

# Southern Migration Continued During COVID

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In June, the Internal Revenue Service released the latest state-level migration data. The dataset uses income tax returns to track the migration of filers (and dependents) between states for returns filed and processed during calendar years 2021 and 2022.<sup>1</sup> The dataset only includes those who filed tax returns (including dependents) and will not reflect certain individuals who migrated but were exempt from filing due to income limits or other factors.

**Table 1** (next page) ranks states based on the ratio of net domestic migration (inflows into the state less outflows) to state population. The data show that:

- For Pennsylvania, net domestic migration was -21,711 (-0.17% of state population) which ranked 35<sup>th</sup> across all states.
- South Carolina recorded the strongest relative growth, as net migration increased the state population by 1.33% (70,429).
- Florida and Idaho also recorded net domestic migration that exceeded 1.00% of state population.
- California recorded the largest net outflow in absolute terms (-307,117) and 49<sup>th</sup> highest in relative terms (-0.79% of state population).
- New York had the largest relative net outflow, as net migration reduced the state population by 1.13% (-222,702).

**Table 2** displays detail for Pennsylvania migration focusing only on the top and bottom states based on net inflows or outflows. The data show that:

- Similar to the prior year, the largest net inflows were from the border states of New York (18,574), Maryland (3,210) and New Jersey (3,124).
- Also similar to the prior year were the top six outflow states, which were all southern states except Delaware. The largest net outflows were to Florida (-16,307) and North Carolina (-5,314).

The dataset includes breakouts based on the age and federal adjusted gross income (AGI) of the primary filer. (On average, there were 1.68 individuals per tax return.) For Pennsylvania, the data show:

- All age groups recorded net outflows. (See **Table 3**.) The average AGI was \$87,800 for the inflow group and \$98,700 for outflows per tax return filed (not shown in table). It should be noted that this does not necessarily imply that the reported income entered or left the state. For example, a migrant may leave a job that is filled by a previously unemployed person. The data do not indicate the type of income reported. It is likely that some of the \$2.76 billion in net income left the state (e.g., investment and retirement income) while other types did not.
- All income groups recorded net outflows. (See **Table 4**.) More than two-thirds (67.6%) of the income differential between inflows and outflows was concentrated in the top income group.

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<sup>1</sup> These data generally correspond to tax years 2020 and 2021, when income was earned or received. See: [SOI Tax Stats - Migration Data 2021–2022 | Internal Revenue Service \(irs.gov\)](#).

**Table 1**  
**Net Domestic Migration Using IRS Tax Data: 2021 to 2022**

	Net Migration	Share of Population	Rank
South Carolina	70,429	1.33%	1
Florida	245,334	1.10%	2
Idaho	20,126	1.04%	3
Delaware	9,478	0.93%	4
Montana	10,358	0.92%	5
West Virginia	2,017	0.11%	22
Ohio	-5,990	-0.05%	27
Pennsylvania	-21,711	-0.17%	35
New Jersey	-37,408	-0.40%	42
Maryland	-27,022	-0.44%	43
Massachusetts	-45,259	-0.65%	46
Illinois	-87,311	-0.69%	47
Alaska	-5,166	-0.70%	48
California	-307,117	-0.79%	49
New York	-222,702	-1.13%	50

Note: Flows reflect number of individuals, not tax returns.

Source: IRS Statistics of Income Division, SOI Tax Stats, Migration Data 2021-2022.

**Table 2**  
**Flows To and From Pennsylvania: Top Net Migration States 2021 to 2022**

	Inflow	Outflow	Net Flow
<b><u>Net Inflows</u></b>			
New York	37,906	19,332	18,574
Maryland	14,734	11,524	3,210
New Jersey	29,552	26,428	3,124
Connecticut	2,687	2,261	426
Massachusetts	4,631	4,395	236
Iowa	833	659	174
<b><u>Net Outflows</u></b>			
Georgia	4,297	7,390	-3,093
Texas	7,541	11,940	-4,399
Delaware	6,096	11,036	-4,940
South Carolina	3,024	8,309	-5,285
North Carolina	7,183	12,497	-5,314
Florida	16,040	32,347	-16,307

Note: Flows reflect number of individuals, not tax returns.

Source: IRS Statistics of Income Division, SOI Tax Stats, Migration Data 2021-2022.

**Table 3**  
**Flows To and From Pennsylvania: 2021 to 2022 by Age**

	Inflow		Outflow		Net Flow	
	Individuals	AGI	Individuals	AGI	Individuals	AGI
<b>Age of Primary Filer</b>						
25 and under	26,331	\$784	30,005	\$997	-3,674	-\$213
26-34	65,777	\$2,927	69,856	\$3,378	-4,079	-\$451
35-44	48,142	\$2,156	49,977	\$2,352	-1,835	-\$196
45-54	24,534	\$1,403	27,645	\$1,773	-3,111	-\$370
55-64	17,303	\$1,637	21,885	\$2,763	-4,582	-\$1,126
65 and over	19,833	\$1,755	24,076	\$2,159	-4,243	-\$404
<b>Total</b>	<b>201,920</b>	<b>\$10,662</b>	<b>223,444</b>	<b>\$13,422</b>	<b>-21,524</b>	<b>-\$2,760</b>

Note: Flows reflect number of individuals, not tax returns. Adjusted Gross Income (AGI) in dollar millions. Data do not include returns with adjusted gross deficit. Therefore, the totals will not match similar totals in Table 1.

Source: IRS Statistics of Income Division, SOI Tax Stats, Migration Data 2021-2022.

**Table 4**  
**Flows To and From Pennsylvania: 2021 to 2022 by Income Group**

	Inflow		Outflow		Net Flow	
	Individuals	AGI	Individuals	AGI	Individuals	AGI
<b>Income Group</b>						
\$1 - \$9,999	13,002	\$50	14,334	\$56	-1,332	-\$6
\$10,000 - \$24,999	32,976	\$392	34,664	\$419	-1,688	-\$27
\$25,000 - \$49,999	49,038	\$1,165	49,735	\$1,235	-697	-\$70
\$50,000 - \$74,999	30,806	\$1,209	33,280	\$1,358	-2,474	-\$149
\$75,000 - \$99,999	20,048	\$1,023	23,602	\$1,206	-3,554	-\$183
\$100,000 - \$199,999	35,780	\$2,421	42,125	\$2,879	-6,345	-\$458
\$200,000 or more	20,270	\$4,401	25,704	\$6,268	-5,434	-\$1,867
<b>Total</b>	<b>201,920</b>	<b>\$10,661</b>	<b>223,444</b>	<b>\$13,421</b>	<b>-21,524</b>	<b>-\$2,760</b>

Note: Flows reflect number of individuals, not tax returns. Adjusted Gross Income (AGI) in dollar millions. Data do not include returns with adjusted gross deficit. Therefore, the totals will not match similar totals in Table 1.

Source: IRS Statistics of Income Division, SOI Tax Stats, Migration Data 2021-2022.

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