



Research, Analysis & Statistics

STATISTICS OF INCOME

SOI MIGRATION DATA: A NEW APPROACH

What are the Migration Data?

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Migration data show the movement of individuals, via the address listed on Form 1040, over a two-year period

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As an example...

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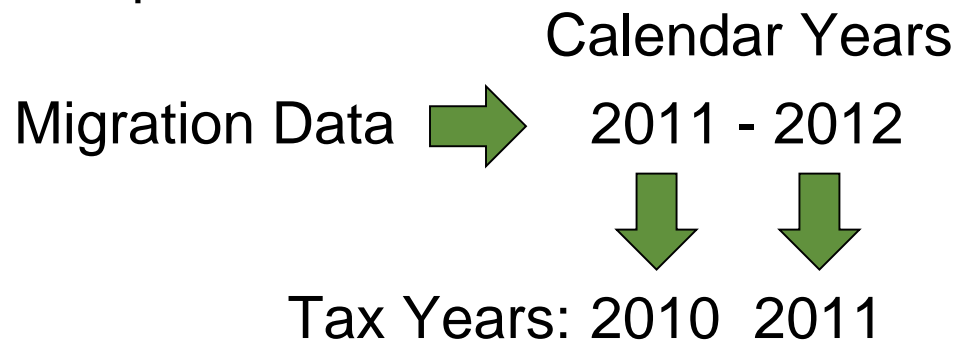
As an example...

Migration Data → Calendar Years
2011 - 2012

What are the Migration Data?

Migration data show the movement of individuals, via the address listed on Form 1040, over a two-year period

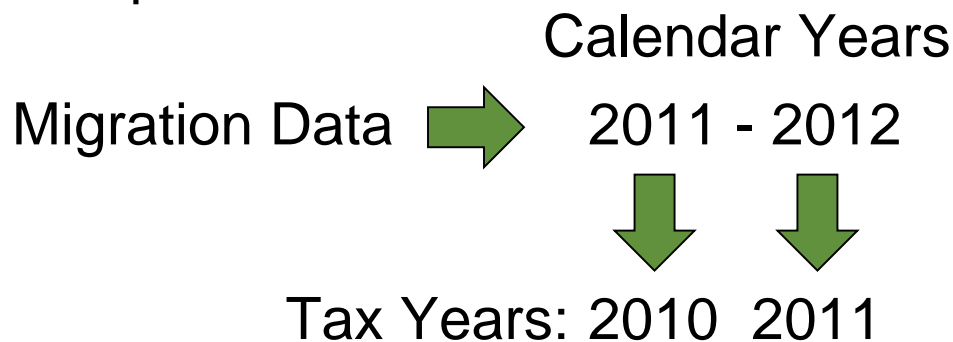
As an example...



What are the Migration Data?

Migration data show the movement of individuals, via the address listed on Form 1040, over a two-year period

As an example...



The data are available at the State or county level:

- a. Number of inflows – residents moving in
- b. Number of outflows – residents moving out

What are the Migration Data?

State level

- (1) State-to-State Inflow
- (2) State-to-State Outflow

County level

- (1) County-to-County Inflow
- (2) County-to-County Outflow

What are the Migration Data?

State level

- (1) State-to-State Inflow
- (2) State-to-State Outflow

County level

- (1) County-to-County Inflow
- (2) County-to-County Outflow

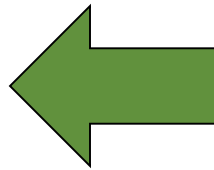
Origin from Alabama (State Code)	Destination into			Number of returns	Number of exemptions	Adjusted gross income (AGI)
	State Code	State	State Name	(1)	(2)	(3)
01	96	AL	AL Total Migration US and Foreign	51,971	107,304	2,109,108
01	97	AL	AL Total Migration US	50,940	105,006	2,059,642
01	98	AL	AL Total Migration Foreign	1,031	2,298	49,465
01	01	AL	AL Non-migrants	1,584,665	3,603,439	87,222,478

History of the Migration Data

1990s	2000s	2010-2011	2011-2012	2012-2013	2013+
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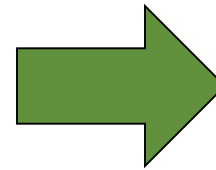
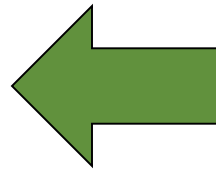
History of the Migration Data

Previous
Methodology
(Census)



History of the Migration Data

Previous
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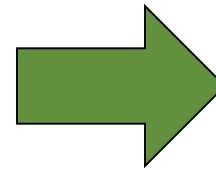
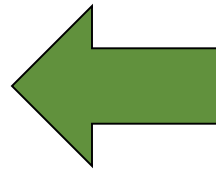


New
Methodology
(SOI)



History of the Migration Data

Previous
Methodology
(Census)



New
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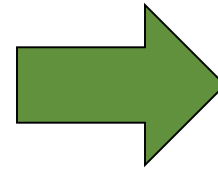
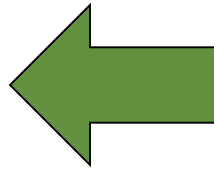


- Based on partial-year data

- Based on full-year data

History of the Migration Data

Previous
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(Census)



New
Methodology
(SOI)

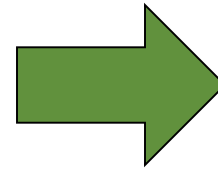
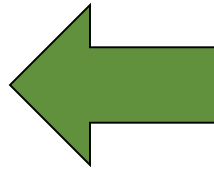
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- Based on partial-year data
- Matched on primary TIN

- Based on full-year data
- Matched on primary, secondary, and dependent filer TINs

History of the Migration Data

Previous
Methodology
(Census)



New
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1990s	2000s	2010-2011	2011-2012	2012-2013	2013+
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- Based on partial-year data
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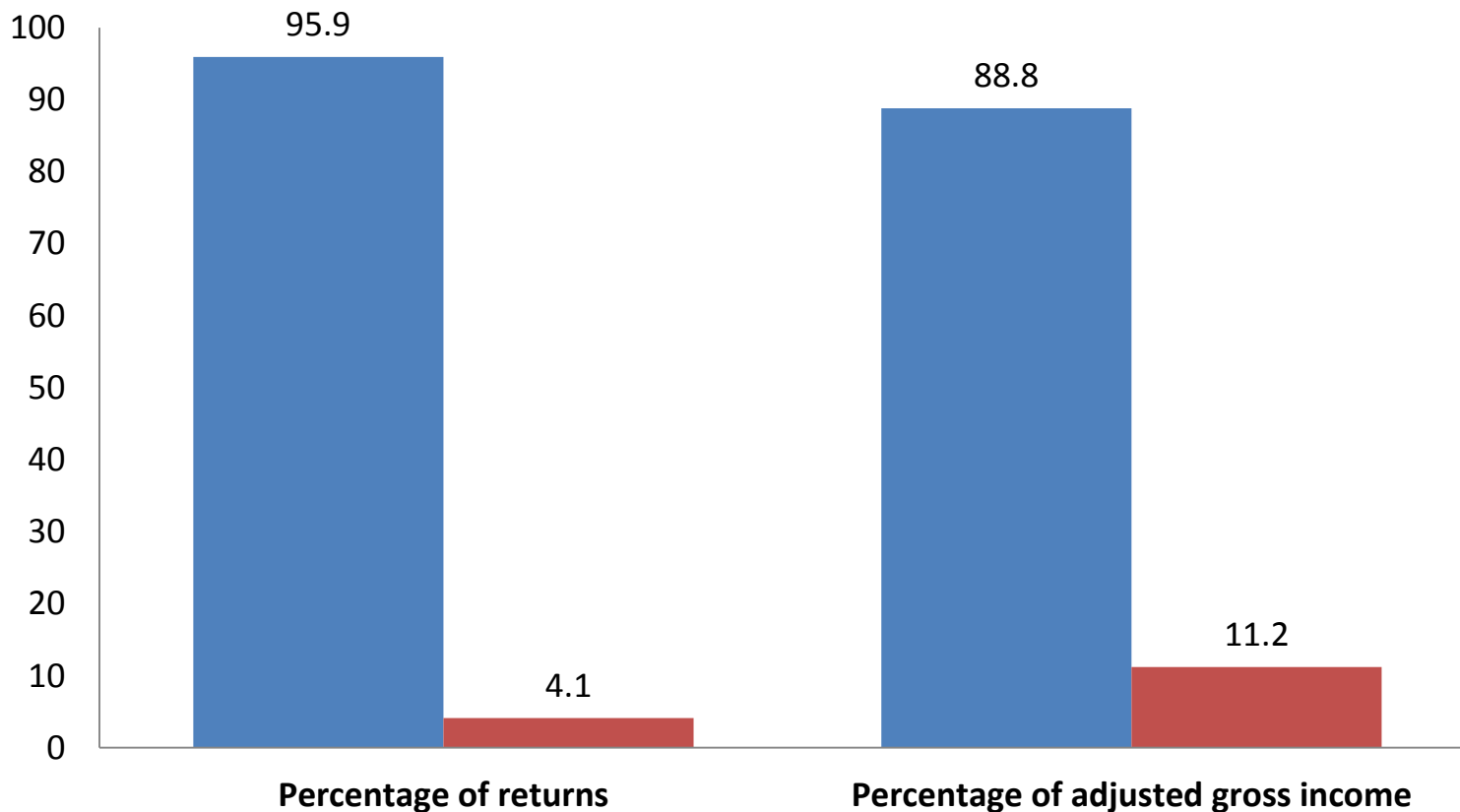
- Based on full-year data
- Matched on primary, secondary, and dependent filer TINs
- Inclusion of summary flows by AGI and age of the primary taxpayer

FROM PARTIAL-YEAR DATA TO FULL-YEAR DATA

Percentage of Returns and AGI received Before and After late September, Calendar Year 2012

Percent of total

■ Before late September ■ After late September



IMPROVED YEAR-TO-YEAR RETURN MATCHING

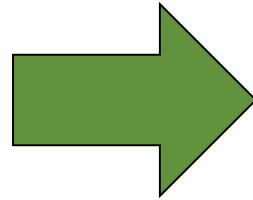
Census Methodology Switch

Return-based

Methodology

Census Methodology Switch

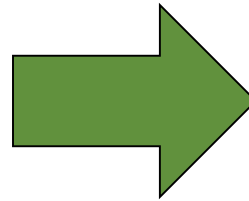
Return-based
Methodology



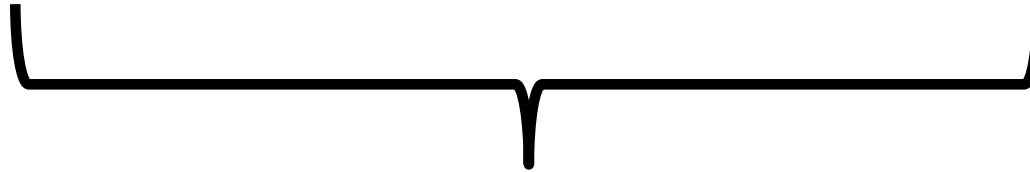
Individual-based
Methodology

Census Methodology Switch

Return-based
Methodology



Individual-based
Methodology



Hybrid Methodology

Year 1

Primary

Secondary

Dependent 1

Dependent 2

Dependent 3

Dependent 4



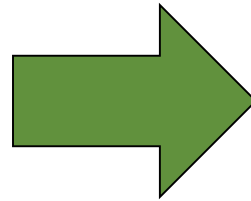
Year 2

Primary

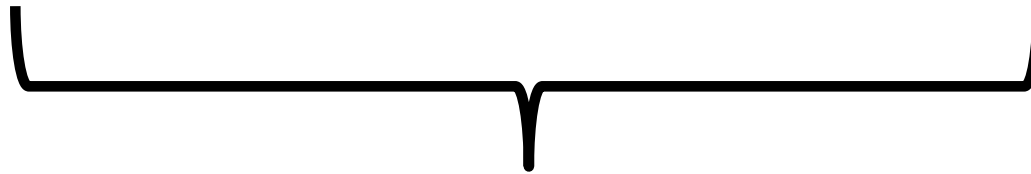
Secondary

Census Methodology Switch

Return-based
Methodology



Individual-based
Methodology



Hybrid Methodology

Year 1

Primary

Secondary

Dependent 1

Dependent 2

Dependent 3

Dependent 4



Year 2

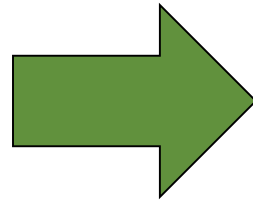
Primary

Secondary

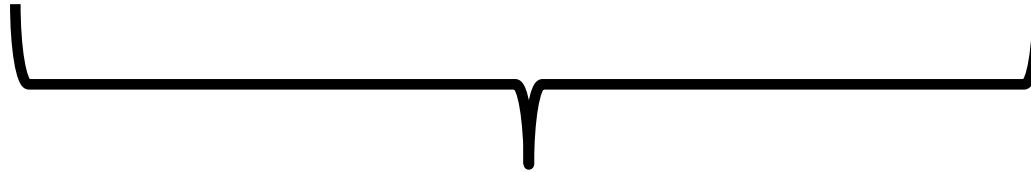


Census Methodology Switch

Return-based
Methodology



Individual-based
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Hybrid Methodology

Year 1

Primary

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Dependent 4



Year 2

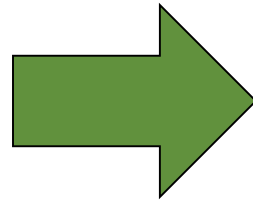
Primary

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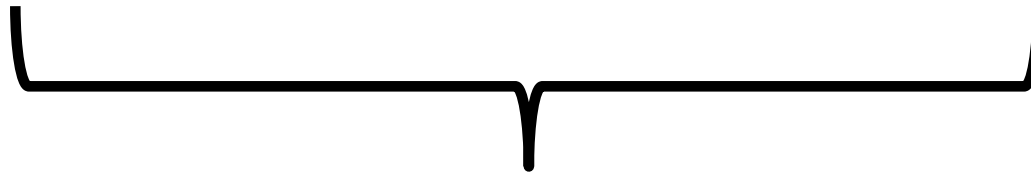


Census Methodology Switch

Return-based
Methodology



Individual-based
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Hybrid Methodology

Year 1

Primary

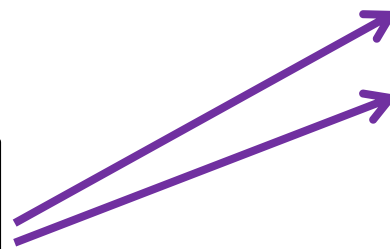
Secondary

Dependent 1

Dependent 2

Dependent 3

Dependent 4



Year 2

Primary

Secondary

Expanded Matching between filers

YEAR 1	YEAR 2	Percent of the total matched returns
1. Primary filer	→ Primary filer	94.6%
2. Primary filer	→ Secondary filer	0.8%
3. Secondary filer	→ Primary filer	1.7%
4. Secondary filer	→ Secondary filer	less than 0.1%
5. Dependent filers	→ Primary filer	2.8%
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Gross Migration File

**Migration
Flows** →

Total Matched Returns (1)	Non-migrant Returns (2)	Outflow Returns (3)	Inflow Returns (4)	Same State Returns (5)
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Gross Migration File

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Age Categories

Under 26 (1)	26 under 35 (2)	35 under 45 (3)	45 under 55 (4)	55 under 65 (5)	65 and over (6)
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Gross Migration File

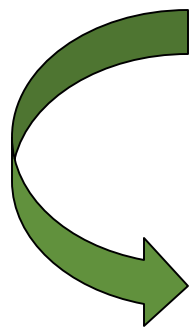
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State

Alabama
Alaska
Arizona
Arkansas
California
....
Wyoming

Gross Migration File

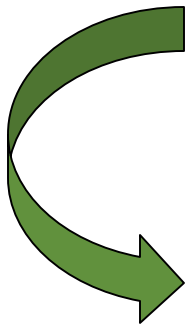
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Arkansas
California
....
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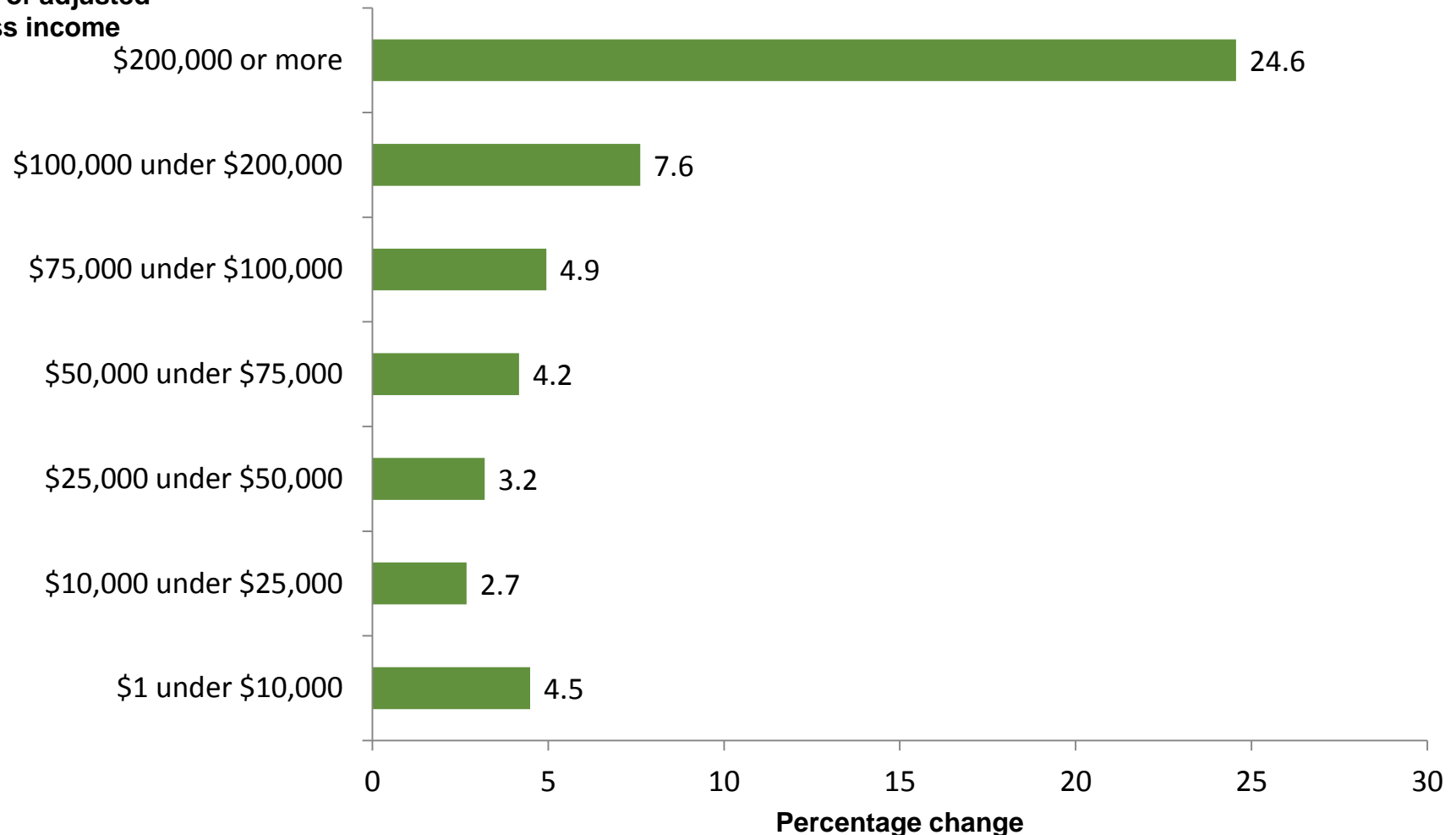
AGI Categories

\$1 under \$10,000
\$10,000 under \$25,000
\$25,000 under \$50,000
\$50,000 under \$75,000
\$75,000 under \$100,000
\$100,000 under \$200,000
\$200,000 or more

COMPARING OLD VS. NEW MIGRATION DATA

Percentage Change in Number of Returns for SOI Migration Data, by AGI, Calendar Years 2011-2012

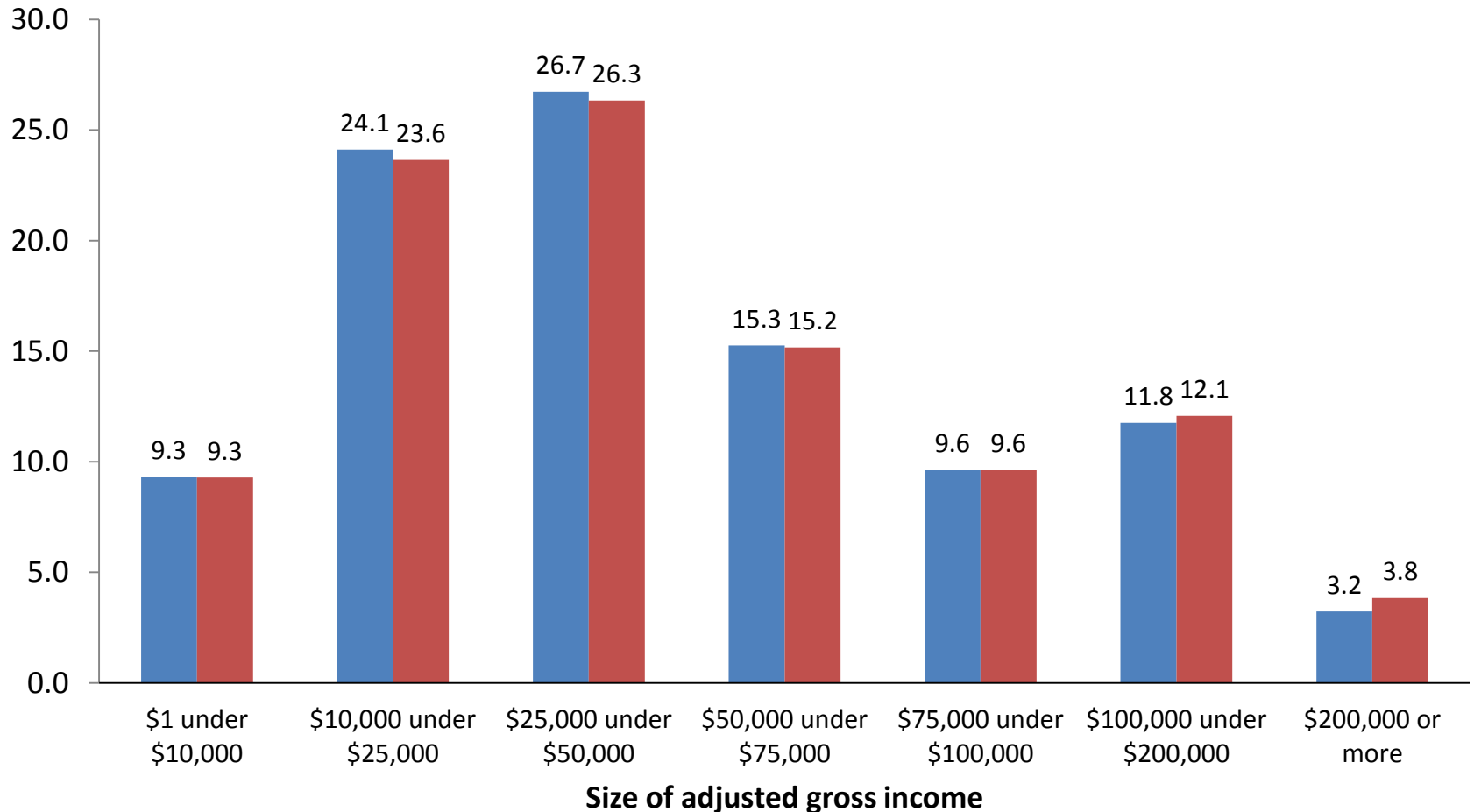
Size of adjusted gross income



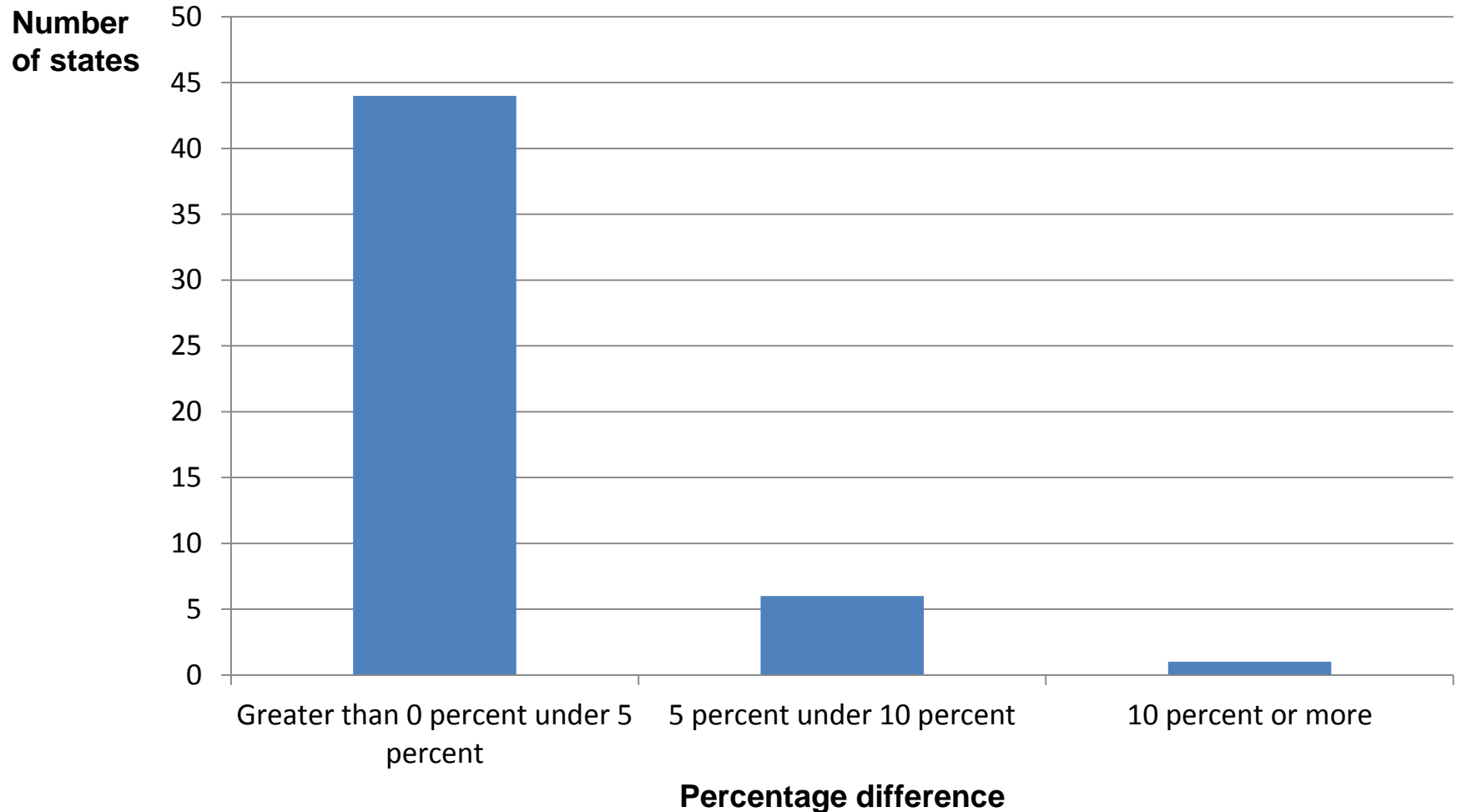
Distribution of Matched Returns, by AGI, Calendar Years 2011-2012

Percentage of matched returns

■ Previous migration data ■ New migration data

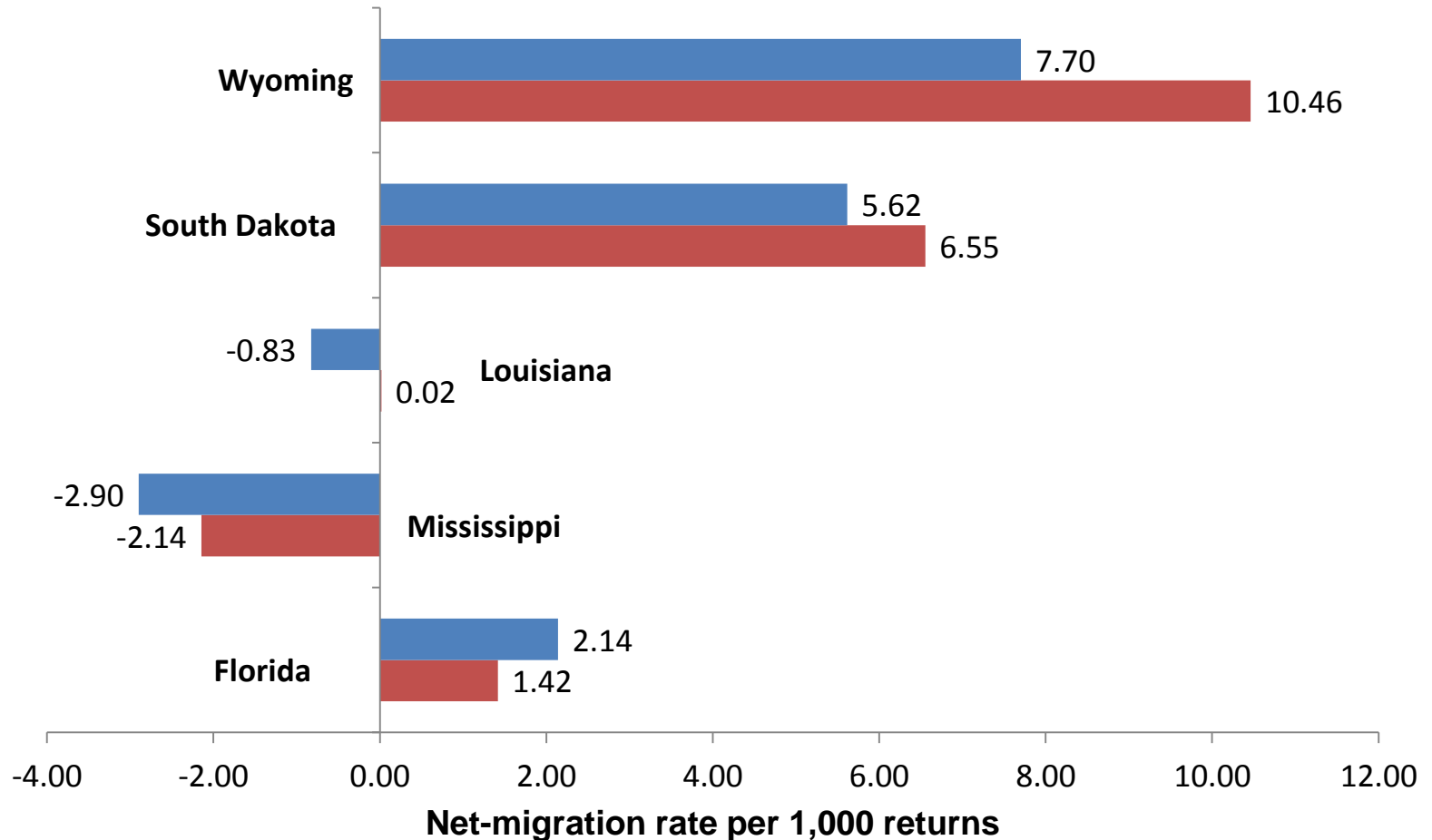


Number of States, by Percentage Difference between the Old and New Migration Data



Top 5 States with Largest Net-Migration Rate Differential, Calendar Years 2011-2012

■ Net migration rate previous migration data ■ Net migration rate new migration data



Department of the Treasury
Internal Revenue Service

Statistics of Income

www.irs.gov/taxstats

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