IRS Migration Database

The IRS Migration Database is a resource created for analyzing historical state to state and county to county migration in the United States. The data was compiled from the IRS SOI U.S. Population Migration Data and was cleaned, collated, and organized into one SQLite / Spatialite database. A number of free tools exist (like the DB Browser) for viewing and manipulating SQLite databases.

Each database record represents the number of tax filers who moved from one county to another county, or from one state to another state, each year. Other attributes include the number of exemptions and total income of the filers who moved. States and counties are identified using ANSI / FIPS codes. For each year there is an inflow and an outflow table, as well as summary or totals tables. There are also four sample views that illustrate how the database can be queried.

While this data can be used to study migration of households (using filers) or individuals (using exemptions) there are limitations with the data that users must be aware of: see our documentation (below and in this blog post), the IRS documentation (on their website and included with the database downloads), and other studies for details. For example, not everyone files taxes, so the data does not represent every possible move. The IRS implemented a number of methodological improvements beginning in 2011-12 which would impact any comparisons made before and after that time period.
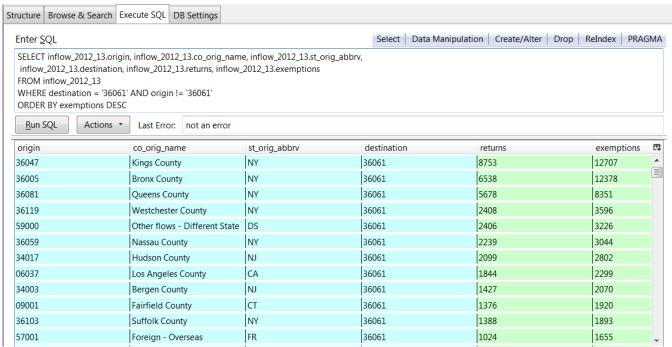
For users who only wish to generate a simple report for an individual county or state for more recent years, you can use this tool provided by the MCDC.

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IRS Migration dataset creation scripts on GitHub

Name	File Type	Download	Metadata
State to State Database (1988-2018)	sqlite	irsmig_state_database.zip	XML
County to County Database (1990-2018)	sqlite	irsmig_county_database.zip	XML
Brief User Guide	pdf	User_Summary.pdf	
Changes in Definitions	doc	Data_Changes_Definitions.docx	
Workflow Documentation	doc	IRS_Database_Workflow.docx	
(All documentation, including additional files, are included within each ZIP file for each database)			

Example: Filers that moved to New York County between 2012 and 2013:

Database Screenshot