



COMMUNICATION FROM THE COMMISSION

Annual update of data used for calculation of financial sanctions proposed by the Commission to the Court of Justice of the European Union in infringement proceedings

(C/2026/1653)

Under the Treaty on the Functioning of the European Union ("TFEU"), where the Commission refers a Member State to the Court of Justice of the European Union ('the Court') for failing to fulfil an obligation under the Treaties, it may propose to the Court to impose financial sanctions on that Member State in two situations:

- where the Member State has not taken the necessary measures to comply with an earlier judgment of the Court finding an infringement of Union law (Article 260(2) TFEU) ⁽¹⁾, or
- where the Member State has failed to fulfil its obligation to notify measures transposing a directive adopted under a legislative procedure (Article 260(3) TFEU).

In both cases, the sanction imposed by the Court may be composed of a lump sum payment, as a consequence of the continuation of the infringement until the delivery of its judgment or full compliance, if reached earlier, and a daily penalty payment, to prompt the Member State concerned to bring the infringement to an end as soon as possible after the delivery of the judgment. The Commission proposes the amounts for the financial sanctions to the Court, but it is for the Court, in the exercise of its discretion ⁽²⁾, to determine the amounts that it considers appropriate to the circumstances and proportionate both to the breach that has been established and to the capacity to pay of the Member State concerned.

The principles and method used by the Commission to calculate the financial sanctions it proposes to the Court were established in its Communication 'Financial sanctions in infringement proceedings' ⁽³⁾ (hereafter the '2023 Communication'). Following developments in case-law from the Court ⁽⁴⁾, the Commission revised the method to calculate Member States' capacity to pay or n factor in 2025 ⁽⁵⁾ (hereafter the '2025 Communication').

In the 2025 Communication, the Commission establishes that the Member States' capacity to pay or n factor should rely solely on Member States' GDP, replacing the relevant section of the 2023 Communication.

Both the 2023 and 2025 Communications state in their Annex that the data is to be reviewed and updated by the Commission on a yearly basis, in the light of variations in inflation and Member States' GDPs, based on official data published by Eurostat

This Communication therefore updates the Annex to the 2025 Communication with the latest macroeconomic data.

This update is based on developments in the inflation and GDP of each Member State. The relevant statistics relating to the rate of inflation and GDP are those established two years prior to the update ('t-2 rule'), i.e. 2024.

⁽¹⁾ Or where the Member State has not taken the necessary measures to comply with a judgment finding an infringement of a State aid decision under Article 108(2) TFEU.

⁽²⁾ This discretion is limited in the case of Article 260(3) TFEU cases, where the Court cannot go beyond the amount specified by the Commission.

⁽³⁾ Communication from the Commission 'Financial sanctions in infringement proceedings' (OJ C 2, 4.1.2023, p. 1).

⁽⁴⁾ Judgment of the Court (First Chamber) of 25 April 2024, Commission v Poland (C-147/23 EU:C:2024:346).

⁽⁵⁾ Communication from the Commission 'Modification of the calculation method for financial sanctions proposed by the Commission in infringement proceedings before the Court of Justice of the European Union' (OJ C, C/2025/1481, 5.3.2025).

The updated n factors, minimum lump sums and flat-rate amounts are set out in Annex to this Communication.

The Commission will apply the updated figures to decisions it takes to bring a case before the Court of Justice under Article 260 TFEU as from the publication of this Communication in the Official Journal.

ANNEX

Data used for determining financial sanctions proposed to the Court**1. Flat-rate amount for the penalty payment**

The flat-rate amount for the penalty payment is fixed at EUR 3 560 per day.

2. Flat-rate amount for the lump sum payment

The flat-rate amount for the lump sum payment is fixed at EUR 1 190 per day.

3. N Factors

The n factors are:

	N factor ⁽¹⁾
Belgium	0,93
Bulgaria	0,16
Czechia	0,48
Denmark	0,59
Germany	6,49
Estonia	0,06
Ireland	0,84
Greece	0,35
Spain	2,39
France	4,38
Croatia	0,13
Italy	3,30
Cyprus	0,05
Latvia	0,06
Lithuania	0,12
Luxembourg	0,13
Hungary	0,31
Malta	0,03
Netherlands	1,68
Austria	0,74
Poland	1,27
Portugal	0,43
Romania	0,53
Slovenia	0,10
Slovakia	0,20
Finland	0,41
Sweden	0,84

⁽¹⁾ Based on 2024 GDP extracted on 5 December 2025, and rounded to two decimals.

4. Reference lump sum

The reference lump sum used for calculating the minimum lump sums per Member State is set at EUR 3 323 508.

5. Minimum lump sums per Member State

The minimum lump sums correspond to the reference lump sum multiplied by the n factors.

The minimum lump sums ⁽¹⁾ are set at:

	Minimum lump sums (EUR)
Belgium	3 091 000
Bulgaria	532 000
Czechia	1 595 000
Denmark	1 961 000
Germany	21 570 000
Estonia	199 000
Ireland	2 792 000
Greece	1 163 000
Spain	7 943 000
France	14 557 000
Croatia	432 000
Italy	10 968 000
Cyprus	166 000
Latvia	199 000
Lithuania	399 000
Luxembourg	432 000
Hungary	1 030 000
Malta	100 000
Netherlands	5 583 000
Austria	2 459 000
Poland	4 221 000
Portugal	1 429 000
Romania	1 761 000
Slovenia	332 000
Slovakia	665 000
Finland	1 363 000
Sweden	2 792 000

⁽¹⁾ Based on 2024 GDP extracted on 5 December 2025 and rounded to the nearest thousand.