

Limits for Deduction under section 80D of the Income-tax Act

Individuals Covered	Deduction for Self and Family	Deduction for Parents	Preventive Health Check-Up	Maximum Deduction (INR)
© Navneet Singh Bagga				
Self and family (Below 60 years)	25,000	-	5,000	25,000
Self and family + parents (All of them below 60 years)	25,000	25,000	5,000	50,000
Self and family (below 60 years) + parents (above 60 years)	25,000	50,000	5,000	75,000
Self and family + parents (Above 60 years)	50,000	50,000	5,000	1,00,000
Members of HUF (Below 60 years)	-	-	-	25,000
Members of HUF (member over 60 years)	-	-	-	50,000

Note

1. For the purpose of section 80D, family means the spouse and dependent children of the assessee.
2. Amount paid will include premium paid for medical insurance, medical expenditure and any contribution made to the Central Government Health Scheme or such other scheme as may be notified by the Central Government.

