# Definitions

**Qualified foster care payment**: any payment under a foster care program of a state or a political subdivision that is either (1) paid to the foster care provider for caring for a qualified foster individual in the foster care provider’s home, or (2) a difficulty of care payment.

**Qualified foster individual:** an individual who is living in a foster family home in which the individual was placed by an agency of a state or political subdivision or by a qualified foster care placement agency.

**Qualified foster care placement agency**: as a placement agency that is licensed or certified for the foster care program of a state or political subdivision of a state.

**Difficulty of care payments**: compensation to a foster care provider for the additional care required because the qualified foster individual has a physical, mental, or emotional handicap. The provider must provide the care in the provider’s foster family home, a state must determine the need for this compensation, and the payor must designate the compensation for this purpose. In the case of any foster home, difficulty of care payments are not excludable to the extent that the payments are for more than 10 qualified foster individuals who have not attained age 19 or 5 qualified foster individuals who have attained age 19.

**Foster Care Provider**: A person licensed though the Missouri Children’s Division, to provide care for a child who is in out-of-home care.