

# 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 2023 - e.g.:

- Separation of spouses in 2023 (read point 7)
- Establishing a marriage or a registered partnership in 2023 (read point 8 and 9)
- Establishment of a partnership that lasted more than six months in 2023 (read point 10)
- Child support was not paid in full in 2023 (read point 11)
- Death of (spouse) partner or child support payer in 2023

**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 marriage status and date on Form L 1 or E 1.**

### Form L 1

1.7 Marital status as of 31.12.2023 (please tick only one box)

- married/in registered partnership <sup>1)</sup>       in domestic partnership <sup>1)</sup>  
 single       permanently separated       divorced       widowed

since (date not required for singles)

2 5 0 5 2 0 2 1

### Form E 1

1.2 Marital status on 31.12.2023 (Please tick only one box)

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

since date (DD.MM.YYYY)

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, and this bonus **can be claimed either once in full or twice in half for each month**, it's crucial to ensure that the total application for each child does not exceed the full Family Bonus Plus. Otherwise, only half will be considered for each eligible person.

**IMPORTANT: Decide with the other parent before submitting the application. 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 **(marriage) 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 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 months for which the maintenance for the child **was not paid in full**:
- Either by the **recipient of family allowance in full**, or
  - by the **(marriage) 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 fulfilment 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 2023?

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

<sup>1)</sup> 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 common child in Austria and file for divorce on 12.5.2023. Andrea receives family allowance all year round for their child.

From June 2023, Werner will pay the prescribed monthly maintenance of €400 for the rest of the year.

Andrea and Werner can split the Family Bonus Plus 2023 as follows:

2023	January to May	June to December
<b>Andrea</b>	half or full	half or full
<b>Werner</b>	half or full (as a spouse)	half or full (as maintenance 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:

2023 Month	My relationship with the child			I am applying for the Family Bonus Plus	
	I am a family allowance recipient	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"/>
February	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
March	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
April	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
May	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
June	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
July	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
August	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
September	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
October	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
November	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
December	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Werner has to fill out the form as follows:

2023 Month	My relationship with the child			I am applying for the Family Bonus Plus	
	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"/>
February	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
March	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
April	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
May	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
June	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
July	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
August	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
September	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
October	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
November	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
December	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Note:** Werner must also apply for the support money deduction in form L 1k (Point 4.1) and specify the following:

4. Support money deduction and maintenance payments	
4.1 <b>Support money deduction</b> Support money deduction for a child who is not part of the household and for whom I have provided statutory maintenance (always fill in <b>both amount fields</b> )	
Total maintenance paid in 2023:	Amount of the monthly maintenance obligation:
<input type="text" value=""/> <input type="text" value="2"/> <input type="text" value="8"/> <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="4"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/>

### 8. What to do if the child's parents get married or enter into a registered partnership in 2023?

If the parents **lived in a domestic partnership throughout 2023**, the L 1k-bF form does not need to be filled out (the L 1k form should be filled out instead). In all other cases, the Family Bonus Plus can be applied for as follows:

	For the months <b>before</b> the marriage or establishment of a registered partnership	For the months <b>from</b> the marriage or the establishment of a registered partnership (including the month of the marriage or establishment of a registered partnership)
Recipient of <b>family allowance</b>	<ul style="list-style-type: none"> <li>half or full for months <b>with</b> maintenance payment</li> <li>full for months <b>without</b> maintenance payments</li> </ul>	half or full
<b>Spouse</b> (from marriage or establishment of a registered partnership)		half or full
<b>Alimony payer</b> (before marriage or entering into a registered partnership)	half or full for months <b>with</b> full maintenance payments	

**Example:**

Irene and Thomas live in Austria and get married on 25.5.2023. Before marriage, they lived in separate apartments. Irene receives family allowance all year round for their child, for whom Thomas paid the full monthly maintenance of € 400 until the marriage.

Irene and Thomas can split the Family Bonus Plus 2023 as follows:

2023	January to April	May to December
<b>Irene</b>	half or full	half or full
<b>Thomas</b>	half or full (as maintenance payer)	half or full (as a spouse)

Irene and Thomas decide that they will each apply for half of the Family Bonus Plus for January to April and that Thomas will claim the entire Family Bonus Plus for May to December.

Irene has to fill out the form as follows:

2023 Month	My relationship with the child			I am applying for the Family Bonus Plus	
	I am a family allowance recipient	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"/>
February	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
March	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
April	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
May	<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"/>
July	<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"/>
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"/>

Thomas has to fill out the form as follows:

2023 Month	My relationship with the child			I am applying for the Family Bonus Plus	
	I am a family allowance recipient	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"/>
February	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
March	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
April	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
May	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
June	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
July	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
August	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
September	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
October	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
November	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
December	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Note:** Thomas 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 <b>Support money deduction</b> Support money deduction for a child who is not part of the household and for whom I have provided statutory maintenance (always fill in <b>both amount fields</b> )	
Total maintenance paid in 2023:	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 2023, will it be affected?

If the parent who is obliged to **maintenance payments** marries a new partner or enters into a registered partnership, it 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 2023?

If the **domestic partnership existed for more than six months in 2023** 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 maintenance for the child was not paid in full in 2023?

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 2023), the Family Bonus Plus can be applied for the number of calculated months.

It does not matter at what point in 2023 the payments were made: For the Family Bonus Plus, the open maintenance obligation from 2023 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 €410 per month (standard benefit rate for 2023). However, he pays very irregularly and paid a total of only € 3,000 in 2023.

- The amount of € 3,000 is to be divided by € 410, which results in 7.317 (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 2023 (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:

2023 Month	My relationship with the child			I am applying for the Family Bonus Plus	
	I am a family allowance recipient	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"/>
February	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
March	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
April	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
May	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
June	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
July	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
August	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
September	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
October	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
November	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
December	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Franz has to fill out the form as follows:

2023 Month	My relationship with the child			I am applying for the Family Bonus Plus	
	I am a family allowance recipient	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"/>
February	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
March	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
April	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
May	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
June	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
July	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
August	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
September	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
October	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
November	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
December	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Note:** Franz must also apply for the support money deduction in form L 1k (point 4.1) and provide the following information:

4. Support money deduction and maintenance payments	
4.1 <b>Support money deduction</b> 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 2023:	Amount of the monthly maintenance obligation:
<input type="text" value=""/> <input type="text" value=""/> <input type="text" value="3"/> <input type="text" value="0"/> <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="4"/> <input type="text" value="1"/> <input type="text" value="0"/> <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 2023 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 2023?**

The Family Bonus Plus can only be applied 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 27.9.2023. The Family Bonus Plus can be applied for as follows:

2023	January to September	October to December
<b>Anna</b>	half or full	full
<b>Matthias</b>	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 2023 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:

2023 Month	My relationship with the child			I am applying for the Family Bonus Plus	
	I am a family allowance recipient	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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
February	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
March	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
April	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
May	<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"/>
July	<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"/>
September	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
October	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
November	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
December	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

2023 Month	My relationship with the child			I am applying for the Family Bonus Plus	
	I am a family allowance recipient	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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
February	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
March	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
April	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
May	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
June	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
July	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
August	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
September	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>