

Migration Data: Non-migrant and Migrant Returns, Calendar Years 2018–2019



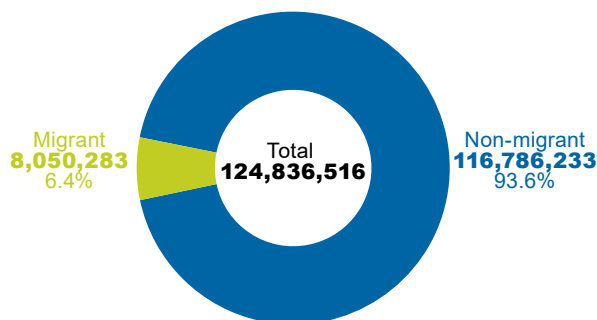
IRS Statistics of Income's migration data for the United States are based on year-to-year address changes reported on individual income tax returns filed with the IRS. They present migration patterns by State and county and are available for inflows—the number of new residents who moved to a State or county and where they migrated from, and outflows—the number of residents leaving a State or county and where they went. The data also include tabulations on the number of nonmigrant returns within a State and county. Data do not represent the full U.S. population because many individuals are not required to file an individual income tax return.

Changes to the Migration Data Disclosure Protection Procedures:

- The State totals and header rows were removed from all county files. State totals can now only be obtained from the State files.
- Counts below 20 at the county level will now be deleted. Previously, counts below 20 were moved to a similar category in another county within the State.
- Data will be removed from the State files only if the counts are below a threshold of 10 returns.
- Records may be removed at the county level that are not removed at the State level. As such, the county totals may not add to the State totals.

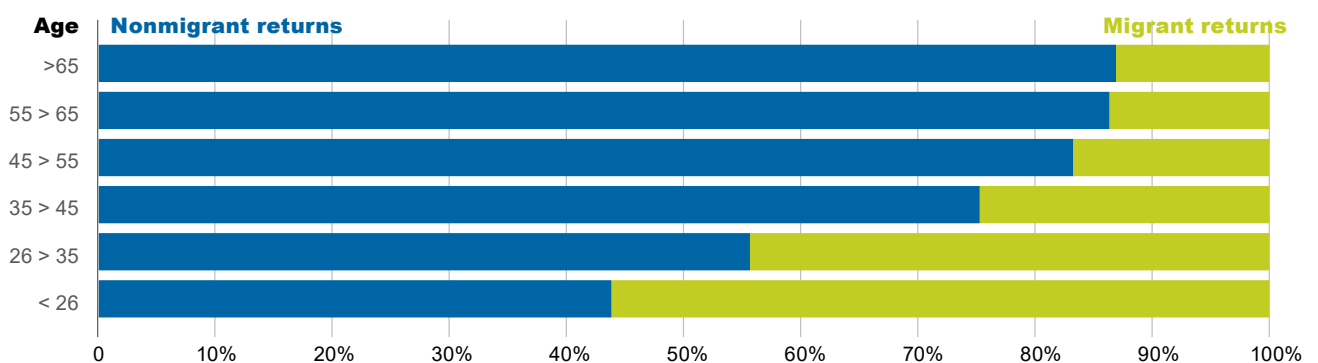
Nonmigrant Returns Make Up the Bulk of the Total Matched Returns

SOI Migration Data: Non-migrant and Migrant Returns as a Percentage of the Total Number of Matched Returns, Calendar Years 2018–2019



For the 2018–2019 migration data, 124.8 million returns were matched between the two years of tax return filings.¹ Of the total number of returns, 93.6 percent or 116.8 million were considered nonmigrant, i.e., the tax filers did not move to another State or county during this period. However, 8 million were identified as migrant returns, representing over 14 million people associated with these returns. Migrant returns are identified by subtracting the number of nonmigrant returns from the total number of matched returns.

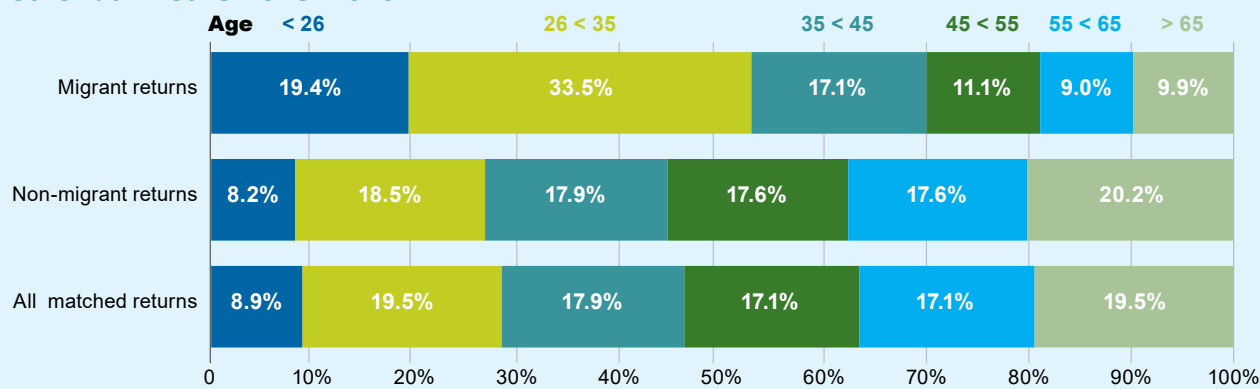
SOI Migration Data: Percentage of the Total Number of Matched Returns, by Type and Age of Taxpayer, Calendar Years 2018–2019



¹ Total matched returns are included in the 2018–2019 gross migration file. Tax returns with a negative adjusted gross income are excluded from this total.



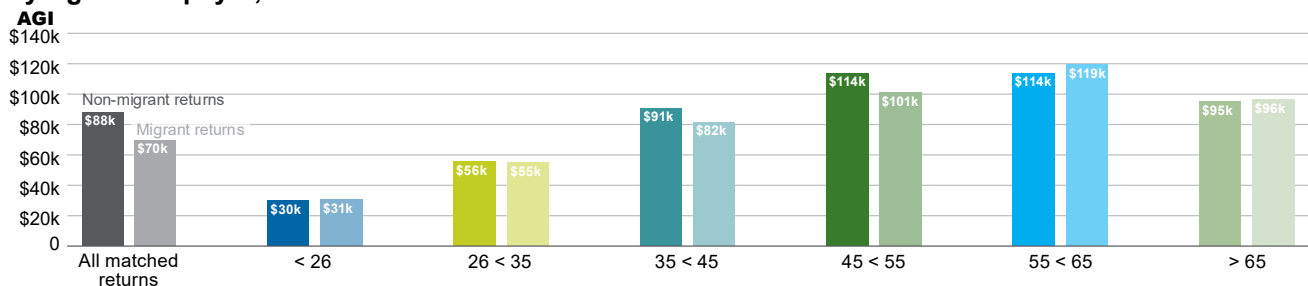
SOI Migration Data: Percentages by Type of Return and by Age of Taxpayer, Calendar Years 2018–2019



Younger Taxpayers Were More Likely To Migrate

Over this period, taxpayers under the age of 35 were more likely to move than were older, primary taxpayers. Taxpayers within the two youngest age groups, under 26 and 26-under-35, accounted for less than a third of all returns (28.4 percent), but over half of all migrant returns (52.9 percent), with taxpayers in the 26-under-35 age bracket comprising the largest share of migrant returns (33.5 percent). Taxpayers in the 35-under-45 age category represented similar shares of migrant (17.1 percent) and nonmigrant (17.9 percent) returns. Taxpayers who were in one of the over age 45 categories—ages 45-under-55, 55-under-65, and 65 and over—had the smallest shares among migrant returns with percentages of 11.1 percent, 9.0 percent, and 9.9 percent, respectively.

SOI Migration Data: Average Adjusted Gross Income: Non-migrant and Migrant Tax Returns, by Age of Taxpayer, Calendar Years 2018–2019



Nonmigrant Returns Have Higher Average Adjusted Gross Income

Overall, the adjusted gross income (AGI) average for returns identified as nonmigrant was higher (\$88,420) than for returns classified as migrant (\$69,878). For the two youngest age groups, under 26 and 26-under-35, there was a minor difference between the AGI average for nonmigrant and migrant returns. By comparison, for the middle two age groups, 35-under-45 and 45-under-55, the AGI average for nonmigrant returns was the higher of the two, but for the oldest two age groups, 55-under-65 (\$119,375) and 65 and over (\$96,512), the average AGI for migrant returns was the higher of the two.

Additional Information

Additional information on SOI's migration data can be found at <https://www.irs.gov/statistics/soi-tax-stats-migration-data>



Individual Tax Statistics

