Modest Out-Migration Continued in 2024

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The Internal Revenue Service recently released the latest state-level migration data. The dataset uses federal income tax returns to track the migration of filers (and dependents) between states for returns filed and processed during calendar years 2023 and 2024.[1] 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 -7,172 (-0.05% of state population) which ranked 34th across all states. Pennsylvania improved from its previous rank of 38th overall.
- For the third consecutive year, South Carolina recorded the strongest relative growth, as net migration increased the state population by 1.01% (55,435). South Carolina was the only state to record net domestic migration that exceeded 1.00% of state population.
- California recorded the largest net outflow in absolute terms (-191,917) and 47th highest in relative terms (-0.49% of state population).
- After three consecutive years, Alaska surpassed New York as the state with the largest relative net outflow, which reduced the population by 0.61% (-4,494).

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

- Similar to recent years, the largest net inflows were from the border states of New York (10,808), New Jersey (5,627) and Maryland (2,477).
- Also similar to recent years were the top three outflow states, which were all southern states. The largest net outflows were to Florida (-6,108), North Carolina (-4,165) and South Carolina (-3,682).

The dataset includes breakouts based on the age and federal adjusted gross income (AGI) of the primary filer. (On average, there were 1.61 individuals per tax return.) For Pennsylvania, the data show:

- All age groups recorded net outflows in AGI. (See **Table 3**.) The average AGI per tax return filed was $80,400 for the inflow group and $88,800 for outflows (not shown in table). It should be noted that this outcome does not necessarily imply that the reported income entered or left the state. For example, if a migrant leaves a job, the vacancy may be filled by a resident who was previously unemployed. The data do not indicate the type of income reported, but it is likely that some of the $1.68 billion in net income left the state (e.g., investment and retirement income) while other types (e.g., wages) did not.
- All income groups recorded net outflows in AGI, but Pennsylvania gained residents in the $25,000 to $49,999 income range. (See **Table 4**.) About three-quarters (74.5%) of the income differential between inflows and outflows was concentrated in the top income group of $200,000 or more.

1 These data generally correspond to tax years 2022 and 2023, when income was earned or received. See: Internal Revenue Service SOI tax stats - Migration data 2023–2024.

Table 1
Net Domestic Migration Using IRS Tax Data: 2023 to 2024

	Net Migration	Share of Population	Rank
Top 5 States			
South Carolina	55,435	1.01%	1
Idaho	16,577	0.83	2
Delaware	6,680	0.64	3
North Carolina	68,230	0.62	4
Tennessee	39,053	0.54	5
PA and Border States			
West Virginia	4,705	0.27	15
Ohio	2,456	0.02	28
Pennsylvania	-7,172	-0.05	34
Maryland	-12,750	-0.20	42
New Jersey	-27,618	-0.29	43
Bottom 5 States			
Massachusetts	-29,031	-0.41	46
California	-191,917	-0.49	47
Hawaii	-7,145	-0.50	48
New York	-120,233	-0.60	49
Alaska	-4,494	-0.61	50

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

Source: IRS Statistics of Income Division, SOI Tax Stats, Migration Data 2023-2024.

Table 2
Flows To and From Pennsylvania: Top Net Migration States 2023 to 2024

	Inflow	Outflow	Net Flow
Net Inflows			
New York	31,436	20,628	10,808
New Jersey	29,403	23,776	5,627
Maryland	13,658	11,181	2,477
California	8,618	8,060	558
Connecticut	2,613	2,220	393
Oregon	1,098	948	150
Net Outflows			
Ohio	7,694	9,479	-1,785
Texas	8,117	9,940	-1,823
Delaware	6,335	8,717	-2,382
South Carolina	3,443	7,125	-3,682
North Carolina	7,236	11,401	-4,165
Florida	18,042	24,150	-6,108

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

Source: IRS Statistics of Income Division, SOI Tax Stats, Migration Data 2023-2024.

Table 3
Flows To and From Pennsylvania: 2023 to 2024 by Age

	Inflow		Outflow		Net Flow	
	Individuals	AGI	Individuals	AGI	Individuals	AGI
Age of Primary Filer						
25 and under	30,518	$954	35,228	$1,193	-4,710	-$239
26 - 34	62,727	$2,930	62,034	$3,048	693	-$118
35 - 44	44,970	$1,939	43,950	$2,192	1,020	-$253
45 - 54	21,951	$1,296	22,676	$1,366	-725	-$70
55 - 64	15,747	$1,202	18,018	$1,803	-2,271	-$601
65 and over	19,712	$1,426	21,908	$1,822	-2,196	-$396
Total	**195,625**	**$9,747**	**203,814**	**$11,424**	**-8,189**	**-$1,677**

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 2023-2024.

Table 4
Flows To and From Pennsylvania: 2023 to 2024 by Income Group

	Inflow		Outflow		Net Flow	
	Individuals	AGI	Individuals	AGI	Individuals	AGI
Income Group						
$1 - $9,999	13,319	$55	13,370	$57	-51	-$2
$10,000 - $24,999	34,262	$382	34,553	$397	-291	-$15
$25,000 - $49,999	46,054	$1,139	45,543	$1,164	511	-$25
$50,000 - $74,999	27,966	$1,168	29,760	$1,288	-1,794	-$120
$75,000 - $99,999	19,093	$1,043	20,086	$1,125	-993	-$82
$100,000 - $199,999	34,909	$2,522	37,180	$2,705	-2,271	-$183
$200,000 or more	20,022	$3,438	23,322	$4,688	-3,300	-$1,250
Total	**195,625**	**$9,747**	**203,814**	**$11,424**	**-8,189**	**-$1,677**

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 2023-2024.

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