

## 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:

### 2021:

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

| <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                       |