b> No variation with age.</p>
<b>Croatia</b>	<p>Children allowance varies according to the monthly net income per family member. Monthly income per member of the household and monthly amount of benefit:</p> <p>a) Normal:</p> <ul style="list-style-type: none"> <li>• up to HRK 543.14 (EUR 71.72): HRK 299.34 (EUR 39.53),</li> <li>• between HRK 543.14 (EUR 71.72) and HRK 1,119.53 (EUR 147.83): HRK 249.45 (EUR 32.94);</li> <li>• between HRK 1,119.53 (EUR 147.83) and HRK 1,663.00 (EUR 219.60): HRK 199.56 (EUR 26.35).</li> </ul> <p>b) Sole parent: according to the 3 groups of income mentioned above the payable allowance is increased by 15%:</p> <ul style="list-style-type: none"> <li>• HRK 229.49 (EUR 30.30),</li> <li>• HRK 286.87 (EUR 37.88),</li> <li>• HRK 229.49 (EUR 30.30).</li> </ul>	<p><b>Income:</b> Means test: Benefits depending on monthly income per member of household as put in relation to the State Budget Base of HRK 3,326 (EUR 439.19) (the same base applied from 2002). Three income groups: households who earn below 50% of the State Budget base (less than HRK 1,663.00 (EUR 219.60)), those who earn below 33.66% of that base (less than HRK 1,119.53 (EUR 147.83)) and those who earn below 16.33% (less than HRK 543.14 (EUR 71.72)). No entitlement for those whose income exceeds HRK 1,663.00 (EUR 219.60).</p> <p><b>With age:</b> No variation with age.</p>
<b>Cyprus</b>	<p>The amount of Child Benefit is relative to the number of children of the family as well as the family's gross income that was accrued within the previous calendar year. Families with 1 or 2 children are paid yearly and families with 3 or more children are paid monthly.</p> <p>Families with 1 child: Basic benefit: Families with annual income up to EUR 49,000: EUR 380 per year.</p> <p>Supplementary benefit: Families with annual income up to EUR 19,500: EUR 95 per year. Families with annual income between EUR 19,500 and EUR 39,000: EUR 45 per year.</p>	<p><b>Income:</b> No benefit if the family income exceeds EUR 59,000 (EUR 49,000 for families with 1 child).</p> <p><b>With age:</b> No variation with age.</p>

## 2. Monthly amounts and benefits variation

	Monthly amounts of child benefits	Benefits variation
<b>Cyprus (cont.)</b>	<p>Families with 2 children: Basic benefit: Families with annual income up to EUR 49,000: EUR 760 per year. Families with annual income between EUR 49,001 and EUR 59,000: EUR 690 per year. Supplementary benefit: Families with annual income up to EUR 19,500: EUR 380 per year. Families with annual income between EUR 19,500 and EUR 39,000: EUR 280 per year.</p> <p>Families with 3 children: Basic benefit: Families with annual income up to EUR 49,000: EUR 760 per child/per year. Families with annual income between EUR 49,001 and EUR 59,000: EUR 690 per child/ per year. Supplementary benefit: Families with annual income up to EUR 19,500: EUR 285 per child/per year. Families with annual income between EUR 19,500 and EUR 39,000: EUR 235 per child/ per year.</p> <p>Families with 4 or more children: Basic benefit: Families with annual income up to EUR 49,000: EUR 1,260 per child/per year. Families with annual income between EUR 49,001 and EUR 59,000: EUR 1,135 per child/ year. Supplementary benefit: Families with annual income up to EUR 19,500: EUR 415 per child/per year. Families with annual income between EUR 19,500 and EUR 39,000: EUR 265 per child/ per year.</p>	
<b>Czech Republic</b>	<p>Child Allowance is an income-tested benefit set at fixed amount according to child's age. Child Allowance amounts to:</p> <ul style="list-style-type: none"> <li>• CZK 500 (EUR 18) for children under 6 year;</li> <li>• CZK 610 (EUR 22) for children aged 6 to 15;</li> <li>• CZK 700 (EUR 25) for children aged 15 to 26.</li> </ul>	<p><b>Income:</b> Entitlement to Child Allowance is limited to the family with an income under 2.4 times the family Living Minimum.</p> <p><b>With age:</b> Child Allowance (Přídavek na dítě) is differentiated according to child's age.</p>
<b>Denmark</b>	<p>Child and Youth benefit: For each child of 0 - 2 years: DKK 4,404 (EUR 591) per quarter. For each child of 3 - 6 years: DKK 3,486 (EUR 467) per quarter. For each child of 7 - 14 years: DKK 2,745 (EUR 368) per quarter. For each child of 15 - 17 years: DKK 915 (EUR 123) per month.</p>	<p><b>Income:</b> The Child and Youth benefit is reduced for families with a high income. The reduction of the benefit starts when the income exceeds DKK 712,600 (EUR 95,560) and equals 2% of the income exceeding DKK 712,600 (EUR 95,560). For married couples the reduction is 2% of each spouse's income exceeding DKK 712,600 (EUR 95,560).</p>

## 2. Monthly amounts and benefits variation

	Monthly amounts of child benefits	Benefits variation
<b>Denmark (cont.)</b>		A special child allowance depending on the family income is designed for children of whom one or both parents are retired. A degressive reduction of the allowance starts where the family income is over the limit set for Social Pensions supplements. See further in this table "Special cases: Pensioners". <b>With age:</b> See "Monthly amounts".
<b>Estonia</b>	For the 1st and 2nd child 2 times the Child Allowance Rate, for the 3rd and next child 8 times the Child Allowance Rate per child. Child Allowance Rate is EUR 9.59 per month.	<b>Income:</b> No variation with income. <b>With age:</b> No variation with age.
<b>Finland</b>	1st child: EUR 104.19, 2nd child: EUR 115.13, 3rd child: EUR 146.91, 4th child: EUR 168.27; 5th and each subsequent child: EUR 189.63. The amount for each child of a single parent is supplemented by EUR 48.55.	<b>Income:</b> No variation with income. <b>With age:</b> No variation with age.
<b>France</b>	2 children: EUR 129.35; 3 children: EUR 295.05; 4 children: EUR 460.77; Each subsequent child: EUR 165.72.	<b>Income:</b> No variation with income. <b>With age:</b> Supplements: Children over 14 years: EUR 64.67. Except the 1st child of a family with 2 children. Monthly flat rate allowance: EUR 81.78 paid during 1 year maximum to families with 3 children or more, entitled to family benefits and with 1 child reaching the age of 20.
<b>Germany</b>	1st child: EUR 184, 2nd child: EUR 184, 3rd child: EUR 190, 4th and subsequent: EUR 215.	<b>Income:</b> No variation with income. <b>With age:</b> No variation with age.
<b>Greece</b>	Child benefit: Child benefit is paid on a yearly basis. The amount varies according to the number of children as follows: A = Number of children, B = Monthly amounts, C = Yearly amounts.	<b>Income:</b> No variation with income. <b>With age:</b> No variation with age.

## 2. Monthly amounts and benefits variation

	Monthly amounts of child benefits	Benefits variation																																																												
<b>Greece (cont.)</b>	<table border="1"> <thead> <tr> <th></th> <th>A</th> <th>B</th> <th>C</th> </tr> </thead> <tbody> <tr><td>1</td><td>EUR 4.11</td><td>EUR 49.32</td><td></td></tr> <tr><td>2</td><td>EUR 12.32</td><td>EUR 147.84</td><td></td></tr> <tr><td>3</td><td>EUR 27.73</td><td>EUR 332.76</td><td></td></tr> <tr><td>4</td><td>EUR 33.69</td><td>EUR 404.28</td><td></td></tr> <tr><td>5</td><td>EUR 39.34</td><td>EUR 472.08</td><td></td></tr> <tr><td>6</td><td>EUR 44.99</td><td>EUR 539.88</td><td></td></tr> <tr><td>7</td><td>EUR 50.64</td><td>EUR 607.68</td><td></td></tr> <tr><td>8</td><td>EUR 56.28</td><td>EUR 675.36</td><td></td></tr> <tr><td>9</td><td>EUR 61.93</td><td>EUR 743.16</td><td></td></tr> <tr><td>10</td><td>EUR 67.58</td><td>EUR 810.96</td><td></td></tr> <tr><td>11</td><td>EUR 73.23</td><td>EUR 878.76</td><td></td></tr> <tr><td>12</td><td>EUR 78.88</td><td>EUR 946.56</td><td></td></tr> <tr><td>13</td><td>EUR 84.53</td><td>EUR 1,014.36</td><td></td></tr> <tr><td>14</td><td>EUR 90.18</td><td>EUR 1,082.16</td><td></td></tr> </tbody> </table>		A	B	C	1	EUR 4.11	EUR 49.32		2	EUR 12.32	EUR 147.84		3	EUR 27.73	EUR 332.76		4	EUR 33.69	EUR 404.28		5	EUR 39.34	EUR 472.08		6	EUR 44.99	EUR 539.88		7	EUR 50.64	EUR 607.68		8	EUR 56.28	EUR 675.36		9	EUR 61.93	EUR 743.16		10	EUR 67.58	EUR 810.96		11	EUR 73.23	EUR 878.76		12	EUR 78.88	EUR 946.56		13	EUR 84.53	EUR 1,014.36		14	EUR 90.18	EUR 1,082.16		
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<b>Hungary</b>	<p>Monthly amounts of Family Allowance:</p> <p>1 child in family: HUF 12,200 (EUR 39)</p> <p>1 child, single parent: HUF 13,700 (EUR 44)</p> <p>2 children in family: HUF 13,300 (EUR 43) per child</p> <p>2 children single parent: HUF 14,800 (EUR 48) per child</p> <p>3 or more children in family: HUF 16,000 (EUR 52) per child</p> <p>3 or more children, single parent: HUF 17,000 (EUR 55) per child</p> <p>disabled child in family: HUF 23,300 (EUR 75)</p> <p>disabled child, single parent: HUF 25,900 (EUR 84)</p> <p>disabled child above 18 years of age: HUF 20,300 (EUR 66)</p> <p>child in foster home/at foster parent: HUF 14,800 (EUR 48).</p>	<p><b>Income:</b> No variation with income.</p> <p><b>With age:</b> No variation with age.</p>																																																												
<b>Ireland</b>	<p>EUR 130 per child.</p> <p>In cases of triplets, quadruplets and other multiple births the allowance for each child is doubled. In the case of twins the allowance is 1.5 times the 1st child payment.</p>	<p><b>Income:</b> No variation with income.</p> <p><b>With age:</b> No variation with age.</p>																																																												
<b>Italy</b>	<p>The amount of benefit for the family is in inverse function to the family income and in direct function to the number of family members. It varies per income bracket of approximately EUR 100.</p> <p>Example: family with 4 members (no disabled):</p> <ul style="list-style-type: none"> <li>• annual income up to EUR 14,354.66: monthly benefit of EUR 258.33;</li> <li>• annual income between EUR 27,216.43 and EUR 27,331.24: monthly benefit of EUR 135.92;</li> <li>• income over EUR 77,629.96: no benefit.</li> </ul>	<p><b>Income:</b> No variation with income.</p> <p><b>With age:</b> No variation with age.</p>																																																												



## 2. Monthly amounts and benefits variation

	Monthly amounts of child benefits	Benefits variation										
<b>Italy (cont.)</b>	<p>Average monthly family benefit amounts to EUR 141.02 granted to a family household (couple and 3 dependent children under 18), against an ISEE indicator of EUR 25,384.91.</p> <p>ISEE = Equivalent Economic Situation Indicator.</p> <p>It allows to assess the economic situation of families and takes account of income, assets and family composition.</p>											
<b>Latvia</b>	<p>The amount of the Family Benefit is EUR 11.38. No variation with the number of children.</p>	<p><b>Income:</b> No variation with income.</p> <p><b>With age:</b> No variation with age.</p>										
<b>Lithuania</b>	<ul style="list-style-type: none"> <li>• 0.75 BSB, i.e. LTL 97.5 (EUR 28), for each child raised in a family or placed under guardianship in a family and who is between 0 and 2 years old, if the monthly income per family member is less than 1.5 times the amount of the SSI (LTL525 (EUR 152));</li> <li>• 0.40 BSB (LTL 52 (EUR 15)) for each child raised in a family or placed under guardianship in a family and who is between 2 and 7 years old (or between 2 and 18 years old in families raising and/or fostering 3 or more children), if the monthly income per family member is less than 1.5 times the amount of the SSI (LTL 525 (EUR 152)).</li> </ul> <p>BSB = Basic Social Benefit (formerly: Minimum Standard of Living) fixed by the Government; currently LTL 130 (EUR 38) per month.</p> <p>SSI = State Supported Income fixed by the Government; currently LTL 350 (EUR 101) per month.</p>	<p><b>Income:</b> No benefit if the monthly income per family member exceeds 1.5 times the amount of the State Supported Income (LTL 525 (EUR 152)).</p> <p><b>With age:</b> See "Monthly amounts".</p>										
<b>Luxembourg</b>	<table> <tr> <td>1st child:</td> <td>EUR 185.60,</td> </tr> <tr> <td>2 children:</td> <td>EUR 440.72,</td> </tr> <tr> <td>3 children:</td> <td>EUR 802.74,</td> </tr> <tr> <td>Each subsequent child:</td> <td>EUR 361.82.</td> </tr> </table>	1st child:	EUR 185.60,	2 children:	EUR 440.72,	3 children:	EUR 802.74,	Each subsequent child:	EUR 361.82.	<p><b>Income:</b> No variation with income.</p> <p><b>With age:</b> Children aged 6 and more: EUR 16.17, Children aged 12 and more: EUR 48.52.</p>		
1st child:	EUR 185.60,											
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<b>Malta</b>	<table> <tr> <td>1 child:</td> <td>EUR 96.32 (maximum),</td> </tr> <tr> <td>2 children:</td> <td>EUR 192.64 (maximum),</td> </tr> <tr> <td>3 Children:</td> <td>EUR 288.96 (maximum),</td> </tr> <tr> <td>4 Children:</td> <td>EUR 385.28 (maximum),</td> </tr> <tr> <td>Additional children:</td> <td>EUR 96.32 (maximum for each child).</td> </tr> </table> <p>The basic amount of benefit varies according to the income of the family as per example given below.</p>	1 child:	EUR 96.32 (maximum),	2 children:	EUR 192.64 (maximum),	3 Children:	EUR 288.96 (maximum),	4 Children:	EUR 385.28 (maximum),	Additional children:	EUR 96.32 (maximum for each child).	<p><b>Income:</b> Threshold: EUR 24,621. Example: A person having 3 children and a reckonable income of EUR 14,848. First calculate the difference between actual income and the threshold, in this case EUR 9,773. Then multiply this by 18% (6% x 3 children) meaning that in this case a child allowance of EUR 1,759.14 is paid. Divide by 12 to provide the monthly benefit of EUR 146.60.</p> <p><b>With age:</b> No variation with age.</p>
1 child:	EUR 96.32 (maximum),											
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## 2. Monthly amounts and benefits variation

	Monthly amounts of child benefits	Benefits variation
<b>Netherlands</b>	<p>General Child Benefit Act: up to 5 years: EUR 63.88, 6 - 11 years: EUR 77.57, 12-17 years: EUR 91.26. The benefits are paid per quarter.</p> <p>Double amounts can be paid if the child is not living at home (because of study or disability if under 16).</p> <p>Act on Child-related Allowance: Parents who receive child benefits for children up to the age of 18 can qualify for WKB provided their income and their capital do not exceed a certain ceiling. The amount of the WKB depends on the income of the parent(s), the number of children and the age of the children. For children between 12 and 18 there is an extra allowance.</p> <p>Parents whose household income does not exceed EUR 26,147 receive the maximum amount of WKB. The benefit amount decreases as income rises. WKB is not payable if the household income is above a certain ceiling per year (the extra allowance for children between 12 and 18 is not included, because this gives too many different incomes):</p> <p>1 child: EUR 39,529, 2 children: EUR 46,581, 3 children: EUR 48,989, 4 children: EUR 50,384, 5 children: EUR 51,779, 6 children: EUR 53,173, 7 children: EUR 54,568, 8 children: EUR 55,963.</p> <p>The maximum monthly amounts of the allowance per child are: 1st child: EUR 84.75, 2nd child: EUR 44.67, 3rd child: EUR 15.25, 4th child and further: EUR 8.83.</p> <p>The maximum amounts of the extra allowance are: 12-15 years: EUR 19.25 16-17 years: EUR 24.67</p> <p>The child-related allowance is paid in advance on a monthly basis.</p>	<p><b>Income:</b> General Child Benefit Act: no variation with income.</p> <p><b>Income:</b> Act on Child-related Allowance (Wet op het kindgebonden budget, WKB): see "Monthly amounts".</p>
<b>Poland</b>	<p>The monthly amounts per child depend on the age: under 5 years: PLN 77 (EUR 18) 5 - 18 years: PLN 106 (EUR 25) 18 - 24 years: PLN 115 (EUR 28).</p>	<p><b>Income:</b> No variation with income.</p> <p><b>With age:</b> See "Monthly amounts".</p>

## 2. Monthly amounts and benefits variation

	Monthly amounts of child benefits	Benefits variation																		
<b>Portugal</b>	<p>Determined on the basis of the reference income of the family (total earnings of all family members divided by the number family members plus 1), household composition and the age of the child. Four earnings levels dependent on the indexing reference of social support IAS (indexante dos apoios sociais).</p> <p>1st level: reference income up to 0.5 times the IAS: Children aged up to 12 months EUR 140.76 over 12 months EUR 35.19</p> <p>2nd level: reference income between 0.5 and 1.0 times the IAS: Children aged up to 12 months EUR 116.74 over 12 months EUR 29.19</p> <p>3rd level: reference income between 1.0 and 1.5 times the IAS: Children aged up to 12 months EUR 92.29 over 12 months EUR 26.54</p> <p>4th level: reference income of the family exceeding 1.5 times the IAS: no entitlement.</p> <p>The birth or integration in the household of a 2nd child entails the doubling of child benefit for each child aged between 12 and 36 months; the birth or integration of a 3rd child and of all following children leads to the tripling of child benefit, granted under the same age conditions.</p>	<p><b>Income:</b> Four earnings levels. See "Monthly amounts".</p> <p><b>With age:</b> See "Monthly amounts".</p>																		
<b>Romania</b>	<p>State Allowance for Children: The monthly amount varies with the age of children and the Reference Social Indicator (indicator social de referinta):</p> <table border="1"> <thead> <tr> <th>Age of children</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>up to 2</td> <td>0.400 x RSI</td> </tr> <tr> <td>2 to 18</td> <td>0.084 x RSI</td> </tr> <tr> <td>18 to graduation age for secondary or post-secondary courses</td> <td>0.084 x RSI.</td> </tr> </tbody> </table> <p>Where: RSI = Reference Social Indicator = RON 500 (EUR 113).</p> <p>Family Support Allowance: The monthly amount varies with the income thresholds, the number of children and the Reference Social Indicator: Family with a monthly average net income per family member up to 0.40*RSI</p> <table border="1"> <thead> <tr> <th>Number of children</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0.080 x RSI</td> </tr> <tr> <td>2</td> <td>0.160 x RSI</td> </tr> <tr> <td>3</td> <td>0.240 x RSI</td> </tr> <tr> <td>4 and over</td> <td>0.320 x RSI.</td> </tr> </tbody> </table>	Age of children	Amount	up to 2	0.400 x RSI	2 to 18	0.084 x RSI	18 to graduation age for secondary or post-secondary courses	0.084 x RSI.	Number of children	Amount	1	0.080 x RSI	2	0.160 x RSI	3	0.240 x RSI	4 and over	0.320 x RSI.	<p><b>Income:</b> State Allowance for Children: No variation with income. Family Support Allowance: Variation with income, see "Monthly amounts".</p> <p><b>With age:</b> State Allowance for Children: Variation with age, see "Monthly amounts". Family Support Allowance: No variation with age.</p>
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## 2. Monthly amounts and benefits variation

	Monthly amounts of child benefits	Benefits variation										
<b>Romania (cont.)</b>	<p>Family with a monthly average net income per family member between 0.4*RSI and 1.06 x RSI:</p> <table border="1"> <thead> <tr> <th>Number of children</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0.066 x RSI</td> </tr> <tr> <td>2</td> <td>0.132 x RSI</td> </tr> <tr> <td>3</td> <td>0.198 x RSI</td> </tr> <tr> <td>4 and over</td> <td>0.264 x RSI.</td> </tr> </tbody> </table> <p>Where:RSI = Reference Social Indicator = RON 500 (EUR 113). Ceiling: The total amount of social assistance benefits accrued by a single person or a family may not exceed a certain coefficient set annually by Government Decision and which is related to the RSI.</p>	Number of children	Amount	1	0.066 x RSI	2	0.132 x RSI	3	0.198 x RSI	4 and over	0.264 x RSI.	
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1	0.066 x RSI											
2	0.132 x RSI											
3	0.198 x RSI											
4 and over	0.264 x RSI.											
<b>Slovak Republic</b>	<p>Child Benefit: EUR 23.52 per child.</p>	<p><b>Income:</b> No variation with income. <b>With age:</b> No variation with age.</p>										
<b>Slovenia</b>	<p>Amount of benefit varies according the income in % of the net national average wage in the Republic of Slovenia of the previous year and is paid up to the age of 18: For children before/in elementary school:</p> <p>Income up to 18%: 1st child: EUR 114.31 2nd child: EUR 125.73 3rd and each subsequent child: EUR 137.18.</p> <p>Income from 18% to 30%: 1st child: EUR 97.73 2nd child: EUR 108.04 3rd and each subsequent child: EUR 118.28.</p> <p>Income from 30% to 36%: 1st child: EUR 74.48 2nd child: EUR 83.25 3rd and each subsequent child: EUR 91.98.</p> <p>Income from 36% to 42%: 1st child: EUR 58.75 2nd child: EUR 67.03 3rd and each subsequent child: EUR 75.47.</p> <p>Income from 42% to 53%: 1st child: EUR 43.24 2nd child: EUR 50.45 3rd and each subsequent child: EUR 57.63.</p>	<p><b>Income:</b> Four earnings levels. See "Monthly amounts". <b>With age:</b> See "Monthly amounts".</p>										

## 2. Monthly amounts and benefits variation

	Monthly amounts of child benefits	Benefits variation
<b>Slovenia (cont.)</b>	<p>Income from 53% to 64%: 1st child: EUR 27.40 2nd child: EUR 34.29 3rd and each subsequent child: EUR 41.14.</p> <p>For children in high school, paid up to the age of 18: Income up to 18%: 1st child: EUR 114.31 2nd child: EUR 25.73 3rd and each subsequent child: EUR 137.18.</p> <p>Income from 18% to 30%: 1st child: EUR 97.73 2nd child: EUR 108.04 3rd and each subsequent child: EUR 118.28.</p> <p>Income from 30% to 36%: 1st child: EUR 74.48 2nd child: EUR 83.25 3rd and each subsequent child: EUR 91.98.</p> <p>Income from 36% to 42%: 1st child: EUR 58.75 2nd child: EUR 67.03 3rd and each subsequent child: EUR 75.47.</p> <p>Income from 42% to 53%: 1st child: EUR 43.24 2nd child: EUR 50.45 3rd and each subsequent child: EUR 57.63</p> <p>Income from 53% to 64%: 1st child: EUR 39.10 2nd child: EUR 45.99 3rd and each subsequent child: EUR 64.05.</p> <p>When a child lives in a single-parent family then the Child Benefit is increased by 30%.</p> <p>If a pre-school child is not enjoying available childcare services then the child benefit is increased by 20%.</p>	
<b>Spain</b>	<p>Child Benefit (12 payments per year): Children under 18 years of age:</p> <ul style="list-style-type: none"> <li>• non-disabled: EUR 24.25</li> <li>• degree of disability of at least 33%: EUR 83.33.</li> </ul> <p>Disabled children over 18 years of age:</p> <ul style="list-style-type: none"> <li>• degree of disability at least 65%: EUR 365.90</li> <li>• degree of disability at least 75%: EUR 548.90.</li> </ul>	<p><b>Income:</b> No benefit if the family income per year exceeds EUR 11,519.16. This ceiling increases up to EUR 17,337.05 for families with 3 dependent children. This amount increases by EUR 2,808.12 for each dependent child after and including the 4th child.</p> <p><b>With age:</b> See above "Benefits; monthly amounts".</p>

## 2. Monthly amounts and benefits variation

	Monthly amounts of child benefits	Benefits variation
<b>Sweden</b>	<p>SEK 1,050 (EUR 114) per month.</p> <p>Large family supplement:</p> <ul style="list-style-type: none"> <li>• for the 2nd child: SEK 150 (EUR 16)</li> <li>• for the 3rd child: SEK 604 (EUR 66)</li> <li>• for the 4th child: SEK 1,614 (EUR 175)</li> <li>• for the 5th child: SEK 2,864 (EUR 311)</li> <li>• for the 6th child: SEK 4,414 (EUR 480).</li> </ul>	<p><b>Income:</b> No variation with income.</p> <p><b>With age:</b> No variation with age.</p>
<b>United Kingdom</b>	<p>Child Benefit: Eldest qualifying child of a couple: GBP 88.83 (EUR 111).</p> <p>Each other child: GBP 58.72 (EUR 73).</p> <p>Child Tax Credit: Family element: GBP 45.42 (EUR 57) Child element: GBP 229.16 (EUR 287) Disabled child element: GBP 258.33 (EUR 323) Severely disabled child: GBP 104.58 (EUR 131).</p>	<p><b>Income:</b> Child Benefit: No variation with income, but a tax charge applies in the case of income over GBP 50,000 (EUR 62,527) per year. See "Taxation and social contributions, "1. Taxation of cash benefits" below.</p> <p>Child Tax Credit: A tax credit award is calculated by adding together the various elements that a claimant is entitled to, based on current circumstances. All the elements, apart from the family element are tapered away as the claimant's gross income rises above the first threshold. The family element is paid in full until the claimant's income reaches a 2nd threshold and is then tapered away.</p> <p><b>With age:</b> No variation with age.</p>
<b>Norway</b>	NOK 970 (EUR 116) for each child.	<p><b>Income:</b> No variation with income.</p> <p><b>With age:</b> No variation with age except for an infant supplement (småbarnstillegg) for single parents with child or children under 3 years, NOK 660 (EUR 79).</p>
<b>Switzerland</b>	<p>Federal scheme:</p> <ul style="list-style-type: none"> <li>• Child allowance: per month per child, CHF 200 (EUR 164) in lowland regions, CHF 220 (EUR 181) in mountain regions;</li> <li>• Vocational training allowance: per month per child, CHF 250 (EUR 206) in lowland regions, CHF 270 (EUR 222) in mountain regions.</li> </ul> <p>Cantonal schemes:</p> <ul style="list-style-type: none"> <li>• Child allowance: per month per child, at least CHF 200 (EUR 164);</li> <li>• Vocational training allowance: per month per child, at least CHF 250 (EUR 206).</li> </ul> <p>Cantons may provide higher allowances.</p>	<p><b>Income:</b> No variation with income.</p> <p><b>With age:</b> No variation with age, except in 3 cantons.</p>

### 3. Age limit

	Age limit
<b>Austria</b>	<ul style="list-style-type: none"> <li>• Normal: 18 years of age (full legal age).</li> <li>• Vocational training/further training: 24 years (exceptions until 25 years: pregnant women, women with a child, military conscripts, persons with disabilities, persons following a long term study, persons performing voluntary social service).</li> <li>• Children who are unable to work: unlimited.</li> </ul> <p>Regardless of these age limits, entitlement exists in the following cases:</p> <ul style="list-style-type: none"> <li>• Between the end of school education and the earliest possible start of further vocational training.</li> <li>• Between the end of military service, military training service or civil service and the earliest possible start or continuation of a vocational training.</li> <li>• During participation in voluntary activities: until reaching the age of 24 (within the framework of a voluntary social year, a voluntary environment protection year, commemoration service (Gedenkdienst), peace and social service abroad as well as during participation in the European Voluntary Service).</li> </ul> <p>A child's income up to the year he or she reaches his/her 19th birthday is irrelevant. If the child has his own income from the calendar year in which he reaches his 20th birthday, the total taxable income may not exceed EUR 10,000 per year. If the amount of EUR 10,000 is exceeded, from calendar year 2013 onwards, only the amount that exceeds this threshold has to be repaid.</p>
<b>Belgium</b>	<p>Normal: 18 years. Vocational training: 25 years. Further education: 25 years. Serious infirmity: 21 years (no limit for those who were already aged 21 on 1 July 1987).</p>
<b>Bulgaria</b>	<p>Benefit for a child till completion of secondary education: 20 years. Benefit for raising a child until the age of 1: 1 year.</p>
<b>Croatia</b>	<p>Normal: 15 years of age. Vocational training: during secondary school (up to age of 19 years of age or up to 21 in case of a serious illness). Disabled child: 27 years of age.</p>
<b>Cyprus</b>	<p>Normal: 18 years. Up to 19 years, if attending secondary education. Up to 21 years (males), if serving the army (National Guard). No limit for serious infirmity.</p>
<b>Czech Republic</b>	<p>Until the completion of compulsory education (generally 15 years) but extended up to 26 years if the child remains in further education or vocational training or if the child for serious health reasons cannot work or train for future occupation.</p>
<b>Denmark</b>	<p>18 years.</p>
<b>Estonia</b>	<p>Normal: 16 years. Students acquiring secondary education: 19 years.</p>
<b>Finland</b>	<p>To 17th birthday.</p>
<b>France</b>	<p>20 years.</p>

### 3. Age limit

	Age limit
<b>Germany</b>	Normal: 18 years. Prolongation to 21 possible for those who have not entered an employment relationship and who are registered as jobseekers with an employment agency in Germany. Vocational training/higher education/ applicants registered for vocational training /certain voluntary services: 25 years. After the completion of the first vocational training or higher education proof has to be provided that the child is not working alongside for more than 20 hours per week Disabled persons: no limit, the handicap must have occurred before the age of 25 and the child of full age has to be incapable to care for him/herself due to physical, mental or emotional disability.
<b>Greece</b>	The child has to be under 18 years old. Entitlement up to age 22 if the child attends an educational unit integrated in the public educational system (of Greece, an EU/EFTA State or a third country).
<b>Hungary</b>	Family Allowance (provided as Child raising benefit and Schooling benefit) paid during the period: <ul style="list-style-type: none"> <li>• from birth up to compulsory schooling age: child raising benefit;</li> <li>• from schooling age until the termination of studies in the compulsory education system (usually until 18 years), secondary school education or vocational training (up to 20 years of age, or 23 years in case of special educational needs): schooling benefit).</li> </ul>
<b>Ireland</b>	Normal: up to 16th birthday. Further education: up to 18th birthday. Serious infirmity: up to 18th birthday.
<b>Italy</b>	Generally 18 years. 21 years for dependent students or apprentices living in a household composed of 6 family members (parents + 4 children). No limit in case of serious infirmity.
<b>Latvia</b>	Minimum 1 year. Maximum 15 years (19 if continuing education in secondary or vocational school).
<b>Lithuania</b>	Children in families raising (and/or fostering) 1 or 2 children: until the 7th birthday. Children in families raising (and/or fostering) 3 or more children: until the 18th birthday.
<b>Luxembourg</b>	Normal: 18 years. Secondary or secondary technical education: 27 years. Serious disability: 27 years.
<b>Malta</b>	Standard: 16 years. Students: 21 years. Persons registering as un- employed for the first time: 21 years.
<b>Netherlands</b>	Child up to 18 years of age.
<b>Poland</b>	Less than 18 years. The end of the child's education at school, however not after the child reaches 21 years of age. Until 24 years if she or he continues education at school or university and has a certificate stating a severe or moderate disability.
<b>Portugal</b>	Normal: 16 years. Education/vocational training: 18, 21 or 24 years, according to the situation. Disablement: 24 years. Extension up to 3 years in case of further education. Serious infirmity: Extension in certain cases up to 3 years.



### 3. Age limit

	Age limit
<b>Romania</b>	State Allowance for Children: Up to 18 years (or secondary or post-secondary graduation age). Family Support Allowance: Up to 18 years.
<b>Slovak Republic</b>	Until the end of compulsory school attendance (16 years) but up to 25 years for full-time vocational trainees, university students and those who cannot work or study due to sickness or injury. Until the age of majority (18 years) for children whose health status is considered to be negative in the long-term.
<b>Slovenia</b>	18 years.
<b>Spain</b>	18 years. Serious disablement: No limit.
<b>Sweden</b>	16 years or beyond, until the child completes compulsory education.
<b>United Kingdom</b>	Normal: 16 years or if continuing in non-advanced education or approved training up to 20th birthday.
<b>Norway</b>	18 years.
<b>Switzerland</b>	Child allowance: 16 years; 20 years for children unable to engage in paid employment. Vocational training allowance: From 16 up to 25 years.