

Long-Term Care Insurance and Services

Premiums an individual pays on a qualified long-term care insurance policy are deductible as a medical expense. The maximum deduction amount is determined by an individual's age. The following table sets forth the deductible limits for 2022 and the estimated deductible limits for 2023 (the limitations are per person, not per return):

Age	Deduction Limitation 2022	Deduction Limitation 2023
40 or under	\$450	\$480
Over 40 but not over 50	\$850	\$890
Over 50 but not over 60	\$1,690	\$1,790
Over 60 but not over 70	\$4,510	\$4,770
Over 70	\$5,640	\$5,960