

Completion help for attachment L 1k-bF

1. In which cases should attachment L 1k-bF be used?

If special circumstances require a monthly consideration of the family bonus plus in 2022 - e.g.:

- Separation of spouses in 2022 (read point 7)
- Establishing a marriage or a registered partnership in 2022 (read point 8 and 9)
- Establishment of a partnership that lasted more than six months in 2022 (read point 10)
- Change of child's country of residence in 2022 (read point 11)
- Child support was not paid in full in 2022 (read point 12)
- Death of (spouse) partner or child support payer in 2022

IMPORTANT: You must fill out a separate attachment L 1k-bF for each child.

2. What should you watch out for when you apply for the Family Bonus Plus?

Do not forget to state your marital status and date on Form L 1 or E 1.

Form L 1

1.7 Marital status on 31 December 2022 (*tick only one box*)

since (date not required if single)

- Married/in a registered partnership ¹⁾ in a domestic partnership ¹⁾
 single permanently separated divorced widowed

2 5 0 5 2 0 2 1

Form E 1

1.2 Marital status on 31 December 2022 (*Please tick only one box*)

since date (DD.MM.YYYY)

- married/living in a registered partnership living in a partnership
 single permanently separated divorced widowed

2 5 . 0 5 . 2 0 2 1

Since several people (parents) are usually entitled to claim and the family bonus plus for each month **can only be applied for once in full or twice half**, it must be ensured that no more than the entire Family Bonus Plus is applied for in total for each child, otherwise half will be taken into account for each beneficiary.

IMPORTANT: Before submitting your application, agree on how the Family Bonus Plus is to be divided up. This speeds up the processing and avoids possible additional tax payments.

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 currently married or if the alimony for the child has not been paid at all)?

- Either the recipient of family allowance in full, or
- the (marital) partner **of the family allowance recipient (see point 6)** entirely or
- both **each** half.

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

- A. The Family Bonus Plus can be applied for for months for which the maintenance for the child has been paid in full:
- Either by the maintenance payer in full, or
 - by the recipient of family allowance in full or
 - of both **each** half.
- B. The Family Bonus Plus can be applied for for months for which the maintenance for the child was not paid in full:
- Either from the recipient of family allowance in full, or
 - from (spouse) partner of the family allowance recipient (**see point 6**) entirely or
 - of both **each** half.

The person obliged to provide maintenance is entitled to no Family Bonus Plus for months for which maintenance was not paid or not paid in full (see point 12).

5. Can the Family Bonus Plus be applied for if the parents live separately and the legal maintenance obligation is met in kind?

If the statutory maintenance obligation is met by alimony in kind, the support money deduction is due. The maintenance in kind must be proven in writing upon request, either through a contractual agreement or through a confirmation from the other parent, in which the maintenance agreement made and its fulfillment are confirmed. If these requirements are met, you are also entitled to the Family Bonus Plus.

6. Who counts as a (marriage) partner for the Family Bonus Plus?

(Marriage) partner is the person with whom the person entitled to family allowance

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

7. Who can apply for the family bonus plus if they separate in 2022?

	For the months until for separation (including month of separation)	For the months after the separation
Recipient of family allowance	half or full	<ul style="list-style-type: none"> • half or full for months with maintenance payment • half or all of months without maintenance payment
(Marriage) partner (until separation)	half or full	
Maintenance payer (former partner providing maintenance after separation)		half or full for months with maintenance payments
Any new (marriage) partner after separation ¹⁾		half or full for months without maintenance payments

¹⁾ In the case of a domestic partnership only if the new partnership lasts more than six months in this calendar year.

Example:

Andrea and Werner live with their child in Austria and are getting divorced on 12 May 2022. Andrea receives family allowance all year round for their child.

From June 2022, Werner will pay the prescribed monthly maintenance of €400 for the rest of the year.

Andrea and Werner can split the Family Bonus Plus 2022 as follows:

2022	January to May	June to December
Andrea	half or full	half or full
Werner	half or full (as a spouse)	half or full (as alimony payer)

Andrea and Werner decide that Werner will apply for the entire Family Bonus Plus for January to May and for June to December they will each apply for half.

Andrea has to fill out the form as follows:

2022 Month	My relationship with the child			I am applying for the Family Bonus Plus		Country of residence of the child in any case fill in
	I am a recipient of family allowance	I am the (marriage) partner of the parent entitled to family allowance	I am the alimony payer and am entitled to the support money deduction	half	full	
January	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/>
February	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/>
March	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/>
April	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/>
May	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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"/>
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"/>
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"/>
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"/>
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"/>
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"/>
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"/>

Irene has to fill out the form as follows:

2022 Month	My relationship with the child			I am applying for the Family Bonus Plus		Country of residence of the child <i>in any case fill in</i>
	I am a recipient of family allowance	I am the (marriage) partner of the parent entitled to family allowance	I am the alimony payer and am entitled to the support money deduction	half	full	
January	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
February	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
March	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
April	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
May	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
June	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
July	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
August	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
September	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
October	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
November	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
December	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>

Thomas has to fill out the form as follows:

2022 Month	My relationship with the child			I am applying for the Family Bonus Plus		Country of residence of the child <i>in any case fill in</i>
	I am a recipient of family allowance	I am the (marriage) partner of the parent entitled to family allowance	I am the alimony payer and am entitled to the support money deduction	half	full	
January	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
February	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
March	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
April	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
May	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/>
June	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/>
July	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/>
August	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/>
September	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/>
October	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/>
November	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/>
December	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/>

Be aware that Thomas must also apply for the support money deduction in form L 1k (item 4.1) and the following the following:

4. Support money deduction and maintenance payments	
4.1 Support money deduction for a child who is not part of the household and for whom I have provided statutory maintenance <i>(always fill in both amount fields)</i>	
Total maintenance paid in 2022:	Amount of the monthly maintenance obligation:
<input type="text" value="160000"/>	<input type="text" value="40000"/>

9. If a parent of the child marries a new partner in 2022, will it be affected?

If the parent who is obliged to maintenance payments marries a new partner or establishes a registered partnership, this has no effect on the Family Bonus Plus.

If the parent receiving the family allowance marries a new partner or enters into a registered partnership,

- this has no effect on the Family Bonus Plus if the parent who is obliged to provide maintenance payments fully meets the maintenance obligation.
- the new (marriage) partner can act as a (marriage) partner of the family allowance entitled parent to apply for half or all of the Family Bonus Plus.

10. How to proceed when establishing a partnership in 2022?

If the domestic partnership existed for more than six months in 2022, the family bonus plus can also be applied for by the partner of the parent receiving family allowance for a child together. If this requirement is met, a division **as with spouses under point 8** can take place.

11. What to do if the child's country of residence changes in 2022?

The Family Bonus Plus is only available for a child who lives in a member state of the EU or in Switzerland, Liechtenstein, Norway or Iceland. The Family Bonus Plus is indexed based on the actual cost of living. The amounts are adjusted every two years and are set out in an ordinance by the Federal Minister of Finance (Family Bonus Plus Deductions EU Adjustment Ordinance). A change in the child's country of residence during the year affects the amount of the Family Bonus Plus. Therefore, the country of residence of the child must be indicated.

Example:

Angelika and Paul have a sixteen year old daughter. Angelika and Paul both work in Austria, the family lives in Switzerland. Angelika receives family allowance in Austria all year round. On 2 May 2022 the family moves to Austria.

For the months of January to April, they are entitled to the Family Bonus Plus of €232.02 (indexed value for Switzerland). For the months of May to December, they are entitled to the Family Bonus Plus of €166.68 each (Austria).

Paul and Angelika decide that Paul should apply for the entire Family Bonus Plus and Angelika should not apply for a Family Bonus Plus. Paul therefore states Switzerland (CH) as the country of residence for the months of January to April and Austria (A) as the country of residence for the months of May to December. The determination of the amount due (here: € 2,261.52) is calculated automatically by the tax office.

Paul has to fill out the form as follows:

2022 Month	My relationship with the child			I am applying for the Family Bonus Plus		Country of residence of the child <i>in any case fill in</i>
	I am a recipient of family allowance	I am the (marriage) partner of the parent entitled to family allowance	I am the alimony payer and am entitled to the support money deduction	half	full	
January	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	C H
February	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	C H
March	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	C H
April	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	C H
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

12. What to do if the maintenance for the child was not paid in full in 2022?

The person obligated to provide maintenance is not entitled to a Family Bonus Plus for months for which no maintenance was paid and is therefore not entitled to a support money deduction. In point 4, the distribution options are shown.

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

- Step 1:** Divide the total amount of child support paid or received for the year by the monthly child support obligation.
Step 2: The result is rounded down to a whole number and gives the number of months for which the support money deduction is due.
Step 3: Beginning in January (or with the beginning of the maintenance obligation in 2022), the Family Bonus Plus can be applied for for the number of calculated months.

It does not matter at what point in 2022 the payments were made: For the Family Bonus Plus, the open maintenance obligation from 2022 that is the furthest back in time will be repaid.

Example A:

Susanne lives with her seven-year-old daughter in Austria and receives family allowance for her daughter all year round. She separated from the child's father Franz immediately after the birth of their daughter. Franz has to pay alimony of €362 per month (standard benefit rate for 2022). However, he pays very irregularly and paid a total of only € 2,700 in 2022.

- The amount of € 2,700 is to be divided by € 362, which results in 7.459 (step 1).
- Therefore, Franz is entitled to the support money deduction for 7 months (step 2).
- Franz is only entitled to the Family Bonus Plus for the months of January to July 2022 (Step 3).

Susanne and Franz can therefore each apply for half of the Family Bonus Plus for the months of January to July. Franz is not entitled to the Family Bonus Plus for the months of August to December, so Susanne can apply for the entire Family Bonus Plus for the months of August to December.

Susanne has to fill out the form as follows:

2022 Month	My relationship with the child			I am applying for the Family Bonus Plus		Country of residence of the child <i>in any case fill in</i>
	I am a recipient of family allowance	I am the (marriage) partner of the parent entitled to family allowance	I am the alimony payer and am entitled to the support money deduction	half	full	
January	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
February	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
March	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
April	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
May	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
June	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
July	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
August	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <input type="text"/>
September	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <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"/>
November	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A <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"/>

Franz has to fill out the form as follows:

2022 Month	My relationship with the child			I am applying for the Family Bonus Plus		Country of residence of the child <i>in any case fill in</i>
	I am a recipient of family allowance	I am the (marriage) partner of the parent entitled to family allowance	I am the alimony payer and am entitled to the support money deduction	half	full	
January	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
February	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
March	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
April	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
May	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
June	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
July	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A <input type="text"/>
August	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
September	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
October	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
November	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
December	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>

Be aware that Franz must also apply for the support money deduction in form L 1k (point 4.1) and the following the following:

4. Support money deduction and maintenance payments	
4.1 Support money deduction for a child who is not part of the household and for whom I have provided statutory maintenance (always fill in both amount fields)	
Total maintenance paid in 2022:	Amount of the monthly maintenance obligation:
<input type="text" value=""/> <input type="text" value="2"/> <input type="text" value="7"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/>	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="3"/> <input type="text" value="6"/> <input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="0"/>

Example B (variant to example A):

Specification as in example A. Susanne lives with her new partner Karl throughout 2022 in a domestic partnership. This does not change anything for the months of January to July: Susanne and Franz can each apply for half of the Family Bonus Plus for the months of January to July. Franz is not entitled to the Family Bonus Plus for the months of August to December. The following options are available for the months of August to December:

- a) Susanne applies for the entire Family Bonus Plus (like example A)
- b) Susanne and Karl each apply for half
- c) Karl applies for the whole, Susanne does not apply for a Family Bonus Plus

13. What should I do if my (spouse) partner died in 2022?

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

Example:

The couple Anna and Matthias have a child together, for whom Anna received family allowance all year round. Matthias passed away on 27 September 2022.

The Family Bonus Plus can be applied for as follows:

2022	January to September	October to December
Anna	half or full	full
Matthias	half or full	

Anna decides that for January to September the Family Bonus Plus should be fully taken into account in her deceased husband's 2022 employee tax assessment. She applies for the entire Family Bonus Plus for the months of October to December.

Anna has to fill out the form as follows:

2022 Month	My relationship with the child			I am applying for the Family Bonus Plus		Country of residence of the child in any case fill in
	I am a recipient of family allowance	I am the (marriage) partner of the parent entitled to family allowance	I am the alimony payer and am entitled to the support money deduction	half	full	
January	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text" value=""/>
February	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text" value=""/>
March	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text" value=""/>
April	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text" value=""/>
May	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text" value=""/>
June	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text" value=""/>
July	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text" value=""/>
August	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text" value=""/>
September	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text" value=""/>
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" value=""/>
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" value=""/>
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" value=""/>

For Matthias, the form should be filled out as follows:

2022 Month	My relationship with the child			I am applying for the Family Bonus Plus		Country of residence of the child <i>in any case fill in</i>
	I am a recipient of family allowance	I am the (marriage) partner of the parent entitled to family allowance	I am the alimony payer and am entitled to the support money deduction	half	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"/>