Attrition in the Individual Income Tax Return Panel, Tax Years 1999-2005

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Tax policy research increasingly relies on panel data to study behavioral changes. Longitudinal files allow researchers to study how the same taxpayers react to tax law changes and how the tax system affects these taxpayers over a number of years as taxpayers' incomes rise and fall. While panels have many significant benefits to behavioral research, they are not without problems. Attrition, for example, can undermine the validity and misrepresent the results of many policy analyses. This paper looks at attrition as found in the 1999 Individual Income Tax Return Panel (Edited Panel), produced by Statistics of Income (SOI). This paper will focus on the magnitude and sources of attrition within the panel, spanning 7 years from 1999 through 2005.

Two previous papers have described the design of this panel and presented a first look at the data.[1] This paper will go beyond these papers by scrutinizing the presence and magnitude of attrition over a 7-year period. First, the paper will take a brief look at the data. Second, it will define and analyze the presence of attrition in the Edited Panel. Third, it will look closer by examining the possible causes and predictability over time. And finally, it will summarize the results and discuss future research.

▶ The Data

The 1999-2005 Edited Panel is a prospective panel sampled from individual tax returns filed for Tax Year 1999. Selection was based on a stratified subsample of the 1999 SOI cross-sectional file, or Complete Report, which was then reweighted to match the Complete Report population estimates. The panel follows both primary and secondary taxpayers reported on selected 1999 tax returns; after initial weights are computed, subsequent years' weights in general will not change.[2] If a base-year taxpayer files a return in any subsequent year, either as a primary or secondary taxpayer, the return is selected for inclusion.

It is normal for a panel to lose members as time progresses. The important questions are the magnitude and causes of that loss. Table 1 compares the yearly weighted sum of the 1999-2005 Edited Panel against the SOI Complete Report, for 1999 and 2005. For 1999, both the Edited Panel and the Complete Report represented 127 million tax returns. By 2005, the Complete Report represented 134 million returns, while the Edited Panel only represented approximately 105 million returns, a more than 20-percent difference. Most differences are for AGI classes of below $25,000; these differences range from 24 percent to 63 percent. This most significant drop, 63 percent, is for the AGI class of $1 to $5,000. AGI classes above $50,000 show limited loss.

As mentioned before, the panel does not follow tax returns; it follows taxpayers who file tax returns. Table 2 shows the number of taxpayers present in each year of the panel. As compared to Table 1, 177 million taxpayers were reported on the 127 million returns for 1999. While the panel begins with 177 million taxpayers, by 2005, 27 million or 15 percent of taxpayers are lost, leaving only 150 million taxpayers present in 2005.

▶ Definition and Distinctions of Attrition

Balanced panels, where each base-year unit is present in all years, are the most straightforward type of panel to use in analyzing behavior, requiring no data manipulation or additional analysis assumptions. Figure 1

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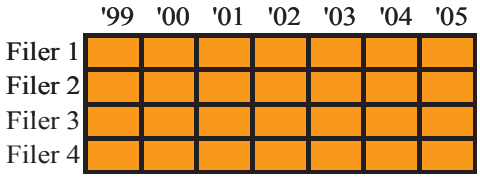
[1] See Weber, (2005) and Weber (2006).

[2] See Weber (2005).

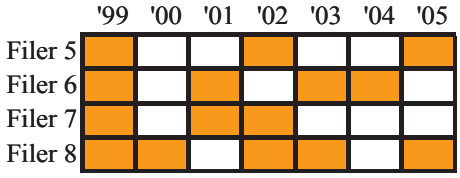
Figure 1.



expresses this concept by showing colored blocks for each year taxpayers 1-4 filed a return. When working with an unbalanced panel, records missing will fall into one of two forms, intermittent filers and attrition.

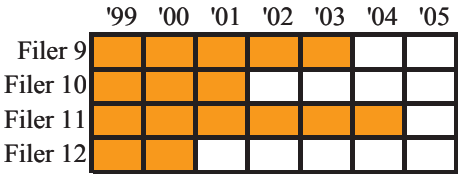
Intermittent filers are present in the base year, missing for at least 1 year after, and then later reappear for at least one additional year. To clarify, suppose Filer 5 of Figure 2 was selected into the Edited Panel in 1999. Filer 5 has a low-paying job and usually is not required to file a return. In 2000, 2001, 2003, and 2004, his income was below the minimum threshold, and, therefore, he chose not to file. In 2002 and 2005, however, his income was above the minimum, and, therefore, he did file. Filer 5 is an intermittent filer. Note that, while Filer 5 appears in 2005, a 2005 return is not required to be classified as an intermittent filer. While patterns of intermittent filing are interesting and should be examined, this is reserved for future work.

Figure 2.



Attrition, on the other hand, is defined as filers who are present in the base year and every subsequent year until dropping out before 2005 and not returning. For example, suppose Filer 9 of Figure 3 was selected into the Edited Panel in 1999. Filer 9 continues to file through 2003. At the end of 2003, she retires, and her

Figure 3.



income drops below the minimum requirement to file. Thus, for 2004 and 2005, she does not file a return.[3] This definition plays off the notion that these taxpayers would have been included in the balanced panel had they continued filing. Contrary to intermittent filers, whose missingness may be due to a taxpayer's periodic changing circumstance, attrition provides information pertaining to a permanent taxpayer change.

Table 3 addresses the progression toward a balanced panel by showing the number of taxpayers who were present in all years of the panel. Through 2005, only 140 million taxpayers remained present in all years; a loss of 37 million taxpayers, or 21 percent over the 7-year period. Of the 37 million taxpayers lost from the balanced panel, 13 million were intermittent filers, and 24 million, 65 percent of the missing, dropped out. The third column shows the difference between years. The change, while fluctuating between 3 percent and 4 percent, is very consistent over time and suggests that, each year, we can expect to lose approximately 3.5 percent of taxpayers.

As mentioned before, intermittent filers introduce missing data into the panel but, due to their subsequent return, may not provide researchers with information pertaining to a change in filing behavior. Table 4 examines the prevalence of intermittent filers across all 7 years. Of the nearly 13 million taxpayers who filed intermittently, over 75 percent, or 9.8 million, filed a 2005 return. The second largest group of intermittent filers (1.5 million) is those who filed in 1999, left some time after, returned and filed a 2004 return, and left without filing a 2005 return. An explanation for a large

[3] For the 1999-2005 file, these filers are defined as dropping out. Later files may pick up a late return and, thus, redefine these filers as either intermittent filers or balanced panel filers.

portion of this 1.5 million is due to later filers. To better understand this, Table 5 compares the tax year of a return versus the year it was processed. For simplification only, returns in the balanced panel are examined. We find this same trend occurs for the unbalanced panel as well. For Tax Year 1999, over 1.8 million taxpayers filed late; for Tax Year 2000, 1.6 million taxpayers filed late. This trend continues on through Tax Year 2004 with 1.4 million taxpayers filing late. Thus, of the 1.5 million intermittent taxpayers not present in 2005, we can expect a majority to file a Tax Year 2005 return. Table 6 breaks out the 9.8 million taxpayers, noted above, into the first year the intermittent filer was absent. The percentage of taxpayers' first year missing seems to decline over time. More work on intermittent filers will need to be conducted to determine if this is in fact predictable over time.

Tax policy analysts are still debating the appropriate imputations for these intermittent filers. This is an area of further research but most likely would involve imputation attempts using the methods of Multiple Imputation or Maximum Likelihood.[4] These methods would solve the missing data problem created by intermittent filers. The application of these approaches is beyond the scope of this paper and is left for future work. Looking back at Table 4, if a method is in place for computing missing data, the 9.8 million taxpayers present in 1999 and 2005 can be redefined as in balance and added to the count of balanced panel members, and 3 million taxpayers may be recategorized as attrition. Again, however, this is left for future work.

Assuming we can correctly impute intermittent filer information, attrition becomes the difference between the balanced panel (with imputation of intermittent filers) and the overall unbalanced panel. As mentioned above, of the 37 million taxpayers who are missing from the balanced panel, nearly 24 million, or 65 percent of missing taxpayers, are missing due to attrition. Table 7 shows the number of taxpayers who have dropped out by the filing year they stopped appearing, i.e., no return was filed for the listed year. In general, the number dropping out per year is steady over time.

▶ Partitioning Attrition

Again, we found the rate of attrition each year consistent over 5 of the 6 years in which attrition is measured. Several reasons for attrition are available. The most cited reason throughout attrition work is death. When looking at death rates, we expect to see consistency over time. Table 8 breaks out the number of taxpayers dropping out by year of death. Of the 23.9 million taxpayers who dropped out over the life of the panel, over a quarter, or 6.3 million taxpayers, drop out because of death. Notice, however, that the death rate in Tax Year 2005 is driving down the overall rate of attrition due to death; by removing this year, the overall rate is a third of overall attrition. Much like the total rate of attrition, the rate of attrition due to death is consistent over 5 out of 6 years, ranging from 26 percent to 32 percent. Given the late filing of returns, we expect the final 2005 attrition rate to drop and consequently the percentage of yearly attrition due to death to increase to approximately match earlier years.

While deaths explain nearly a third of attrition, tax return filing requirements explain much of the remainder. The overarching requirement for filing a tax return is based on gross income level. In general, for Tax Year 1999, an individual should have filed a return if his or her gross income was over $7,050 if single and $12,700 if married, with exceptions.[5] Table 9 examines the number of taxpayers who drop out by their last reported Adjusted Gross Income (AGI) in 1999 dollars. Because of the IRS minimum requirement to file, it is not surprising to see that, for taxpayers who stopped reporting after 1999, the distribution is skewed around lower AGI classes, with 63 percent of total attrition in the AGI classes below $15,000. Census reported in 2000 that the second lowest quintile for mean household income in 1999 was $24,436.[6] Thus, in 2000

[4] See Allison (2002) for more detail.
[5] IRS, Publication 17, Table 1-1.
[6] Table C of "Money Income in the United States," Current Population Report, September 2000, page xii.

alone, 63 percent of the panel's attrition occurs in the bottom quintile of the household income distribution. Subsequent years show the same pattern persisting; taxpayers who drop out in the following year tend to have a low AGI. The only year in which the amount drops below half, at 45 percent, is 2005. In the future, we plan to match taxpayers to information documents (e.g., W-2), and, hopefully, this will support the low-income explanation for attrition.

The Edited Panel uses the Taxpayer Identification Number (TIN) to identify members of the panel and to sample their returns in subsequent years. While most tax returns list Social Security numbers (SSNs) provided by the Social Security Administration (SSA), many nonresidents, resident aliens, or other taxpayers who cannot get a Social Security number report an Individual Taxpayer Identification Number (ITIN) provided by the Internal Revenue Service. When taxpayers using an ITIN receive an SSN, they are required to use the SSN on subsequent returns instead of the ITIN. SOI does not possess a crosswalk of ITINs and SSNs, and, so, unless these taxpayers file jointly with another panel member, the returns will not be sampled for the Edited Panel. Table 10 looks at attrition based on ITINs. Overall, only 1.6 percent of those dropping out have an ITIN; consequently, ITINs are a minor cause of attrition. However, additional analysis of ITIN attrition still needs to be done because of the unique population it represents.

Other causes of attrition examined included age, marital status, gender, and number of dependents. Independent of other previously examined causes, none showed any discernable trends. This is most likely due to the fact that requirements to file are based solely on amount of income, set at different limits based on filing status and age. Therefore, the tendency for lower-income filers to drop out at higher rates than upper-income filers is the underlying cause for any other patterns in the examined demographics.

We have seen attrition is distributed evenly from 2000 through 2005, death accounts for a third of attrition, and, of the remaining two-thirds, the majority of attrition may be explained by filing requirements. Going forward, more work is needed to determine whether attrition in the Edited Panel is a random event. If attrition is deemed random, then analysis excluding attrition is justifiable, and, therefore, analysis will provide valid inferences. If, however, attrition is not random, then analysis can lead to invalid inferences. This ultimately reduces the explanatory power.

▶ Conclusions

The goal of this paper was to examine the magnitude and source of attrition within the 1999-2005 Individual Income Tax Return Panel. Because many longitudinal models use balanced data, we looked at taxpayers missing from the balanced panel falling into two forms—intermittent filers and attrition. Looking back to Table 3, of the 37 million taxpayers who failed to survive all 7 years of the panel, 13 million were classified as intermittent filers; we later saw that 76 percent of these filers returned to file a Tax Year 2005 return. This left nearly 24 million taxpayers, 65 percent of all missing returns, falling under the category of attrition.

When examining attrition, we observed the overall rate was consistent and reasonably predictable. To determine possible sources, we examined several demographics and were able to narrow the list to three independent causes. These were deaths, low incomes, and Taxpayer Identification Number changes. We saw that death caused 26 percent of overall attrition and was reasonably consistent at 30 percent for 5 years of the 6 years possible. If prior-year Adjusted Gross Incomes are good proxies for actual current-year incomes, then, of the remaining attrition, over 70 percent of dropouts have an AGI lower than $20,000. Finally, we were able to conclude that having an ITIN supplied by IRS had very little effect on attrition over time, being found at most in 2000 with only 2.4 percent of attrition. No other possible causes we examined seemed to affect attrition when taken independently of the three previously mentioned causes.

While the focus of this paper was on the demographic configuration of attrition in the 1999-2005 Edited Panel, we are looking to expand this research in several different directions. The next step is to test the

hypothesis of random attrition. Once this has been determined, we can more accurately impute missing data. We are interested in attaching information documents to each of the panel members to extrapolate possible reasons for dropping out. This will also be beneficial in the imputation of missing data. Finally, we hope to examine trends in late filing to see if some taxpayers we categorized as dropping out, would in fact have been present had we extended the length of this panel.

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Table 1: Comparison of Tax Return Totals between the Edited Panel and the 1999 and 2005 Cross Sections, by AGI

Size of Adjusted Gross Income	Number of Tax Returns, 1999			Number of Tax Returns, 2005		
	Cross Section	Edited Panel	Difference	Cross Section	Edited Panel	Difference
All taxpayers, total	127,075,144	127,033,386	0%	134,372,678	104,631,132	22%
Taxpayers on returns reporting:						
No adjusted gross income	1,066,171	1,016,365	5%	1,761,041	1,225,033	30%
$1 under $5,000	13,349,971	13,266,914	1%	11,476,415	4,207,812	63%
$5,000 under $10,000	12,979,714	12,945,300	0%	12,114,236	6,040,020	50%
$10,000 under $15,000	12,275,717	12,226,560	0%	11,635,684	7,415,327	36%
$15,000 under $20,000	11,783,174	11,742,379	0%	11,126,599	7,830,323	30%
$20,000 under $25,000	9,967,211	9,963,957	0%	9,784,167	7,409,485	24%
$25,000 under $30,000	8,392,769	8,395,154	0%	8,738,107	7,312,297	16%
$30,000 under $40,000	13,288,379	13,370,852	-1%	13,940,405	12,055,500	14%
$40,000 under $50,000	9,870,199	9,812,207	1%	10,618,506	9,769,666	8%
$50,000 under $75,000	16,755,560	16,897,458	-1%	18,351,037	17,347,218	5%
$75,000 under $100,000	7,811,626	7,755,507	1%	10,449,989	10,047,796	4%
$100,000 under $200,000	7,104,712	7,186,048	-1%	10,810,367	10,557,383	2%
$200,000 under $500,000	1,876,561	1,891,573	-1%	2,737,802	2,588,000	5%
$500,000 under $1,000,000	348,256	355,705	-2%	524,506	529,159	-1%
$1,000,000 or more	205,124	207,407	-1%	303,817	296,113	3%

Table 2: Number of Edited Panel Taxpayers Present for Each Tax Year

Filing Year	Number of Taxpayers	Percent of Base Year
Base Year, 1999	177,004,496	100%
2000	169,207,774	96%
2001	165,234,603	93%
2002	161,331,140	91%
2003	158,155,749	89%
* 2004	154,784,743	87%
* 2005	150,006,545	85%
Total taxpayer loss	26,997,951	15%

*Information subject to change in future years due to late filers.

Table 3: Number of Taxpayers Filing for All Previous Tax Years and the Difference Due to Intermittent Filing or Dropping Out

Present in listed year and all prior years	Number of Taxpayers	Percent of Base Year	Difference Each Year
1999	177,004,496	100%	
2000	169,207,776	96%	4%
2001	162,846,071	92%	4%
2002	156,940,781	89%	3%
2003	151,657,972	86%	3%
* 2004	146,389,679	83%	3%
Balanced Panel * 2005	140,201,283	79%	3%
Total missing from balanced panel	36,803,213	21%	
Intermittent filers	12,867,629	7%	
Total attrition	23,931,579	14%	

*Information subject to change in future years due to late filers.

(1) A Balanced Panel has an equal number of time series and cross sectional observations.

(2) Intermittent filers are those present in base year, missing in at least one subsequent year, then present again for at least 1 additional year.

(3) Attrition is the number of taxpayers filing in base year and all subsequent years and then missing for all remaining tax years.

Table 4: Number of Taxpayers who Filed Intermittently

	Number of Taxpayers	Percent Intermittent
Present in 1999 and 2005, ceasing in middle year(s)	9,805,260	76%
Stopped filing during TY(1)		
2002	236,266	2%
2003	466,722	4%
* 2004	828,577	6%
* 2005	1,530,804	12%
Total	12,867,629	100%

(1) Need minimum of 3 years to establish intermittency, one year present, one year missing, and one year back.

Table 5: Number of Taxpayers Who Were Present All 7 Years by Year in Which They Filed and Corresponding Tax Year

	Filing year						
Processing year	1999	2000	2001	2002	2003	2004	2005
1999	138,417,227	0	0	0	0	0	0
2000	1,355,947	138,551,438	0	0	0	0	0
2001	428,110	1,296,859	138,560,756	0	0	0	0
2002	0	227,437	1,211,785	138,692,796	0	0	0
2003	0	74,267	298,532	1,116,019	138,593,541	0	0
2004*	0	15,204	85,877	242,507	1,253,203	138,754,299	0
2005*	0	36,079	44,334	149,962	354,540	1,446,984	140,201,283
Total	140,201,284	140,201,284	140,201,284	140,201,284	140,201,284	140,201,283	140,201,283

Note: A return filed in listed processing year refers to the current tax year at the time. Processing years larger than filing years are late filers.

Table 6: Number of Intermittent Taxpayers Who Were Present in 1999 and 2005, By Absent Year

Tax Year	Number of Taxpayers	Percent of Intermittent
2000	2,812,351	29%
2001	2,200,731	22%
2002	1,946,675	20%
2003	1,589,398	16%
* 2004	1,256,105	13%
Total	9,805,260	100%

*Information subject to change in future years due to late filers.

Table 7: Number of Taxpayers Who Filed a 1999 Return and Also Filed in Every Subsequent Year Until Permanently Leaving, by First Absent Year

	Number of Taxpayers
Stopped filing before tax year	
2000	3,719,911
2001	3,295,433
2002	3,347,999
2003	3,369,678
* 2004	4,012,187
* 2005	6,186,371
Total taxpayers who permanently left before 2005	23,931,579

*Information subject to change in future years due to late filers.

Table 8: Attrition Due to Death, by Year of Death

Year of Death	Number of Taxpayers	Number of Deaths	Percent of Total Attrition
2000	3,719,911	1,093,105	29%
2001	3,295,433	1,048,083	32%
2002	3,347,999	1,082,684	32%
2003	3,369,678	1,017,504	30%
* 2004	4,012,187	1,036,157	26%
* 2005	6,186,371	983,638	16%
All taxpayers, total(1)..	23,931,579	6,261,171	26%

* Information subject to change in future years due to late filers.
(1) Must have been present in all previous tax years.

Table 9: Attrition by Last Reported Adjusted Gross Income in 1999 Dollars

Adjusted Gross Income	Number of Taxpayers in 1999	Taxpayers who Attrite								
		AGI in 1999			AGI in 2000			AGI in 2001		
		Number of Taxpayers	Percent of AGI Class	Percent of Attrition	Number of Taxpayers	Percent of AGI Class	Percent of Attrition	Nubmer of Taxpayers	Percent of AGI Class	Percent of Attrition
All taxpayers, total	177,004,496	3,719,912	2%	100%	3,295,434	2%	100%	3,348,000	2%	100%
Taxpayers on returns reporting:										
No adjusted gross income	1,389,937	121,068	9%	3%	74,022	5%	2%	128,001	9%	4%
$1 under $5,000	13,896,882	877,546	6%	24%	778,057	6%	24%	696,449	5%	21%
$5,000 under $10,000	14,337,330	807,906	6%	22%	648,963	5%	20%	661,066	5%	20%
$10,000 under $15,000	14,308,884	544,291	4%	15%	490,055	3%	15%	471,305	3%	14%
$15,000 under $20,000	14,514,677	337,464	2%	9%	321,718	2%	10%	332,332	2%	10%
$20,000 under $25,000	12,693,114	243,194	2%	7%	232,462	2%	7%	219,589	2%	7%
$25,000 under $30,000	10,932,736	135,817	1%	4%	102,939	1%	3%	152,368	1%	5%
$30,000 under $40,000	18,700,685	195,776	1%	5%	196,020	1%	6%	189,210	1%	6%
$40,000 under $50,000	15,152,781	119,287	1%	3%	115,248	1%	3%	142,467	1%	4%
$50,000 under $75,000	29,063,192	160,512	1%	4%	165,871	1%	5%	172,833	1%	5%
$75,000 under $100,000	14,183,382	73,375	1%	2%	66,444	0%	2%	66,291	0%	2%
$100,000 under $200,000	13,287,376	66,982	1%	2%	76,875	1%	2%	91,175	1%	3%
$200,000 under $500,000	3,509,441	31,740	1%	1%	18,362	1%	1%	18,129	1%	1%
$500,000 or more	1,034,079	4,954	0%	0%	8,398	1%	0%	6,785	1%	0%

Table 9: Attrition by Last Reported Adjusted Gross Income in 1999 Dollars—Continued

Adjusted Gross Income	Number of Taxpayers in 1999	Taxpayers who Attrite								
		AGI in 2002			AGI in 2003			AGI in 2004		
		Number of Taxpayers	Percent of AGI Class	Percent of Attrition	Number of Taxpayers	Percent of AGI Class	Percent of Attrition	Number of Taxpayers	Percent of AGI Class	Percent of Attrition
All taxpayers, total	177,004,496	3,369,679	2%	100%	4,012,188	2%	100%	6,186,370	3%	100%
Taxpayers on returns reporting:										
No adjusted gross income	1,389,937	104,940	8%	3%	118,630	9%	3%	188,100	14%	3%
$1 under $5,000	13,896,882	625,842	5%	19%	732,447	5%	18%	970,857	7%	16%
$5,000 under $10,000	14,337,330	692,750	5%	21%	757,304	5%	19%	985,208	7%	16%
$10,000 under $15,000	14,308,884	534,319	4%	16%	529,513	4%	13%	650,929	5%	11%
$15,000 under $20,000	14,514,677	318,837	2%	9%	378,989	3%	9%	565,325	4%	9%
$20,000 under $25,000	12,693,114	225,783	2%	7%	298,224	2%	7%	428,470	3%	7%
$25,000 under $30,000	10,932,736	158,060	1%	5%	167,472	2%	4%	286,012	3%	5%
$30,000 under $40,000	18,700,685	221,900	1%	7%	321,190	2%	8%	459,031	2%	7%
$40,000 under $50,000	15,152,781	121,050	1%	4%	198,610	1%	5%	392,499	3%	6%
$50,000 under $75,000	29,063,192	193,171	1%	6%	264,084	1%	7%	568,166	2%	9%
$75,000 under $100,000	14,183,382	80,250	1%	2%	115,713	1%	3%	261,031	2%	4%
$100,000 under $200,000	13,287,376	67,639	1%	2%	98,180	1%	2%	320,303	2%	5%
$200,000 under $500,000	3,509,441	20,328	1%	1%	28,479	1%	1%	87,258	2%	1%
$500,000 or more	1,034,079	4,810	0%	0%	3,353	0%	0%	23,181	2%	0%

Table 10: Attrition by ITIN—listed Taxpayers

	Number of Taxpayers	Number of ITINs	Percent of Attrition
Taxpayers last reporting in:			
2000	3,719,911	88,608	2.4%
2001	3,295,433	59,897	1.8%
2002	3,347,999	77,163	2.3%
2003	3,369,678	30,809	0.9%
* 2004	4,012,187	83,672	2.1%
* 2005	6,186,371	45,665	0.7%
All taxpayers, total	23,931,579	385,814	1.6%