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

Comparing 2019 & 2020

Per Diem Locality:			**2019**	**2020**
State	**Key City**	**County and Other Defined Location**	**Effective 1/1/19 - 12/31/19**	**Effective 1/1/20 - 12/31/20**
Arizona	Sedona	City limits of Sedona	All year	All year
California	Los Angeles	Los Angeles, Orange, Ventura, Edwards AFB less the city of Santa Monica	1/1 - 9/30	**NOT HIGH COST**
	Mill Valley/San Rafael/Novato	Marin	NOT HIGH COST	6/1-9/30
	Monterey	Monterey	7/1 - 8/31	7/1 - 8/31
	Napa	Napa	5/1 - 9/30	4/1-9/30
	Oakland	Alameda	All year	All year
	San Diego	San Diego	1/1 - 7/31	**NOT HIGH COST**
	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	7/1-8/31
	Santa Monica	City limits of Santa Monica	All year	All year
	San Jose/Sunnyvale/Palo Alto	Santa Clara	All year	All year
Colorado	Aspen	Pitkin	1/1-3/31 & 6/1-9/30	1/1-3/31 & 6/1-9/30
	Crested Butte/Gunnison	Gunnison	NOT HIGH COST	1/1-3/31
	Denver/Aurora	Denver, Adams, Arapahoe, Jefferson	All year	4/1-9/30
	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	All year
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)(See also Maryland and Virginia)	All year	1/1-6/30 & 9/1-9/30
Delaware	Lewes	Sussex	7/1 - 8/31	7/1 - 8/31
Florida	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/De Funiak Springs	Okaloosa, Walton	6/1 - 7/31	6/1 - 7/31
	Key West	Monroe	All year	1/1-7/31
	Miami	Miami-Dade	1/1 - 3/31	1/1 - 3/31
	Naples	Collier	2/1 - 4/30	2/1 - 4/30
	Vero Beach	Indian River	1/1 - 4/30	1/1 - 4/30
Georgia	Jekyll Island, Brunswick	Glynn	3/1 - 7/31	6/1-7/31
Illinois	Chicago	Cook, Lake	4/1 - 9/30	4/1 - 9/30
Maine	Bar Harbor, Rockport	Hancock, Knox	7/1 - 8/31	7/1 - 8/31
Maryland	Ocean City	Worcester	7/1 - 8/31	7/1 - 8/31
	Washington, DC Metro Area	Montgomery, Prince George's	All year	1/1-6/30 &9/1-9/30
Massachusetts	Boston/Cambridge	Suffolk, City of Cambridge	3/1 - 9/30	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
Michigan	Petoskey	Emmet	NOT HIGH COST	7/1-8/31
	Leland	Leelanau	7/1-8/31	**NOT HIGH COST**
	Traverse City	Grand Traverse	7/1 - 8/31	7/1 - 8/31
Minnesota	Duluth	St. Louis	6/1 - 8/31	**NOT HIGH COST**
Montana	Big Sky/West Yellowstone/Gardiner	Gallatin, Park	NOT HIGH COST	6/1-9/30
New Mexico	Carlsbad	Eddy	NOT HIGH COST	All year
New York	Lake Placid	Essex	7/1 - 8/31	7/1 - 8/31
	New York City	Bronx, Kings, New York, Queens, Richmond	All year	3/1-9/30
Oregon	Portland	Multnomah	4/1 - 9/30	6/1 - 9/30
	Seaside	Clatsop	7/1 - 8/31	7/1 - 8/31
Pennsylvania	Hershey	Hershey	6/1 - 8/31	6/1 - 8/31
	Philadelphia	Philadelphia	4/1 - 9/30	9/1 - 9/30
Rhode Island	Jamestown/Middletown/Newport	Newport	6/1 - 8/31	6/1 - 8/31
South Carolina	Charleston	Charleston, Berkeley , Dorchester	3/1 - 9/30	3/1 - 9/30
Tennesse	Nashville	Davidson	NOT HIGH COST	All year
Texas	Midland/Odessa	Midland, Andrews, Ector, and Martin	NOT HIGH COST	All year
	Pecos	Reeves	1/1 - 3/31	All year
Utah	Park City	Summit	1/1 - 3/31	1/1 - 3/31
	Moab	Grand	3/1 - 9/30	**NOT HIGH COST**
Virginia	Virginia Beach	City of Virginia Beach	6/1 - 8/31	**NOT HIGH COST**
	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	1/1-6/30 & 9/1-9/30
Washington	Seattle	King	All year	All year
	Vancouver	Clark, Cowlitz, Skamania	4/1 - 9/30	6/1-9/30
Wyoming	Cody	Park	6/1 - 9/30	6/1 - 9/30
	Jackson/Pinedale	Teton, Sublette	7/1 - 8/31	6/1-9/30

**Note1: Greyed out cities had been removed as of 1/1/2020.*
**Note2: Yellow highlighted city locations are newly added in CY2020*
High cost locations as determined by IRS Notice 2019-55

Updated 01/01/2020