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# U.S. Office of Personnel Management - Ensuring the Federal Government has an effective civilian workforce

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## NONFOREIGN AREA COST-OF-LIVING ALLOWANCES

### Allowance Rates

The Federal Government pays nonforeign area cost-of-living allowances (COLAs) based on differences in living costs between the allowance areas and the Washington, DC, area. Section 5941 of title 5, United States Code, requires using the DC area as the base for these comparisons and limits COLAs to a maximum of 25 percent of basic pay. COLAs are exempt from Federal income tax, but may be subject to State and local taxes. COLAs do not count for Federal retirement purposes.

**NOTE:** The rates listed in the table below became effective on the first day of the first applicable pay period beginning on or after November 9, 2001.

Geographic Coverage	Allowance rate (%)
<b>State of Alaska</b>	
City of Anchorage and 80-kilometer (50-mile) radius by road	25.00
City of Fairbanks and 80-kilometer (50-mile) radius by road	25.00
City of Juneau and 80-kilometer (50-mile) radius by road	25.00
Rest of the State	25.00
<b>State of Hawaii</b>	
City and County of Honolulu	25.00
County of Hawaii	16.50

County of Kauai	23.25
County of Maui and County of Kalawao	23.75
<b>Territory of Guam and Commonwealth of the Northern Mariana Islands</b>	25.00
<b>Commonwealth of Puerto Rico</b>	11.50
<b>U.S. Virgin Islands</b>	22.50

[A text version](#) of this table is also available.

For more information on nonforeign area cost-of-living allowances, call (202) 606-2838, fax (202) 606-4264, or email [cola@opm.gov](mailto:cola@opm.gov).

[COLA Links](#)

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