Eligible Long Term Care Premiums

The limitations under § 213(d)(10), regarding eligible Long-Term Care premiums includible in the term “medical care,” are as follows:

2022:

Attained Age Before the Close of the Taxable Year	*Limitation on premiums*
40 or less	$450
More than 40 but not more than 50	$850
More than 50 but not more than 60	$1,690
More than 60 but not more than 70	$4,510
More than 70	$5,640

2021:

Attained Age Before the Close of the Taxable Year	*Limitation on premiums*
40 or less	$450
More than 40 but not more than 50	$850
More than 50 but not more than 60	$1,690
More than 60 but not more than 70	$4,520
More than 70	$5,640

2020:

Attained Age Before the Close of the Taxable Year	*Limitation on premiums*
40 or less	$430
More than 40 but not more than 50	$810
More than 50 but not more than 60	$1,630
More than 60 but not more than 70	$4,350
More than 70	$5,430