

# Updates to IRS Migration Data

Janine has cranked out a new version of our recently released [IRS Migration Database](#), which contains state to state and county to county flows that represent where tax filers have moved from year to year. Here are the salient changes:

1. We have added the two latest years of data: 2013-14 and 2014-15.
2. Beginning with 2013-14 the IRS added a new category to the state migration files to count internal state migrants. In the past, any filer who remained in the state was counted as a non-migrant, but now non-migrants are counted as filers whose address did not change. If they moved within the same state they are counted in a new, separate category as internal migrants. Since the non-migrants and internal migrant categories are mutually exclusive, both are stored in the regular inflow and outflow tables. The county migration tables do not have a comparable category: any person who remained in the same county was counted as a non-migrant, even if their address within the county changed.
3. Beginning with 2013-14 the IRS increased the thresholds for disclosure in reporting migration flows. Individual state to state flows were suppressed if there were less than 10 migrant filers (previously the threshold was 3). Individual county to county flows were suppressed if there were less than 20 migrant filers (previously the threshold was 10).
4. For this iteration of our database, we modified the county tables by moving records for Other Flows by US region (Northeast, Midwest, South, and West) from the regular inflow and outflow tables to the totals tables from 1995-1996 forward. These categories represent subdivisions of the Other Flows - Different State category. For these filers, their specific county of origin or destination is not tabulated because the total number of migrants was too small and fell under the disclosure thresholds. So they were aggregated into categories for Other Flows - Same State and Other Flows - Different State. For the latter, subcategories were provided that indicated the number of migrants from the other states by region; since these values are not mutually exclusive (they represent portions of Other Flows - Different State) they were moved out of the inflow and outflow tables and into the totals tables to avoid double counting. The state tables were unaffected, as their flows are not categorized in this manner.
5. The way the Other Flows - Different State category was tabulated for counties prior to 1995-1996 was quite different; in these years, the categories represent different levels of specificity that were allowed by the disclosure rules. If the number of migrants could be reliably reported by region, then other flows categories for regions were reported. If this was not possible, then the region data was collapsed into one Other Flows - Different State category. For these earlier years these categories were mutually exclusive, so this data remains in the regular inflow and outflow tables.