

Western Oregon University - High Cost City Table For CY2026

State	Key City	County and Other Defined Location	Effective 10/1/2025 - 09/30/2026
AL	Gulf Shores	Baldwin	6/1-7/31
AZ	Phoenix/Scottsdale	Maricopa	2/1-3/31
	Sedona	City Limits of Sedona	10/1 – 12/31 & 3/1 – 9/30
CA	Los Angeles	Los Angeles, Orange, and Ventura, and Edwards AFB, less the city of Santa Monica	All year
	Mammoth Lakes	Mono	12/1 – 3/31
	Monterey	Monterey	All year
	Napa	Napa	10/1 – 11/30 & 2/1 – 9/30
	Palm Springs	Riverside	10/1 – 4/30
	San Diego	San Diego	All year
	San Francisco	San Francisco	All year
	San Luis Obispo	San Luis Obispo	6/1 – 7/31
	Santa Barbara	Santa Barbara	All year
	Santa Monica	City Limits of Santa Monica	All year
	South Lake Tahoe	El Dorado	12/1 – 3/31
	Sunnyvale/Palo Alto/San Jose	Santa Clara	All year
	Yosemite National Park	Mariposa	1/1 – 4/30
CO	Aspen	Pitkin	All year
	Denver/Aurora	Denver, Adams, Arapahoe, and Jefferson	10/1-10/31 & 4/1-9/30
	Silverthorne/Breckenridge	Summit	12/1 – 3/31
	Steamboat Springs	Routt	12/1-3/31
	Telluride	San Miguel	All year
	Vail	Eagle	All year
DE	Lewes	Sussex	6/1 - 8/31
DC	Washington D.C. (also the cities of Alexandria, Falls Church, and Fairfax, 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
FL	Boca Raton/Delray Beach/Jupiter	Palm Beach and Hendry	1/1 – 4/30
	Bradenton	Manatee	2/1-3/31
	Cocoa Beach	Brevard	2/1-3/31
	Fort Lauderdale	Broward	1/1-4/30
	Fort Myers	Lee	1/1-3/31
	Fort Walton Beach/De Funiak Springs	Okaloosa and Walton	6/1-7/31
	Gulf Breeze	Santa Rosa	6/1-7/31
	Key West	Monroe	All year
	Miami	Miami-Dade	12/1-5/31
	Naples	Collier	12/1-4/30
	Panama City	Bay	6/1-7/31
	Sarasota	Sarasota	2/1-4/30
	Sebring	Highlands	2/1-3/31
	Stuart	Martin	2/1-3/31
	Tampa/St. Petersburg	Pinellas and Hillsborough	2/1 – 4/30
	Vero Beach	Indian River	12/1 – 4/30
GA	Atlanta	Fulton and DeKalb	1/1-3/31
	Jekyll Island/Brunswick	Glynn	3/1-7/31
ID	Boise	Ada	10/1 – 10/31 & 6/1 – 9/30
	Coeur d'Alene	Kootenai	6/1 – 8/31
	Sun Valley/Ketchum	Blaine and Elmore	12/31 - 3/31 & 6/1-9/30
IL	Chicago	Cook and Lake	10/1-11/30 & 4/1-9/30
MA	Boston/Cambridge	Suffolk, City of Cambridge	All year
	Falmouth	City Limits of Falmouth	6/1-8/31
	Hyannis	Barnstable (Less the City of Falmouth)	7/1-8/31

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	Martha's Vineyard	Dukes	All year
	Nantucket	Nantucket	6/1 – 9/30
MD	Ocean City	Worcester	6/1-8/31
	Washington, DC Metro Area	Montgomery and Prince George's	All year
ME	Bar Harbor/Rockport	Hancock and Knox	10/1 – 10/31 & 5/1 – 9/30
	Kennebunk/Kittery/Sanford	York	7/1-8/31
	Portland	Cumberland and Sagadahoc	10/1-10/31 & 6/1-9/30
MI	Mackinac Island	Mackinac	7/1-8/31
	Petoskey	Emmet	6/1-8/31
	Traverse City	Grand Traverse	7/1-8/31
MN	Duluth	St. Louis	10/1-10/31 & 6/1-9/30
MT	Big Sky/West Yellowstone/Gardiner	Gallatin and Park	6/1-9/30
	Kalispell/Whitefish	Flathead	7/1-9/30
NJ	Toms River	Ocean	7/1-8/31
NY	Glens Falls	Warren	7/1-8/31
	Lake Placid	Essex	7/1-8/31
	New York City	Bronx, Kings, New York, Queens, and Richmond	10/1-12/31 & 3/1-9/30
	Saratoga Springs/Schenectady	Saratoga and Schenectady	7/1-8/31
NC	Kill Devil Hills	Dare	6/1 – 8/31
OR	Bend	Deschutes	6/1 – 8/31
	Eugene/Florence	Lane	6/1-7/31
	Seaside	Clatsop	7/1-8/31
PA	Hershey	Hershey	6/1 - 8/31
	Philadelphia	Philadelphia	10/1 – 11/30 & 4/1 – 9/30
RI	Jamestown/Middletown/Newport	Newport	10/1-10/31 & 6/1-9/30
SC	Charleston	Charleston, Berkeley and Dorchester	All year
	Hilton Head	Beaufort	3/1-8/31
TN	Nashville	Davidson	All year
UT	Moab	Grand	10/1 – 10/31, 3/1 – 6/30 & 9/1 – 9/30
	Park City	Summit	All year
VA	Virginia Beach	City of Virginia Beach	6/1-8/31
	Wallops Island	Accomack	7/1-8/31
	Washington, DC Metro Area	Cities of Alexandria, Falls Church, and Fairfax; Counties of Arlington and Fairfax	All year
VT	Burlington	Chittenden	10/1 – 10/31 & 5/1 – 9/30
	Manchester	Bennington	10/1-10/31 & 8/1-9/30
	Montpelier	Washington	10/1-10/31 & 8/1-9/30
WA	Port Angeles/Port Townsend	Clallam and Jefferson	7/1-8/31
	Seattle	King	All year
WY	Jackson/Pinedale	Teton and Sublette	All year

High cost locations as determined by IRS [Notice 2024-54](#)