

The County-to-County Migration Patterns of Kansas Taxpayers, 1985-2004

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Key Findings

- From 1985 to 2004, Kansas experienced a net inter-state outflow of about 68,000 taxpayers.
- About 11 percent of Kansas-related taxpayers relocate across state or county lines in a given year:
 - Each year, from 1985 to 2004, an average of at least 35,000 taxpayers moved into Kansas and an average of at least 38,400 taxpayers moved out of Kansas.
 - In addition to the inter-state migration, each year, from 1985 to 2004, an average of at least 32,500 taxpayers moved from one Kansas county to another.
- Income data became available for migrating taxpayers beginning in 1996:
 - From 1996 to 2004, the net inter-state out-migration of 32,908 taxpayers resulted in a corresponding out-migration of \$2.2 billion of (real) adjusted gross income.
 - From 1996 to 2004, the following general pattern was discovered regarding Kansas taxpayers: (1) Non-migrant taxpayers tended to have higher incomes than migrant taxpayers, (2) intra-state migrants tended to have lower incomes than inter-state migrants, and (3) inter-state out-migrants tended to have higher incomes than inter-state in-migrants.
- From 1985 to 2004, only eight (of 105) Kansas counties experienced a net inflow of migrating taxpayers: Butler, Douglas, Franklin, Johnson, Leavenworth, Linn, Miami, and Pottawattamie. Of these eight counties, only Johnson and Linn received a substantial part of their net in-migration from out of state; in the other counties, intra-state migration drove the net inflows.

Note to the Reader: An on-line resource is available to supplement the data in this report. It provides for each Kansas county the most complete information available with regard to county-to-county migration patterns. The available data is categorized into three time periods: 1985 to 2004, 1996 to 2004, and 2000 to 2004. The reader can access the on-line resource from the Web sites of either Kansas Inc. (<http://www.kansasinc.org>) or the Center for Applied Economics at the KU School of Business (<http://www.cae.business.ku.edu>).

I. Overview

The state of Kansas—like most states—has a mobile population. About 11 percent of Kansas-related taxpayers relocate across state or county lines in a given year. Each year, from 1985 to 2004, an average of at least 35,000 taxpayers moved into Kansas and an average of at least 38,400 taxpayers moved out of Kansas; in addition to the inter-state migration, an average of at least 32,500 taxpayers moved from one Kansas county to another. Over the past two decades, Kansas experienced a net inter-state outflow of about 68,000 taxpayers.

All of the information in this report derives from a dataset maintained by the U.S. Internal Revenue Service (IRS). Table 1 provides a state-level summary of Kansas-related inter-state and intra-state taxpayer migration; it reports only the domestic migration of taxpayers whose movement can be explicitly identified. Table 1 excludes international migration and migration that cannot be identified as inter-state, intra-state, or international due to IRS procedures used to protect the privacy of individual taxpayers. (Table 4 provides information on taxpayer migration statistics that cannot be accurately categorized.)

Table 1: State of Kansas						
Taxpayer Migration Statistics						
Filing/Calendar Years 1985 to 2004						
Year	Non-Migrant Taxpayers	Intra-State Churn	Inter-State Taxpayer Inflow	Inter-State Taxpayer Outflow	Inter-State Taxpayer Net-Flow	Change in Total KS Taxpayers
1985	800,244	30,902	34,848	-40,490	-5,642	--
1986	815,718	29,132	34,229	-39,984	-5,755	7,949
1987	832,308	29,324	35,196	-39,460	-4,264	12,518
1988	840,556	29,421	34,882	-36,974	-2,092	6,253
1989	861,596	31,900	34,471	-38,366	-3,895	19,624
1990*	875,515	32,552	35,443	-39,677	-4,234	10,337
1991*	820,843	30,732	32,720	-37,357	-4,637	-61,129
1992	831,408	31,496	35,544	-34,798	746	12,075
1993	829,265	34,189	35,248	-34,320	928	1,478
1994	827,921	33,083	34,458	-36,417	-1,959	-4,409
1995	831,303	33,012	34,998	-38,013	-3,015	296
1996	840,688	31,835	34,624	-39,041	-4,417	3,791
1997	850,942	32,056	36,380	-38,009	-1,629	8,846
1998	859,780	32,928	37,566	-37,949	-383	9,327
1999	875,197	34,304	36,975	-39,766	-2,791	14,002
2000	891,462	34,617	35,834	-40,071	-4,237	12,341
2001*	897,815	34,762	35,151	-41,342	-6,191	307
2002	905,161	35,700	35,906	-40,018	-4,112	4,172
2003	911,229	34,549	33,747	-38,501	-4,754	163
2004	911,295	34,303	32,171	-38,025	-5,854	-6,034
Total	--	650,797	700,391	-768,578	-68,187	51,907

Note: An asterisk (*) on Filing/Calendar Year denotes a recessionary quarter(s).
Source: U.S. Internal Revenue Service, Statistics of Income Division; authors' calculations.

The term “taxpayer” refers to a person(s) that filed a tax return with the IRS. The number of taxpayers can change as the result of four general factors: (1) in-state economic factors, like internal population growth and the labor force participation rate; (2) in-state social factors, like the divorce rate and the level of voluntary compliance with reporting requirements; (3) net inter-state migration; and (4) changes in law or public policy that either mandate or motivate non-filers to become filers, like federal welfare reform and the earned income tax credit. The change in total taxpayers in a given year is calculated as the change in non-migrant taxpayers plus the change in intra-state migrants (because they remain within Kansas) plus the net result of inter-state migration. Despite a steady net out-migration, Table 1 shows that the total number of taxpayers in the sample increased each year with the exception of 1991, 1994, and 2004.

Year	Non-Migrant AGI	Intra-State AGI Churn	Inter-State AGI Inflow	Inter-State AGI Outflow	Inter-State AGI Net-Flow	Change in Total AGI
1996	\$33,227,289	\$817,120	\$1,176,731	-\$1,307,913	-\$131,182	--
1997	35,479,777	858,589	1,253,379	-1,378,195	-124,816	\$2,169,141
1998	38,068,593	932,435	1,409,736	-1,454,821	-45,085	2,617,577
1999	40,768,141	1,043,224	1,401,482	-1,632,033	-230,551	2,579,786
2000	43,684,499	1,060,124	1,500,563	-1,715,222	-214,659	2,718,599
2001*	45,908,424	1,073,205	1,445,305	-1,901,434	-456,129	1,780,877
2002	44,777,773	1,111,021	1,482,655	-1,715,342	-232,687	-1,325,522
2003	44,351,865	1,032,196	1,328,491	-1,642,662	-314,171	-818,904
2004	45,019,601	1,067,674	1,310,852	-1,538,587	-227,735	475,479
Total	\$371,285,962	\$8,995,588	\$12,309,194	-\$14,286,209	-\$1,977,015	\$10,197,033

Note: An asterisk (*) on Filing/Calendar Year denotes a recessionary quarter(s).
Source: U.S. Internal Revenue Service, Statistics of Income Division; authors' calculations.

Beginning in 1996, the IRS began to report adjusted gross income (AGI) statistics in its taxpayer migration database. Table 2 illustrates the current-dollar AGI associated with Kansas’ non-migrant and migrant taxpayers. As one would expect, the pattern of AGI flows mirrors the flow of taxpayers reported in Table 1. Over the 1996-to-2004 time period, Kansas experienced a net inter-state outflow of AGI equal to \$1.98 billion (\$2.2 billion in constant 2006 dollars). This total outflow resulted from an annual average net outflow of \$219.7 million. Yet, despite the steady outflow, total Kansas AGI increased by \$10.2 billion (\$11.6 billion in constant 2006 dollars), with annual increases in each year except 2002 and 2003, which are the years immediately following the national economic recession of 2001.

Combining the taxpayer data in Table 1 (1996-2004) with the income data in Table 2 allows one to create income-per-taxpayer profiles, as shown in Table 3. It shows that a general trend of positive growth in per-filer AGI (non-migrant and intra-state migrants) accounted for a significant amount of the positive change in total AGI reported in Table 2. Recall that the late 1990s were years of significant income growth nationwide. Table 3 also reveals another general pattern: (1) Non-migrant taxpayers tended to have higher incomes than migrant taxpayers, (2) intra-state migrants tended to have lower incomes than inter-state migrants, and (3) inter-state

out-migrants tended to have higher incomes than inter-state in-migrants. The latter tendency is documented in the far right-hand column of Table 3, which shows the difference between the average per-taxpayer incomes of inter-state migrants.

Table 3: State of Kansas					
Migration-Related Adjusted Gross Income per Taxpayer (Current Dollars)					
Filing/Calendar Years 1996 to 2004					
Year	Average Non-Migrant AGI	Average Intra-State Churn AGI	Average Inter-State AGI Inflow	Average Inter-State AGI Outflow	Average AGI Net-Flow
1996	\$39,524	\$25,667	\$33,986	\$33,501	\$485
1997	41,695	26,784	34,452	36,260	-1,807
1998	44,277	28,317	37,527	38,336	-809
1999	46,582	30,411	37,904	41,041	-3,137
2000	49,003	30,624	41,875	42,805	-929
2001*	51,134	30,873	41,117	45,993	-4,876
2002	49,469	31,121	41,293	42,864	-1,572
2003	48,673	29,876	39,366	42,665	-3,299
2004	49,402	31,125	40,746	40,463	284

Note: An asterisk (*) on Filing/Calendar Year denotes a recessionary quarter(s).
Source: U.S. Internal Revenue Service, Statistics of Income Division; authors' calculations.

II. County-by-County Detail

Tables 4 through 7 provide information similar to that provided in Tables 1-3, but on a county-level basis. However, because of the large number of counties in Kansas, the migration statistics are summed over different time periods. Table 4 covers the full data sample period from 1985 to 2004. It includes information related only to the number of taxpayers and their dependents (taxpayer and dependent exemptions). Tables 5 through 7 cover the period 1996 to 2004, and provide more detail. Starting in 1996, the IRS significantly improved the consistency of its reporting procedures and, as stated above, began to include information about income.

The IRS employs privacy-related data suppression procedures that significantly diminishes the quality of the information related to taxpayer migration. The quality diminishes the most in less populated counties. Starting in 1996, as explained in the Appendix, the IRS provides detailed origin-destination information for county-to-county taxpayer migration only if the number of total migrants from or to a particular county sums to 10 or more. If this criterion is not met, the migrants will be placed in an “Other” category. Procedures used before 1996 were both more complicated and more restrictive.

Trego County in western Kansas offers a good example of how the IRS data suppression procedure diminishes the quality of the migration information. From 1985 to 2004, an average of 68 taxpayers migrated into Trego and an average of 94 taxpayers migrated out of Trego. The most commonly cited migration origin and destination was Ellis County. However, Ellis is explicitly listed as an origin (or destination) only when enough taxpayers migrated to overcome the suppression procedures. In many years, the IRS reported no explicit origin or destination county for Trego migrants; it only reported the total number of out- or in-migrants. As a result,

no one can say with certainty where these migrants went to or came from. As an illustration, let us say that nine taxpayers mover from Trego to Ellis in 1996 and eleven taxpayers moved from Trego to Ellis in 1997. In 1996, the IRS would have placed the nine taxpayers in the category “Other—Same State.” In 1997, the IRS would have placed the eleven taxpayers in Ellis County. Thus the reporting procedure only reveals 55 percent of the true information. (For the 1985 to 2004 period, the IRS reports 380 taxpayers moving from Trego to Ellis, but 539 taxpayers moving from Trego to another, unknown, county in Kansas, and 336 moving to counties outside of Kansas.)

Despite the information limitations produced by the IRS data suppression procedures, the following tables reveal a significant amount of useful information about the migration patterns related to Kansas Taxpayers. The discussion that follows describes how to interpret the tables, and provides some illustrations regarding how one can use the information for analysis.

Discussion of Table 4

Table 4 (see p. 9) provides a county-by-county breakdown of the inter-state, intra-state, and unallocable taxpayer migration, for the 1985 to 2004 time period. The unallocable category results from the IRS data suppression procedures discussed above. The inflow and outflow data for each category are combined to calculate a Net Flow category. The Net Flow category also provides a summary figure for taxpayer “exemptions.” The number of exemptions listed by a taxpayer offers a good approximation of family size—or, in aggregate, population.

Over the two decades of recorded data, only eight Kansas counties experienced a net inflow of taxpayers: Butler, Douglas, Franklin, Johnson, Leavenworth, Linn, Miami, and Pottawattamie. Of these eight counties, only Johnson and Linn received a substantial part of their net in-migration from out of state; in the others, intra-state migration drove the net inflows.

One can gain some additional insight into the family-nature of the migrants. The net flow of exemptions tends to correlate with the net flow of taxpayers. However, 10 counties had net outflow of taxpayers and net inflow of exemptions. Only Leavenworth County had a net inflow of taxpayers and a net outflow of exemptions.

To illustrate, compare Jefferson and Leavenworth, which are contiguous to each other. From 1985 to 2004, Jefferson had a net outflow of 139 taxpayers and a net inflow of 2,235 exemptions; Leavenworth had a net inflow of 678 taxpayers and a net outflow of 50,019 exemptions. For Jefferson, the average taxpayer migrating into the county had 2.23 exemptions, while the average taxpayer migrating out of the county had 1.96 exemptions. So, one can make a general statement for Jefferson that larger families are moving in and smaller families (primarily couples?) are moving out. Leavenworth County experienced the opposite trend: the average taxpayer migrating into the county had 1.31 exemptions, while the average taxpayer migrating out of the county had 2.56 exemptions. So, one can make a general statement for Leavenworth that smaller families (primarily singles?) are moving in and larger families are moving out. (The on-line resource mentioned in the “Key Findings” section at the beginning of the report can be used to conduct this type of analysis for any county, including by origin and destination counties.)

The reader should know that the county details in Table 4 do not sum to the reported state totals. The authors were unable to reconcile the differences, which are not uniform across categories. Most of the differences are less than one percent. However, the difference for the net taxpayer flow is 12.6 percent. Unfortunately, there is no way to know if the error is concentrated in a few counties or spread more evenly over an abundance of counties. The likely reason for the errors is the data suppression procedures used for the pre-1996 data.

Discussion of Table 5

Table 5 (see p. 11) is constructed identically to Table 4, except that it includes adjusted gross income (AGI) data and covers the 1996-to-2004 time period. With the new, shorter time frame, only Elk County joined the ranks of counties with a net taxpayer inflow. This net inflow resulted primarily from inter-state migration, but also a smaller net intra-state inflow.

Ten counties experienced a net taxpayer outflow combined with a net AGI inflow: Chautauqua, Comanche, Harvey, Jackson, Jefferson, McPherson, Marion, Osage, and Ottawa. Douglas County was the only county to experience net taxpayer inflow combined with a net AGI outflow.

To illustrate, compare Jefferson and Douglas, which are contiguous to each other. From 1996 to 2004, Jefferson had a net outflow of 33 taxpayers and a net inflow of \$19.6 million of inflation-adjusted AGI; Douglas had a net inflow of 371 taxpayers and a net outflow of \$6.7 million of inflation-adjusted AGI. For Jefferson, the average taxpayer migrating into the county had an AGI of \$38,736, while the average taxpayer migrating out of the county had an AGI of \$34,132. One could argue that this trend is consistent with the observation above that on balance larger, more established families are migrating into Jefferson County. Douglas County experienced the opposite trend: the average taxpayer migrating into the county had an AGI of \$35,377, while the average taxpayer migrating out of the county had an AGI of \$35,982. The presence of the University of Kansas (and, to a much lesser extent, Baker University) in Douglas County may account for the relatively small difference of incomes for Douglas' in- and out-migrants: In-migrants had average exemptions of 1.62, while out-migrants had average exemptions of 1.63. These similar exemption profiles suggest an abundance of singles and couples. In addition, Table 5 shows that most of the AGI gain for Jefferson is coming from intra-state migration, while most of the AGI loss for Douglas is the result of inter-state migration.

As with Table 4, the county-level details in Table 5 do not sum to the state-level details. However, the differences are much smaller than in Table 4, typically less than 0.5 percent. The net taxpayer and exemption figures are off by 1.2 percent.

Discussion of Tables 6 and 7

For years 1996 to 2004, Tables 6 (see p. 13) lists for each Kansas county the top-6 origin and destination counties related to inter-state taxpayer migration. It also includes the average inflation-adjusted AGI per migrating taxpayer. Table 7 (see p. 20) contains the same information for intra-state migration. If a county has less than six entries listed in a given category, the IRS data suppression procedures have limited the amount of detail that can be reported. As discussed above and in the Appendix, the data suppression procedures have probably also reduced the actual number of taxpayers listed by a significant amount; the reader should interpret the numbers reported as a representative sample. As with the other tables, international migration is

excluded from the sample. (The on-line resource referenced in the “Key Findings” section at the beginning of the report provides the fullest possible detail for each county, for time periods 1985-2004, 1996-2004, and 2000-2004.)

The Kansas City metro area constitutes the most vibrant part of the Kansas economy. Table 6 shows that three Missouri counties—Jackson, Clay, and Platte (each contiguous to the state line of Kansas)—represent three of the top-6 origins and destinations for Kansas’ inter-state migrants. (Maricopa County in Arizona is also a top inter-state origin and destination.) The taxpayers migrating into Kansas from Jackson and Clay have a higher average income than those migrating out to those counties. However, the taxpayers migrating into Kansas from Platte County have a lower average income than those migrating out to Platte.

Table A, below, demonstrates a way to combine the information in Tables 6 and 7 to better understand the inter-state and intra-state migration dynamics (1996-2004) of Kansas’ most economically active border region—the Missouri and Kansas sides of greater Kansas City. The columns report the origin of in-migration (In From) to the counties listed across the top of the table. For example: 13,115 taxpayers migrated into Johnson County from Wyandotte County and 2,135 taxpayers migrated into Johnson County from Platte County. The rows show the destination of out-migration from the counties listed along the left-hand side of the table. For example: 748 taxpayers migrated to Jackson County from Leavenworth County and 2,087 taxpayers migrated to Platte County from Johnson County. The dollar figures in parenthesis represent the average inflation-adjusted AGI of the migrants. For example, on average, taxpayers moving from Jackson to Johnson have higher average incomes than those moving from Johnson to Jackson. Taxpayers moving to Leavenworth from Johnson have higher incomes than those moving to Johnson from Leavenworth. Indeed, Leavenworth has been trading lower-income for higher-income taxpayers from each of the counties listed. Wyandotte has been doing the reverse. (The authors did not conduct the research necessary to map the county-to-county migration of taxpayers among the Missouri counties.)

Table A		Out-Migration To:					
		Johnson	Wyandotte	Leavenworth	Jackson	Clay	Platte
In From:	Johnson		10,062 (\$32,153)	1,943 (\$51,317)	21,342 (\$47,180)	3,418 (\$48,144)	2,087 (\$59,282)
	Wyandotte	13,115 (\$38,254)		2,704 (\$42,336)	7,724 (\$27,559)	1,824 (\$36,547)	1,084 (\$40,356)
	Leavenworth	2,045 (\$42,526)	1,812 (\$30,961)		748 (\$30,024)	409 (\$36,373)	532 (\$42,249)
	Jackson	24,531 (\$54,531)	6,740 (\$25,798)	692 (\$32,031)			
	Clay	3,879 (\$48,963)	1,262 (\$31,607)	295 (\$39,855)			
	Platte	2,135 (\$53,854)	710 (\$34,025)	476 (\$45,107)			

The greater Wichita metro area is the second most vibrant part of the Kansas economy. From an inter-state migration perspective (1996 to 2004), Table 6 shows for Sedgwick County that five of the top-6 in-migration origin counties have also constituted five of the top-6 out-migration destinations. Although the rank-order differs, these counties are: Jackson, MO; Maricopa, AZ; Oklahoma, OK; Tarrant, TX; and Tulsa, OK. For each of these five counties, the number of

Sedgwick County out-migrants has exceeded the number of in-migrants and the average income of the out-migrants has exceeded the average income of the in-migrants. (In addition to these five counties, Los Angeles County, CA ranks as the second most common origin for Sedgwick in-migration and Dallas County, TX ranks as the third most common destination for Sedgwick out-migration.)

Table B, below, uses the data reported in Table 7 (and the more comprehensive data available from the on-line resource) to illustrate the intra-state county-to-county migration patterns among Sedgwick and the counties that surround Sedgwick (1996 to 2004). On balance, 1,239 more taxpayers have moved into Sedgwick from its perimeter counties than have moved out. However, all of the out-migrants had higher average incomes than the in-migrants: the averages were sufficiently greater to have resulted in a net out-migration from Sedgwick of about \$161 million of adjusted gross income. As Wichita residents know, a significant element of this trend is the expansion of east Wichita over the Butler County line toward the city of Andover.

Table B		<i>Out-Migration To:</i>						
		Sedgwick	Harvey	Butler	Cowley	Sumner	Kingman	Reno
<i>In From:</i>	Sedgwick		2,020 (\$41,908)	7,076 (\$51,010)	1,150 (\$36,644)	1,912 (\$38,747)	645 (\$39,822)	1,435 (\$37,924)
	Harvey	2,212 (\$35,593)		299 (\$36,127)	25 (\$25,763)	No Data	No Data	531 (\$31,949)
	Butler	6,529 (\$38,766)	277 (\$37,352)		333 (\$34,218)	161 (\$34,154)	No Data	123 (\$34,717)
	Cowley	1,715 (\$30,943)	10 (\$27,848)	360 (\$32,929)		473 (\$31,015)	No Data	36 (\$25,945)
	Sumner	2,215 (\$35,685)	No Data	151 (\$36,713)	574 (\$29,679)		22 (\$32,275)	No Data
	Kingman	723 (\$33,360)	No Data	No Data	No Data	No Data		165 (\$29,678)
	Reno	2,083 (\$33,474)	553 (\$32,331)	110 (\$33,783)	44 (\$27,910)	No Data	134 (\$33,694)	

A striking feature of Table B—and the overall migration story told by the data in this report—is the general dynamism of taxpayer movements. The volume of county-to-county is remarkably similar. True, over a sufficiently long period of time, the net out-migration for a particular county can add up to a significant share of the taxpayer base. But all counties continue to attract in-migrants.

Table 4: Migration of Kansas Taxpayers by County, 1985-2004

	<u>Inter-State</u>		<u>Intra-State</u>		<u>Unallocable</u>		<u>Net Flow</u>	
	Inflow	Outflow	Inflow	Outflow	Inflow	Outflow	Taxpayers	Exemptions
Kansas	700,391	-768,578	n.a.	n.a.	n.a.	n.a.	-68,187	-203,908
Allen	2,065	-2,471	4,028	-4,747	0	0	-1,125	-1,759
Anderson	1,138	-1,259	2,763	-3,015	0	0	-373	-38
Atchison	3,203	-3,622	3,167	-3,721	0	0	-973	-1,036
Barber	688	-1,281	928	-1,788	0	0	-1,453	-2,878
Barton	3,808	-5,882	6,995	-9,219	0	0	-4,298	-8,348
Bourbon	3,205	-3,746	3,277	-3,590	0	0	-854	-1,135
Brown	2,031	-2,324	2,634	-3,063	0	0	-722	-830
Butler	8,025	-9,091	22,475	-19,935	0	0	1,474	10,378
Chase	187	-326	768	-1,129	629	-433	-304	-324
Chautauqua	509	-631	1,004	-1,162	703	-668	-245	-346
Cherokee	6,217	-6,875	3,028	-3,273	0	0	-903	-2,193
Cheyenne	562	-669	344	-643	252	-122	-276	-362
Clark	215	-237	552	-530	405	-627	-222	-235
Clay	1,488	-1,758	2,669	-3,206	0	0	-807	-755
Cloud	1,438	-1,720	3,046	-3,777	0	0	-1,013	-1,465
Coffey	1,343	-1,596	3,145	-3,258	0	0	-366	183
Comanche	124	-147	204	-258	390	-538	-225	-416
Cowley	6,877	-8,177	7,856	-8,578	0	0	-2,022	-2,406
Crawford	8,039	-10,065	9,490	-8,467	0	0	-1,003	-2,214
Decatur	445	-1,062	782	-1,211	0	0	-1,046	-2,097
Dickinson	3,760	-4,346	6,575	-6,852	0	0	-863	210
Doniphan	2,414	-2,772	1,095	-1,306	0	0	-569	-696
Douglas	29,690	-33,158	37,041	-29,805	0	0	3,768	5,375
Edwards	218	-430	574	-1,129	821	-663	-609	-941
Elk	161	-150	687	-662	626	-715	-53	139
Ellis	4,164	-6,759	10,456	-10,585	0	0	-2,724	-5,538
Ellsworth	517	-695	1,726	-2,144	469	-322	-449	-383
Finney	11,377	-14,650	8,746	-10,411	0	0	-4,938	-11,633
Ford	7,091	-8,966	7,911	-9,311	0	0	-3,275	-6,779
Franklin	3,938	-4,134	8,017	-7,774	0	0	47	1,493
Geary	40,211	-50,076	12,123	-15,674	0	0	-13,416	-37,153
Gove	186	-254	376	-623	497	-662	-480	-656
Graham	238	-347	463	-952	676	-499	-421	-673
Grant	2,064	-2,460	1,841	-2,281	0	-157	-993	-1,799
Gray	763	-1,034	1,698	-1,971	311	-319	-552	-713
Greeley	46	-97	54	-157	380	-493	-267	-522
Greenwood	841	-1,119	2,578	-3,046	340	0	-406	-345
Hamilton	310	-397	247	-399	585	-645	-299	-517
Harper	722	-1,080	1,508	-1,942	562	-326	-556	-819
Harvey	5,207	-6,075	10,884	-11,012	0	0	-996	215
Haskell	415	-710	871	-1,247	764	-543	-450	-883
Hodgeman	62	-148	283	-500	406	-500	-397	-678
Jackson	1,386	-1,514	4,826	-5,386	0	0	-688	194
Jefferson	1,788	-2,100	7,748	-7,575	0	0	-139	2,235
Jewell	681	-836	756	-1,289	122	0	-566	-941
Johnson	201,845	-178,215	84,690	-57,849	0	0	50,471	103,017
Kearny	644	-1,154	1,289	-1,734	431	-91	-615	-1,191
Kingman	879	-938	2,819	-3,245	213	-311	-583	-313
Kiowa	452	-598	735	-1,164	511	-374	-438	-952
Labette	4,028	-4,979	4,720	-5,510	0	0	-1,741	-2,719
Lane	81	-133	220	-374	443	-612	-375	-697
Leavenworth	32,821	-32,587	14,648	-14,204	0	0	678	-58,019
Lincoln	260	-213	686	-824	510	-609	-190	16
Linn	1,687	-1,602	3,262	-2,879	0	0	468	1,568
Logan	266	-399	598	-869	567	-622	-459	-585
Lyon	7,684	-10,453	12,068	-13,309	0	0	-4,010	-9,490

Table 4 (Cont.): Migration of Kansas Taxpayers by County, 1985-2004

	<u>Inter-State</u>		<u>Intra-State</u>		<u>Unallocable</u>		<u>Net Flow</u>	
	Inflow	Outflow	Inflow	Outflow	Inflow	Outflow	Taxpayers	Exemptions
McPherson	4,465	-5,091	7,742	-8,065	0	0	-949	-80
Marion	1,585	-1,645	3,704	-4,071	0	0	-427	299
Marshall	1,558	-1,911	2,000	-2,698	0	0	-1,051	-1,190
Meade	1,013	-1,221	1,212	-1,570	99	0	-467	-733
Miami	4,091	-4,530	9,015	-7,999	0	0	577	4,081
Mitchell	590	-918	1,746	-2,505	362	0	-725	-997
Montgomery	8,436	-10,221	6,257	-7,385	0	0	-2,913	-5,253
Morris	876	-958	1,953	-2,163	86	-91	-297	-34
Morton	569	-831	276	-668	846	-745	-553	-1,136
Nemaha	1,206	-1,356	1,932	-2,781	0	0	-999	-1,451
Neosho	2,448	-3,109	4,794	-5,579	0	0	-1,446	-2,160
Ness	150	-365	386	-1,045	608	-472	-738	-1,356
Norton	944	-1,138	1,382	-1,765	0	0	-577	-651
Osage	1,808	-2,016	6,919	-6,803	0	0	-92	1,732
Osborne	455	-474	928	-1,388	433	-479	-525	-809
Ottawa	585	-750	2,485	-2,599	384	-246	-141	634
Pawnee	787	-1,154	2,099	-2,650	275	-153	-796	-1,254
Phillips	981	-1,246	1,373	-1,922	103	0	-711	-1,150
Pottawatomie	3,656	-4,166	8,277	-7,591	0	0	176	1,491
Pratt	1,621	-2,060	3,258	-3,663	0	0	-844	-1,292
Rawlins	469	-716	543	-955	174	0	-485	-718
Reno	9,211	-11,571	15,352	-15,744	0	0	-2,752	-3,900
Republic	946	-1,006	1,233	-1,782	0	0	-609	-793
Rice	1,452	-1,814	3,040	-3,946	0	0	-1,268	-2,037
Riley	25,917	-34,958	27,184	-27,505	0	0	-9,362	-27,939
Rooks	453	-756	1,165	-1,974	533	-268	-847	-1,518
Rush	201	-296	874	-1,212	145	-171	-459	-714
Russell	964	-1,281	2,102	-2,639	110	-141	-885	-1,482
Saline	9,195	-11,436	17,195	-16,478	0	0	-1,524	-2,376
Scott	764	-1,229	1,268	-1,917	373	0	-741	-1,180
Sedgwick	97,915	-111,321	70,576	-62,917	0	0	-5,747	-25,413
Seward	8,788	-11,206	4,197	-5,245	0	0	-3,466	-7,565
Shawnee	29,971	-35,158	37,934	-34,904	0	0	-2,157	-4,063
Sheridan	111	-216	262	-520	478	-573	-458	-697
Sherman	2,137	-2,691	1,718	-2,161	0	0	-997	-1,794
Smith	618	-690	821	-1,216	77	0	-390	-461
Stafford	337	-558	1,086	-1,735	788	-492	-574	-929
Stanton	263	-323	361	-454	178	-218	-193	-425
Stevens	845	-1,526	950	-1,478	702	0	-507	-631
Sumner	3,406	-4,018	8,178	-8,962	0	0	-1,396	-351
Thomas	1,694	-2,142	2,925	-3,343	0	0	-866	-1,581
Trego	172	-336	536	-919	0	0	-547	-1,019
Wabaunsee	658	-919	2,480	-3,015	0	0	-796	-973
Wallace	111	-162	130	-258	413	-508	-274	-533
Washington	833	-869	1,175	-1,769	0	0	-630	-751
Wichita	176	-236	279	-469	0	0	-250	-524
Wilson	1,563	-1,824	3,068	-3,476	0	0	-669	-618
Woodson	197	-256	814	-968	0	0	-213	-546
Wyandotte	41,868	-49,006	33,113	-43,178	0	0	-17,203	-39,814

Source: U.S. Internal Revenue Service, Statistics of Income Division; authors' calculations.

Note: The authors could not reconcile the county-level details with the state-level totals. The likely reason relates to IRS privacy-related data procedures, especially those used in pre-1996 reporting years. Data inconsistencies are magnified in the calculation of Net-Flow figures.

Table 5: Migration of Kansas Taxpayers and Adjusted Gross Income (AGI), 1996-2004

AGI Figures are in Thousands and Inflation-Adjusted to 2006 Dollars

	Inter-State			Intra-State			Net Flow		
	Inflow	Outflow	Net AGI	Inflow	Outflow	Net AGI	Taxpayers	Exemptions	Net AGI
Kansas	318,354	-352,722	-\$2,232,173	n.a.	n.a.	\$ n.a.	-34,368	-56,564	-\$2,232,173
Allen	901	-1,051	-5,953	1,935	-2,209	-5,685	-424	-583	-11,638
Anderson	505	-540	964	1,345	-1,417	2,891	-107	255	3,856
Atchison	1,490	-1,613	-5,008	1,521	-1,588	-2,912	-190	65	-7,920
Barber	428	-505	-1,296	497	-699	-4,425	-279	-360	-5,722
Barton	1,586	-2,246	-22,557	2,988	-3,953	-32,494	-1,625	-2,775	-55,050
Bourbon	1,517	-1,715	-4,156	1,608	-1,713	-885	-303	-140	-5,042
Brown	962	-1,093	-6,316	1,210	-1,509	-11,843	-430	-527	-18,159
Butler	3,813	-4,229	-29,269	10,519	-9,839	115,787	264	3,908	86,519
Chase	187	-174	1,975	523	-618	-3,201	-82	-9	-1,226
Chautauqua	466	-475	2,276	701	-723	4,706	-31	77	6,983
Cherokee	2,933	-3,402	-35,140	1,431	-1,544	-962	-582	-899	-36,102
Cheyenne	360	-330	66	213	-337	-3,599	-94	-64	-3,534
Clark	196	-237	-1,642	361	-407	-2,394	-87	-99	-4,036
Clay	698	-791	-4,390	1,236	-1,431	-3,389	-288	-196	-7,779
Cloud	637	-754	-5,557	1,408	-1,748	-11,144	-457	-667	-16,701
Coffey	580	-673	-1,203	1,427	-1,595	-362	-261	-8	-1,565
Comanche	113	-147	3,698	175	-258	-2,406	-117	-200	1,292
Cowley	3,003	-3,715	-34,536	3,620	-4,128	-13,845	-1,220	-1,631	-48,380
Crawford	3,506	-4,724	-37,364	4,412	-4,052	5,271	-858	-1,634	-32,093
Decatur	383	-384	-398	309	-459	-3,351	-151	-218	-3,749
Dickinson	1,590	-1,825	-6,744	3,155	-3,357	1,375	-437	-97	-5,370
Doniphan	1,175	-1,225	-146	459	-514	-1,959	-105	1	-2,105
Douglas	14,509	-17,098	-70,780	18,698	-15,738	64,049	371	255	-6,731
Edwards	218	-297	-2,835	483	-688	-6,033	-284	-449	-8,868
Elk	161	-150	492	502	-499	3,033	14	224	3,524
Ellis	1,892	-2,882	-35,521	4,888	-4,917	-8,050	-1,019	-1,838	-43,571
Ellsworth	309	-360	375	988	-1,118	-2,726	-181	-39	-2,351
Finney	4,451	-6,408	-76,521	3,631	-4,777	-41,674	-3,103	-7,647	-118,195
Ford	3,199	-4,197	-39,562	3,200	-4,186	-34,630	-1,984	-4,193	-74,192
Franklin	1,917	-1,944	-2,084	4,107	-3,865	20,582	215	1,116	18,498
Geary	17,130	-21,900	-203,770	4,583	-5,231	-14,727	-5,418	-15,696	-218,496
Gove	161	-205	-477	338	-522	-5,441	-228	-268	-5,918
Graham	211	-212	61	380	-570	-4,364	-191	-293	-4,304
Grant	812	-1,230	-19,750	841	-1,082	-10,317	-659	-1,423	-30,066
Gray	421	-585	-6,270	893	-1,013	-5,315	-284	-328	-11,585
Greeley	46	-97	-1,837	54	-157	-2,810	-154	-315	-4,647
Greenwood	452	-487	-317	1,411	-1,446	-380	-70	90	-697
Hamilton	310	-359	-1,989	247	-344	-5,439	-146	-242	-7,428
Harper	454	-534	-2,284	813	-945	-4,821	-212	-223	-7,105
Harvey	2,359	-2,685	-8,007	5,156	-5,219	19,449	-389	308	11,442
Haskell	332	-455	-6,808	604	-672	-4,620	-191	-392	-11,429
Hodgeman	62	-118	-1,046	139	-290	-4,585	-207	-336	-5,630
Jackson	699	-692	2,006	2,424	-2,535	7,412	-104	574	9,419
Jefferson	791	-963	-7,735	3,708	-3,569	27,325	-33	937	19,589
Jewell	322	-360	-840	353	-557	-5,421	-242	-356	-6,261
Johnson	97,662	-88,348	68,116	41,919	-28,691	539,248	22,542	42,272	607,364
Kearny	316	-524	-8,982	646	-738	-1,671	-300	-536	-10,653
Kingman	436	-500	-1,097	1,368	-1,551	-498	-247	-28	-1,595
Kiowa	314	-361	-2,517	481	-664	-7,245	-230	-453	-9,763
Labette	1,743	-2,152	-15,236	2,086	-2,400	-8,587	-723	-858	-23,823
Lane	81	-133	-1,235	200	-362	-4,435	-214	-369	-5,671
Leavenworth	15,114	-15,345	-\$33,741	7,628	-7,179	\$65,712	218	2,404	\$31,972
Lincoln	230	-213	1,100	533	-662	-2,133	-112	1	-1,033
Linn	779	-749	3,878	1,715	-1,446	22,419	299	926	26,297
Logan	235	-308	-3,690	461	-631	-5,339	-243	-326	-9,028
Lyon	3,199	-4,054	-28,270	4,976	-6,068	-46,720	-1,947	-3,753	-74,991

Table 5 (Cont.): Migration of Kansas Taxpayers and Adjusted Gross Income (AGI), 1996-2004

AGI Figures are in Thousands and Inflation-Adjusted to 2006 Dollars

	Inter-State			Intra-State			Net Flow		
	Inflow	Outflow	Net AGI	Inflow	Outflow	Net AGI	Taxpayers	Exemptions	Net AGI
McPherson	1,957	-2,272	-8,322	3,743	-3,818	11,920	-390	193	3,598
Marion	709	-749	-21	1,681	-1,877	150	-236	-3	130
Marshall	729	-890	-4,416	878	-1,273	-10,397	-556	-577	-14,812
Meade	435	-514	-3,765	533	-664	-5,006	-210	-282	-8,771
Miami	1,889	-1,962	9,655	4,288	-3,877	60,532	338	2,006	70,187
Mitchell	295	-354	-1,037	884	-1,104	-4,702	-279	-368	-5,739
Montgomery	3,866	-4,511	-21,281	2,916	-3,470	-19,383	-1,199	-2,030	-40,665
Morris	368	-439	-1,711	951	-1,063	1,062	-183	-89	-649
Morton	538	-634	-5,196	276	-439	-5,759	-259	-548	-10,955
Nemaha	497	-641	-5,366	1,012	-1,239	-6,406	-371	-467	-11,772
Neosho	1,020	-1,281	-8,069	2,166	-2,439	-4,992	-534	-621	-13,061
Ness	150	-204	-1,756	376	-608	-8,654	-286	-437	-10,410
Norton	428	-498	-5,292	610	-751	-4,910	-211	-156	-10,202
Osage	840	-978	-3,446	3,603	-3,603	19,065	-138	754	15,619
Osborne	243	-259	-613	502	-711	-6,477	-225	-307	-7,090
Ottawa	409	-478	-3,914	1,538	-1,532	13,210	-63	381	9,296
Pawnee	336	-507	-5,105	948	-1,169	-8,224	-392	-572	-13,329
Phillips	450	-530	-4,869	625	-851	-10,187	-306	-529	-15,056
Pottawatomie	2,075	-2,284	-7,810	4,768	-4,336	33,401	223	1,096	25,591
Pratt	683	-865	-4,928	1,457	-1,583	-642	-308	-355	-5,570
Rawlins	225	-283	-1,114	256	-379	-3,865	-181	-232	-4,978
Reno	3,970	-4,952	-53,183	7,053	-7,312	-694	-1,241	-1,726	-53,877
Republic	382	-432	-1,085	514	-794	-6,159	-330	-396	-7,243
Rice	672	-739	-3,115	1,378	-1,749	-12,228	-438	-617	-15,343
Riley	8,239	-11,946	-129,767	11,513	-11,869	-64,909	-4,063	-10,240	-194,676
Rooks	306	-940	-1,757	725	-977	-6,144	-886	-1,349	-7,901
Rush	178	-212	-633	606	-698	-3,301	-126	-126	-3,934
Russell	468	-546	-5,500	978	-1,110	-3,868	-210	-314	-9,367
Saline	3,923	-4,966	-46,343	7,514	-7,673	-29,433	-1,202	-2,386	-75,776
Scott	416	-519	-1,934	652	-855	-5,009	-306	-469	-6,943
Sedgwick	42,867	-48,741	-678,731	31,769	-28,371	-91,968	-2,476	-9,751	-770,699
Seward	3,574	-4,893	-74,698	1,742	-2,160	-18,046	-1,737	-4,012	-92,744
Shawnee	13,042	-16,148	-224,311	17,227	-16,203	-45,664	-2,082	-4,350	-269,976
Sheridan	111	-184	-2,594	242	-431	-5,518	-262	-364	-8,111
Sherman	942	-1,221	-10,046	801	-950	-3,513	-428	-825	-13,559
Smith	270	-295	2,674	369	-524	-3,643	-180	-203	-969
Stafford	254	-322	-2,209	637	-833	-7,315	-264	-379	-9,524
Stanton	212	-285	-2,795	277	-373	-3,118	-169	-383	-5,912
Stevens	587	-739	-8,990	604	-675	-2,413	-223	-306	-11,403
Sumner	1,347	-1,528	-5,949	3,329	-3,836	-13,410	-688	-535	-19,358
Thomas	740	-1,020	-9,171	1,271	-1,446	-4,578	-455	-889	-13,749
Trego	172	-223	-1,491	430	-539	-2,764	-160	-271	-4,255
Wabaunsee	267	-294	-5,163	1,067	-1,120	2,818	-80	73	-2,345
Wallace	111	-162	-1,340	130	-258	-3,246	-179	-354	-4,585
Washington	362	-418	523	569	-818	-7,442	-305	-394	-6,919
Wichita	176	-236	-2,855	256	-434	-6,876	-238	-519	-9,731
Wilson	653	-720	-429	1,389	-1,537	-3,897	-215	-162	-4,326
Woodson	163	-173	-330	582	-638	-187	-66	-81	-517
Wyandotte	18,332	-21,218	-163,989	15,681	-19,480	-244,680	-6,685	-15,738	-408,669

Source: U.S. Internal Revenue Service, Statistics of Income Division; authors' calculations.

Note: The authors could not reconcile the county-level details with the state-level totals. The likely reason relates to IRS privacy-related data suppression procedures. Data inconsistencies are magnified in the calculation of Net-Flow figures.

Table 6: Leading Inter-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	Inter-State In-Migration: Origin				Inter-State Out-Migration: Destination			
	County	State	No. of Taxpayers	AGI Per Taxpayer	County	State	No. of Taxpayers	AGI Per Taxpayer
Kansas	Jackson	MO	35,743	\$46,687	Jackson	MO	36,141	\$40,059
	Clay	MO	6,166	44,017	Clay	MO	6,971	42,964
	Los Angeles	CA	3,772	34,840	Maricopa	AZ	5,285	58,693
	Platte	MO	3,741	47,756	Platte	MO	4,465	50,487
	Maricopa	AZ	2,988	53,503	Dallas	TX	3,726	45,555
	St. Louis	MO	2,772	72,438	Tarrant	TX	3,386	62,391
Allen	Jackson	MO	10	18,979	n.a.	n.a.	n.a.	n.a.
Anderson	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Atchison	Buchanan	MO	263	28,500	Buchanan	MO	278	28,172
	Platte	MO	65	38,570	Jackson	MO	99	27,902
	Jackson	MO	50	33,275	Platte	MO	74	47,328
					Clay	MO	34	37,208
Barber	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Barton	n.a.	n.a.	n.a.	n.a.	Jackson	MO	23	28,991
					Kay	OK	15	42,675
					Maricopa	AZ	10	20,217
Bourbon	Vernon	MO	171	25,856	Vernon	MO	197	24,311
	Jasper	MO	20	24,784	Jackson	MO	64	22,409
	Jackson	MO	11	17,322	Jasper	MO	32	21,479
					Collin	TX	24	66,015
					Greene	MO	20	33,072
					St. Louis	MO	11	64,487
Brown	Richardson	NE	106	22,304	Richardson	NE	117	20,443
	Buchanan	MO	11	27,285	Buchanan	MO	65	23,857
	Thurston	NE	11	18,892				
Butler	Tulsa	OK	42	41,727	Jackson	MO	119	34,531
	Harris	TX	24	61,567	Maricopa	AZ	60	52,491
	Maricopa	AZ	22	45,653	Tarrant	TX	56	50,399
	Benton	AR	10	57,957	Oklahoma	OK	47	30,932
	Jackson	MO	10	34,612	Harris	TX	46	63,753
	Oklahoma	OK	10	26,204	Tulsa	OK	46	41,737
Chase	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Chautauqua	Washington	OK	10	27,346	Washington	OK	39	29,020
Cherokee	Jasper	MO	918	25,695	Jasper	MO	1,095	26,902
	Ottawa	OK	375	22,262	Ottawa	OK	429	22,318
	Newton	MO	166	19,876	Newton	MO	190	29,810
	Delaware	OK	11	23,525	Delaware	OK	23	70,384
	Barton	MO	10	22,038	Greene	MO	21	38,158
					Benton	AR	20	14,779

Table 6 (Cont.): Leading Inter-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	Inter-State In-Migration: Origin				Inter-State Out-Migration: Destination			
	County	State	No. of Taxpayers	AGI Per Taxpayer	County	State	No. of Taxpayers	AGI Per Taxpayer
Cheyenne	Dundy	NE	33	22,031	n.a.	n.a.	n.a.	n.a.
Clark	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Clay	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Cloud	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Coffey	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Comanche	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Cowley	Kay	OK	395	24,968	Kay	OK	492	28,638
	Tulsa	OK	12	15,452	Tulsa	OK	95	40,269
	Oklahoma	OK	10	25,593	Oklahoma	OK	62	25,069
					Payne	OK	31	12,138
					Maricopa	AZ	21	63,622
				Carter	OK	11	114,988	
Crawford	Jasper	MO	364	27,109	Jasper	MO	602	33,204
	Barton	MO	250	23,602	Barton	MO	264	26,951
	Jackson	MO	84	28,563	Jackson	MO	215	24,480
	Vernon	MO	64	23,170	Tulsa	OK	99	31,015
	Ottawa	OK	63	19,522	Greene	MO	95	29,609
	Greene	MO	34	23,105	Newton	MO	37	26,447
Decatur	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Dickinson	n.a.	n.a.	n.a.	n.a.	Jackson	MO	11	30,829
Doniphan	Buchanan	MO	566	26,530	Buchanan	MO	605	23,984
	Andrew	MO	24	28,481	Andrew	MO	51	26,518
Douglas	Jackson	MO	1,154	35,251	Jackson	MO	1,688	32,220
	Cook	IL	289	61,368	Cook	IL	458	32,461
	St. Louis	MO	263	58,703	Maricopa	AZ	358	42,632
	Clay	MO	244	38,169	Clay	MO	331	42,982
	Los Angeles	CA	198	36,730	Los Angeles	CA	303	29,312
	Maricopa	AZ	194	40,155	St. Louis	MO	237	35,268
Edwards	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Elk	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Ellis	Arapahoe	CO	11	29,486	Jackson	MO	87	27,806
					Arapahoe	CO	34	35,129
					El Paso	CO	27	23,660
					Maricopa	AZ	20	27,131
					Cook	IL	11	19,806
					Denver	CO	10	23,945

Table 6 (Cont.): Leading Inter-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	Inter-State In-Migration: Origin				Inter-State Out-Migration: Destination			
	County	State	No. of Taxpayers	AGI Per Taxpayer	County	State	No. of Taxpayers	AGI Per Taxpayer
Ellsworth	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Finney	Los Angeles	CA	248	16,814	El Paso	CO	146	35,058
	El Paso	TX	72	15,509	El Paso	TX	136	16,446
	Maricopa	AZ	59	22,793	Los Angeles	CA	130	15,873
	Texas	OK	40	22,506	Maricopa	AZ	122	40,095
	El Paso	CO	33	31,832	Weld	CO	115	39,901
	Harris	TX	30	20,210	Texas	OK	99	27,986
Ford	Los Angeles	CA	135	18,985	El Paso	TX	87	17,760
	El Paso	TX	94	15,038	Texas	OK	60	23,036
	Maricopa	AZ	21	26,062	Maricopa	AZ	57	34,463
	Texas	OK	21	19,098	Los Angeles	CA	48	17,410
	Dawson	NE	12	16,625	Dallas	TX	33	22,932
	El Paso	CO	12	25,700	Jackson	MO	32	31,501
Franklin	Jackson	MO	157	35,071	Jackson	MO	141	31,765
	Clay	MO	11	40,404	Clay	MO	12	20,352
	Larimer	CO	10	36,718				
Geary	Honolulu	HI	424	31,778	Bell	TX	454	31,846
	El Paso	CO	288	29,170	Hardin	KY	414	33,015
	Hardin	KY	273	33,206	Honolulu	HI	410	28,689
	Bell	TX	254	31,119	El Paso	CO	390	29,110
	Bexar	TX	250	27,929	Cumberland	NC	366	29,415
	Muscogee	GA	246	30,986	Muscogee	GA	360	29,524
Gove	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Graham	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Grant	n.a.	n.a.	n.a.	n.a.	Texas	OK	23	30,398
Gray	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Greeley	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Greenwood	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Hamilton	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Harper	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Harvey	Jackson	MO	41	68,197	Maricopa	AZ	20	31,746
	Mercer	OH	10	114,097	Cook	IL	10	34,951
	Oklahoma	OK	10	39,760	Jackson	MO	10	28,186
				Tulsa	OK	10	32,371	

Table 6 (Cont.): Leading Inter-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	<u>Inter-State In-Migration: Origin</u>				<u>Inter-State Out-Migration: Destination</u>			
	County	State	No. of Taxpayers	AGI Per Taxpayer	County	State	No. of Taxpayers	AGI Per Taxpayer
Haskell	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Hodgeman	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Jackson	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Jefferson	n.a.	n.a.	n.a.	n.a.	Jackson	MO	10	39,348
Jewell	Webster	NE	22	-4,006	Nuckolls	NE	11	26,524
Johnson	Jackson	MO	24,531	54,552	Jackson	MO	21,342	47,180
	Clay	MO	3,879	48,963	Clay	MO	3,418	48,144
	Platte	MO	2,135	53,854	Cass	MO	2,325	58,143
	St Louis	MO	1,870	80,855	Platte	MO	2,087	59,282
	Cass	MO	1,719	49,667	Maricopa	AZ	1,858	79,720
	Douglas	NE	1,527	71,010	St Louis	MO	1,644	72,706
Kearny	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Kingman	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Kiowa	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Labette	Jasper	MO	133	30,505	Jasper	MO	207	28,477
	Tulsa	OK	12	20,830	Jackson	MO	43	33,485
					Tulsa	OK	33	24,883
					Delaware	OK	11	32,081
Lane	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Leavenworth	Jackson	MO	692	32,031	Jackson	MO	748	30,024
	Fairfax	VA	570	70,296	Bell	TX	570	67,269
	Platte	MO	476	45,107	Cumberland	NC	566	65,502
	Cumberland	NC	468	65,597	Platte	MO	532	42,249
	Orange	NY	464	70,599	Clay	MO	409	36,373
	Bell	TX	335	62,681	Fairfax	VA	392	75,470
Lincoln	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Linn	Jackson	MO	131	35,201	Bates	MO	56	26,296
	Bates	MO	32	32,818	Jackson	MO	46	33,106
	Cass	MO	10	53,107				
Logan	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Lyon	Los Angeles	CA	238	19,200	Jackson	MO	203	24,903
	Hidalgo	TX	96	16,959	Maricopa	AZ	56	24,770
	Jackson	MO	62	29,471	Hidalgo	TX	52	20,085
	El Paso	TX	16	12,096	Los Angeles	CA	51	15,819
	Cameron	TX	15	14,976	Dallas	TX	44	25,328
	Orange	CA	12	16,217	Benton	AR	33	24,860

Table 6 (Cont.): Leading Inter-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	Inter-State In-Migration: Origin				Inter-State Out-Migration: Destination			
	County	State	No. of Taxpayers	AGI Per Taxpayer	County	State	No. of Taxpayers	AGI Per Taxpayer
McPherson	n.a.	n.a.	n.a.	n.a.	Jackson	MO	20	28,342
Marion	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Marshall	Gage	NE	25	31,197	Gage	NE	87	29,084
Meade	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Miami	Jackson	MO	279	41,298	Jackson	MO	255	32,750
	Cass	MO	142	39,341	Cass	MO	151	40,094
	Bates	MO	49	35,202	Bates	MO	44	34,640
	Clay	MO	23	44,990	Clay	MO	36	29,418
Mitchell	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Montgomery	Nowata	OK	389	25,486	Dallas	TX	332	18,765
	Washington	OK	296	27,327	Delaware	OK	296	28,771
	Tulsa	OK	208	29,034	Greene	MO	199	34,052
	Jasper	MO	43	29,556	Harris	TX	121	24,155
	Jackson	MO	20	28,723	Jackson	MO	117	27,112
				Jasper	MO	105	24,798	
Morris	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Morton	Cimarron	OK	10	48,730	Texas	OK	47	29,023
	Texas	OK	10	45,138				
Nemaha	Richardson	NE	23	19,144	n.a.	n.a.	n.a.	n.a.
Neosho	Jackson	MO	10	18,698	Tulsa	OK	13	21,160
					Jackson	MO	11	34,103
Ness	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norton	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Osage	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Osborne	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Ottawa	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Pawnee	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Phillips	Harlan	NE	10	23,501	n.a.	n.a.	n.a.	n.a.
Pottawatomie	Jackson	MO	10	37,086	Jackson	MO	13	36,775
Pratt	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Rawlins	Hitchcock	NE	14	24,916	n.a.	n.a.	n.a.	n.a.

Table 6 (Cont.): Leading Inter-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	Inter-State In-Migration: Origin				Inter-State Out-Migration: Destination			
	County	State	No. of Taxpayers	AGI Per Taxpayer	County	State	No. of Taxpayers	AGI Per Taxpayer
Reno	Maricopa	AZ	84	32,345	Maricopa	AZ	151	44,968
	Jackson	MO	37	31,138	Jackson	MO	147	43,130
	El Paso	CO	25	26,493	Oklahoma	OK	39	38,181
	Los Angeles	CA	10	14,203	El Paso	CO	30	81,427
				Harris	TX	21	29,537	
				Clay	MO	20	29,645	
Republic	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Rice	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Riley	Jackson	MO	179	29,093	Jackson	MO	423	26,284
	Honolulu	HI	146	44,298	Maricopa	AZ	242	33,407
	El Paso	CO	117	36,895	Dallas	TX	166	30,644
	Lancaster	NE	94	28,773	Cook	IL	147	28,129
	Bexar	TX	93	46,296	El Paso	CO	146	36,333
	Orange	NY	88	24,316	Tarrant	TX	146	30,509
Rooks	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Rush	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Russell	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Saline	Maricopa	AZ	63	35,639	Jackson	MO	181	37,735
	Jackson	MO	62	26,031	Maricopa	AZ	106	36,992
	Los Angeles	CA	40	20,996	El Paso	CO	51	27,193
	El Paso	CO	27	32,956	Lancaster	NE	37	41,080
	Dallas	TX	10	24,105	Dallas	TX	33	33,160
	Douglas	NE	10	50,960	Tulsa	OK	24	46,634
Scott	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sedgwick	Oklahoma	OK	931	37,405	Tarrant	TX	1,233	51,945
	Los Angeles	CA	919	37,392	Jackson	MO	1,199	37,720
	Tulsa	OK	858	42,292	Dallas	TX	1,153	46,102
	Jackson	MO	807	37,574	Maricopa	AZ	1,139	66,197
	Tarrant	TX	733	44,714	Oklahoma	OK	1,029	38,386
	Maricopa	AZ	701	61,916	Tulsa	OK	978	46,993
Seward	Texas	OK	414	27,292	Texas	OK	422	29,220
	Beaver	OK	250	33,258	Beaver	OK	250	43,419
	El Paso	TX	139	14,364	El Paso	TX	131	16,838
	Los Angeles	CA	101	19,202	Oklahoma	OK	113	39,245
	Moore	TX	22	29,077	Potter	TX	77	29,062
	Potter	TX	21	19,587	Dallas	TX	33	23,871

Table 6 (Cont.): Leading Inter-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	Inter-State In-Migration: Origin				Inter-State Out-Migration: Destination			
	County	State	No. of Taxpayers	AGI Per Taxpayer	County	State	No. of Taxpayers	AGI Per Taxpayer
Shawnee	Jackson	MO	590	36,641	Jackson	MO	966	32,630
	Los Angeles	CA	214	32,183	Tarrant	TX	566	79,692
	Maricopa	AZ	212	34,118	Maricopa	AZ	442	40,812
	Tarrant	TX	200	64,514	Clay	MO	309	42,150
	Clay	MO	195	37,117	Harris	TX	253	55,321
	Harris	TX	158	41,637	Dallas	TX	251	57,266
Sheridan	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sherman	Kit Carson	CO	40	24,761	Kit Carson	CO	10	26,927
	El Paso	CO	12	44,409				
Smith	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Stafford	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Stanton	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Stevens	Texas	OK	21	42,217	Texas	OK	10	23,751
Sumner	Kay	OK	46	27,315	Kay	OK	58	26,269
Thomas	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Trego	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Wabaunsee	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Wallace	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Washington	n.a.	n.a.	n.a.	n.a.	Jefferson	NE	20	22,438
Wichita	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Wilson	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Woodson	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Wyandotte	Jackson	MO	6,740	25,798	Jackson	MO	7,724	27,559
	Clay	MO	1,262	31,607	Clay	MO	1,824	36,547
	Platte	MO	710	34,025	Platte	MO	1,084	40,356
	Los Angeles	CA	437	21,481	Cass	MO	373	36,459
	Cass	MO	208	28,542	Maricopa	AZ	225	29,671
	Cook	IL	184	25,282	Los Angeles	CA	206	23,444

Source: U.S. Internal Revenue Service, Statistics of Income Division; authors' calculations.

Table 7: Leading Intra-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	Intra-State In-Migration: Origin			Intra-State Out-Migration: Destination		
	KS County	No. of Taxpayers	AGI Per Taxpayer	KS County	No. of Taxpayers	AGI Per Taxpayer
Kansas	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Allen	Neosho	405	\$24,175	Neosho	464	\$25,790
	Anderson	206	22,273	Anderson	162	25,559
	Woodson	142	22,444	Sedgwick	139	27,436
	Bourbon	81	27,480	Crawford	133	20,355
	Sedgwick	79	26,149	Johnson	132	29,725
	Crawford	79	23,221	Woodson	121	21,645
Anderson	Franklin	274	31,486	Franklin	246	28,860
	Johnson	171	42,376	Johnson	229	35,217
	Allen	162	25,559	Allen	206	22,273
	Miami	127	26,892	Miami	84	26,563
	Linn	35	29,510	Douglas	42	21,327
	Coffey	33	28,890	Wyandotte	11	28,626
Atchison	Leavenworth	283	31,356	Leavenworth	284	32,989
	Brown	143	27,873	Johnson	220	40,440
	Jefferson	121	33,021	Shawnee	194	31,537
	Johnson	110	43,748	Brown	126	29,090
	Shawnee	87	30,632	Jefferson	91	33,901
	Doniphan	65	29,010	Doniphan	81	24,565
Barber	Sedgwick	89	26,909	Sedgwick	148	24,201
	Pratt	10	-8,052	Pratt	88	25,965
Barton	Pawnee	262	26,587	Sedgwick	453	32,832
	Sedgwick	211	34,985	Reno	301	31,500
	Ellis	193	32,085	Ellis	249	26,047
	Reno	180	25,546	Johnson	223	33,805
	Rice	171	24,916	Saline	217	32,059
	Stafford	149	26,327	Pawnee	213	24,588
Bourbon	Crawford	342	27,663	Crawford	448	26,929
	Linn	207	22,695	Johnson	204	33,430
	Johnson	161	38,539	Linn	149	26,808
	Allen	80	27,594	Allen	81	27,480
	Sedgwick	67	37,548	Sedgwick	42	23,636
	Wyandotte	27	27,205	Neosho	14	18,619

Table 7 (Cont): Leading Intra-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	<u>Intra-State In-Migration: Origin</u>			<u>Intra-State Out-Migration: Destination</u>		
	KS County	No. of Taxpayers	AGI Per Taxpayer	KS County	No. of Taxpayers	AGI Per Taxpayer
Brown	Nemaha	186	32,938	Shawnee	227	33,268
	Jackson	141	25,779	Nemaha	195	28,984
	Doniphan	134	26,223	Jackson	153	26,085
	Atchison	126	29,090	Atchison	143	27,873
	Shawnee	112	31,064	Doniphan	128	28,219
	Douglas	11	20,527	Johnson	93	76,243
Butler	Sedgwick	7,076	51,010	Sedgwick	6,529	38,766
	Cowley	360	32,929	Cowley	333	34,218
	Harvey	299	36,127	Harvey	277	37,352
	Greenwood	226	33,154	Johnson	258	47,223
	Sumner	151	36,713	Greenwood	254	31,084
	Johnson	144	50,085	Douglas	189	33,470
Chase	Lyon	207	25,621	Lyon	223	26,806
Chautauqua	Montgomery	247	31,419	Montgomery	264	26,811
	Cowley	64	27,666	Cowley	74	29,221
	Sedgwick	42	31,967	Sedgwick	42	24,249
				Wilson	10	18,815
Cherokee	Crawford	689	26,379	Crawford	751	25,672
	Labette	205	26,130	Labette	194	21,737
	Sedgwick	34	30,955	Johnson	83	37,202
				Sedgwick	63	30,245
Cheyenne	n.a.	n.a.	n.a.	Sherman	11	43,239
Clark	Ford	134	31,069	Ford	120	31,995
Clay	Geary	220	29,176	Riley	248	26,903
	Riley	213	27,162	Geary	213	26,434
	Dickinson	116	30,625	Dickinson	137	30,414
	Cloud	64	25,713	Cloud	54	26,915
	Washington	45	27,758	Saline	47	25,230
	Saline	24	30,304	Washington	33	24,140

Table 7 (Cont): Leading Intra-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	Intra-State In-Migration: Origin			Intra-State Out-Migration: Destination		
	KS County	No. of Taxpayers	AGI Per Taxpayer	KS County	No. of Taxpayers	AGI Per Taxpayer
Cloud	Republic	184	23,094	Saline	270	25,611
	Saline	167	24,130	Republic	139	24,555
	Mitchell	60	20,204	Riley	139	24,170
	Clay	54	26,915	Sedgwick	74	33,298
	Washington	29	24,234	Clay	64	25,713
	Riley	20	20,129	Mitchell	54	27,008
Coffey	Lyon	465	34,363	Lyon	419	25,543
	Franklin	105	31,872	Osage	96	30,238
	Allen	62	22,438	Franklin	91	32,158
	Osage	44	30,380	Johnson	80	37,266
	Shawnee	24	31,196	Shawnee	74	33,678
	Woodson	12	25,440	Sedgwick	57	33,454
Comanche	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Cowley	Sedgwick	1,150	36,644	Sedgwick	1,715	30,943
	Sumner	574	29,679	Sumner	473	31,015
	Butler	333	34,218	Butler	360	32,929
	Lyon	103	21,770	Douglas	150	28,405
	Chautauqua	74	29,221	Johnson	125	39,648
	Finney	68	29,187	Lyon	93	21,054
Crawford	Cherokee	751	25,672	Cherokee	689	26,379
	Bourbon	448	26,929	Johnson	640	32,147
	Labette	431	23,539	Bourbon	342	27,663
	Johnson	356	33,575	Labette	327	23,043
	Montgomery	332	18,765	Sedgwick	302	26,728
	Neosho	295	20,709	Douglas	194	24,328
Decatur	n.a.	n.a.	n.a.	Ellis	11	11,049
				Norton	11	18,301
Dickinson	Saline	884	33,851	Saline	901	28,113
	Geary	516	31,761	Geary	462	28,213
	Riley	187	29,769	Riley	233	26,862
	Clay	137	30,414	Sedgwick	156	31,757
	Sedgwick	132	33,321	Johnson	141	36,742
	Morris	89	30,687	Shawnee	125	32,410

Table 7 (Cont): Leading Intra-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	<u>Intra-State In-Migration: Origin</u>			<u>Intra-State Out-Migration: Destination</u>		
	KS County	No. of Taxpayers	AGI Per Taxpayer	KS County	No. of Taxpayers	AGI Per Taxpayer
Doniphan	Brown	128	28,219	Brown	134	26,223
	Atchison	81	24,565	Atchison	65	29,010
Douglas	Johnson	4,833	36,222	Johnson	6,179	37,575
	Shawnee	2,796	37,899	Shawnee	2,107	34,180
	Sedgwick	1,278	32,096	Jefferson	1,035	37,727
	Leavenworth	951	29,493	Sedgwick	933	29,630
	Jefferson	932	31,375	Wyandotte	781	27,611
	Wyandotte	724	28,827	Leavenworth	759	37,003
Edwards	Ford	65	25,761	Ford	74	28,642
	Pawnee	21	32,101	Pawnee	32	29,416
				Reno	10	25,753
				Sedgwick	10	29,422
Elk	Sedgwick	124	38,263	Sedgwick	77	33,417
	Butler	21	57,434	Montgomery	36	19,589
				Butler	20	31,292
				Greenwood	12	29,036
				Cowley	11	27,981
Ellis	Rooks	294	23,420	Sedgwick	473	29,005
	Russell	289	24,097	Johnson	462	32,827
	Barton	249	26,047	Russell	273	24,589
	Sedgwick	243	34,032	Saline	270	26,273
	Thomas	198	25,565	Douglas	236	31,472
	Saline	189	25,052	Shawnee	212	30,998
Ellsworth	Saline	182	30,105	Saline	217	28,115
	Barton	64	35,310	Barton	79	35,069
	Sedgwick	21	21,295	Rice	44	31,377
	Rice	11	29,114	Butler	15	12,480
	Mcpherson	10	26,974	Sedgwick	12	30,839
	Reno	10	49,545			
Finney	Ford	428	27,148	Sedgwick	627	34,435
	Kearny	347	29,896	Ford	527	25,812
	Seward	306	24,109	Seward	378	23,302
	Sedgwick	226	31,835	Kearny	306	32,044
	Scott	189	31,870	Johnson	204	54,645
	Grant	175	26,413	Douglas	180	28,892

Table 7 (Cont): Leading Intra-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	<u>Intra-State In-Migration: Origin</u>			<u>Intra-State Out-Migration: Destination</u>		
	KS County	No. of Taxpayers	AGI Per Taxpayer	KS County	No. of Taxpayers	AGI Per Taxpayer
Ford	Finney	527	25,812	Sedgwick	664	32,246
	Gray	278	30,629	Finney	428	27,148
	Sedgwick	258	26,564	Gray	303	34,529
	Seward	216	24,784	Seward	176	23,070
	Clark	120	31,995	Johnson	168	35,165
	Meade	85	31,298	Douglas	150	25,350
Franklin	Johnson	1,169	43,134	Johnson	1,031	37,351
	Douglas	650	33,255	Douglas	718	31,089
	Miami	372	34,636	Osage	289	29,605
	Osage	267	29,153	Anderson	274	31,486
	Anderson	246	28,860	Miami	268	31,026
	Wyandotte	186	34,135	Shawnee	197	28,628
Geary	Riley	2,178	28,845	Riley	1,993	25,032
	Dickinson	462	28,213	Dickinson	516	31,761
	Pottawatomie	239	30,623	Shawnee	431	26,101
	Clay	213	26,434	Johnson	265	40,003
	Shawnee	173	27,593	Pottawatomie	262	29,081
	Leavenworth	157	58,013	Sedgwick	236	28,232
Gove	n.a.	n.a.	n.a.	Ellis	40	23,750
Graham	Ellis	22	22,473	Ellis	120	26,469
				Norton	10	21,502
				Rooks	10	17,059
Grant	Finney	132	28,849	Finney	175	26,413
	Stanton	67	33,864	Seward	54	30,004
	Ford	10	23,622	Stanton	25	45,017
				Sedgwick	23	41,031
				Stevens	21	44,003
				Haskell	14	40,578
Gray	Ford	303	34,529	Finney	130	38,605
	Finney	176	30,919	Ford	278	30,629
	Haskell	11	53,949	Haskell	10	27,972
				Sedgwick	10	35,782
Greeley	n.a.	n.a.	n.a.	n.a.	n.a.	

Table 7 (Cont): Leading Intra-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	<u>Intra-State In-Migration: Origin</u>			<u>Intra-State Out-Migration: Destination</u>		
	KS County	No. of Taxpayers	AGI Per Taxpayer	KS County	No. of Taxpayers	AGI Per Taxpayer
Greenwood	Sedgwick	334	33,152	Sedgwick	282	29,328
	Butler	254	31,084	Lyon	247	25,543
	Lyon	207	26,387	Butler	226	33,154
	Elk	12	29,036	Wilson	61	20,001
	Wilson	10	20,449			
Hamilton	Finney	10	25,535	Finney	11	43,537
Harper	Sedgwick	305	34,874	Sedgwick	379	30,724
	Sumner	55	27,078	Sumner	35	22,936
	Barber	31	31,389	Kingman	11	37,812
Harvey	Sedgwick	2,020	41,908	Sedgwick	2,212	35,593
	Reno	553	32,331	Reno	531	31,949
	Marion	427	28,613	Marion	356	33,191
	Mcpherson	312	34,133	Mcpherson	327	34,206
	Butler	277	37,352	Butler	299	36,127
	Saline	127	84,632	Douglas	189	33,186
Haskell	Finney	75	28,755	Finney	135	29,442
	Seward	21	32,437	Seward	33	29,026
	Grant	14	40,578	Gray	11	53,949
	Gray	10	27,972			
Hodgeman	Ford	42	32,956	Ford	61	30,593
Jackson	Shawnee	1,213	37,049	Shawnee	1,343	31,378
	Jefferson	160	33,197	Jefferson	143	35,121
	Brown	153	26,085	Brown	141	25,779
	Pottawatomie	122	33,637	Pottawatomie	94	26,470
	Nemaha	65	31,403	Douglas	72	32,316
	Atchison	51	30,923	Nemaha	61	27,157
Jefferson	Douglas	1,073	37,987	Shawnee	1,235	33,984
	Shawnee	1,058	41,130	Douglas	932	31,375
	Leavenworth	425	37,786	Leavenworth	301	34,121
	Wyandotte	216	43,090	Johnson	195	37,151
	Johnson	162	47,979	Jackson	160	33,197
	Jackson	143	35,121	Atchison	121	33,021
Jewell	Mitchell	22	21,441	Mitchell	54	26,986
Johnson	Wyandotte	13,115	38,254	Wyandotte	10,062	32,153
	Douglas	6,416	37,435	Douglas	4,833	36,222
	Sedgwick	3,281	62,235	Miami	2,553	53,467
	Shawnee	2,536	47,364	Leavenworth	1,943	51,317
	Leavenworth	2,045	42,526	Sedgwick	1,549	54,728
	Miami	2,013	37,065	Franklin	1,169	43,134

Table 7 (Cont): Leading Intra-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	<u>Intra-State In-Migration: Origin</u>			<u>Intra-State Out-Migration: Destination</u>		
	KS County	No. of Taxpayers	AGI Per Taxpayer	KS County	No. of Taxpayers	AGI Per Taxpayer
Kearny	Finney	306	32,044	Finney	347	29,896
Kingman	Sedgwick	645	39,822	Sedgwick	723	33,360
	Reno	134	33,694	Reno	165	29,678
	Pratt	54	28,646	Pratt	106	31,246
	Sumner	22	32,275			
	Harper	11	37,812			
Kiowa	Ford	10	20,045	Pratt	71	35,138
				Sedgwick	61	31,759
				Ford	11	21,992
Labette	Montgomery	444	26,903	Crawford	431	23,539
	Crawford	327	23,043	Montgomery	421	24,602
	Neosho	281	23,582	Neosho	267	24,839
	Cherokee	194	21,737	Sedgwick	211	33,389
	Sedgwick	124	32,022	Cherokee	205	26,130
	Wilson	32	29,243	Johnson	114	34,866
Lane	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Leavenworth	Wyandotte	2,704	42,336	Johnson	2,045	42,526
	Johnson	1,943	51,317	Wyandotte	1,812	30,961
	Douglas	751	38,215	Douglas	951	29,493
	Jefferson	301	34,121	Jefferson	425	37,786
	Atchison	284	32,989	Shawnee	313	31,103
	Shawnee	278	38,252	Atchison	283	31,356
Lincoln	Saline	170	32,785	Saline	205	29,164
Linn	Johnson	535	48,646	Johnson	353	34,434
	Miami	395	39,378	Miami	311	31,776
	Wyandotte	234	33,777	Bourbon	207	22,695
	Bourbon	149	26,808	Wyandotte	65	24,752
	Franklin	12	33,353	Crawford	42	22,245
			Anderson	35	29,510	
Logan	Thomas	39	20,311	Thomas	100	32,328
				Scott	10	23,133
Lyon	Coffey	419	25,543	Johnson	815	31,944
	Sedgwick	395	27,188	Sedgwick	746	27,168
	Shawnee	377	26,854	Shawnee	634	28,498
	Johnson	312	26,488	Coffey	465	34,363
	Osage	251	27,475	Douglas	349	27,153
	Greenwood	247	25,543	Osage	244	31,692

Table 7 (Cont): Leading Intra-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	Intra-State In-Migration: Origin			Intra-State Out-Migration: Destination		
	KS County	No. of Taxpayers	AGI Per Taxpayer	KS County	No. of Taxpayers	AGI Per Taxpayer
McPherson	Saline	587	35,273	Reno	594	29,410
	Reno	561	32,018	Sedgwick	553	33,957
	Sedgwick	342	40,937	Saline	526	29,003
	Harvey	327	34,206	Harvey	312	34,133
	Marion	190	32,654	Marion	188	33,181
	Rice	155	29,506	Johnson	178	32,536
Marion	Harvey	356	33,191	Harvey	427	28,613
	Sedgwick	332	39,348	Sedgwick	368	32,060
	Mcpherson	188	33,181	Mcpherson	190	32,654
	Butler	105	26,408	Butler	87	28,928
	Dickinson	32	37,017	Dickinson	45	23,633
Marshall	Riley	118	27,165	Riley	229	23,309
	Washington	109	24,552	Shawnee	123	29,933
	Nemaha	46	25,618	Nemaha	121	24,935
	Pottawatomie	39	27,814	Pottawatomie	77	29,130
	Shawnee	10	26,094	Washington	76	22,826
	Johnson			54	32,289	
Meade	Seward	122	34,972	Seward	93	38,320
	Ford	28	23,920	Ford	85	31,298
Miami	Johnson	2,553	53,467	Johnson	2,013	37,065
	Linn	311	31,776	Linn	395	39,378
	Wyandotte	269	36,625	Franklin	372	34,636
	Franklin	268	31,026	Douglas	178	29,671
	Douglas	127	30,254	Wyandotte	169	25,772
	Anderson	84	26,563	Anderson	127	26,892
Mitchell	Osborne	60	26,115	Saline	85	21,626
	Cloud	54	27,008	Cloud	60	20,204
	Jewell	54	26,986	Osborne	35	23,212
	Saline	27	32,384	Riley	26	27,656
				Jewell	22	21,441
			Sedgwick	20	30,065	
Montgomery	Labette	421	24,602	Allen	466	30,682
	Wilson	380	25,571	Butler	444	26,903
	Sedgwick	355	36,184	Chautauqua	422	31,357
	Chautauqua	264	26,811	Cowley	390	36,566
	Crawford	181	21,654	Crawford	340	25,120
	Neosho	133	26,851	Douglas	247	31,419

Table 7 (Cont): Leading Intra-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	Intra-State In-Migration: Origin			Intra-State Out-Migration: Destination		
	KS County	No. of Taxpayers	AGI Per Taxpayer	KS County	No. of Taxpayers	AGI Per Taxpayer
Morris	Lyon	139	25,839	Lyon	159	23,420
	Riley	94	38,536	Dickinson	89	30,687
	Geary	92	26,144	Riley	80	26,558
	Dickinson	61	30,894	Shawnee	66	32,106
	Sedgwick	13	32,482	Geary	52	23,222
	Shawnee	10	22,780			
Morton	Stevens	10	33,874	Stevens	70	32,986
				Seward	21	24,411
Nemaha	Brown	195	28,984	Shawnee	228	30,581
	Marshall	121	24,935	Brown	186	32,938
	Shawnee	108	36,957	Johnson	102	34,200
	Jackson	61	27,157	Riley	67	21,674
	Riley	13	33,047	Jackson	65	31,403
	Pottawatomie	10	21,083	Marshall	46	25,618
Neosho	Allen	464	25,790	Allen	405	24,175
	Labette	267	24,839	Crawford	295	20,709
	Wilson	248	25,558	Labette	281	23,582
	Crawford	182	22,135	Wilson	247	27,067
	Sedgwick	114	30,978	Sedgwick	158	28,870
	Montgomery	105	24,798	Johnson	151	32,708
Ness	Ellis	21	20,521	Ellis	108	25,199
Norton	Phillips	25	35,923	Ellis	61	23,002
	Decatur	11	18,301	Phillips	24	34,981
	Ellis	10	16,890			
	Graham	10	21,502			
Osage	Shawnee	1,801	39,352	Shawnee	1,807	31,977
	Franklin	289	29,605	Franklin	267	29,153
	Lyon	244	31,692	Douglas	258	28,382
	Douglas	208	36,399	Lyon	251	27,475
	Johnson	104	44,826	Johnson	173	35,484
	Coffey	96	30,238	Coffey	44	30,380
Osborne	Mitchell	35	23,212	Mitchell	60	26,115
				Ellis	33	25,757
				Riley	11	20,093
Ottawa	Saline	814	36,882	Saline	717	30,759
	Dickinson	31	35,282	Dickinson	72	30,475
				Sedgwick	44	31,166
				Riley	22	26,030
				Cloud	10	33,147
				Johnson	10	22,003

Table 7 (Cont): Leading Intra-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	<u>Intra-State In-Migration: Origin</u>			<u>Intra-State Out-Migration: Destination</u>		
	KS County	No. of Taxpayers	AGI Per Taxpayer	KS County	No. of Taxpayers	AGI Per Taxpayer
Pawnee	Barton	213	24,588	Barton	262	26,587
	Edwards	32	29,416	Sedgwick	72	29,113
	Sedgwick	14	22,730	Reno	35	30,881
			Edwards	21	32,101	
			Shawnee	13	77,707	
			Douglas	10	35,965	
Phillips	Norton	24	34,981	Ellis	138	25,338
	Smith	24	22,053	Smith	26	32,106
				Norton	25	35,923
				Rooks	12	13,255
Pottawatomie	Riley	2,199	42,261	Riley	1,621	33,650
	Shawnee	444	33,771	Shawnee	651	33,976
	Geary	262	29,081	Johnson	265	34,247
	Wabaunsee	152	32,606	Geary	239	30,623
	Johnson	125	42,586	Wabaunsee	156	38,810
	Sedgwick	106	36,087	Douglas	154	34,277
Pratt	Sedgwick	186	29,286	Sedgwick	364	30,819
	Reno	108	23,953	Reno	167	27,352
	Kingman	106	31,246	Kingman	54	28,646
	Barber	88	25,965	Barton	34	25,979
	Kiowa	71	35,138	Barber	10	-8,052
	Stafford	67	36,825	Johnson	10	29,507
Rawlins	Thomas	23	24,529	Thomas	61	24,860
Reno	Sedgwick	1,435	37,924	Sedgwick	2,083	33,474
	Mcpherson	594	29,410	Mcpherson	561	32,018
	Harvey	531	31,949	Harvey	553	32,331
	Rice	529	31,465	Johnson	467	44,210
	Barton	301	31,500	Rice	392	28,467
	Saline	246	30,251	Douglas	344	24,613
Republic	Cloud	139	24,555	Cloud	184	23,094
				Saline	36	27,862
				Riley	10	16,075
Rice	Reno	392	28,467	Reno	529	31,465
	Barton	151	28,595	Barton	171	24,916
	Mcpherson	128	31,141	Mcpherson	155	29,506
	Sedgwick	73	31,276	Sedgwick	143	28,534
	Ellsworth	44	31,377	Ellsworth	11	29,114
			Johnson	11	28,596	

Table 7 (Cont): Leading Intra-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	<u>Intra-State In-Migration: Origin</u>			<u>Intra-State Out-Migration: Destination</u>		
	KS County	No. of Taxpayers	AGI Per Taxpayer	KS County	No. of Taxpayers	AGI Per Taxpayer
Riley	Geary	1,993	25,032	Pottawatomie	2,199	42,261
	Pottawatomie	1,621	33,650	Geary	2,178	28,845
	Johnson	812	26,851	Johnson	1,742	28,886
	Sedgwick	704	25,185	Shawnee	892	30,849
	Shawnee	564	26,111	Sedgwick	803	26,898
	Saline	393	22,432	Douglas	548	27,656
Rooks	Ellis	196	26,226	Ellis	294	23,420
	Phillips	12	13,255	Shawnee	71	21,740
	Graham	10	17,059	Sedgwick	10	28,713
Rush	Ellis	158	24,578	Ellis	154	25,239
	Barton	82	27,212	Barton	142	28,628
				Sedgwick	10	30,441
Russell	Ellis	273	24,589	Ellis	282	24,032
	Barton	12	14,496	Saline	64	23,132
	Saline	11	22,417	Barton	45	22,398
	Sedgwick	10	23,616	Sedgwick	21	29,036
				Ellsworth	10	26,879
			Johnson	10	22,463	
Saline	Dickinson	901	28,113	Dickinson	884	33,851
	Ottawa	717	30,759	Sedgwick	862	32,502
	Mcperson	526	29,003	Ottawa	814	36,882
	Sedgwick	510	34,141	Mcperson	587	35,273
	Riley	315	28,130	Johnson	536	41,916
	Cloud	270	25,611	Riley	393	22,432
Scott	Finney	134	32,914	Finney	189	31,870
	Wichita	15	44,389	Wichita	13	23,503
	Lane	10	56,147			
	Logan	10	23,133			
Sedgwick	Butler	6,529	38,766	Butler	7,076	51,010
	Sumner	2,215	35,685	Johnson	3,281	62,235
	Harvey	2,212	35,593	Harvey	2,020	41,908
	Reno	2,083	33,474	Sumner	1,912	38,747
	Cowley	1,715	30,943	Reno	1,435	37,924
	Johnson	1,549	54,728	Douglas	1,278	32,096
Seward	Finney	378	23,302	Sedgwick	326	29,055
	Ford	176	23,070	Finney	306	24,109
	Stevens	149	30,854	Ford	216	24,784
	Sedgwick	132	30,053	Stevens	132	32,663
	Meade	93	38,320	Meade	122	34,972
	Grant	54	30,004	Johnson	60	51,234

Table 7 (Cont): Leading Intra-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	Intra-State In-Migration: Origin			Intra-State Out-Migration: Destination		
	KS County	No. of Taxpayers	AGI Per Taxpayer	KS County	No. of Taxpayers	AGI Per Taxpayer
Shawnee	Douglas	2,067	33,720	Douglas	2,796	37,899
	Osage	1,807	31,977	Johnson	2,536	47,364
	Jackson	1,343	31,378	Osage	1,801	39,352
	Jefferson	1,235	33,984	Jackson	1,213	37,049
	Johnson	1,144	43,363	Sedgwick	1,070	46,748
	Sedgwick	1,080	39,255	Jefferson	1,058	41,130
Sheridan	n.a.	n.a.	n.a.	Ellis	46	24,309
				Thomas	32	55,731
Sherman	Thomas	54	33,949	Thomas	100	23,153
	Ellis	41	20,026	Ellis	54	18,362
	Cheyenne	11	43,239	Johnson	25	26,275
Smith	Phillips	26	32,106	Phillips	24	22,053
Stafford	Barton	115	30,605	Barton	149	26,327
	Reno	115	22,437	Reno	143	29,063
	Sedgwick	11	17,908	Pratt	67	36,825
			Sedgwick	10	19,049	
Stanton	Grant	25	45,017	Grant	67	33,864
				Finney	10	42,278
Stevens	Seward	132	32,663	Seward	149	30,854
	Morton	70	32,986	Morton	10	33,874
	Grant	21	44,003			
	Finney	12	28,254			
Sumner	Sedgwick	1,912	38,747	Sedgwick	2,215	35,685
	Cowley	473	31,015	Cowley	574	29,679
	Butler	161	34,154	Butler	151	36,713
	Harper	35	22,936	Johnson	66	33,530
				Harper	55	27,078
			Douglas	31	33,057	
Thomas	Logan	100	32,328	Ellis	198	25,565
	Sherman	100	23,153	Sherman	54	33,949
	Ellis	75	28,500	Logan	39	20,311
	Rawlins	61	24,860	Sedgwick	36	29,069
	Sheridan	32	55,731	Riley	24	22,215
			Rawlins	23	24,529	
Trego	Ellis	114	23,607	Ellis	155	24,032

Table 7 (Cont): Leading Intra-State Origins and Destinations, 1996-2004

Per-Taxpayer Adjusted Gross Income Figures are Inflation-Adjusted to 2006 Dollars.

	<u>Intra-State In-Migration: Origin</u>			<u>Intra-State Out-Migration: Destination</u>		
	KS County	No. of Taxpayers	AGI Per Taxpayer	KS County	No. of Taxpayers	AGI Per Taxpayer
Wabaunsee	Shawnee	456	39,651	Shawnee	517	35,668
	Pottawatomie	144	39,008	Pottawatomie	137	31,666
	Riley	22	27,671	Riley	43	26,252
	Osage	20	27,931	Osage	30	29,341
Wallace	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Washington	Marshall	76	22,826	Marshall	109	24,552
	Cloud	37	27,063	Riley	49	23,191
	Clay	33	24,140	Clay	45	27,758
	Riley	12	27,371	Cloud	29	24,234
Wichita	Scott	13	23,503	Scott	15	44,389
				Finney	11	24,925
Wilson	Montgomery	340	25,120	Montgomery	380	25,571
	Neosho	247	27,067	Neosho	248	25,558
	Sedgwick	137	28,678	Sedgwick	141	26,895
	Greenwood	61	20,001	Crawford	82	23,268
	Labette	24	36,467	Labette	32	29,243
	Crawford	11	20,631	Johnson	13	28,880
Woodson	Allen	121	21,645	Allen	142	22,444
	Coffey	11	31,675	Coffey	12	25,440
	Neosho	10	20,506	Sedgwick	10	25,429
	Sedgwick	10	21,387	Neosho	10	17,510
Wyandotte	Johnson	10,062	32,153	Johnson	13,115	38,254
	Leavenworth	1,812	30,961	Leavenworth	2,704	42,336
	Douglas	805	27,877	Douglas	724	28,827
	Shawnee	467	28,685	Sedgwick	368	24,048
	Sedgwick	426	25,695	Shawnee	340	24,930
	Riley	203	20,112	Miami	269	36,625

Source: U.S. Internal Revenue Service, Statistics of Income Division; authors' calculations.

III. Appendix—Migration Methodology

Data Source

The data used in this study is derived from the calendar year (CY) 1985-to-2004 County-to-County Migration Dataset (CCMD) that is published annually by the Statistics of Income Division (SOI) of the Internal Revenue Service (IRS). The CCMD is based on the IRS Individual Master File (IMF). The IMF contains approximately 95 to 98 percent of all Forms 1040, 1040A and 1040 EZ filed in the United States. Since the cut-off for inclusion in the IMF is late September, tax filers who have filed for a tax extension are often excluded. Overall, the tax year 1997 file contained, for example, 105 million returns representing about 227 million persons, as defined by the exemptions reported on the forms.

To qualify for inclusion in the CCMD, the IRS compares address information supplied on the taxpayer's tax form between two years. If the address is different in Year 2 from Year 1, then the taxpayer is classified as a "migrant;" otherwise, the taxpayer is classified as a "non-migrant." However, keep in mind that the address used is a mailing address and may not necessarily represent the primary address of the taxpayers. There are several reasons for this:

1. Many taxpayers now use tax preparer/accountants to file their returns and the address may be that of the tax preparer/accountant and not that of the taxpayer.
2. Some financial institutions will grant loans based on the amount of taxpayer's refund. In most cases, the refund is sent directly to the financial institution.
3. Some business owners have their individual income tax returns sent to their place of business rather than their residence.
4. College students and military personnel often send their tax returns to their parent's residence or to some other address/P.O. Box.
5. Some taxpayers maintain dual residences and may have their tax return sent to their secondary residence rather than their primary residence or vice-versa.
6. Some taxpayers choose to use a P.O. Box rather than their primary resident address.

The CCMD provides both "in-flow" and "out-flow" migration data by county. An example of the actual SOI/IRS data file can be found here:

<http://www.irs.gov/pub/irs-soi/cntycnty.xls>

The example shows both flows in one spreadsheet, but the actual dataset is broken into separate spreadsheets for each year and by "in-flow" or "out-flow" status.

Data Suppression

The IRS is required by law to ensure that its data products do not reveal the identity of any taxpayer. This requirement affects the CCMD, as well. In the CCMD, the data suppression affects its "data fidelity"—to borrow a musical term. In music, the term "recording fidelity" describes a recording's ability to capture as much of the total sound as possible, i.e., the lower the recording fidelity, then the lower the recorded sound quality.

Analogous to this principle is the data fidelity within the CCMD. Due to the privacy requirements, not every taxpayer's movement can be traced. For example, if only a single

taxpayer moved from county A to county B, it would be relatively simple (for those with the know-how) to identify that taxpayer. Therefore, the IRS lumps all such taxpayers into a residual category in order to prevent identification. As a result, the exact movement of all taxpayers is unknown. The percentage that is shown represents the CCMD's data fidelity.

For example, in Sedgwick County 71 percent of the total CY 2004 in-migration is identified by the county of origin—therefore showing a data fidelity rate of 71 percent. However, for Marshall County, the data fidelity drops to 23 percent. Generally speaking, data fidelity is positively correlated with the population size of the county.

There are two distinct periods of data suppression within the CCMD. The first period lasted between CY 1985 to CY 1995. During this period, the data suppression techniques were more restrictive resulting in a low data fidelity ratio (see reference 3 for details). The second period lasted between CY 1996 to CY 2004. In this period, the data suppression was simplified and less restrictive. For a county to show up in the CCMD, a minimum of 10 taxpayers must have moved in or out in any given year. This results in a higher level of data fidelity.

Tax Year, Filing/Calendar Year, Migration Year

The dating system used in SOI/IRS products needs explanation, as it is not intuitive. The term “tax year” refers to the year in which taxed income was earned. The term “filing/calendar year” refers to the year in which the taxpayer files a return for the income earned (usually the previous calendar year). Put simply, taxes must be filed for tax year 2003 sometime between January 1st and April 15th of filing/calendar year 2004. Therefore, the tax year is always the year before the filing/calendar year.

The migration year is based on the filing/calendar year, since taxpayer migration is determined by difference in the mailing address from year to year. As a result, migration year 2004 is tracking the movement of taxpayers between filing/calendar 2003 and filing/calendar year 2004. However, migration year 2004 in tax years is tracking the movement of taxpayers between tax year 2002 and tax year 2003.

A note on adjustments for inflation: In several instances, the income data is adjusted into filing/calendar year 2006 equivalent dollars. This adjustment actually applies to the 2005 tax year income. As a result, the inflation adjustment is based on actual data through 2005 and was not based on forecasted inflation. The adjustment factor used is the Gross Domestic Product Deflator published by the Bureau of Economic Analysis in their National Income and Product Account Tables.

Strengths and Weaknesses of CCMD

The major strength of the CCMD is that it is based on actual data—not a survey—that is enforced with criminal penalties. This makes the CCMD especially reliable as a data source, given people's incentive to be truthful in their data reporting. In addition, starting with CY 1996, taxpayer's adjusted gross income (AGI) is included. As a result, the CCMD allows researchers to not only track population flows, but also income flows.

On the other hand, the major weakness of the CCMD is that it excludes certain segments of the population. First, it excludes low-income groups such as students, welfare-recipients and the elderly because the standard deduction and exemptions are greater than their income. Second, the CCMD under-represents the very wealthy because they are more likely to request a filing extension and miss the late September cut-off for inclusion into the data-set. Finally, the CCMD may miss taxpayers who have changed filing status—especially from “married filing joint” to “married filing separately.”

Other Resources

1. Gross, Emily, “Internal Revenue Service Area-to-Area Migration Data: Strengths, Limitations, and Current Trends,” Statistics of Income Division, Internal Revenue Service, presented at the annual meeting of the American Statistical Association, August 2002. Report is available from author upon request.
2. Gross, Emily and Kilss, Beth, “Electronic Dissemination of the Internal Revenue Service Locality Data,” Statistics of Income Division, Internal Revenue Service, presented at the annual meeting of the American Statistical Association, August 2005. Report is available from author upon request.
3. “Supplemental Documentation for External Data Products,” Statistics of Income Division, Internal Revenue Service. This report comes with the CCMD data-set and is available from the author upon request.

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