



# Children's Tuition Fund

MISSOURI

This project is in partnership with the Missouri State Treasurer's Office MOScholars Program

## What is the Empowerment Scholarship Account (ESA) Tax-Credit Program?

- The ESA tax-credit program provides financial support to families to offset certain qualified educational expenses, including tuition. The school must be approved by CTF.

## How is the ESA Program funded?

- Individuals and corporations that pay MO state income tax can contribute through an Educational Assistance Organization (EAO) like the Children's Tuition Fund of MO (CTF of MO) to fund the ESA tax-credit program and receive a 100% tax-credit of up to half their state income tax liability.

## Who is eligible to receive funding through the ESA Program?

- Students residing in Clay, Jackson, Jefferson, St. Charles, or St. Louis counties or living in a city with a population of 30,000 or more can receive assistance. Must qualify based on income OR an approved IEP. See [childrenstuitionfund.org](http://childrenstuitionfund.org) for further details.

### Income guidelines if qualifying by income: (Effective July 1, 2022)

Family Size	100%	200%
2	\$ 33,874	\$ 67,748
3	\$ 42,606	\$ 85,212
4	\$ 51,338	\$ 102,676
5	\$ 60,070	\$ 120,140
6	\$ 68,802	\$ 137,604
7	\$ 77,534	\$ 155,068
8	\$ 86,266	\$ 172,532

If qualify based on income, then must have attended public school for at least one semester within last 12 months or entering K or 1<sup>st</sup> grade. 200% income allowable if funding remains.

### Individualized Education Program (IEP) qualifications:

IEP must be developed under the federal Individuals with Disabilities Education Act (IDEA), which means:

- The IEP is defined in 20 U.S.C. §1414(d)(1)(A)(i); or
- An individual service plan (ISP) that is developed in cooperation with a local educational agency under the IDEA
- Any IEP or ISP must be dated within 36 months of the date of program application.

## How can families apply?

- Families can apply for an account with CTF of MO. The application to create an account will be available on [www.childrenstuitionfund.org](http://www.childrenstuitionfund.org) when the program goes live.
- CTF will inform families if third-party income verification is needed. They must agree to meet program requirements such as reporting and testing as specified by program rules and regulations.
- CTF of MO will notify families of any award.

For more information contact:  
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