

## 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 the individual's age.

Age	Deduction Limitation 2025	Deduction Limitation 2026
40 or under	\$480	\$500
Over 40 but not over 50	\$900	\$930
Over 50 but not over 60	\$1,800	\$1,860
Over 60 but not over 70	\$4,810	\$4,960
Over 70	\$6,020	\$6,200