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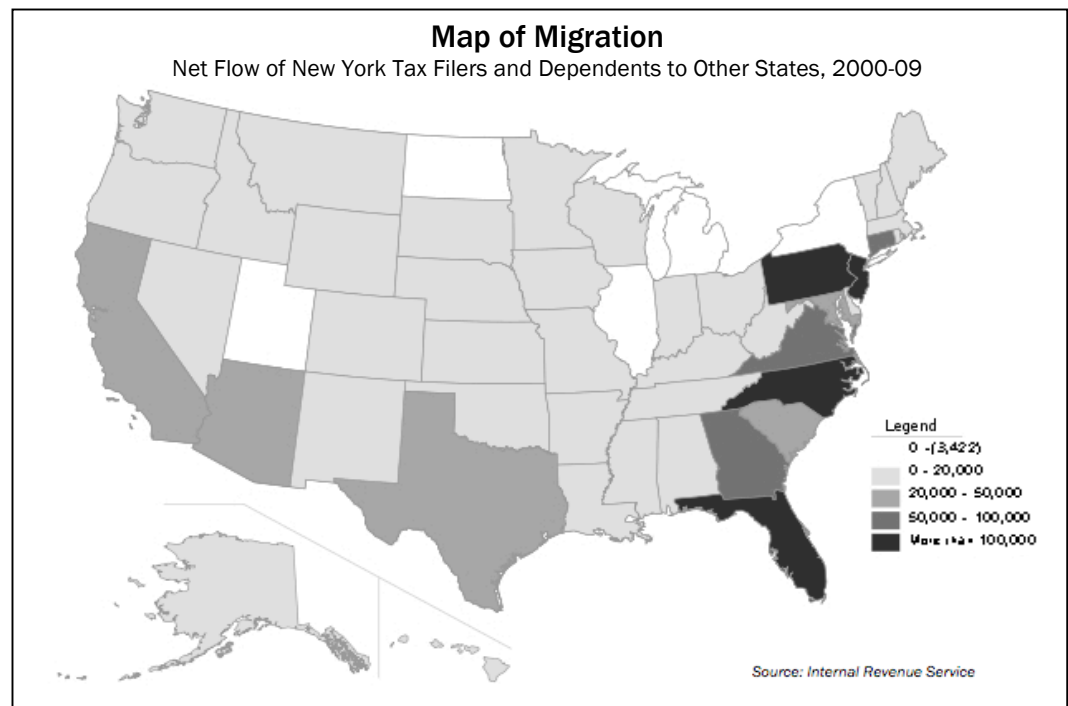
## Outward Bound New Yorkers: Where They Went, 2000-09

By E.J. McMahon and Robert Scardamalia

As the exodus of taxpayers from the Empire State<sup>1</sup> continued during the past decade, which other states gained the most at New York's expense? And how were migration patterns affected by changing economic conditions?

This paper, second in a series on New York population trends, uses the latest available Internal Revenue Service (IRS) data to answer those questions. Our key findings include the following:

- Between 2000 and 2009, nearly 60 percent of the New York out-migrants moved to southern states – with Florida alone drawing nearly one-third of the total. Thirty percent moved to New Jersey, Pennsylvania and Connecticut.
- Migration slowed after real estate values peaked in 2006 and dropped very sharply after the recession began in 2007. Florida accounted for 35 percent of New York's net migration loss in 2005 – but by 2009, its share had dropped to 11 percent. That year, for the first time on record, New York lost more residents to North Carolina than to Florida.
- Taxpayers who left New York State had average incomes 22 percent higher than those moving into New York in the most recent year for which data are available.



**Table 1: Net Taxpayer Migration, New Yorkers From (To) Other States**

(in thousands)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	Total
Alabama	(471)	(477)	(445)	(981)	(631)	(730)	(627)	(675)	(533)	(5,570)
Alaska	48	(36)	(97)	(96)	(2)	(44)	(45)	(88)	(38)	(398)
Arizona	(2,358)	(2,459)	(2,261)	(3,067)	(3,532)	(3,992)	(3,221)	(2,121)	(1,158)	(24,169)
Arkansas	(49)	(51)	(126)	(333)	(169)	(337)	(206)	(140)	(96)	(1,507)
California	(5,873)	(3,437)	(2,171)	(2,641)	(3,842)	(3,779)	(3,467)	(3,303)	(817)	(29,330)
Colorado	(1,081)	(731)	(418)	(595)	(750)	(936)	(1,083)	(877)	(770)	(7,241)
Connecticut	(5,625)	(7,275)	(8,564)	(7,986)	(8,757)	(7,802)	(5,446)	(4,554)	(4,687)	(60,696)
Delaware	(684)	(785)	(998)	(1,304)	(1,468)	(1,446)	(992)	(828)	(577)	(9,082)
District Of Columbia	154	(111)	(193)	(172)	(222)	1	53	182	(263)	(571)
Florida	(34,656)	(39,096)	(37,770)	(53,145)	(62,600)	(52,073)	(32,800)	(18,018)	(8,026)	(338,184)
Georgia	(6,525)	(6,871)	(6,086)	(8,692)	(10,648)	(12,681)	(12,742)	(8,904)	(3,884)	(77,033)
Hawaii	(288)	(199)	(102)	(116)	(275)	(197)	(251)	(122)	10	(1,540)
Idaho	(10)	(64)	(141)	(135)	(86)	(152)	(27)	5	(87)	(697)
Illinois	279	351	202	(267)	(126)	175	(409)	220	282	707
Indiana	(318)	(306)	(325)	(379)	(578)	(419)	(584)	(150)	(71)	(3,130)
Iowa	174	(11)	54	(65)	74	(126)	(75)	(101)	(18)	(94)
Kansas	(9)	(145)	(11)	44	(120)	(332)	(292)	(147)	(268)	(1,280)
Kentucky	(168)	(189)	(248)	(727)	(524)	(385)	(480)	(588)	(214)	(3,523)
Louisiana	(68)	(78)	(245)	(174)	(372)	885	(472)	(461)	(435)	(1,420)
Maine	(481)	(609)	(544)	(496)	(466)	(330)	(323)	(213)	(36)	(3,498)
Maryland	(3,733)	(3,935)	(3,683)	(4,047)	(3,918)	(3,506)	(2,995)	(1,434)	(1,349)	(28,600)
Massachusetts	(4,011)	(1,533)	(488)	693	71	12	(446)	(152)	(1,594)	(7,448)
Michigan	(895)	208	(244)	13	68	648	1,044	1,331	1,371	3,544
Minnesota	(431)	(323)	(353)	(249)	(29)	(117)	(148)	93	(223)	(1,780)
Mississippi	3	(176)	(49)	(200)	(107)	(27)	(207)	(160)	(142)	(1,065)
Missouri	172	(449)	(283)	(281)	(24)	(302)	(96)	17	83	(1,163)
Montana	(41)	(71)	(76)	(120)	(92)	(57)	(138)	(138)	(105)	(838)
Nebraska	(14)	93	(143)	(99)	(80)	(92)	(27)	(2)	42	(322)
Nevada	(1,713)	(1,698)	(1,547)	(2,330)	(2,624)	(2,344)	(1,738)	(1,243)	(400)	(15,637)
New Hampshire	(897)	(384)	(86)	(140)	(299)	(289)	(189)	(150)	(117)	(2,551)
New Jersey	(24,163)	(23,430)	(23,390)	(26,488)	(26,923)	(24,144)	(18,529)	(15,737)	(14,926)	(197,730)
New Mexico	(36)	(376)	(362)	(328)	(528)	(425)	(384)	(184)	(341)	(2,964)
North Carolina	(7,395)	(8,199)	(7,074)	(10,273)	(14,418)	(16,968)	(17,862)	(15,970)	(8,608)	(106,767)
North Dakota	23	(18)	25	2	53	34	(31)	29	3	120
Ohio	(1,114)	(846)	(1,072)	(1,661)	(783)	(428)	(451)	400	252	(5,703)
Oklahoma	(78)	(162)	11	(161)	90	(131)	(35)	(45)	(447)	(958)
Oregon	(336)	(465)	(82)	(41)	(306)	(516)	(507)	(409)	(461)	(3,123)
Pennsylvania	(7,555)	(10,142)	(13,005)	(15,115)	(15,437)	(15,613)	(12,094)	(7,759)	(8,462)	(105,182)
Rhode Island	(1,004)	(1,068)	(995)	(808)	(217)	(128)	65	106	12	(4,037)
South Carolina	(2,630)	(2,872)	(3,109)	(3,733)	(4,912)	(5,321)	(5,699)	(4,762)	(3,242)	(36,280)
South Dakota	(14)	4	(22)	11	(48)	(3)	(92)	(123)	(9)	(296)
Tennessee	(520)	(1,041)	(859)	(1,494)	(1,991)	(1,945)	(1,622)	(1,488)	(1,256)	(12,216)
Texas	(2,418)	(2,970)	(2,620)	(3,015)	(3,782)	(5,179)	(5,799)	(5,218)	(4,501)	(35,502)
Utah	104	(29)	109	39	124	(60)	(221)	47	(79)	34
Vermont	(297)	(176)	(7)	31	(78)	(139)	(159)	(118)	(160)	(1,103)
Virginia	(5,836)	(6,163)	(6,337)	(8,090)	(8,073)	(6,505)	(5,337)	(4,059)	(3,349)	(53,749)
Washington	(560)	(354)	(428)	(248)	(162)	(1,092)	(734)	(800)	(799)	(5,177)
West Virginia	(26)	(161)	(212)	(254)	(159)	(183)	(81)	(104)	(25)	(1,205)
Wisconsin	6	(71)	(2)	(114)	(176)	(58)	28	151	(21)	(257)
Wyoming	(11)	(42)	12	(41)	(62)	(54)	(76)	(33)	(30)	(337)
<b>All States</b>	<b>(123,429)</b>	<b>(129,428)</b>	<b>(126,860)</b>	<b>(159,868)</b>	<b>(179,916)</b>	<b>(169,632)</b>	<b>(138,049)</b>	<b>(98,797)</b>	<b>(70,569)</b>	<b>(1,196,548)</b>

Source: Internal Revenue Service data prepared by RLS Demographics

## Taxpayer Migration

The IRS records the movement of taxpayers and their dependents, based on year-to-year changes in the addresses shown on individual tax returns. While this excludes persons who don't file tax returns in the year before or after they move, it measures about 90 percent of migration counted by the U.S. Census.<sup>2</sup>

As shown in Table 1, nearly 1.2 million taxpayers and their dependents moved from New York to other states between 2000 and 2009. Florida was the most common destination, followed by New Jersey, Pennsylvania and North Carolina, in that order. However, as the economy slowed in the second half of the decade, so did migration.

The drop in net moves from New York to Florida was especially large. In 2005, with migration at its peak, the IRS data indicated New York lost nearly four residents to Florida for every Floridian who moved in the reverse direction. Four years later, in the depths of a recession that was especially severe in the Sunshine State, the number of New Yorkers moving to Florida had dropped by more than half (from 85,619 to 41,371). Meanwhile, the number of Floridians moving to New York *increased* by 45 percent (from 23,019 to 33,345), reducing the outmigration ratio to 1.24 out-migrants for every in-migrant. By 2009, New York's net migration loss to North Carolina was larger than its loss to Florida for the first time on record.

As shown in Table 2, the migration pattern to other states was not uniform among different New York regions. While just over half the net migration flow from the New York City metropolitan region was headed South, nearly 40 percent of the taxpayers lost by that region moved to other states in the northeast, mainly neighboring New Jersey, Pennsylvania and Connecticut. The net migration flow from upstate regions overwhelmingly favored the South and West, with fewer headed to New York's neighbors. This tendency was most pronounced in the Albany region, which lost taxpayers almost entirely to the South and West.

**Table 2. Net Migration Between New York Regions and Census Regions, 2000-09**

From (To) ...	Metropolitan Statistical Areas						Total
Census Regions	Albany	Buffalo	NYC Region	Rochester	Syracuse	Rest of NYS	
<b>Northeast</b> CT, ME, MA, NH, NJ, PA, RI, VT	481	(2,928)	(372,514)	(3,247)	(2,153)	(4,306)	(384,667)
<b>South</b> AL, AR, DE, DC, FL, GA, KY, LA, MD, MI, NC, OK, SC, TN, TX, VA, WV	(12,882)	(29,062)	(473,977)	(25,414)	(14,380)	(49,796)	(605,511)
<b>Midwest</b> IL, IN, IA, KS, MI, MN, MO, NE, ND, OH, SD, WI	(34)	(2,518)	6,659	(1,364)	(1,096)	(1,939)	(292)
<b>West</b> AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY	(3,254)	(6,340)	(52,953)	(5,629)	(2,726)	(8,665)	(79,567)

Source: Internal Revenue Service data prepared by RLS Demographics

## Taxpayer moves within New York

As detailed in Table 3, the migration of taxpayers and their dependents within New York City reflects long-standing population flows from Manhattan to outer boroughs, from Brooklyn to Staten Island, and from all five boroughs – especially Queens – to suburban counties. Roughly 94 percent of the intra-state New York taxpayer-migrants from New York City stayed within the region, moving to either Long Island or the lower Hudson Valley.

New York City also lost a net 16,182 taxpayer-migrants to upstate New York regions, and 566,037 taxpayer-migrants to other states. The New York City region as a whole, including the suburban counties, lost 92,630 taxpayers and their dependents to upstate New York, which in turn lost 491,890 taxpayer-migrants to the rest of the country. The region-by-region breakdown is shown in Table 3a.

## Moving Money

The IRS data also provide adjusted gross incomes for migrating individuals and households in the year they move. Measured on this basis, migrants from New York had incomes about \$3.3 billion higher than migrants to New York in 2009, down from a peak of \$5.3 billion for migrants in 2005.

<i>From:</i>	<i>To:</i>					
	Manhattan	The Bronx	Brooklyn	Queens	Staten Island	City: Total
Manhattan	-	47,124	33,467	14,146	699	95,436
The Bronx	(47,124)	-	(5,850)	(1,128)	1,486	(52,616)
Brooklyn	(33,467)	5,850	-	54,789	50,990	78,162
Queens	(14,146)	1,128	(54,789)	-	5,055	(62,752)
Staten Island	(699)	(1,486)	(50,990)	(5,055)	-	(58,230)
City: Total	(95,436)	52,616	(78,162)	62,752	58,230	-
Long Island	2,196	(5,495)	(29,428)	(110,917)	(975)	(144,619)
Rockland-Westchester	(16,035)	(34,342)	(8,360)	(9,405)	(495)	(68,637)
Dutchess-Orange-Putnam-Ulster	(5,242)	(18,994)	(7,121)	(9,149)	(1,669)	(42,175)
Suburbs: Total	(19,081)	(58,831)	(44,909)	(129,471)	(3,139)	(255,431)
New York Region Total	(114,517)	(6,215)	(123,071)	(66,719)	55,091	(255,431)
Other NYS	1,075	(4,798)	(4,969)	(6,129)	(1,361)	(16,182)
Other states	(24,145)	(128,357)	(170,778)	(210,623)	(56,279)	(566,037)
Total	(137,587)	(139,370)	(298,818)	(283,471)	(2,549)	(837,650)

<i>From (MSAs):</i>	<i>To (MSAs):</i>							
	Albany	Buffalo	Rochester	Syracuse	NYC Region	Other NYS	Rest of US	Total
Albany	-	(342)	(368)	(1,078)	(12,266)	(7,495)	20,198	(1,351)
Buffalo	342	-	58	(89)	(397)	(1,036)	45,715	44,593
Rochester	368	(58)	-	(920)	(857)	(4,456)	44,959	39,036
Syracuse	1,078	89	920	-	(975)	(5,009)	26,558	22,661
NYC Region	12,266	397	857	975	-	92,630	950,494	1,057,619
Other NYS	7,495	1,036	4,456	5,009	(92,630)	-	(491,890)	(566,524)
Other states	(20,198)	(45,715)	(44,959)	(26,558)	(950,494)	(491,890)	-	(1,579,814)
Total	1,351	(44,593)	(39,036)	(22,661)	(1,057,619)	(417,256)	596,034	(983,780) <sup>2</sup>

<sup>1</sup> Includes primary income tax filer and all exemptions claimed for dependents

<sup>2</sup> Does not include an unclassified residual of moves from undefined or suppressed origin counties.

Source: Internal Revenue Service data prepared by RLS Demographics

As shown in Table 4, below, New York's annual net income losses from 2000 through 2009 totaled nearly \$37 billion. Incomes change over time, so this does not necessarily mean New York was \$37 billion worse off at the end of the period than it would have been if no moves had occurred during this period. At the very least, however, the average incomes of migrating taxpayers reflect New York's ongoing loss of earning power – and, in many cases, job skills -- to other states.

**Table 4. Net Domestic Migration Income Flows To (From) New York, 2000-09**

(in thousands)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	Total
Alabama	(\$6,379)	(\$5,866)	(\$9,177)	(\$15,279)	(\$14,219)	(\$13,867)	(\$7,957)	(\$15,170)	(\$17,168)	(\$105,082)
Alaska	\$1,528	(\$2,299)	(\$889)	(\$1,122)	(\$963)	(\$72)	(\$259)	(\$96)	(\$1,563)	(\$5,735)
Arizona	(\$75,832)	(\$84,827)	(\$70,348)	(\$85,373)	(\$114,468)	(\$123,752)	(\$119,515)	(\$84,431)	(\$48,476)	(\$807,022)
Arkansas	(\$2,399)	(\$2,979)	(\$2,942)	(\$6,596)	(\$3,679)	(\$8,249)	(\$4,870)	(\$5,574)	(\$1,456)	(\$38,744)
California	(\$438,952)	(\$129,092)	(\$33,589)	(\$103,250)	(\$201,632)	(\$212,519)	(\$209,782)	(\$224,378)	(\$108,676)	(\$1,661,870)
Colorado	(\$42,520)	(\$32,748)	(\$29,082)	(\$38,841)	(\$25,362)	(\$47,078)	(\$55,773)	(\$42,701)	(\$37,958)	(\$352,063)
Connecticut	(\$245,018)	(\$408,080)	(\$418,301)	(\$438,507)	(\$517,088)	(\$431,674)	(\$310,442)	(\$262,092)	(\$329,988)	(\$3,361,190)
Delaware	(\$11,845)	(\$17,944)	(\$21,137)	(\$29,257)	(\$41,036)	(\$31,515)	(\$22,914)	(\$21,649)	(\$18,486)	(\$215,783)
D.C.	\$22,052	(\$19,479)	\$1,896	(\$7,391)	\$17,202	\$2,760	\$19,010	\$16,557	(\$14,854)	\$37,753
Florida	(\$973,960)	(\$1,141,488)	(\$1,017,916)	(\$1,328,012)	(\$1,840,794)	(\$1,614,338)	(\$1,268,649)	(\$1,050,102)	(\$722,656)	(\$10,957,915)
Georgia	(\$79,057)	(\$146,059)	(\$109,111)	(\$138,752)	(\$171,070)	(\$214,075)	(\$230,042)	(\$178,889)	(\$110,004)	(\$1,377,059)
Hawaii	(\$15,383)	(\$10,830)	(\$6,964)	(\$8,246)	(\$11,456)	(\$15,639)	(\$11,066)	(\$17,815)	(\$3,294)	(\$100,693)
Idaho	(\$2,727)	(\$3,201)	(\$4,476)	(\$5,992)	(\$1,894)	(\$3,482)	\$2,201	(\$2,319)	(\$389)	(\$22,279)
Illinois	\$24,504	\$8,864	\$31,734	\$5,242	\$32,361	\$24,147	(\$16,948)	(\$21,147)	(\$28,114)	\$60,643
Indiana	\$2,392	(\$13,389)	(\$7,918)	(\$4,132)	(\$4,994)	(\$12,844)	(\$2,811)	(\$2,781)	\$10,010	(\$36,467)
Iowa	\$9,303	(\$3,438)	\$3,573	(\$1,080)	\$1,991	(\$3,095)	(\$3,045)	(\$3,450)	(\$15,510)	(\$14,751)
Kansas	\$1,577	(\$1,314)	(\$2,809)	\$286	(\$3,266)	(\$8,961)	(\$6,595)	(\$3,668)	(\$8,674)	(\$33,424)
Kentucky	(\$3,006)	(\$7,060)	(\$7,101)	(\$25,726)	(\$13,492)	(\$53)	(\$2,355)	(\$17,207)	(\$4,939)	(\$80,939)
Louisiana	\$2,503	\$1,617	(\$3,434)	(\$1,042)	(\$15,451)	\$16,387	(\$6,758)	(\$23,939)	(\$3,265)	(\$33,382)
Maine	(\$27,528)	(\$17,598)	(\$38,469)	(\$34,959)	(\$30,282)	(\$17,089)	(\$21,126)	(\$24,320)	(\$9,759)	(\$221,130)
Maryland	(\$58,869)	(\$77,604)	(\$68,965)	(\$64,713)	(\$72,589)	(\$80,961)	(\$64,910)	(\$49,756)	(\$54,995)	(\$593,362)
Massachusetts	(\$184,721)	(\$62,431)	(\$14,831)	\$58,050	(\$17,426)	\$2,539	(\$46,297)	(\$30,713)	(\$122,601)	(\$418,431)
Michigan	(\$8,639)	\$19,512	\$887	(\$1,254)	\$1,755	\$24,384	\$43,038	\$52,056	\$12,209	\$143,948
Minnesota	(\$248)	(\$12,581)	(\$12,860)	(\$11,440)	\$16,021	(\$487)	(\$8,572)	(\$3,172)	(\$8,199)	(\$41,538)
Mississippi	\$690	(\$4,179)	(\$1,167)	(\$7,464)	(\$3,491)	\$1,980	(\$2,146)	(\$7,752)	(\$1,754)	(\$25,283)
Missouri	\$16,688	(\$7,255)	\$11,808	\$1,604	\$4,202	(\$23,208)	\$4,231	\$10,791	\$20,894	\$39,755
Montana	(\$1,505)	(\$3,432)	(\$4,004)	(\$8,385)	(\$1,733)	(\$3,733)	(\$4,396)	(\$3,924)	(\$2,885)	(\$33,997)
Nebraska	\$2,016	\$4,676	(\$3,554)	(\$1,342)	(\$2,047)	(\$1,425)	\$889	(\$1,815)	(\$1,849)	(\$4,451)
Nevada	(\$85,216)	(\$50,289)	(\$47,303)	(\$71,750)	(\$77,414)	(\$74,308)	(\$59,035)	(\$54,756)	(\$33,249)	(\$553,320)
New Hampshire	(\$36,956)	(\$21,108)	(\$13,198)	(\$14,370)	(\$23,180)	(\$47,113)	(\$19,325)	(\$11,791)	(\$19,077)	(\$206,118)
New Jersey	(\$655,909)	(\$837,690)	(\$786,688)	(\$964,440)	(\$899,061)	(\$952,534)	(\$634,458)	(\$714,461)	(\$635,325)	(\$7,080,566)
New Mexico	(\$8,956)	(\$18,384)	(\$18,655)	(\$10,480)	(\$18,132)	(\$19,881)	(\$16,527)	(\$12,075)	(\$15,608)	(\$138,698)
North Carolina	(\$168,438)	(\$197,322)	(\$143,984)	(\$227,536)	(\$317,663)	(\$373,451)	(\$420,216)	(\$388,849)	(\$236,141)	(\$2,473,600)
North Dakota	(\$131)	(\$921)	\$433	(\$687)	\$953	\$678	(\$1,169)	\$1,318	\$585	\$1,059
Ohio	(\$7,330)	(\$2,827)	(\$22,546)	\$7,934	(\$28,078)	(\$2,698)	\$15,862	\$23,733	\$8,098	(\$7,852)
Oklahoma	\$309	(\$1,566)	\$2,047	\$7,673	\$1,029	(\$2,868)	(\$1,860)	\$1,732	(\$8,400)	(\$1,904)
Oregon	(\$15,636)	(\$19,531)	(\$3,003)	(\$3,396)	(\$13,089)	(\$19,599)	(\$23,107)	(\$26,879)	(\$26,890)	(\$151,130)
Pennsylvania	(\$87,996)	(\$170,024)	(\$242,704)	(\$277,837)	(\$297,695)	(\$276,165)	(\$170,969)	(\$165,026)	(\$182,105)	(\$1,870,521)
Rhode Island	(\$19,556)	(\$27,313)	(\$26,266)	(\$20,633)	(\$5,952)	(\$3,694)	(\$8,009)	\$760	(\$10,010)	(\$120,673)
South Carolina	(\$92,628)	(\$79,272)	(\$80,821)	(\$120,554)	(\$143,033)	(\$145,115)	(\$151,635)	(\$169,370)	(\$132,556)	(\$1,114,984)
South Dakota	(\$476)	(\$161)	(\$301)	(\$595)	(\$656)	(\$1,451)	(\$4,629)	(\$3,021)	(\$882)	(\$12,172)
Tennessee	(\$13,432)	(\$7,352)	(\$21,961)	(\$30,663)	(\$41,978)	(\$50,320)	(\$36,667)	(\$53,573)	(\$42,799)	(\$298,745)
Texas	(\$40,486)	(\$36,706)	(\$49,589)	(\$73,889)	(\$88,275)	(\$118,337)	(\$199,610)	(\$158,198)	(\$97,172)	(\$862,262)
Utah	(\$11,201)	(\$4,412)	(\$4,919)	(\$4,968)	(\$370)	(\$6,005)	(\$8,381)	(\$4,654)	(\$6,549)	(\$51,459)
Vermont	(\$37,391)	(\$13,130)	(\$21,136)	(\$14,639)	(\$16,909)	(\$43,305)	(\$12,157)	(\$21,399)	(\$14,227)	(\$194,293)
Virginia	(\$103,972)	(\$121,158)	(\$127,426)	(\$165,050)	(\$201,568)	(\$142,116)	(\$108,823)	(\$112,113)	(\$120,902)	(\$1,203,128)
Washington	(\$31,716)	(\$13,241)	(\$22,134)	(\$12,787)	(\$37,685)	(\$41,145)	(\$43,362)	(\$28,494)	(\$42,703)	(\$273,267)
West Virginia	\$1,259	(\$1,951)	(\$3,868)	(\$4,085)	(\$3,849)	(\$4,816)	(\$455)	(\$5,460)	(\$2,034)	(\$25,259)
Wisconsin	(\$526)	(\$10,179)	(\$5,377)	\$2,207	(\$4,902)	\$3,442	(\$4,528)	\$1,743	\$1,927	(\$16,193)
Wyoming	(\$19,449)	\$6,144	(\$36)	(\$1,618)	(\$14,582)	\$200	(\$2,808)	(\$4,941)	(\$982)	(\$38,072)
<b>All States</b>	<b>(\$3,531,168)</b>	<b>(\$3,808,897)</b>	<b>(\$3,478,581)</b>	<b>(\$4,305,136)</b>	<b>(\$5,266,989)</b>	<b>(\$5,116,520)</b>	<b>(\$4,269,727)</b>	<b>(\$3,925,230)</b>	<b>(\$3,251,400)</b>	<b>(\$36,953,648)</b>

Source: Internal Revenue Service data prepared by RLS Demographics

From 2001 to 2009, New York State's greatest annual net income losses, like its greatest population losses, were to Florida and New Jersey, in that order. But Connecticut, the sixth most popular destination state for net migration of individual New Yorkers, ranked third in its net income gain from New York. Conversely, Pennsylvania ranks third in the number of people gained at New York's expense, but fifth in its net income gain from migrating New Yorkers.

### **Incomes In, Incomes Out**

The average adjusted gross income of taxpaying households leaving New York between 2008 and 2009 was \$58,899, while the average income of households moving into New York was \$48,432 – a difference of 22 percent. Non-migrating New York households as of 2009 had an average income of \$63,630.

A county-by-county breakdown of average incomes for interstate migrants to and from New York is presented in Table 5 on page 7. As shown, in 16 of New York's 62 counties, the average income differential was the reverse of the statewide average; i.e., in these counties, the average incomes of in-migrants from other states were roughly equivalent to or exceeded the average incomes of out-migrants to other states. Higher or roughly equivalent in-migrant incomes were concentrated in less populous, rural upstate counties.

The average income differentials for out-migrants matched or exceeded the statewide average in New York City, Long Island and the lower Hudson Valley suburbs, as well as in all of the most urbanized and populous upstate counties (except for Onondaga County, which includes Syracuse). The largest differential in absolute terms was in New York County (the borough of Manhattan), where the average out-migrant income of \$98,637 was 36 percent higher than the in-migrant average of \$72,293. The percentage differentials between out-migrants and in-migrants were even higher in the rest of the city.

Turning to a state-level comparison, as detailed in Table 6 on page 8, migrants from New York had higher average incomes than migrants to New York in 42 out of 50 states between 2008 and 2009. New Yorkers migrating to New Jersey, the most common destination state, had incomes \$10,579 higher than the smaller number making the reverse move. The differential was \$23,751 among New York migrants to and from Connecticut, which also attracted the most affluent New Yorkers, on average.

The average income data for migrants to and from New York reflect the same pattern as the aggregate income and population data: southeastern states, and neighboring Connecticut and New Jersey, have been the biggest net beneficiaries of the Empire State's losses – which can be traced largely to the New York City metropolitan region.

As detailed in Table 6 on page 8, the IRS data show that 177,505 federal tax returns were filed by former New Yorkers who had moved to other states in 2009, and 148,733 returns were filed by households that moved into New York from other states that year.

**Table 5. Migratory Flow of Adjusted Gross Income (AGI) for New York Counties**  
Interstate Tax-Filer Migrants Only, 2008-09

	In from other states		Out to other states		Difference (Out - In)
	Filers	Average AGI	Filers	Average AGI	
Albany County	2,093	\$46,992	2,629	\$58,189	\$11,197
Allegany County	310	\$28,013	397	\$33,348	\$5,335
Bronx County	8,326	\$24,273	12,613	\$36,366	\$12,093
Broome County	1,372	\$39,891	1,883	\$43,921	\$4,030
Cattaraugus County	503	\$31,734	649	\$31,387	(\$347)
Cayuga County	341	\$31,853	468	\$37,596	\$5,743
Chautauqua County	954	\$31,158	1,144	\$40,214	\$9,056
Chemung County	744	\$41,066	697	\$45,996	\$4,930
Chenango County	275	\$32,665	359	\$35,226	\$2,560
Clinton County	508	\$41,541	670	\$39,922	(\$1,620)
Columbia County	380	\$45,957	471	\$39,359	(\$6,598)
Cortland County	255	\$31,069	338	\$35,509	\$4,440
Delaware County	249	\$33,659	337	\$42,681	\$9,022
Dutchess County	1,671	\$45,919	2,479	\$50,454	\$4,535
Erie County	4,703	\$44,273	6,353	\$47,690	\$3,416
Essex County	287	\$46,873	339	\$38,907	(\$7,966)
Franklin County	250	\$31,930	313	\$37,353	\$5,423
Fulton County	243	\$30,173	364	\$45,266	\$15,094
Genesee County	261	\$31,314	329	\$39,032	\$7,718
Greene County	234	\$34,286	340	\$37,619	\$3,333
Hamilton County	20	\$34,923	25	\$43,449	\$8,526
Herkimer County	289	\$37,123	312	\$33,684	(\$3,439)
Jefferson County	3,655	\$30,585	3,600	\$31,821	\$1,236
Kings County	21,071	\$32,276	21,595	\$47,707	\$15,431
Lewis County	186	\$26,683	69	\$51,101	\$24,419
Livingston County	286	\$43,189	355	\$36,917	(\$6,272)
Madison County	390	\$49,128	509	\$39,284	(\$9,844)
Monroe County	4,481	\$46,441	6,137	\$51,647	\$5,206
Montgomery County	241	\$29,909	327	\$35,864	\$5,955
Nassau County	5,392	\$54,683	8,534	\$67,311	\$12,628
New York County	36,537	\$72,293	31,257	\$98,367	\$26,073
Niagara County	1,027	\$38,116	1,344	\$37,922	(\$194)
Oneida County	1,141	\$36,364	1,476	\$41,260	\$4,896
Onondaga County	3,086	\$45,270	4,231	\$49,500	\$4,231
Ontario County	614	\$49,692	759	\$44,937	(\$4,755)
Orange County	3,060	\$42,762	4,055	\$51,093	\$8,331
Orleans County	156	\$27,465	240	\$32,442	\$4,977
Oswego County	646	\$33,241	810	\$37,777	\$4,535
Otsego County	400	\$45,000	563	\$42,541	(\$2,459)
Putnam County	456	\$47,372	849	\$60,554	\$13,182
Queens County	14,757	\$31,721	18,506	\$45,898	\$14,177
Rensselaer County	915	\$39,915	1,392	\$43,814	\$3,899
Richmond County	2,241	\$39,612	3,609	\$60,705	\$21,094
Rockland County	1,728	\$57,213	2,725	\$71,494	\$14,281
Saint Lawrence County	733	\$41,679	829	\$46,696	\$5,017
Saratoga County	2,074	\$55,228	2,271	\$55,368	\$140
Schenectady County	827	\$48,196	1,107	\$48,983	\$787
Schoharie County	128	\$38,926	217	\$35,493	(\$3,433)
Schuyler County	122	\$28,943	132	\$31,568	\$2,626
Seneca County	209	\$31,414	222	\$34,579	\$3,165
Steuben County	745	\$39,600	767	\$63,967	\$24,367
Suffolk County	6,590	\$44,427	10,754	\$56,295	\$11,869
Sullivan County	427	\$41,862	735	\$38,732	(\$3,130)
Tioga County	450	\$44,923	477	\$38,692	(\$6,232)
Tompkins County	1,520	\$39,551	1,779	\$45,180	\$5,629
Ulster County	917	\$34,655	1,499	\$35,765	\$1,110
Warren County	428	\$46,592	539	\$40,579	(\$6,013)
Washington County	344	\$34,222	468	\$32,962	(\$1,261)
Wayne County	430	\$34,419	527	\$42,620	\$8,202
Westchester County	5,866	\$89,265	8,384	\$87,068	(\$2,197)
Wyoming County	142	\$32,493	201	\$46,179	\$13,686
Yates County	127	\$41,339	157	\$38,328	(\$3,011)

Source: Internal Revenue Service data prepared by RLS Demographics

**Table 6. Migratory Flow of Adjusted Gross Income (AGI)**  
AGI of Tax Filer Migrants To and From New York State, 2008-09

State	To NY		From NY		Difference (From - To)
	Filers	Average AGI	Filers	Average AGI	
Alabama	839	\$30,667	1,037	\$41,367	\$10,700
Alaska	296	\$33,365	357	\$32,042	(\$1,323)
Arizona	2,078	\$42,596	2,746	\$49,887	\$7,291
Arkansas	398	\$42,327	407	\$44,968	\$2,641
California	12,641	\$65,148	13,475	\$69,181	\$4,033
Colorado	1,836	\$41,302	2,349	\$48,441	\$7,139
Connecticut	7,270	\$70,850	8,933	\$94,600	\$23,751
Delaware	642	\$42,609	866	\$52,934	\$10,325
District Of Columbia	1,494	\$65,934	1,766	\$64,190	(\$1,744)
Florida	19,909	\$33,351	23,654	\$58,622	\$25,271
Georgia	5,086	\$35,972	6,872	\$42,631	\$6,658
Hawaii	715	\$34,951	721	\$39,229	\$4,278
Idaho	208	\$43,779	246	\$38,598	(\$5,181)
Illinois	4,083	\$60,832	3,668	\$75,379	\$14,547
Indiana	1,240	\$51,256	1,171	\$45,728	(\$5,528)
Iowa	511	\$34,305	493	\$67,018	\$32,713
Kansas	610	\$34,064	641	\$45,949	\$11,885
Kentucky	835	\$36,671	890	\$39,954	\$3,283
Louisiana	809	\$46,292	985	\$41,335	(\$4,957)
Maine	824	\$35,502	758	\$51,468	\$15,966
Maryland	4,173	\$44,638	4,823	\$50,025	\$5,387
Massachusetts	7,917	\$49,679	8,499	\$60,703	\$11,023
Michigan	2,842	\$41,894	1,855	\$57,603	\$15,709
Minnesota	1,197	\$46,383	1,235	\$51,594	\$5,212
Mississippi	365	\$28,597	418	\$29,167	\$570
Missouri	1,222	\$57,801	1,073	\$46,355	(\$11,446)
Montana	180	\$36,633	249	\$38,068	\$1,435
Nebraska	303	\$34,314	284	\$43,120	\$8,806
Nevada	1,205	\$37,478	1,439	\$54,489	\$17,011
New Hampshire	1,116	\$42,426	1,093	\$60,772	\$18,347
New Jersey	20,937	\$63,586	26,517	\$74,165	\$10,579
New Mexico	414	\$44,816	620	\$55,100	\$10,284
North Carolina	5,913	\$35,304	10,175	\$43,724	\$8,420
North Dakota	108	\$46,361	117	\$37,795	(\$8,566)
Ohio	3,681	\$45,009	3,065	\$51,413	\$6,404
Oklahoma	569	\$34,341	731	\$38,222	\$3,881
Oregon	840	\$39,052	1,139	\$52,409	\$13,357
Pennsylvania	11,616	\$41,892	14,333	\$46,656	\$4,764
Rhode Island	1,182	\$36,376	1,063	\$49,865	\$13,489
South Carolina	2,369	\$32,392	3,890	\$53,803	\$21,411
South Dakota	114	\$35,658	118	\$41,924	\$6,266
Tennessee	1,421	\$34,521	2,005	\$45,812	\$11,291
Texas	5,650	\$55,839	7,491	\$55,087	(\$751)
Utah	544	\$42,425	565	\$52,439	\$10,014
Vermont	1,228	\$36,618	1,344	\$44,043	\$7,425
Virginia	5,915	\$45,228	7,588	\$51,189	\$5,962
Washington	1,877	\$45,034	2,303	\$55,246	\$10,212
West Virginia	360	\$34,947	375	\$38,973	\$4,026
Wisconsin	1,025	\$54,053	919	\$58,190	\$4,138
Wyoming	126	\$33,230	144	\$35,896	\$2,666
<b>All States</b>	<b>148,733</b>	<b>\$48,432</b>	<b>177,505</b>	<b>\$58,899</b>	<b>\$10,467</b>

Source: Internal Revenue Service data prepared by RLS Demographics

## Endnotes

<sup>1</sup> E.J. McMahon and Robert Scardamalia, "Empire State's Half-Century Exodus: A Population Migration Overview," *Empire Center Research Bulletin*, No. 6.1, August 2011.

<sup>2</sup> For further background on how the Census Bureau computes migration for its American Community Survey, see Thibaudeau, Yves (2001), "Can We Ignore the Migration of Income Tax Non-Filers When Benchmarking the American Community Survey's County Estimates?" U.S. Census Bureau, at [www.fcsm.gov/01papers/Thibaudeau.pdf](http://www.fcsm.gov/01papers/Thibaudeau.pdf)