

WOU High-Cost Localities Table
based on IRS' High-Cost Localities Table

Comparing 2018 & 2019

Per Diem Locality:			2018	2019
State	Key City	County and Other Defined Location	Effective 1/1/18 - 12/31/18	Effective 1/1/19 - 12/31/19
AZ	Sedona	City limits of Sedona	NOT HIGH COST	All year
CA	Los Angeles	Los Angeles, Orange, Ventura, Edwards AFB less the city of Santa Monica	NOT HIGH COST	1/1 - 9/30
	Monterey	Monterey	7/1 - 8/31	7/1 - 8/31
	Napa	Napa	5/1 - 10/31	5/1 - 9/30
	Oakland	Alameda	1/1 - 10/31	All year
	San Diego	San Diego	NOT HIGH COST	1/1 - 7/31
	San Francisco	San Francisco	All year	All year
	San Mateo/Foster City/Belmont	San Mateo	All year	All year
	Santa Barbara	Santa Barbara	All year	All year
	Santa Monica	City limits of Santa Monica	All year	All year
Sunnyvale/Palo Alto/San Jose	Santa Clara	All year	All year	
CO	Aspen	Pitkin	All year	1/1-3/31 & 6/1-9/30
	Denver/Aurora	Denver, Adams, Arapahoe, Jefferson	All year	All year
	Grand Lake	Grand	1/1 - 3/31	1/1 - 3/31
	Silverthorne/Breckenridge	Summit	1/1 - 3/31	1/1 - 3/31
	Telluride	San Miguel	All year	All year
	Vail	Eagle	1/1 - 3/31 & 7/1 - 8/31	1/1 - 3/31 & 7/1 - 8/31
DE	Lewes	Sussex	7/1 - 8/31	7/1 - 8/31
DC	Washington, DC	Washington, DC (also the cities of Alexandria, Fairfax and Falls Church, and the counties of Arlington and Fairfax in Virginia, and the counties of Montgomery and Prince George's in Maryland)	All year	All year
FL	Boca Raton/Delray Beach/Jupiter	Palm Beach, Hendry	1/1 - 4/30	1/1 - 4/30
	Fort Lauderdale	Broward	1/1 - 4/30	1/1 - 4/30
	Fort Meyers	Lee	2/1 - 3/31	2/1 - 3/31
	Fort Walton Beach/DeFuniak Springs	Okaloosa, Walton	6/1 - 7/31	6/1 - 7/31
	Key West	Monroe	All year	All year
	Miami	Miami-Dade	1/1 - 3/31	11/1 - 3/31
	Naples	Collier	1/1 - 4/30	2/1 - 4/30
	Vero Beach	Indian River	NOT HIGH COST	1/1 - 4/30
GA	Jekyll Island, Brunswick	Glynn	NOT HIGH COST	3/1 - 7/31
IL	Chicago	Cook, Lake	4/1 - 9/30	4/1 - 9/30
MA	Boston/Cambridge	Suffolk, City of Cambridge	All year	3/1 - 9/30
	Falmouth	City limits of Falmouth	7/1 - 8/31	7/1 - 8/31
	Hyannis	Barnstable less the city of Falmouth	7/1 - 8/31	7/1 - 8/31
	Martha's Vineyard	Dukes	6/1 - 9/30	6/1 - 9/30
	Nantucket	Nantucket	6/1 - 9/30	6/1 - 9/30
MD	Ocean City	Worcester	7/1 - 8/31	7/1 - 8/31
	Washington, DC Metro Area	Montgomery, Prince George's	All year	All year
ME	Bar Harbor, Rockport	Hancock, Knox	7/1 - 8/31	7/1 - 8/31
MI	Traverse City/Leland	Grand Traverse/Leelanau	7/1 - 8/31	7/1 - 8/31
MN	Duluth	St. Louis	NOT HIGH COST	6/1 - 8/31
NY	Lake Placid	Essex	7/1 - 8/31	7/1 - 8/31
	New York City	Bronx, Kings, New York, Queens, Richmond	All year	All year
OR	Portland	Multnomah	4/1 - 9/30	4/1 - 9/30
	Seaside	Clatsop	7/1 - 8/31	7/1 - 8/31
PA	Hershey	Hershey	6/1 - 8/31	6/1 - 8/31
	Philadelphia	Philadelphia	4/1 - 9/30	4/1 - 9/30
RI	Jamestown/Middletown/Newport	Newport	6/1 - 9/30	6/1 - 8/31
SC	Charleston	Charleston, Berkeley, Dorchester	3/1 - 9/30	3/1 - 9/30
TX	Pecos	Reeves	NOT HIGH COST	1/1 - 3/31
UT	Park City	Summit	1/1 - 3/31	1/1 - 3/31
	Moab	Grand	NOT HIGH COST	3/1 - 9/30
VA	Virginia Beach	City of Virginia Beach	6/1 - 8/31	6/1 - 8/31
	Wallops Island	Accomack	7/1 - 8/31	7/1 - 8/31
	Washington, DC Metro Area	Cities of Alexandria, Fairfax, and Falls Church; counties of Arlington and Fairfax	All year	All year
WA	Seattle	King	All year	All year
	Vancouver	Clark, Cowlitz, & Skamania	3/1 - 10/31	4/1 - 9/30
WY	Cody	Park	NOT HIGH COST	6/1 - 9/30
WY	Jackson/Pinedale	Teton, Sublette	6/1 - 9/30	7/1 - 8/31

High cost locations as determined by IRS Notice 2018-77