

The Public Ought to Know: The City's Independent Budget Office (IBO) [reports](#) that the City has a net outmigration of income tax filers despite its population increase during the period 1989-2007. It examined “Internal Revenue Service data to track New York City in-migration and out-migration from 1989 through 2007--how many “tax filers” came, went, and stayed each year along with household size and income.” (IBO email 2009-12-23) IBO notes an additional concern: a noticeable outflow of higher income tax filers. While IBO correlates a decline in filers since 9/11, a more important set of data requires examination: ***The Public Ought to Know***, not only whether the filers left the City but, whether the filers' jobs remained here. If available that data would be useful in connection with any further discussions of restoring the non-resident income tax, perhaps in the [form](#) (see page 3, 2nd paragraph from bottom of preceding [link](#)) I have argued for both in and out of government.

— *Coney Bearak*

Excerpt from New York City Independent Budget Office, *Fiscal Brief, December 2009, [Where They Came From, Where They Went](#)*:

SUMMARY

NEW YORK HAS LONG BEEN KNOWN AS A CITY OF IMMIGRANTS, with new arrivals coming from far overseas or as close as just across the Hudson. Even as thousands of new New Yorkers arrive each year, many others depart. This annual coming and going has important implications for the city, not the least of which is its effect on tax revenues.

IBO has examined Internal Revenue Service tax filer county-to-county migration data to track New York City in-migration and out-migration from 1989-2007, as well as moves within the city over that period. By tracking the tax returns filed by migrants the year before they came to the city and the year they left, we can get a picture of how many came, went, and stayed each year along with household size and income level.

While the overall population of New York City grew between 1989 and 2007, more individuals and households who filed tax returns, or “tax filers,” moved out of the city than moved in each year, although the difference has generally narrowed over time. Among the report’s other key findings:

- ◊ *Outgoing tax filers had substantially higher inflation-adjusted incomes than incoming tax filers in every year between 1997 and 2007. The 2006 average real income per return of 2007 in-migrants was \$53,400, compared with \$68,400 for filers who left the city.*
- ◊ *Since 2004, in-migration of tax filers has grown strongly while out-migration leveled off and then declined. In 2007, roughly 129,500 filers moved out of New York City, just 17,464 more than the number who moved in.*
- ◊ *Each year from 1989 to 2007 the average number of exemptions per outgoing tax filer exceeded the average number per incoming return, suggesting that exiting tax filers were more likely to have children and less likely to be single than newcomers to the city.*
- ◊ *Taxpayer migration data provide little evidence of a large or lasting September 11 effect. Rather than the mass exodus some observers forecast, the number of tax filers leaving New York City in 2002 actually declined. [Read the entire report [here](#).]*