

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:

2020:

<i>Attained Age Before the Close of the Taxable Year</i>	<i>Limitation on premiums</i>
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

2019:

<i>Attained Age Before the Close of the Taxable Year</i>	<i>Limitation on premiums</i>
40 or less	\$420
More than 40 but not more than 50	\$790
More than 50 but not more than 60	\$1,580
More than 60 but not more than 70	\$4,220
More than 70	\$5,270

2018:

<i>Attained Age Before the Close of the Taxable Year</i>	<i>Limitation on premiums</i>
40 or less	\$420
More than 40 but not more than 50	\$780
More than 50 but not more than 60	\$1,560
More than 60 but not more than 70	\$4,160
More than 70	\$5,200

2017:

<i>Attained Age Before the Close of the Taxable Year</i>	<i>Limitation on premiums</i>
40 or less	\$410
More than 40 but not more than 50	\$770
More than 50 but not more than 60	\$1,530
More than 60 but not more than 70	\$4,090
More than 70	\$5,110