

Completion instructions for Supplement L 1k-bF

1. In which cases is Supplement L 1k-bF to be used?

If in 2021 special circumstances necessitate a monthly consideration of the Family Bonus Plus, or if a 90%/10% splitting of the Family Bonus Plus is requested – e.g.:

- Separation of the spouses/partners in 2021 (read Item 7)
- Establishment of a marriage or registered partnership in 2021 (read Items 8 and 9)
- Establishment of a domestic partnership that existed for more than six months in 2021 (read Item 10)
- Change in the child's country of residence in 2021 (read Item 11)
- Maintenance payments for the child were not fully made in 2021 (read Item 12)
- Death of spouse/partner or maintenance payer in 2021
- 90%/10% splitting in 2021 (read Item 14)

IMPORTANT: Please fill in **an individual Supplement L 1k-bF for each child**.

2. What to pay attention to for applying for the Family Bonus Plus?

Do not forget to indicate your marital status with date on Form L 1 or E 1.

Form L 1

1.7 Marital status as per 31-DEC-2021 (Please tick only one box)

<input checked="" type="checkbox"/> married/in registered partnership ¹⁾	<input type="checkbox"/> in domestic partnership ¹⁾
<input type="checkbox"/> single	<input checked="" type="checkbox"/> permanently separated
<input type="checkbox"/> divorced	<input checked="" type="checkbox"/> widowed

since (date not required for singles)

2 5 0 5 2 0 2 1

Form E 1

1.2 Marital status on 31-DEC-2021 (Please tick only one box)

<input checked="" type="checkbox"/> married/in registered partnership	<input type="checkbox"/> domestic partnership
<input type="checkbox"/> single	<input type="checkbox"/> permanently separated
<input type="checkbox"/> divorced	<input type="checkbox"/> widowed

since date (DD.MM.YYYY)

2 5 0 5 2 0 2 1

As usually **several** persons (parents) are entitled to claim the Family Bonus Plus, and the Family Bonus Plus may be applied for **only once in full or twice in half** for each month in **total** (except in the case of the 90%/10% splitting), care must be taken to ensure that no more than the full Family Bonus Plus is applied for each child in total, otherwise one-half will be considered for each entitled person.

IMPORTANT: Agree on how the Family Bonus Plus is to be apportioned before you apply. This will speed up the processing and avoid possible back taxes.

3. Who can apply for the Family Bonus Plus for a child for whom no maintenance has been paid (e.g. if the parents are still married, or if the child's maintenance has not been paid at all)?

- Either the **recipient of the family allowance in full**, or
- the **spouse/partner** of the recipient of the family allowance (see Item 6) in **full** or
- **both, one-half each**.

4. Who can apply for the Family Bonus Plus for a child for whom maintenance (alimony) has been paid?

A. The Family Bonus Plus can be requested for months for which the child support was **paid in full**:

- Either **by the maintenance payer in full**, or
- **by the recipient of the family allowance in full**, or
- **by both, one-half each**.

B. The Family Bonus Plus can be requested for months for which the child support was **not paid in full**:

- Either **by the recipient of the family allowance in full**, or
- **by the spouse/partner of the recipient of the family allowance** (see Item 6) in **full** or
- **by both, one-half each**.

The support money debtor is **not** entitled to a Family Bonus Plus for months for which the maintenance was not paid or not paid in full (see Item 12).

5. Can the Family Bonus Plus be applied for if the parents are separated and the statutory support obligation is fulfilled by means of maintenance in kind?

If the statutory support money debt is met by maintenance in kind, the support money deduction is available. Upon request, proof of maintenance in kind must be provided in writing, either in the form of a contractual arrangement or a confirmation from the other parent confirming the maintenance agreement reached and its fulfilment. If these conditions are met, the Family Bonus Plus is also available.

6. Who is considered a spouse/partner for the Family Bonus Plus?

The spouse/partner is the person with or to whom the person entitled to family allowances

- is **married**,
- has established a **registered partnership**, or
- lives in a **domestic partnership for more than six months in a calendar year** (the period of six months in a calendar year does not apply if the partner not receiving family allowance is entitled to the support money deduction for this child in the remaining months of the calendar year in which the life partnership does not exist).

7. Who can apply for the Family Bonus Plus in case of a separation in 2021?

	For the months before separation (including the month of separation)	For the months following separation
Recipient of family allowance	one-half or in full	<ul style="list-style-type: none"> • one-half or in full for months with maintenance payment • one-half or in full for months without maintenance payment
Spouse/Partner (until separation)	one-half or in full	
Maintenance payer (former partner who provides maintenance after separation)		one-half or in full for months with maintenance payment
Possible new spouse/partner after separation ¹⁾		one-half or in full for months without maintenance payment

¹⁾ In the case of a domestic partnership only if the new partnership has existed for more than six months in that calendar year.

Example:

Andrea and Werner live in Austria with their mutual child and get divorced on 12-MAY-2021. Andrea receives family allowance for their child all year round.

From June 2021, Werner pays the prescribed maintenance of € 400 per month for the rest of the year.

Andrea and Werner can split the Family Bonus Plus 2021 as follows:

2021	January to May	June to December
Andrea	one-half or in full	one-half or in full
Werner	one-half or in full (as spouse)	one-half or in full (as maintenance payer)

Andrea and Werner decide that Werner apply for the full Family Bonus Plus for January to May, and for June to December both apply for one-half each.

Andrea has to fill in the form as follows:

2021 Month	My relationship with the child			I apply for the Family Bonus Plus		Country of residence of the child to be filled in in any case
	I am the recipient of the family allowance	I am the spouse/partner of the parent entitled to family allowances	I am a maintenance payer and am entitled to the support money deduction	one-half	in full	
January	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
February	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
March	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
April	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
May	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
June	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
July	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
August	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
September	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
October	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
November	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
December	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>

Werner has to fill in the form as follows:

2021 Month	My relationship with the child			I apply for the Family Bonus Plus		Country of residence of the child to be filled in in any case
	I am the recipient of the family allowance	I am the spouse/partner of the parent entitled to family allowances	I am a maintenance payer and am entitled to the support money deduction	one-half	in full	
January	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A
February	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A
March	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A
April	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A
May	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A
June	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A
July	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A
August	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A
September	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A
October	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A
November	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A
December	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A

Note: Werner must additionally apply for the support money deduction on Form L 1k (Item 4.1) and state the following:

4. Support money deduction and maintenance payments	
4.1 Support money deduction for a child not living in the household, for whom I provided the statutory maintenance (<i>always fill in both amount fields</i>)	
Total maintenance payments made in 2021:	Amount of the monthly support money debt:
<input type="text" value="280000"/>	<input type="text" value="40000"/>

8. What is the procedure if the parents of the child marry or establish a registered partnership in 2021?

If the parents **live in a domestic partnership throughout 2021**, Form L 1k-bF is not to be filled in (but Form L 1k is). In all other cases the Family Bonus Plus can be applied for as follows:

	For the months before the marriage or the establishment of a registered partnership	For the months following the marriage or establishment of a registered partnership (including the month of marriage or establishment of a registered partnership)
Recipient of family allowance	• one-half or in full for months with maintenance payment • whole for months without maintenance payment	one-half or in full
Spouse (starting from the marriage or establishment of a registered partnership)		one-half or in full
Maintenance payer (before the marriage or establishment of a registered partnership)	one-half or in full for months with full maintenance payment	

Example:

Irene and Thomas live in Austria and get married on 25-MAY-2021. Prior to the marriage they live in separate apartments. Irene receives family allowance all year round for the mutual child, for which Thomas paid the full maintenance totalling € 400 per month until the marriage.

Irene and Thomas can split the Family Bonus Plus 2021 as follows:

2021	January to April	May to December
Irene	one-half or in full	one-half or in full
Thomas	one-half or in full (as maintenance payer)	one-half or in full (as spouse)

Irene and Thomas decide that the Family Bonus Plus for January to April be requested one half each by either, and Thomas apply for the full Family Bonus Plus for May to December.

Irene has to fill in the form as follows:

2021 Month	My relationship with the child			I apply for the Family Bonus Plus		Country of residence of the child to be filled in in any case
	I am the recipient of the family allowance	I am the spouse/partner of the parent entitled to family allowances	I am a maintenance payer and am entitled to the support money deduction	one-half	in full	
January	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
February	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
March	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
April	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
May	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
June	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
July	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
August	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
September	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
October	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
November	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
December	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>

Thomas has to fill in the form as follows:

2021 Month	My relationship with the child			I apply for the Family Bonus Plus		Country of residence of the child to be filled in in any case
	I am the recipient of the family allowance	I am the spouse/partner of the parent entitled to family allowances	I am a maintenance payer and am entitled to the support money deduction	one-half	in full	
January	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
February	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
March	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
April	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
May	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
June	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
July	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
August	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
September	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
October	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
November	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>
December	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="checkbox"/> <input type="checkbox"/>

Note: Thomas must additionally apply for the support money deduction on Form L 1k (Item 4.1) and state the following:

4. Support money deduction and maintenance payments

4.1 **Support money deduction** for a child not living in the household, for whom I provided the statutory maintenance (*always fill in both amount fields*)

Total maintenance payments made in 2021:

160000

Amount of the monthly support money debt:

40000

9. Will there be consequences if either of the child's parents marries a new partner in 2021?

If the parent **obligated to pay maintenance** marries a new partner or establishes a registered partnership, this does not affect the Family Bonus Plus.

If the parent **receiving family allowance** marries a new partner or establishes a registered partnership,

- this has no effect on the Family Bonus Plus if the parent who obligated to pay maintenance honours the support money debt in full.
- the new spouse/partner can apply for one-half or the full amount of the Family Bonus Plus as the spouse/partner of the parent entitled to family allowance for months in which the maintenance payments are not met.

10. What is the procedure upon establishment of a domestic partnership in 2021?

If the **domestic partnership** existed for **more than six months in 2021**, the partner of the parent receiving the family allowance can also apply for the Family Bonus Plus for a mutual child. If this condition is met, a splitting can be made **as for spouses under Item 8**.

11. What is to be done if the child's country of residence changed in 2021?

The Family Bonus Plus is available only for a child who lives in an EU Member State or in Switzerland, Liechtenstein, Norway or Iceland. The Family Bonus Plus is indexed based on the actual cost of living. The amounts are adjusted biannually and are laid down in an ordinance of the Federal Minister of Finance (Family Bonus Plus Tax Deductions EU Adaptation Ordinance). A change in the child's country of residence during the year affects the amount of the Family Bonus Plus. The child's country of residence must therefore be reported.

Example:

Angelika and Paul have a sixteen-year-old daughter. Angelika and Paul both work in Austria; the family residence is in Hungary. Angelika receives family allowance all year round in Austria. On 02-MAY-2021 the family moves its residence to Austria.

For the months from January to April, the Family Bonus Plus is available to the amount of € 71.88 (indexed value for Hungary). For the months from May to December, the Family Bonus Plus is available to the amount of € 125 each (Austria).

Paul and Angelika decide that Paul apply for the whole Family Bonus Plus, and Angelika shall not apply for a Family Bonus Plus. Paul therefore reports Hungary (H) as the country of residence for the months from January to April and Austria (A) as the country of residence for the months May to December. The determination of the amount available (here: € 1,287.52) is automatically made by the tax office.

Paul has to fill in the form as follows:

2021 Month	My relationship with the child			I apply for the Family Bonus Plus		Country of residence of the child to be filled in in any case
	I am the recipient of the family allowance	I am the spouse/partner of the parent entitled to family allowances	I am a maintenance payer and am entitled to the support money deduction	one-half	in full	
January	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	H <input type="text"/> <input type="text"/>
February	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	H <input type="text"/> <input type="text"/>
March	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	H <input type="text"/> <input type="text"/>
April	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	H <input type="text"/> <input type="text"/>
May	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
June	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
July	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
August	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
September	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
October	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
November	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
December	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>

12. How to proceed if the child was not fully supported in 2021?

The support money debtor is not entitled to a Family Bonus Plus for months for which no maintenance has been paid and therefore no support money deduction is due. Item 4 shows the possibilities for splitting this up.

If the maintenance has not been paid in full for the entire calendar year, proceed as follows:

- Step 1:** Divide the total amount of maintenance payments made or received for the child in the year by the amount of the monthly support money debt for the child.
- Step 2:** The result is to be rounded down to a whole number and gives the number of months for which there is an entitlement to support money deduction.
- Step 3:** Starting in January (or with the start of the support money debt in 2021), the Family Bonus Plus can be requested for the number of months calculated.

It does not matter when in 2021 the payments were made. For the Family Bonus Plus, the most recent pending support money debt of the year 2021 is thus redeemed.

Example A:

Susanne lives in Austria with her seven-year-old daughter and receives family allowances for her daughter throughout the year. She separated from Franz, the father of her child, right after the birth of her daughter. Franz has to pay maintenance totalling € 352 per month (standard requirement rate for 2021). However, his payments are very irregular, and in 2021 he paid only € 2,500 in total.

- The amount of € 2,500 is to be divided by € 352, resulting in 7.102 (step 1).
- Franz is therefore entitled to the support money deduction for 7 months (step 2).
- Franz is entitled to the Family Bonus Plus only for the months from January to July 2021 (step 3).

Susanne and Franz can therefore each apply for one-half of the Family Bonus Plus for the months from January to July. For the months from August to December, Franz is not entitled to the Family Bonus Plus. Susanne can therefore apply for the full Family Bonus Plus for the months from August to December.

Susanne has to fill in the form as follows:

2021 Month	My relationship with the child			I apply for the Family Bonus Plus		Country of residence of the child to be filled in in any case
	I am the recipient of the family allowance	I am the spouse/partner of the parent entitled to family allowances	I am a maintenance payer and am entitled to the support money deduction	one-half	in full	
January	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
February	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
March	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
April	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
May	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
June	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
July	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
August	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A
September	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A
October	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A
November	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A
December	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A

Franz has to fill in the form as follows:

2021 Month	My relationship with the child			I apply for the Family Bonus Plus		Country of residence of the child to be filled in in any case
	I am the recipient of the family allowance	I am the spouse/partner of the parent entitled to family allowances	I am a maintenance payer and am entitled to the support money deduction	one-half	in full	
January	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
February	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
March	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
April	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
May	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
June	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
July	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A
August	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
September	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
October	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
November	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
December	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Note: Franz must additionally apply for the support money deduction on Form L 1k (Item 4.1) and must state the following:

4. Support money deduction and maintenance payments

4.1 **Support money deduction** for a child not living in the household, for whom I provided the statutory maintenance (*always fill in both amount fields*)

Total maintenance payments made in 2021:

250000

Amount of the monthly support money debt:

35200

Example B (variant to example A):

Information as in Example A. Susanne lives with her new partner Karl in a domestic partnership for the whole of 2021.

This does not change anything for the months January to July: Susanne and Franz can each apply for one-half of the Family Bonus Plus for the months from January to July.

Franz is not entitled to the Family Bonus Plus for the months from August to December.

For the months from August to December, the following options exist:

- Susanne applies for the whole Family Bonus Plus (as in Example A)
- Susanne and Karl each apply for one-half
- Karl applies for the whole, Susanne does not apply for a Family Bonus Plus

13. How to proceed if the spouse/partner dies in 2021?

The Family Bonus Plus can be applied for the deceased person only for the months up to the date of death.

Example:

The couple Anna and Matthias have a mutual child, for whom Anna has received family allowance all year round. Matthias passes away on 27-SEP-2021.

The Family Bonus Plus can be applied for as follows:

2021	January to September	October to December
Anna	one-half or in full	In full
Matthias	one-half or in full	

Anna decides that for January to September the Family Bonus Plus should be fully considered in her deceased husband's employee tax assessment 2021. For the months from October to December, she applies for the whole Family Bonus Plus.

Anna has to fill in the form as follows:

2021 Month	My relationship with the child			I apply for the Family Bonus Plus		Country of residence of the child to be filled in in any case
	I am the recipient of the family allowance	I am the spouse/partner of the parent entitled to family allowances	I am a maintenance payer and am entitled to the support money deduction	one-half	in full	
January	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/>
February	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/>
March	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/>
April	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/>
May	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/>
June	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/>
July	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/>
August	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/>
September	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/>
October	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
November	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
December	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>

For Matthias, the form is to be filled in as follows:

2021 Month	My relationship with the child			I apply for the Family Bonus Plus		Country of residence of the child to be filled in in any case
	I am the recipient of the family allowance	I am the spouse/partner of the parent entitled to family allowances	I am a maintenance payer and am entitled to the support money deduction	one-half	in full	
January	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
February	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
March	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
April	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
May	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
June	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
July	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
August	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
September	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/> <input type="text"/>
October	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/>
November	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/>
December	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/>

14. How to apply for the Family Bonus Plus in case of the 90%/10% splitting?

For children under 10 years of age (16 years in the case of severely disabled children) who provide one parent with the support money deduction, an additional splitting option is provided for the assessment years 2019 to 2021. The parent who bears the majority of the childcare costs – but at least € 1,000 per child in a calendar year – can apply for 90% of the available Family Bonus Plus within the scope of the assessment.

Example: Iris met the requirements in 2021 and has paid € 1,100 in childcare costs. She therefore applies for 90% of the Family Bonus Plus by filling in Item 4 of Form L 1k-bF:

4. Distribution of the Family Bonus Plus when paying childcare costs (90%/10% splitting) (No entry may be made in Item 3 nor in Item 3 of form L 1k).						
The following conditions must be met in order for the recipient of the family allowance or the maintenance payer who paid the full amount of statutory maintenance in 2021 to be able to apply for 90% of the available Family Bonus Plus:						
<ul style="list-style-type: none"> The parents are separated. The applicant paid more than half of the childcare costs for the child in 2021 and at least € 1,000. As of 01-JAN-2021, the child was not yet 10 years old (significantly disabled children with increased family allowance: 16 years). Childcare was provided in a childcare facility in accordance with the law or by a pedagogically qualified person, with the exception of family members belonging to the household. 						
The other parent is then entitled to 10% of the Family Bonus Plus.						
4.1	Country of residence of the child as of 31-DEC-2021	<input checked="" type="checkbox"/> A <input type="text"/> <input type="text"/>	<input type="checkbox"/> Change of country of residence during the year 2021			
4.2	<input checked="" type="checkbox"/> I apply for 90% of the available Family Bonus Plus and confirm that all of the above conditions have been met. In 2021, I paid childcare costs for the child to the amount shown opposite.			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 110000		
4.3	<input checked="" type="checkbox"/> I am entitled to 10% of the Family Bonus Plus because the other parent claims 90%.					

The father of the mutual child is therefore entitled only to 10% of the Family Bonus Plus. He therefore completes Item 4 of Form L 1k-bF as follows:

4. Distribution of the Family Bonus Plus when paying childcare costs (90%/10% splitting) (No entry may be made in Item 3 nor in Item 3 of form L 1k).						
The following conditions must be met in order for the recipient of the family allowance or the maintenance payer who paid the full amount of statutory maintenance in 2021 to be able to apply for 90% of the available Family Bonus Plus:						
<ul style="list-style-type: none"> The parents are separated. The applicant paid more than half of the childcare costs for the child in 2021 and at least € 1,000. As of 01-JAN-2021, the child was not yet 10 years old (significantly disabled children with increased family allowance: 16 years). Childcare was provided in a childcare facility in accordance with the law or by a pedagogically qualified person, with the exception of family members belonging to the household. 						
The other parent is then entitled to 10% of the Family Bonus Plus.						
4.1	Country of residence of the child as of 31-DEC-2021	<input checked="" type="checkbox"/> A <input type="text"/> <input type="text"/>	<input type="checkbox"/> Change of country of residence during the year 2021			
4.2	<input checked="" type="checkbox"/> I apply for 90% of the available Family Bonus Plus and confirm that all of the above conditions have been met. In 2021, I paid childcare costs for the child to the amount shown opposite.			<input type="text"/> 110000		
4.3	<input checked="" type="checkbox"/> I am entitled to 10% of the Family Bonus Plus because the other parent claims 90%.					