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GRADUATE SCHOOL

Tax Deductions & Interstate Migration

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ABSTRACT

In December of 2017, President Trump signed the Tax Cuts and Jobs Act of 2017 (TCJA). While the law made several changes to the tax code, one major change was instituting a cap on the amount of state and local tax (SALT) deductions a filer can claim. The SALT cap limits a tax filer's ability to limit the impacts of state and local taxes on their overall tax burden. This new inability to soften the impact of state and local taxes could cause residents to view states with higher taxes as less attractive. The results presented in this paper showed a state's top income tax rate and a state's representative tax burden had a statistically significant negative effect on the probability of a household living in a new state after the SALT cap was implemented. This effect was statistically different than the negative impact of the tax measure before the passing. Suggesting, for households of varying income levels, if a state were to increase the top income tax rate by 10 percentage points the probability of a household moving to that state would decrease, on the low end 0.17 percentage points and on the high end 0.52 percentage points *more* than if the SALT cap was not in place. Larger impacts were found for the representative tax burden measure, where for a 10% increase in the state tax burden the probability of a household moving to the state would fall by 0.57 percentage points on the low end and 0.87 percentage points on the high end.

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Chapter 1

Introduction

Benjamin Franklin once quipped that there are only two certainties in life: death and taxes. People go to great lengths to avoid death, but what about taxes? Politicians, activists, and even economists disagree about to what extent people change their behavior in response to taxes. While it is not hard to imagine people taking small steps to avoid taxes, it is perhaps harder to imagine large changes in behavior. For example, do taxes effect a household's decision of where to live? There has been high-profile cases of taxes impacting a household's residency, such as the french actor Gerard Depardieu's flight from France to avoid paying a 75% tax on the "super" wealthy.

In December of 2017, then President Trump signed the Tax Cuts and Jobs Act of 2017 (TCJA) into law. While the law made several changes to the tax code, one major change was instituting a cap on the amount of state and local tax (SALT) deductions a filer can claim. Before the change, a tax filer could deduct the full amount of taxes they paid to their state and local governments (if they chose to itemize rather than take the standard deduction). Once the bill went into effect a filer could only deduct \$10,000 in state and local taxes from their federal tax burden.

In this paper I look to answer whether capping the SALT deductions had an effect on people's migration decisions. One way I attempt to answer that question is by seeing if after the TCJA was passed there was a decrease in the probability of a household moving to a "high" tax state. Another way is to look at if the impact of a state's top income tax rate, or a state's representative tax burden, on the probability of a household being new to a state has changed after the SALT cap was passed. Using data from the American Community Survey (2010-2018), I estimate impacts for a number of different household income thresholds. I also look at various ways of defining high tax states using varying percentile cutoffs for the top income rates and the representative tax burden of the largest city in the state.

Using a difference-in-difference research design, I find a statistically significant negative change in the effect of the top income tax rate and the representative tax burden on the probability of a household living in a new state *after* the TCJA went into effect. The size of the results vary depending on which cutoff was used for household income, with the estimated impact being progressively larger as income thresholds are higher.

One of the results from my analysis suggests that, on average, if a state was to increase their top income tax rate by 10 percentage points after the TCJA the probability of a household earning 200k or more moving to that state would decrease by 0.17 percentage points *more* than if the state had done it before the TCJA. Similar, but larger effects were found for a state's representative tax burden. Here if the state's representative tax burden increased by 10 percentage points the probability of a household earning 200k or more moving to that state would decrease by 0.57 percentage points *more* than if the state had done it before the TCJA.

When comparing “high” tax states vs “low” tax states my results did not yield a consistent pattern across income thresholds or for varying definitions of high tax states. For example, my results indicated that there was a statistically significant negative effect on the probability of moving to states in the 90th percentile of the overall income tax rate distribution for households with incomes greater than 200k. Yet, there wasn’t a statistically significant effect for those same states if the household income threshold was 300k or even 400k. Only when the income threshold is moved up to 500k is there a fairly consistent negative effect on the probability of moving to high tax states after the TCJA went into effect, at least for the top income tax rate.

The research from this paper is important because if the newly introduced cap has created a large incentive for people to avoid moving to high tax states, those states could be losing potential future revenue. Similarly, if the SALT cap has limited the ability of state’s to increase their income tax rates and/or tax burdens that limits their ability to pay for government services. In the next chapter of this paper, I look at what prior research has found on the relationship between taxes and migration. Next, in chapter 3, I provide a theoretical framework for thinking about the relationship between taxes and migration. In chapter 4, I discuss the data used in my analysis and provide descriptive statistics. Chapter 5 lays out the empirical framework, which consists of the estimation and identification strategies used. In chapter 6 I discuss my results, and chapter 7 provides a summary and concluding remarks.

Chapter 2

Literature Review

While stories like Gerard Depardie’s may make for good headlines, the effects of taxes on migration has been topic of research in the field of economics for some time. The majority of the research has found taxes do have an impact on where people choose to migrate. However, there has been some notable exceptions in the research, suggesting taxes may not have as large of an impact.

One of the earliest descriptions of the relationship between government expenditures and migration comes from Charles Tiebout. Tiebout’s hypothesis states that “... the consumer voter may be viewed as picking that community which best satisfies his preference pattern for public goods ... the consumer-voter moves to that community whose local government best satisfies his set of preferences.” Tiebout (1956) Later this hypothesis was extended Tullock (1971), which states that, *ceteris paribus*, the “individual deciding where to live will take into account the private effects upon himself of the bundle of government services and taxes.” Tullock emphasises that the consumer-voter evaluates both the good and services provided by the government as well as the tax burden associated with obtaining those services.

There have been a number of studies which provide evidence for the proposition

that taxes have an impact on migration. Cebula (1990) looked at the impact of the existence of a state level personal income tax on the migration patterns of people aged 65 years or older. He focused on people aged 65 and above because location generally has no impact on this group's income, given their income is typically derived from non-wage sources. Looking at the migration patterns from 1975-1980 and controlling for a state's population, percent of population over 65, sunshine and heating degree days, there was a statistically significant negative impact of having a state income tax on the amount of in-migration for the "elderly" population.

The question was revisited by Cebula (2009), with similar results in a different context. In the 2009 paper, Cebula looks at migration patterns from 2000-2005. Here his focus is on the impacts of per pupil outlays on public primary and secondary education, property tax and income tax burdens on US migration patterns. The paper showed that "consumer-voters appear to be attracted to *lower* state income tax burdens **and** *lower* property tax burdens, whereas they appear to be attracted to *higher* per pupil *public* primary and secondary outlays."

Unlike the previous studies, which examined aggregate data, Gius (2011) looked at individual level data to estimate the impact of income taxes on interstate migration. The Gius study estimated the impacts of state taxes on migration for different subsets of the population, including whites, African-Americans and various age groups. The study's age groups consisted of ages 19-25, 28-36, and 35-43. Using the National Longitudinal Survey of Youth (NLSY), Gius found that "for a 10% increase in the change in taxes, there is an increase in the probability of migrating to another state that ranges from 0.2 to 1.06%." The impacts differ between population subsets with African-Americans aged 19-25 being the most impacted by tax increases and Whites aged 28-36 the least impacted.

Afonso (2018) looks at the effects of the implementation of a state income tax had on migration in Connecticut. In 1991, Connecticut went from having no state income tax to a flat tax of 1.5%, which was eventually increased to 4.5% in 1992. The results indicate the number of people immigrating into Connecticut decreased by 0.22% after the income tax was introduced. The study also found a decrease in the number of people emigrating from Connecticut over the time period, although the effects were small in comparison and were only significant at the ten percent level.

Moretti and Wilson (2017) take a novel approach and focus on the geographical location of top earners, specifically so-called “star scientists.” The definition of a star scientist is those scientists with patent counts in the top 5 percent of the distribution. The authors estimate the elasticity of migration to taxes by relating changes in scientists and taxes between two states. The results indicate for individuals at the ninety-ninth percentile of the income distribution, if after-tax income increases by 1 percent due to a personal income tax cut, the *stock* of scientists in the state would increase by 0.4 percent every year until relative taxes change again.

Finally, Young and Varner (2011) look at the impact of New Jersey instituting the so-called “millionaire tax.” The authors found small effects of the tax on immigration when comparing the 99th percentile (those subject to the new tax) with the 95th-99th percentile. However, the impacts were not consistent across all individuals. Those people who were of retirement age and earned their incomes from investment were more sensitive to the millionaire tax. The authors also noted a larger effect for those who work in-state, and therefore would pay the increased tax on all their employment earnings.

My paper contributes to the existing research by utilizing a difference-in-difference approach with a tax policy change effecting the U.S. as a whole, rather than looking at individual state level changes. Also, due to the varying historical utilization of the SALT cap, allows for comparison between households of varying income levels. My approach also uses two different measures of a households tax burden, the top income tax rate and the representative tax burden.

Chapter 3

Theoretical Framework

In 1956, Charles Tiebout hypothesized that “...at the local level various governments have their revenues more or less set. Given these revenue and expenditure patterns, the consumer-voter moves to that community whose local government best satisfies his set of preferences” Tiebout (1956). In other words, people decide where to live based, at least in part, on their preferences for public goods and the costs associated with them. In order to model interstate migration, I follow Enchautegui (1997) and Gius (2011) as a guide. Assuming that a household bases their migration decision on the maximization of utility. The indirect utility function is expressed as:

$$V_{ik} = V_{ik}(I_{ik}, \mathbf{P}_i, \mathbf{S}_k, T_k) \quad (3.1)$$

Where V denotes the indirect utility of living in a state, I is a household’s income, $\mathbf{P}$ is a vector of household attributes, $\mathbf{S}$ is a vector of state-level characteristics, T is the state tax burden, index i denotes a household, and k denotes the state of residence. Consider a household¹ who is contemplating migrating from their origin state l to a destination state j . Migration occurs if the indirect utility differential, illustrated below, is greater than zero, after accounting for the costs of moving. The

¹I am assuming the household members act as if they have a joint utility function or as if there is a single decision-maker in the household.

index M^* represents the utility differential between locations j and l . When positive the differential is positive a migration outcome is observed, i.e. $M = 1$:

$$M_i^* = V_{ij}(I_{ij}, \mathbf{P}_i, \mathbf{S}_j, T_j) - [V_{il}(I_{il}, \mathbf{P}_i, \mathbf{S}_l, T_l) - C_i], \quad (3.2)$$

$$M_i = 1 \text{ if and only if } M_i^* > 0, \quad (3.3)$$

$$M_i = 0 \text{ otherwise} \quad (3.4)$$

In the model described above it is assumed that factors that increase utility in a given state will increase a household's probability of moving to the state. Likewise, factors that decrease overall utility will reduce the probability of a household migrating to a state. Depending on the household, e.g. the household would face more than \$10,000 in state and local taxes, the TCJA increases the tax burden (T_k) by capping the amount of taxes a filer can deduct from their federal income tax. Given the theoretical model above, the impact of such a change would cause a household on the margin to choose to migrate to the state with a lower tax burden, *ceteris paribus*.

Chapter 4

Data and Descriptive Statistics

4.1 Data

In order to account for the different explanatory variables that might impact a household's decision to move I combine data from different sources. The data sets can be broken down into two different types. The first type is state level data, which was pulled from three different sources. One of those sources is from the Tax Foundation, which compiles the state income tax rate by year for every state. I extracted the top income bracket for each state in each year from 2010 to 2019. The top income tax rate is the relevant factor because the top income tax rate is the rate households face who would be most likely to deduct more than the SALT cap. A second source is from the Office of the Chief Financial Officer of the District of Columbia Tax Rates and Tax Burdens annual study. Every year they calculate the tax burden, including income, property, sales and auto taxes, for a hypothetical family of differing income brackets for the largest city in each state. The last data source at the state level is from the National Oceanic and Atmosphere Administration's National Centers for Environmental Information (NCEI) database, which I used to calculate the average temperature in each state.

The second type of data is household attribute data. Which comes from the annual American Community Survey (ACS) compiled by IPUMS USA. I used the 1-year sample for the years 2010 to 2019. The ACS 1 year sample is a 1 in 100 random sample of the US population. The individual attributes obtained from the ACS include: race, sex, marital status, education, number of kids, age, household income, urban resident. This was then joined with the state level data based on state and year, so that an observation is a household living in state j with the state level attributes listed in the preceding paragraph and the household attributes previously mentioned. Many of the personal attributes, such as race, sex, etc. are for the “head” of the household.

In Table 1, there is an extended description of a selection of the variables included in the forthcoming analysis. There are a number of variables not included in the table due to their definitions being obvious: binary variables for education levels (High school graduate, some college, Associates, Bachelors, Masters, Professional, and PhD), Age, binary variable for female, binary variables for race (Black, American Indian, Asian, Other, Multiple), binary variable for Hispanic ethnicity, binary variable for urban residence, and year binary variables (2010-2019).

Table 1: Data Description for Selected Variables

Variable	Description
Top income tax rate	The state's top income tax for the highest income bracket for a given year.
Representative tax burden	The tax burden is calculated using individual income tax, the real property tax on residential property, the general sales and use tax, and automobile taxes, including the gasoline tax, registration fees, excise tax, and the personal property tax. These are calculated for a "representative" family with two incomes and one child. The burden does not account for the impact of federal income taxes or the ability to deduct local taxes has on overall burdens.
Average Temperature	The annual average temperature in Fahrenheit in a given state.
Household income	Reports the total money income of all household members age 15 and over.
New to state	Binary variable indicating whether a household is living in a residence that is in a different state than their previous residence from a year ago.
Percentile Rank	Binary variable equaling one if the state's tax measure falls into the percentile rank of the overall distribution for a given year. Distribution measures are the 50th, 75th, 80th, 85th and 90th percentile. Denoted as $\mathbf{P}_x$ in table captions and regression results.
Jenk's Natural Break	Binary variable indicating where a state falls in the two classes of the Jenks break. Classes are derived by minimizing each class's average deviation from the class mean, while maximizing the class's deviation from the mean of the other class. If the value is 1 then the state falls into the higher tax measure class.
No Income Tax	Binary variable which takes the value of 1 if the state has no income tax rate.
Household Type	Binary variables indicating different types of households were created from the Annual Community Survey variable "Household Type". The variable is largely used to distinguish between Family and Non-Family households. Family households are ones that either include married couples or unmarried couples with another person in the household who is related to household by birth, marriage or adoption. Non family households are distinguished by the sex of the household head and the presence of other unrelated individuals living in the household. Unknown household type is used to identify unmarried partners with a household head who has no other related individuals in the household.

4.2 Descriptive Statistics

In Table 2 below, the mean and standard deviation (SD) are compared for all variables between Pre-TCJA and Post-TCJA for household incomes greater than are greater than or equal to 200k. The table displays the p-value from the t-test determining if the means between the two groups are statistically different. Similar statistics were reported household income levels of 300k, 400k, 500k and 750k. Tables were created for differing definitions of high tax states, such as state income tax rates being in the 90th, 85th, 75th, 50th (median) percentiles, and states that have no income tax. As well as, using the Jenk's-Fischer method of natural breaks as a way of defining "high" and "low" states. Similar tables for the methods listed above can be found in the appendix Chapter A.

However, regardless of the definition used for treatment/control group, the t-tests yield very similar results. There are very few variables for a given definition of the treatment group for which the variable means are *not* statistically different between treatment and control. Two issues arise from this, the first being that it is likely important to control for these factors. Second, that there probably isn't random assignment across treatment and control group. While this makes causal identification less likely, there are strategies taken (discussed in Section 5.2) to help lend plausibility to a causal relationship.

Table 2: Descriptive Statistics Pre/Post Tax Cuts and Jobs Act
(Household Income $\geq 200k$)

	Pre TCJA (2010-2017) (N = 567170)		Post TCJA (2018-2019) (N = 223170)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.017	0.129	0.020	0.138	<0.001
State Top					
Income Tax	0.063	0.040	0.064	0.043	<0.001
Representative					
Tax Burden	0.103	0.033	0.104	0.029	<0.001
P90 Income Tax	0.221	0.415	0.233	0.423	<0.001
P85 Income Tax	0.312	0.463	0.308	0.462	<0.001
P80 Income Tax	0.350	0.477	0.359	0.480	<0.001
P75 Income Tax	0.374	0.484	0.383	0.486	<0.001
P50 Income Tax	0.473	0.499	0.500	0.500	<0.001
JENKB Income	0.774	0.419	0.765	0.424	<0.001
Tax					
No Income Tax	0.171	0.376	0.176	0.381	<0.001
P90 Rep. Bur-	0.158	0.364	0.143	0.350	<0.001
den					
P85 Rep. Bur-	0.217	0.412	0.235	0.424	<0.001
den					
P80 Rep. Bur-	0.285	0.452	0.331	0.471	<0.001
den					

Table 2 continued from previous page

			Pre TCJA (2010-2017) (N = 567170)		Post TCJA (2018-2019) (N = 223170)		T-Test for Difference in Means
Variables			Mean	SD	Mean	SD	P-Value
P75 Rep. Bur-			0.390	0.488	0.457	0.498	<0.001
den							
P50 Rep. Bur-			0.614	0.487	0.638	0.481	<0.001
den							
JENKB Rep.			0.643	0.479	0.738	0.440	<0.001
Burden							
State Average			56.155	7.897	56.193	7.915	0.053
Temp.							
Age			53.276	12.852	53.515	13.481	<0.001
Number of Chil-			0.943	1.127	0.926	1.110	<0.001
dren							
Married			0.824	0.381	0.814	0.389	<0.001
Female Head			0.024	0.152	0.028	0.164	<0.001
(Family)							
Male Head			0.017	0.130	0.019	0.136	<0.001
(Family)							
Female Head			0.033	0.178	0.033	0.178	0.46
(Single)							
Male Head (Sin-			0.044	0.206	0.041	0.199	<0.001
gle)							

Table 2 continued from previous page

		Pre TCJA (2010-2017) (N = 567170)		Post TCJA (2018-2019) (N = 223170)		T-Test for Difference in Means
Variables		Mean	SD	Mean	SD	P-Value
Female	Head	0.006	0.076	0.007	0.083	<0.001
(Group)						
Male	Head	0.010	0.099	0.012	0.110	<0.001
(Group)						
Unknown House-		0.042	0.200	0.047	0.211	<0.001
hold Type						
Less Than H.S.		0.017	0.130	0.017	0.131	0.495
Diploma						
H.S. Diploma		0.067	0.251	0.068	0.252	0.356
Some College		0.106	0.308	0.105	0.307	0.173
Associates		0.046	0.209	0.050	0.219	<0.001
Bachelors		0.344	0.475	0.351	0.477	<0.001
Masters		0.225	0.418	0.234	0.423	<0.001
Professional		0.134	0.340	0.115	0.320	<0.001
PhD		0.060	0.238	0.058	0.235	0.002
American Indian		0.003	0.054	0.003	0.055	0.672
Asian		0.082	0.274	0.094	0.292	<0.001
Black		0.032	0.176	0.035	0.183	<0.001
White		0.862	0.345	0.841	0.366	<0.001
Other Race		0.007	0.084	0.009	0.096	<0.001
Multiple Races		0.014	0.117	0.017	0.131	<0.001

Table 2 continued from previous page

	Pre TCJA (2010-2017) (N = 567170)		Post TCJA (2018-2019) (N = 223170)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Hispanic	0.046	0.209	0.057	0.232	<0.001
Urban Resident	0.885	0.320	0.893	0.310	<0.001

Chapter 5

Empirical Framework

5.1 Estimation Strategy

The cap placed on SALT deductions by the TCJA limits a tax filer’s ability to reduce their tax burden by deducting state and local taxes from their overall tax burden. As discussed in Chapter 3, theoretically increases to a state’s tax burden would cause people to be less likely to move there, *ceteris paribus*. There are two separate variations I use to estimate the effect of the SALT cap on migration. The first method is to estimate the impact of a state’s top income tax rate or the state’s largest city’s tax burden on the probability of living in a new state. The second is to group states based on where the state’s tax measure falls into the distribution of state’s tax measures. I use a number of different groupings including the 90th, 85th, 75th, 50th (median) percentiles, no income tax, and using the Jenk’s-Fischer method of natural breaks as a way of defining “high” and “low” states.

Tax Measure equation:

$$\Pr(y = 1|x) = \alpha_0 + \gamma_0(\text{TaxMeasure} * \text{Post}) + \gamma_1\text{TaxMeasure} + \gamma_2\text{Post} + \mathbf{x}\boldsymbol{\delta} + \varepsilon \quad (5.1)$$

State tax grouping equation:

$$\Pr(y = 1|x) = \alpha_1 + \gamma_3(\text{TaxGroup} * \text{Post}) + \gamma_4\text{TaxGroup} + \gamma_5\text{Post} + \mathbf{x}\boldsymbol{\delta} + \varepsilon \quad (5.2)$$

Equation (5.1) and equation (5.2) are linear probability models where the dependent variable is the probability of a household living in a new state. The models are estimated using ordinary least squares. These models estimate the probability of a person living in a state that is different from their previous residence a year ago, conditional on the value of the regressors, x . The sole difference between the models is in equation (5.1) the model estimates the impact of the tax measure directly on the probability of living in a new state. While in (5.2) states are placed in a tax group, such as where their tax rate/burden fall in the overall distribution.

The coefficient α_0 is the estimated mean probability of a household living in a new state with an income tax or representative tax burden of zero before the SALT cap deduction went into effect. Similarly, α_1 is the estimated mean probability of a household living in a new state in the control group (TaxGroup variable equal to zero) state group prior to the SALT cap going into effect. The control group is generally the lower tax states, i.e. if the tax group is the 90th percentile income tax rate, then states with income tax rates less than that would be in the control group. The only time the lower tax state is not considered the control group, is with the “No Income Tax” group, where the control group here would be the other states with an income tax.

In equation (5.1) the differences-in-differences (DD) estimator is represented by γ_0 . The DD estimator measures the difference between the impact of the tax measure

on the probability a household is living in a new state, post SALT cap. While in equation (5.2) the DD estimator, denoted by γ_3 , is the difference between the impact of being in the tax group on the probability of a household living in a new state after the SALT cap went into effect. These different estimators are intended to measure the average treatment effect the implementation of the SALT cap had on the probability of a household living in a new state.

The “TaxMeasure” coefficient, given by γ_1 , is the estimated mean impact of the tax measure before the SALT cap deduction went into effect in 2018. Likewise, the “TaxGroup” coefficient, γ_4 , is the mean impact of a state being in a given tax group before the passing of the TCJA. The coefficients γ_2 is the estimated mean change in the probability of a household being in a new state post TCJA, holding the tax measure constant. While the coefficient γ_5 is the expected mean change in the probability of being in a new state, for a household in the “out” group states prior to the SALT caps passing.

The notation $\mathbf{x}\delta$ is shorthand for other control factors included in the model. Since the model is a difference-in-differences, the goal for including other factors is to make the treatment and control groups as close to identical as possible, besides the treatment effect. Thus, a good portion of the covariates are household level demographic controls. There are a number of variables that are only defined for the “head of the household”: age, educational attainment, race, and hispanic ethnicity. Also included in the demographic controls is the type of household and the number of children in the household. See Table 1 for more details on the definition of the different types of households.

Two final controls are included: the average temperature for a given year and state,

and a yearly control variable. The first year in each period (pre and post TCJA) were omitted to eliminate perfect collinearity, e.g. 2010 and 2018. State fixed effects were not included as doing so would introduce two problems. First, many of the state's top income tax rates did not change over the time period studied and thus any effect of those rates would be fixed as well. Second, the tax group variable only varies by state. By including state dummy variables with the tax group variables would create perfect collinearity.

For both equations, the relevant hypothesis test to determine whether there was an affect of the SALT cap on interstate migration is whether the DD estimator (γ_0 and γ_3) is equal to zero. For example, equation (5.1) the null hypothesis of interest is $H_0 : \gamma_0 = 0$, while the alternative hypothesis is $H_A : \gamma_0 \neq 0$. Identical hypothesis tests are performed for equation (5.2), on parameter estimate γ_3 . In other words, this paper seeks to test whether the difference in the effect of the tax measure or tax group on the probability someone is living in a new state post SALT cap is statistically different from zero.

Following Bertrand et al. (2004), when estimating the impact of the DD estimator with many years of data and an outcome that is serially correlated¹ the standard errors must be corrected. For the estimated models the standard errors, ε , are clustered at the state level, since the treatment is assigned at the state level. Clustering at the state level produces a standard error that is a better estimate of the standard deviation of a given parameter. The necessity of having clustered standard errors is also why I do not estimate probit or logit models. Since those models correct for heteroskedasticity but are not robust to serial-correlation, which is one of the reasons why a linear probability model is used. Additionally, the parameter estimates can be

¹Serial correlation is assumed here, not explicitly tested for in this paper

directly interpreted as marginal effects, which is the main focus of interest for this paper.

5.2 Identification Strategy

This paper use a differences-in-differences approach to attempt to elicit the causal impact of the cap on the SALT deduction, instituted by the TCJA, on interstate migration. In order to do so, it is important to note a couple of aspects of the identification strategy. First, only households who claimed more than \$10,000 dollars in State and Local Tax (SALT) deductions on their tax returns would actually be impacted by the cap, as the change still allows a person to deduct up to \$10,000 in taxes in a year. Unfortunately, ACS data does not allow for me to identify those households directly, as a household's tax data is not available.

Historically speaking however, household income has been a good indicator of whether a filer claims the deduction and how much a tax filer deducts. In 2017, over 90% of households with incomes over \$200,000 claimed the SALT deduction and, while the amount of the claims vary by income, households earning \$200,000 - \$500,000 claimed on average \$23,400². Households with income under \$200k are substantially less likely to utilize the SALT deduction and on average they deduct just a little over the cap. Given the differential usage in the SALT deduction I estimate the models splitting the observations into households with differing income groups. I look at households with incomes over \$200k, \$300k, \$400k, \$500k and \$750k. I also estimate the model for households with incomes under \$200k, which serves as a sort of falsification test, as these households are historically much less likely to be impacted.

²“How Does the Deduction for State and Local Taxes Work?” Tax Policy Center. www.taxpolicycenter.org/briefing-book/how-does-deduction-state-and-local-taxes-work.

The second aspect of identifying the impact of the SALT deduction is measuring the household's tax burden. Again, since a household's actual tax burden is not observed in the data, a measure is needed to approximate their tax burden. I use two different tax measures to estimate the tax burden, a state's top income tax rate in a given year and the representative tax burden for the largest city in the state for a given year.

The top income tax rate measure provides the statutory state income tax rate in a given year. Given that the utilization of the SALT deduction is heavily dependent on a tax filer's income, it seems reasonable to look at the state's top income tax rate as an approximate measure of the tax burden. One drawback of this measure is that it doesn't account for other taxes that a household would be able to deduct. Potential other taxes a household could deduct are property tax, sales tax, or automobile taxes. However, an advantage of the income tax rate is that it's more targeted to people making over \$200k, whereas other taxes don't usually vary with one's income.

The representative tax burden measure calculates the tax burden on a hypothetical family of four in each state's largest city, including the District of Columbia. This measure utilizes the income, property, sales, and auto taxes for each locality. Which is one benefit of this measure, it takes into account other taxes that a household would have been able to deduct from their federal income taxes. However, a limitation to the measure is it is based on assumptions about housing, household demographics, and household income³. For example, the representative tax burden measure used in this paper is based on a "typical" household of two adults and two school-age children with an income of \$150,000 that lives in an owner occupied, single family dwelling in the city. Another limitation is the measure focuses only on the largest city in the

³"FTA EXAMINES TAX LEVEL MEASUREMENT METHODS" Tax Administrators News. www.taxadmin.org/assets/docs/Research/Rates/tax_burden_method.pdf

state, which may not be representative of the entire state.

As described in the estimation strategy, Section 5.1, not only do I look at the effects of a given tax measure itself on the probability of a household living in a new state, but I group states together based on those measures. The state groupings used are states with a tax measure inside the 90th, 85th, 75th, 50th (median) percentiles, states with no income tax, and using the Jenk’s-Fischer method of natural breaks.

A key aspect to differences-in-differences design is for the parallel trends assumption to hold. In Figure 1, I show the trends for all the different tax rate groups that are estimated, limiting to households with incomes $\geq 200k$. While the trends are not perfectly parallel, for a number of tax groups there does seem to be a noticeable difference between pre and post TCJA trends. Specifically the $\mathbf{P}_{90}$, $\mathbf{P}_{80}$, and the $\mathbf{P}_{75}$ groups had a noticeable uptrend for states in the “high” tax group and a downward trends for states in the “low” tax group.

Similar graphics are provided in the Appendix (Chapter C) for each household income cutoff that is estimated and the representative tax burden measure. The 300k and 400k income cutoffs for the income tax measure look quite similar to the 200k income cutoff, while the 500k and 750k look much less parallel, with the tax groups at times even crossing. The representative tax burden graphs are much less parallel, with the $\mathbf{P}_{75}$ group looking the closest to parallel and having the most noticeable difference in trends between groups (see Figure 2).

Figure 1: Annual Percent of Households (Household Income $\geq 200k$)
Living in a New State By State Income Tax Group

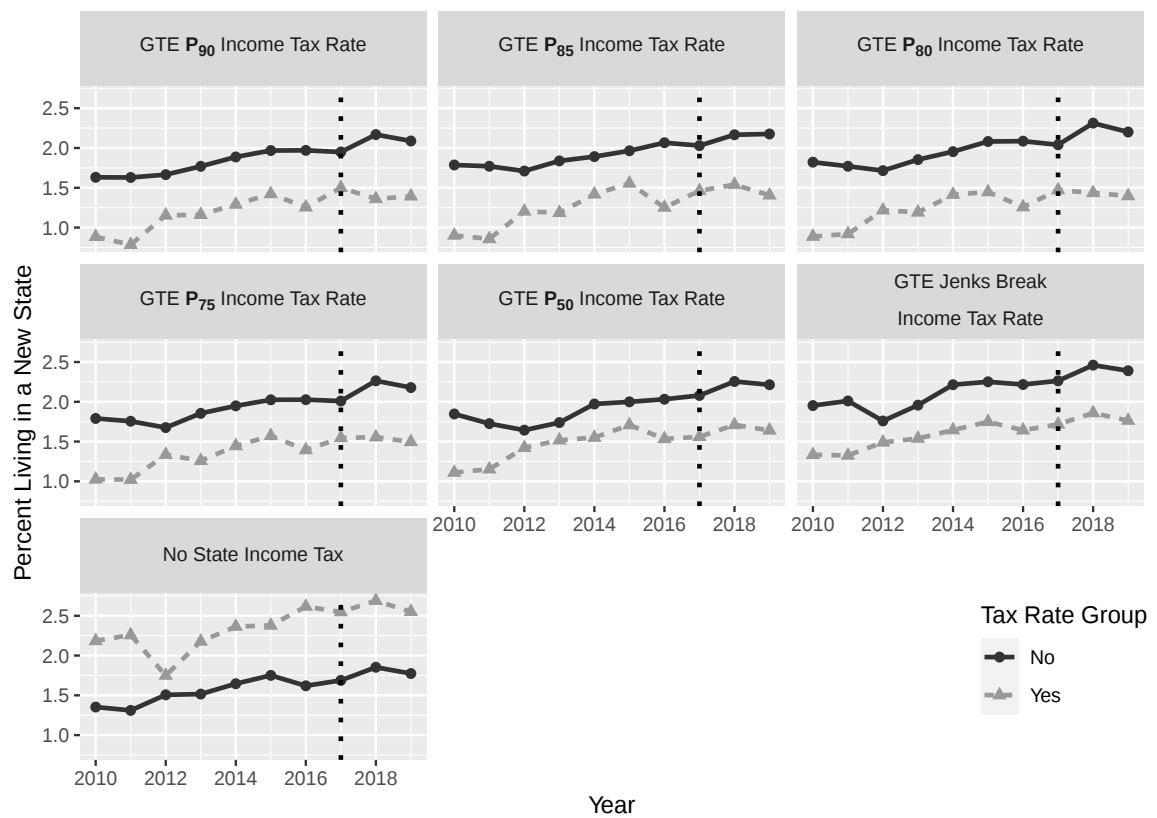
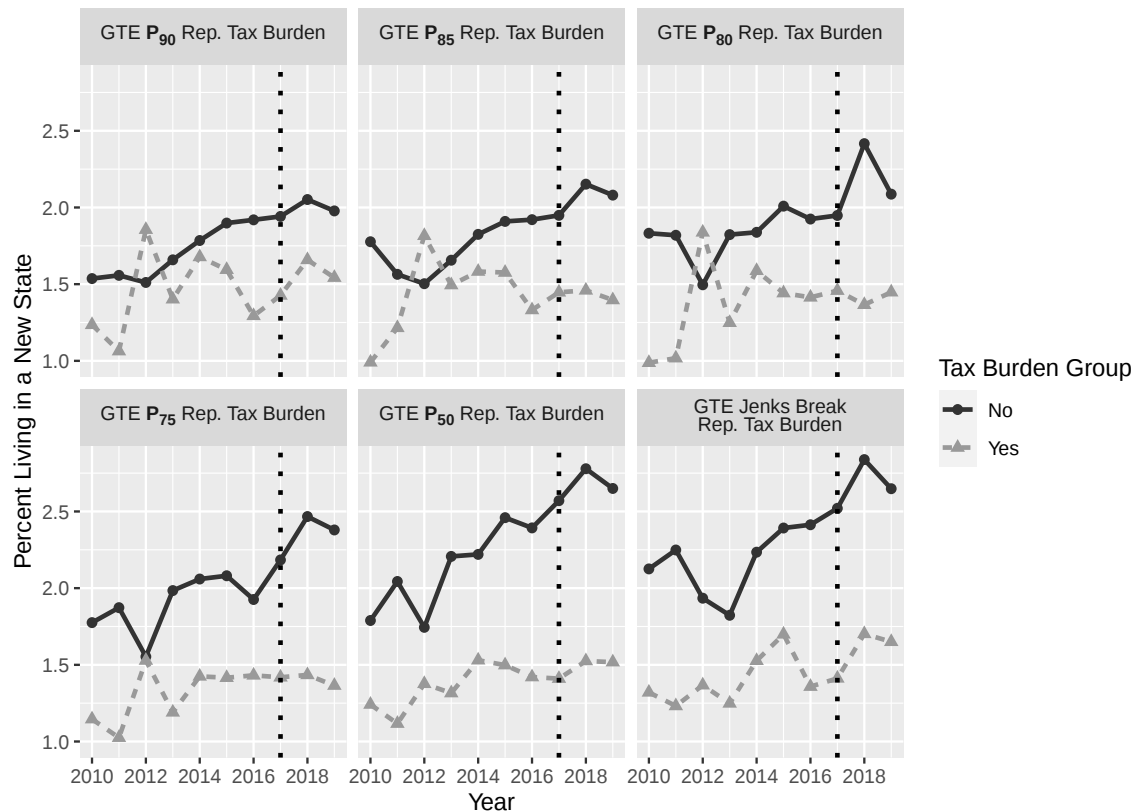


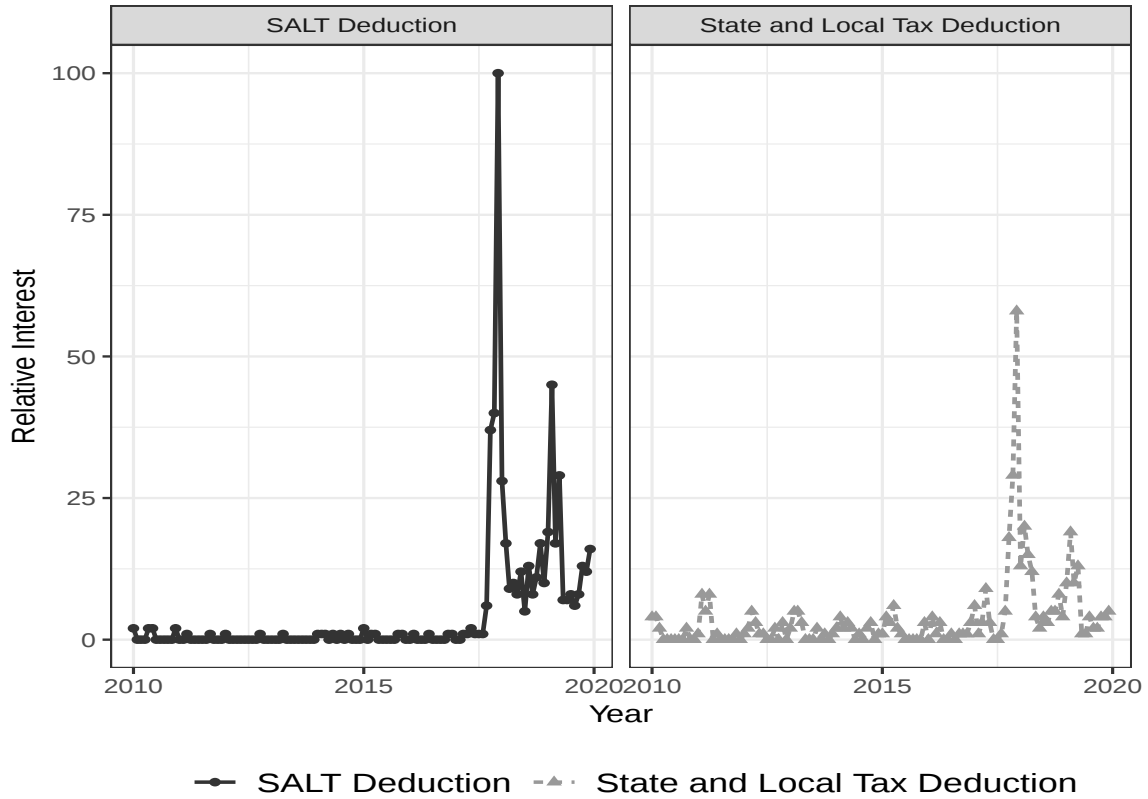
Figure 2: Annual Percent of Households (Household Income $\geq 200k$)
Living in a New State By Representative Tax Burden Group



Another method I use to lend credibility to the idea that the SALT cap may be impacting households is google search data. In Figure 3, I display the relative interest for searches of “SALT Deduction” and “State and Local Tax Deduction.” This shows, that indeed there was a much higher amount of searches happening for those terms during the time of the passing of the SALT cap and while it dropped off from the initial high there was greater search volume for the years following the institution of the cap.

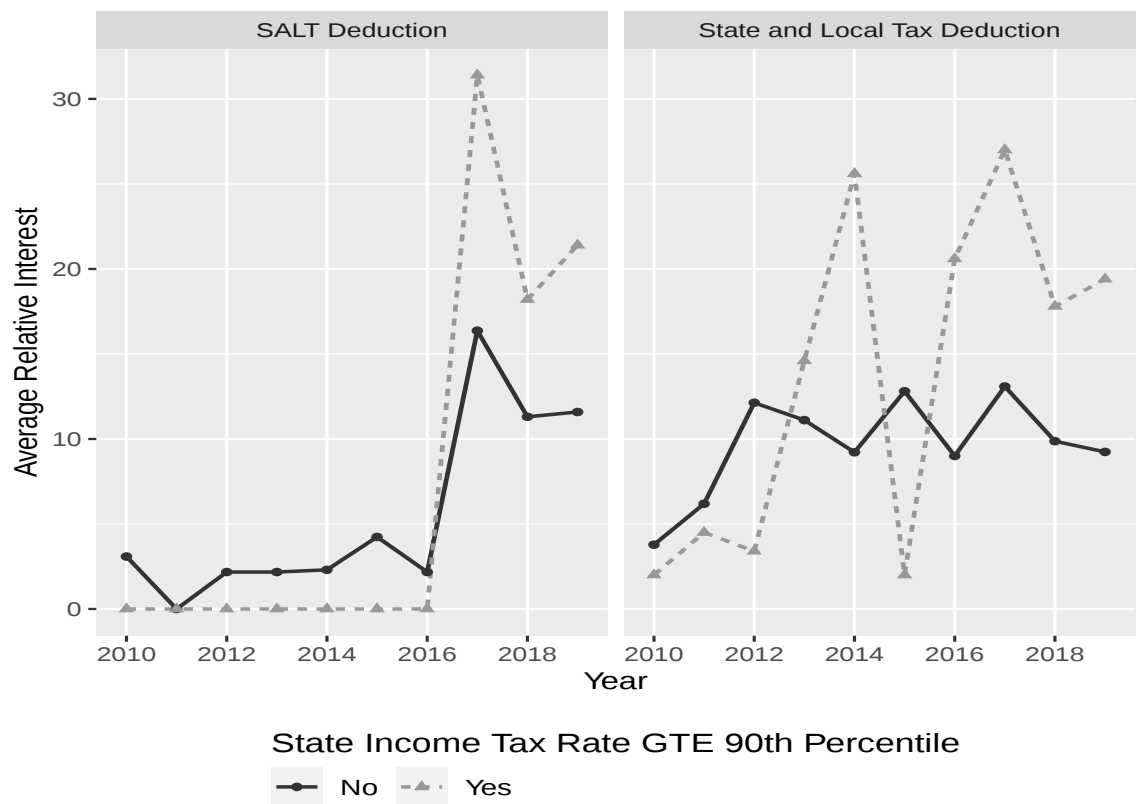
To further explore the search results, I stratified google searches based on tax group as well. In Figure 4, prior to the discussion and details of the TCJA capping the SALT deduction (circa 2017) there was very little google searches for “SALT Deduction” in

Figure 3: US Monthly Google Search Interest (2010-19)



either “high” tax or “low” tax states. However, in 2017 and after the search results were much higher and even more so states in the “high” tax group. Interestingly, the searches for “State and Local Tax Deduction” were more sporadic prior to the TCJA details being released, while there is a noticeable uptake after that for “high” tax states. In the appendix (Chapter B) there are graphs for the different state groupings used and for the representative tax burden groups.

Figure 4: Yearly Google Search Interest (2010-2019)
 P_{90} State Income Tax Rate



The final step I take to lend credibility to the results is to perform a falsification test with a placebo year serving as the “treatment” year. For all the regression results listed in the next section, I estimate the same models but with a treatment year of 2014 and limiting the data from 2010 to 2017 (the year the before the SALT cap went into effect). If the model I estimate is accurate, then there shouldn’t be any statistical difference with the placebo year interaction terms, as there was no limits to the SALT deduction placed in that year.

Chapter 6

Results and Discussion

The first series of regression results can be found in Table 3, which shows the parameter estimates for the impacts of the tax rate, along with other regressors, on the probability a household is living in a new state. Moving from left to right each successive model adds more controls. Model 1 includes only the interaction between the tax rate and binary variable for post TCJA effect, the tax rate itself and the post TCJA variable. Next, model 2 adds in binary year controls and the average state temperature variable, the non household level controls. Finally, model 3 adds in the household level-demographic controls.

The models are grouped by household income level, Table 3 showing the estimates for households earning less than 200k and those earning more or equal to 200k. Based on historical data of SALT deduction utilization, households earning less than 200k would not be expected to see much, if any, impact to the tax rates on living in a new state post TCJA. However, the model does estimate there is some impact (-0.009 percentage points), significant at the 5% level. That being said, the size of the estimate for households earning 200k or more is almost double the size, estimating -0.017 percentage points in model 3. Also, the statistical significance is higher being significant at the 1% level.

One way to interpret these results is, after the SALT cap deduction was passed, an increase in a state's top income tax rate of 10 percentage points would decrease the probability of a household living in that state by 0.17 percentage points more than if no SALT cap deduction had been enacted. While this may seem like a small effect, consider that during the whole time period the percentage of households living in a new state was only 1.77%. If you were to decrease that percentage by 0.17 percentage points, the new percentage would be 1.6% or approximately a 9.6% decrease.

Table 3: Regression Results of a State's Top Income Tax Rate Impacts on Probability of Living in a New State

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Tax Rate*Post TCJA	-0.009*	-0.009*	-0.009*	-0.014*	-0.015**	-0.017**
	(0.004)	(0.004)	(0.004)	(0.006)	(0.005)	(0.005)
Tax Rate	-0.068*	-0.057	-0.061	-0.085*	-0.076*	-0.082*
	(0.027)	(0.032)	(0.031)	(0.032)	(0.032)	(0.034)
Post TCJA	0.002***	0.003***	0.004***	0.003***	0.006***	0.007***
	(0.000)	(0.000)	(0.000)	(0.001)	(0.001)	(0.001)
2011		-0.000	0.000		-0.000	0.000
		(0.000)	(0.000)		(0.001)	(0.001)
2012		0.000	0.001*		0.000	0.000
		(0.000)	(0.000)		(0.001)	(0.001)
2013		0.002***	0.002***		0.002*	0.002*
		(0.000)	(0.000)		(0.001)	(0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2014		0.002*** (0.000)	0.003*** (0.000)		0.003*** (0.001)	0.004*** (0.001)
2015		0.002*** (0.000)	0.003*** (0.000)		0.004*** (0.001)	0.004*** (0.001)
2016		0.002*** (0.000)	0.003*** (0.000)		0.003** (0.001)	0.003*** (0.001)
2017		0.002*** (0.000)	0.003*** (0.000)		0.003** (0.001)	0.004*** (0.001)
2019		-0.000* (0.000)	-0.000 (0.000)		-0.001 (0.001)	-0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.002*** (0.000)			-0.003*** (0.001)
Some College			0.001 (0.001)			0.000 (0.001)
Associates			-0.001 (0.001)			0.000 (0.001)
Bachelors			0.008*** (0.001)			0.002 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.005*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
PhD			0.025*** (0.001)			0.009*** (0.001)
Married			−0.005*** (0.001)			−0.008*** (0.002)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.005*** (0.001)			−0.005*** (0.001)
Single Male			0.004*** (0.000)			0.010*** (0.001)
Group Male			0.011*** (0.002)			0.009** (0.003)
Single Female			0.004*** (0.001)			0.005*** (0.001)
Group Female			0.012*** (0.002)			0.009** (0.003)
Number of Children			−0.005*** (0.000)			−0.006*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.002 (0.002)			−0.001 (0.003)
Asian			0.004 (0.003)			−0.002 (0.001)
Other Race			−0.001 (0.002)			−0.001 (0.003)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Hispanic			-0.005*			-0.004
			(0.002)			(0.002)
Urban			0.002**			-0.003**
			(0.001)			(0.001)
Intercept	0.022***	0.009	0.054***	0.022***	0.005	0.057***
	(0.002)	(0.007)	(0.008)	(0.003)	(0.007)	(0.008)
R ²	0.000	0.001	0.015	0.001	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

In the appendix (Section D.1) I produce similar tables for the other household income cutoffs, the representative tax burden measure, and each respective tax group models. Due to the large number of different estimation methods, I produced a summary table of the parameter estimates for the DD interaction term. In Table 4, the results are listed horizontally for model 3, the model with the most controls, of each different estimation. Column 1 indicates the income cutoff used for that estimation and column 2 indicates the tax measure. Columns 3-8 list the parameter estimate for a given estimator. For example, the row with income level greater than/equal to 500k and tax measure “Income Tax” shows every estimate for that income and tax measure grouping across all estimators.

Table 4 also helps elicit a trend seen for both the income tax measure and the repre-

sentative tax burden measure. A comparatively small in magnitude or not statistically significant effect for households earning less than 200k and an increasingly large effect as the households income goes up, until the 750k threshold. Across all estimations the 750k threshold does not see any statistically significant impact, which may be due to the relatively low sample size in this income group compared to other income groups in my sample.

Unlike the tax measure estimates, the tax group estimates do not have a similar noticeable trend, with only a limited number of income and tax groups having a statistically significant result. Also, at least for most income cutoffs, there doesn't seem to be logical pattern to the tax group estimates. For example, the 200k income cutoff estimates a statistically significant impact for the 90th percentile tax group, but not for the 85th percentile. Then the 80th percentile tax group shows another statistically significant result. The only income cutoff that has a consistent estimates for the tax grouping is the households with an income of at least 500k.

For the greater than/equal to 500k income group and the income tax measure row, the top income tax rate estimate is -0.057 . Meaning an increase in a state's top income tax rate of 10 percentage points would decrease the probability of a household living in that state by 0.57 percentage points more in the post SALT deduction period than impact estimated impact of the tax rate prior. This is a quite a large impact, considering that only 1.66% of households earning at least 500k were living in a new state for during this sample period, which would translate into a decrease of about 34%.

Larger effects were found for the representative tax burden measure. For this measure, I estimate that if a state were to increase its tax burden by 10 percentage points,

that would translate into a decrease of 0.087 percentage points in the probability that households earning 500k would move to their. The estimated size of the effect is dependent on household income, with a progressively larger effect being found up the 750k income threshold.

The income tax group measure was most consistently estimated for households earning over 500k. Here I find, for states in the 90th percentile of the income tax distribution, after the SALT cap went into effect the probability of a household moving there decreased by 0.6 percentage points. The full results for this model can be found in Table D.1.5. Interestingly, before the TCJA I don't find any statistically significant effect of being in the 90th percentile of the income tax rate on the probability that households earning 500k or more would move to those states.

Table 4: Summary of Regression Results for Difference-In-Difference Estimators by Income Level and Tax Measure

Income Level	Tax Measure	Rate	P ₉₀	P ₈₅	P ₈₀	P ₇₅	P ₅₀	Jenks Break	No Tax
<200k	Income Tax	-0.009*	-0.001*	-0.001	-0.001**	-0.001	-0.001	-0.001	0.001
>=200k	Income Tax	-0.017**	-0.002*	-0.001	-0.002*	-0.002	-0.001	-0.001	0.001
>=300k	Income Tax	-0.021*	-0.001	-0.001	-0.001	-0.001	-0.001	-0.002	0.003
>=400K	Income Tax	-0.033**	-0.003	-0.003	-0.003	-0.002	-0.001	-0.003	0.003*
>=500K	Income Tax	-0.052***	-0.006**	-0.005*	-0.005*	-0.003	-0.003	-0.004*	0.004*

Income Level	Tax Measure	Rate	P ₉₀	P ₈₅	P ₈₀	P ₇₅	P ₅₀	Jenks Break	No Tax
>=750K	Income Tax	-0.026	-0.005	-0.003	-0.003	-0.001	-0.001	-0.002	0.001
<200k	Tax Burden	-0.023	-0.001	-0.001	-0.001*	-0.002	-0.001*	0.001	-
>=200k	Tax Burden	-0.057**	-0.001	-0.002	-0.004***	-0.004***	-0.004***	-0.002	-
>=300k	Tax Burden	-0.058*	0.001	-0.002	-0.003*	-0.004*	-0.003**	-0.003	-
>=400K	Tax Burden	-0.068**	0.001	-0.002	-0.002	-0.004	-0.004**	-0.003	-
>=500K	Tax Burden	-0.087*	0.002	-0.002	-0.004*	-0.006*	-0.006**	-0.004	-
>=750K	Tax Burden	-0.038	0.007	-0.002	-0.005	-0.006	-0.004	-0.002	-

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

In Table 5, an identical summary table is produced for the placebo year estimates. The results in this table are what one would expect for a placebo treatment. Very little statistically significant results, and no logical trends to the results especially when comparing the tax measure results for the placebo against the actual treatment estimates. None of the income cutoffs produced a statistically significant result for any of the tax measure estimates, in fact only 5 estimates (out of 100) in all were significant at any level. Compared to the treatment summary table, where 31 estimates were found to be statistically significant, this seems to suggest that the results found in

the treatment tables weren't merely results of random chance.

Table 5: Summary of Regression Results for Difference-In-Difference Estimators by Income Level and Tax Measure (Placebo Year)

Income Level	Tax Measure	Rate	P ₉₀	P ₈₅	P ₈₀	P ₇₅	P ₅₀	Jenks Break	No Tax
<200k	Income Tax	-0.014	-0.001	-0.001	-0.001*	-0.001	-0.001	-0.001	0.001
>=200k	Income Tax	0.001	0.001	0.001	0.001	0.001	-0.001	-0.001	0.001
>=300k	Income Tax	0.011	0.001	0.001	0.001	0.001	-0.001	0.001	0.001
>=400K	Income Tax	-0.006	-0.001	-0.001	-0.001	-0.001	-0.002	-0.001	0.001
>=500K	Income Tax	0.018	0.002	0.001	0.001	-0.001	-0.002	0.003	-0.002
>=750K	Income Tax	0.056	0.004	-0.001	-0.001	0.001	0.004	0.009	-0.004
<200k	Tax Burden	-0.022	0.001	0.001	0.001	-0.001	-0.002**	-0.002*	-
>=200k	Tax Burden	-0.026	-0.002*	0.001	0.003	0.001	-0.003*	-0.002	-
>=300k	Tax Burden	-0.005	0.001	0.001	0.004	0.001	-0.001	-0.001	-
>=400K	Tax Burden	-0.033	0.001	0.001	0.003	-0.001	-0.002	-0.003	-
>=500K	Tax Burden	-0.026	-0.001	0.001	0.003	-0.002	-0.003	-0.001	-

Income Level	Tax Measure	Rate	P ₉₀	P ₈₅	P ₈₀	P ₇₅	P ₅₀	Jenks Break	No Tax
>=750K	Tax Burden	0.039	0.003	0.003	0.009	0.002	-0.001	-0.004	-

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Chapter 7

Summary and Concluding Remarks

Part of the Tax Cuts and Jobs Act of 2017 was the implementation of a \$10,000 cap on the amount of State and Local Taxes (SALT), a filer can deduct from their federal income tax. The SALT cap raises the tax burden of those filers who previously would've been able to deduct more, which historically was high income filers. Using a variety of different income thresholds, two different tax measures, and comparing different categories of “high” vs “low” tax states I look at the impact the SALT cap had on the probability a household is living in a new state.

The results presented in this paper show a state's top income tax rate and a state's representative tax burden had a statistically significant negative effect on the probability of a household, of varying income levels, living in a new state after the SALT cap was implemented. This effect was statistically different than the negative impact of the tax measure before the implementation of the SALT cap. Suggesting, for households of varying income levels, if a state were to increase the top income tax rate by 10 percentage points the probability of a household moving to that state would decrease, on the low end by 0.17 percentage points and on the high end by 0.52 percentages *more* than if the SALT cap was not in place. Larger impacts were found for the representative tax burden measure, for a 10 percentage point increase

in the state tax burden the probability of a household moving to the state would fall by 0.57 percentage points on the low end and 0.87 percentage points on the high end.

While there was a consistent effect for both tax measures, grouping the states into “high” and “low” tax states found less consistent effects. For example, for households earning at least 300k, no statistically significant effect was found for any of the tax groups. While for households earning at least 500k a statistically significant effect was found for all tax groups except the 75th and 50th percentile. The estimates for the 500k income group even showed a differential *increase* of 0.4 percentage in the likelihood that a household would move to a state with no income tax after the SALT cap went into effect.

Overall, when compared to the results using a placebo year (2014) for the “treatment”, there was much more estimates showing statistically significant results for the actual treatment year. There was no differential effect found on any of the tax measure/income group estimates for the placebo year and only five found on the tax grouping estimates. Only the less than 200k household income group for the representative tax burden measure and the greater than or equal to 750k for both tax measures did not produce statistically significant parameter estimates when using the actual treatment year (2018). Also, even for the less consistent tax group measure, the estimates produced statistically significant results for 21 of the tax grouping estimates.

There are limitations to the current paper and opportunities for future research. One limitation is I don’t have access to a household’s actual tax filings. With tax filing data one could look at tax filers who actually utilized the SALT deduction compared to those who take the standard deduction. Also, this would give a better estimate of

what a households actual tax burden is, instead of relying on proxy's such as the top income tax rate or the representative tax burden.

However, given the results of the placebo test, the parallel trends and the google trends this paper provides evidence that the passing of the SALT cap did increase the impact of a state's top income tax and a state's representative tax burden on the likelihood that a household would move to that state. It also provides evidence, that in certain contexts, "high" tax states are having fewer households moving to them, reducing the amount of in-migration to those states. While the estimates of the impact are small in magnitude, the relatively small amount of people moving to new states in general suggest that the SALT cap could be having a significant impact on a state's ability to attract new high income households.

Appendix A

Descriptive Statistics

Table A1: Descriptive Statistics Pre/Post Tax Cuts and Jobs Act
(Household Income $\geq$ 300k)

	Pre TCJA (2010-2017) (N = 251048)		Post TCJA (2018-2019) (N = 97189)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.018	0.133	0.020	0.139	0.001
State Top					
Income Tax	0.061	0.040	0.063	0.043	<0.001
Representative					
Tax Burden	0.102	0.033	0.103	0.029	<0.001
P90 Income Tax	0.213	0.409	0.231	0.422	<0.001
P85 Income Tax	0.299	0.458	0.307	0.461	<0.001
P80 Income Tax	0.336	0.472	0.358	0.479	<0.001
P75 Income Tax	0.364	0.481	0.384	0.486	<0.001
P50 Income Tax	0.469	0.499	0.500	0.500	<0.001
JENKB Income	0.755	0.430	0.760	0.427	0.007
Tax					
No Income Tax	0.189	0.392	0.182	0.386	<0.001
P90 Rep.					
Burden	0.151	0.358	0.138	0.345	<0.001
P85 Rep.					
Burden	0.206	0.405	0.230	0.421	<0.001
P80 Rep.					
Burden	0.274	0.446	0.326	0.469	<0.001

Table A1 continued from previous page

	Pre TCJA (2010-2017) (N = 251048)		Post TCJA (2018-2019) (N = 97189)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
P75 Rep. Burden	0.377	0.485	0.454	0.498	<0.001
P50 Rep. Burden	0.600	0.490	0.631	0.482	<0.001
JENKB Rep. Burden	0.624	0.484	0.731	0.444	<0.001
State Average Temp.	56.578	8.096	56.433	7.945	<0.001
Age	53.549	12.454	54.470	13.400	<0.001
Number of Children	0.962	1.156	0.914	1.130	<0.001
Married	0.832	0.374	0.815	0.388	<0.001
Female Head (Family)	0.021	0.143	0.023	0.151	<0.001
Male Head (Family)	0.017	0.130	0.018	0.134	0.044
Female Head (Single)	0.030	0.170	0.037	0.188	<0.001
Male Head (Single)	0.051	0.220	0.049	0.216	0.023
Female Head (Group)	0.005	0.067	0.005	0.073	0.003
Male Head (Group)	0.008	0.088	0.010	0.101	<0.001
Unknown Household Type	0.037	0.189	0.041	0.199	<0.001
Less Than H.S. Diploma	0.017	0.129	0.018	0.134	0.014
H.S. Diploma	0.060	0.238	0.063	0.243	0.005
Some College	0.094	0.292	0.091	0.287	0.007
Associates	0.038	0.190	0.039	0.193	0.115
Bachelors	0.333	0.471	0.341	0.474	<0.001
Masters	0.215	0.411	0.226	0.418	<0.001
Professional	0.182	0.386	0.160	0.367	<0.001

Table A1 continued from previous page

	Pre TCJA (2010-2017) (N = 251048)		Post TCJA (2018-2019) (N = 97189)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
PhD	0.061	0.240	0.062	0.242	0.324
American Indian	0.003	0.053	0.003	0.050	0.19
Asian	0.073	0.260	0.091	0.288	<0.001
Black	0.025	0.155	0.026	0.160	0.009
White	0.882	0.323	0.857	0.350	<0.001
Other Race	0.006	0.074	0.007	0.082	<0.001
Multiple Races	0.013	0.111	0.016	0.124	<0.001
Hispanic	0.041	0.197	0.046	0.210	<0.001
Urban Resident	0.887	0.317	0.894	0.308	<0.001

Table A2: Descriptive Statistics Pre/Post Tax Cuts and Jobs Act
(Household Income $\geq$ 400k)

	Pre TCJA (2010-2017) (N = 130206)		Post TCJA (2018-2019) (N = 56979)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.017	0.131	0.020	0.141	<0.001
State Top Income Tax Representative	0.062	0.041	0.061	0.043	<0.001
Tax Burden	0.103	0.033	0.102	0.030	<0.001
P90 Income Tax	0.227	0.419	0.217	0.412	<0.001
P85 Income Tax	0.325	0.469	0.288	0.453	<0.001
P80 Income Tax	0.365	0.481	0.338	0.473	<0.001
P75 Income Tax	0.383	0.486	0.364	0.481	<0.001
P50 Income Tax	0.480	0.500	0.479	0.500	0.813
JENKB Income Tax	0.752	0.432	0.740	0.439	<0.001
No Income Tax	0.193	0.395	0.196	0.397	0.13
P90 Rep. Burden	0.157	0.364	0.133	0.340	<0.001

Table A2 continued from previous page

	Pre TCJA (2010-2017) (N = 130206)		Post TCJA (2018-2019) (N = 56979)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
P85 Rep. Burden	0.208	0.406	0.222	0.416	<0.001
P80 Rep. Burden	0.285	0.451	0.316	0.465	<0.001
P75 Rep. Burden	0.391	0.488	0.440	0.496	<0.001
P50 Rep. Burden	0.614	0.487	0.619	0.486	0.056
JENKB Rep. Burden	0.631	0.482	0.719	0.450	<0.001
State Average Temp.	56.518	8.022	56.630	8.105	0.006
Age	52.979	11.809	53.922	12.724	<0.001
Number of Children	1.004	1.157	0.961	1.152	<0.001
Married	0.851	0.356	0.833	0.373	<0.001
Female Head (Family)	0.018	0.133	0.022	0.145	<0.001
Male Head (Family)	0.016	0.126	0.019	0.138	<0.001
Female Head (Single)	0.022	0.146	0.026	0.159	<0.001
Male Head (Single)	0.045	0.208	0.049	0.215	0.003
Female Head (Group)	0.004	0.060	0.004	0.065	0.048
Male Head (Group)	0.007	0.082	0.009	0.093	<0.001
Unknown House- hold Type	0.037	0.189	0.038	0.191	0.201
Less Than H.S. Diploma	0.015	0.122	0.017	0.130	0.002
H.S. Diploma	0.049	0.216	0.057	0.231	<0.001
Some College	0.082	0.275	0.083	0.275	0.679

Table A2 continued from previous page

	Pre TCJA (2010-2017) (N = 130206)		Post TCJA (2018-2019) (N = 56979)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Associates	0.033	0.179	0.036	0.185	0.008
Bachelors	0.332	0.471	0.340	0.474	0.001
Masters	0.221	0.415	0.219	0.414	0.41
Professional	0.203	0.403	0.187	0.390	<0.001
PhD	0.064	0.244	0.061	0.240	0.047
American Indian	0.002	0.047	0.002	0.050	0.4
Asian	0.076	0.266	0.084	0.278	<0.001
Black	0.023	0.150	0.025	0.155	0.037
White	0.880	0.325	0.868	0.339	<0.001
Other Race	0.005	0.074	0.006	0.078	0.09
Multiple Races	0.013	0.112	0.015	0.121	<0.001
Hispanic	0.041	0.199	0.046	0.209	<0.001
Urban Resident	0.912	0.283	0.901	0.299	<0.001

Table A3: Descriptive Statistics Pre/Post Tax Cuts and Jobs Act
(Household Income $\geq$ 500k)

	Pre TCJA (2010-2017) (N = 61321)		Post TCJA (2018-2019) (N = 32169)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.015	0.123	0.019	0.137	<0.001
State Top Income Tax Representative	0.069	0.040	0.065	0.045	<0.001
Tax Burden	0.109	0.034	0.104	0.030	<0.001
P90 Income Tax	0.244	0.429	0.251	0.434	0.01
P85 Income Tax	0.395	0.489	0.335	0.472	<0.001
P80 Income Tax	0.444	0.497	0.387	0.487	<0.001
P75 Income Tax	0.458	0.498	0.409	0.492	<0.001
P50 Income Tax	0.548	0.498	0.511	0.500	<0.001

Table A3 continued from previous page

Variables	Pre TCJA (2010-2017) (N = 61321)		Post TCJA (2018-2019) (N = 32169)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
JENKB Income Tax	0.805	0.396	0.748	0.434	<0.001
No Income Tax	0.148	0.355	0.194	0.395	<0.001
P90 Rep.					
Burden	0.213	0.410	0.145	0.352	<0.001
P85 Rep.					
Burden	0.265	0.441	0.246	0.431	<0.001
P80 Rep.					
Burden	0.331	0.471	0.350	0.477	<0.001
P75 Rep.					
Burden	0.457	0.498	0.485	0.500	<0.001
P50 Rep.					
Burden	0.690	0.462	0.652	0.476	<0.001
JENKB Rep.					
Burden	0.696	0.460	0.741	0.438	<0.001
State Average					
Temp.	55.570	7.672	56.350	7.822	<0.001
Age	53.131	11.782	53.617	12.411	<0.001
Number of					
Children	1.011	1.148	0.994	1.150	0.035
Married	0.869	0.337	0.854	0.353	<0.001
Female Head					
(Family)	0.015	0.122	0.019	0.137	<0.001
Male Head					
(Family)	0.014	0.116	0.017	0.130	<0.001
Female Head					
(Single)	0.015	0.123	0.020	0.138	<0.001
Male Head					
(Single)	0.037	0.189	0.039	0.195	0.099
Female Head					
(Group)	0.003	0.055	0.004	0.065	0.008
Male Head					
(Group)	0.007	0.082	0.008	0.089	0.046

Table A3 continued from previous page

	Pre TCJA (2010-2017) (N = 61321)		Post TCJA (2018-2019) (N = 32169)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Unknown House- hold Type	0.040	0.195	0.038	0.192	0.425
Less Than					
H.S. Diploma	0.013	0.115	0.015	0.122	0.034
H.S. Diploma	0.043	0.202	0.047	0.212	0.002
Some College	0.071	0.257	0.073	0.259	0.35
Associates	0.029	0.167	0.030	0.170	0.317
Bachelors	0.323	0.468	0.338	0.473	<0.001
Masters	0.234	0.423	0.230	0.421	0.196
Professional	0.221	0.415	0.204	0.403	<0.001
PhD	0.067	0.250	0.064	0.244	0.055
American Indian	0.002	0.042	0.002	0.047	0.148
Asian	0.086	0.280	0.094	0.291	<0.001
Black	0.021	0.142	0.024	0.153	0.001
White	0.874	0.332	0.859	0.348	<0.001
Other Race	0.005	0.071	0.006	0.078	0.047
Multiple Races	0.013	0.111	0.015	0.123	0.001
Hispanic	0.039	0.193	0.046	0.210	<0.001
Urban Resident	0.933	0.251	0.924	0.266	<0.001

Table A4: Descriptive Statistics Pre/Post Tax Cuts and Jobs Act
(Household Income $\geq$ 750k)

	Pre TCJA (2010-2017) (N = 10028)		Post TCJA (2018-2019) (N = 6821)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.016	0.125	0.018	0.134	0.209
State Top					
Income Tax	0.070	0.040	0.070	0.044	0.663
Representative					
Tax Burden	0.111	0.036	0.109	0.032	<0.001

Table A4 continued from previous page

	Pre TCJA (2010-2017) (N = 10028)		Post TCJA (2018-2019) (N = 6821)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
P90 Income Tax	0.235	0.424	0.255	0.436	0.002
P85 Income Tax	0.416	0.493	0.386	0.487	<0.001
P80 Income Tax	0.485	0.500	0.463	0.499	0.006
P75 Income Tax	0.493	0.500	0.502	0.500	0.278
P50 Income Tax	0.597	0.490	0.601	0.490	0.616
JENKB Income Tax	0.805	0.396	0.788	0.409	0.006
No Income Tax	0.158	0.365	0.172	0.378	0.017
P90 Rep. Burden	0.250	0.433	0.164	0.371	<0.001
P85 Rep. Burden	0.303	0.460	0.329	0.470	<0.001
P80 Rep. Burden	0.380	0.485	0.432	0.495	<0.001
P75 Rep. Burden	0.505	0.500	0.563	0.496	<0.001
P50 Rep. Burden	0.699	0.459	0.705	0.456	0.473
JENKB Rep. Burden	0.699	0.459	0.777	0.416	<0.001
State Average Temp.	55.340	7.985	55.871	7.895	<0.001
Age	54.277	11.706	54.392	12.391	0.546
Number of Children	0.987	1.147	0.982	1.137	0.794
Married	0.897	0.305	0.889	0.314	0.135
Female Head (Family)	0.012	0.107	0.015	0.120	0.102
Male Head (Family)	0.010	0.100	0.015	0.120	0.012
Female Head (Single)	0.007	0.086	0.008	0.090	0.549
Male Head (Single)	0.024	0.152	0.023	0.150	0.827

Table A4 continued from previous page

	Pre TCJA (2010-2017) (N = 10028)		Post TCJA (2018-2019) (N = 6821)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.003	0.051	0.003	0.054	0.682
Male Head (Group)	0.007	0.085	0.008	0.088	0.718
Unknown House- hold Type	0.041	0.198	0.040	0.195	0.684
Less Than H.S. Diploma	0.015	0.121	0.013	0.112	0.214
H.S. Diploma	0.035	0.184	0.035	0.185	0.842
Some College	0.061	0.240	0.055	0.229	0.119
Associates	0.021	0.143	0.022	0.148	0.557
Bachelors	0.298	0.457	0.317	0.465	0.011
Masters	0.237	0.425	0.242	0.428	0.477
Professional	0.262	0.440	0.246	0.431	0.021
PhD	0.071	0.258	0.070	0.255	0.742
American Indian	0.001	0.036	0.001	0.034	0.822
Asian	0.093	0.290	0.110	0.313	<0.001
Black	0.017	0.129	0.019	0.138	0.255
White	0.869	0.337	0.849	0.359	<0.001
Other Race	0.005	0.070	0.005	0.072	0.727
Multiple Races	0.015	0.121	0.016	0.125	0.651
Hispanic	0.037	0.189	0.041	0.199	0.161
Urban Resident	0.947	0.223	0.935	0.246	0.001

Table A5: Descriptive Statistics $\mathbf{P}_{90}$ State Income Tax Rates
(Household Income $\geq 200k$)

	States < 90th Percentile Income Tax (N = 612840)		States $\geq$ 90th Percentile Income Tax (N = 177500)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.019	0.137	0.013	0.112	<0.001

Table A5 continued from previous page

Variables	States < 90th Percentile Income Tax (N = 612840)		States $\geq$ 90th Percentile Income Tax (N = 177500)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Post TCJA State Average	0.279	0.449	0.294	0.455	<0.001
Temp.	55.678	8.402	57.851	5.538	<0.001
Age	53.566	12.968	52.573	13.226	<0.001
Number of Children	0.933	1.132	0.954	1.088	<0.001
Married	0.827	0.378	0.801	0.400	<0.001
Female Head (Family)	0.023	0.151	0.029	0.169	<0.001
Male Head (Family)	0.017	0.129	0.020	0.141	<0.001
Female Head (Single)	0.033	0.180	0.031	0.173	<0.001
Male Head (Single)	0.044	0.206	0.041	0.199	<0.001
Female Head (Group)	0.005	0.072	0.009	0.096	<0.001
Male Head (Group)	0.009	0.095	0.016	0.125	<0.001
Unknown House- hold Type	0.041	0.197	0.053	0.223	<0.001
Less Than H.S. Diploma	0.017	0.129	0.018	0.133	0.009
H.S. Diploma	0.071	0.256	0.057	0.232	<0.001
Some College	0.103	0.305	0.114	0.318	<0.001
Associates	0.046	0.209	0.052	0.222	<0.001
Bachelors	0.344	0.475	0.355	0.479	<0.001
Masters	0.228	0.420	0.226	0.419	0.127
Professional	0.133	0.340	0.113	0.317	<0.001
PhD	0.059	0.235	0.064	0.244	<0.001
American Indian	0.003	0.053	0.003	0.058	<0.001
Asian	0.059	0.236	0.175	0.380	<0.001
Black	0.036	0.187	0.020	0.141	<0.001
White	0.884	0.320	0.760	0.427	<0.001

Table A5 continued from previous page

	States < 90th Percentile Income Tax (N = 612840)		States $\geq$ 90th Percentile Income Tax (N = 177500)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Other Race	0.006	0.074	0.016	0.124	<0.001
Multiple Races	0.012	0.109	0.025	0.156	<0.001
Hispanic	0.042	0.201	0.072	0.258	<0.001
Urban Resident	0.868	0.339	0.952	0.214	<0.001
2010	0.071	0.257	0.057	0.232	<0.001
2011	0.072	0.259	0.057	0.233	<0.001
2012	0.074	0.263	0.077	0.267	<0.001
2013	0.084	0.278	0.089	0.285	<0.001
2014	0.093	0.291	0.079	0.270	<0.001
2015	0.104	0.306	0.090	0.286	<0.001
2016	0.106	0.308	0.123	0.328	<0.001
2017	0.115	0.319	0.134	0.340	<0.001
2018	0.133	0.340	0.122	0.327	<0.001
2019	0.146	0.353	0.171	0.377	<0.001

Table A6: Descriptive Statistics **P₈₅** State Income Tax Rates
(Household Income $\geq$ 200k)

	States < 85th Percentile Income Tax (N = 544451)		States $\geq$ 85th Percentile Income Tax (N = 245889)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.139	0.013	0.114	<0.001
Post TCJA	0.284	0.451	0.280	0.449	<0.001
State Average					
Temp.	56.432	8.497	55.577	6.352	<0.001
Age	53.739	12.923	52.466	13.232	<0.001
Number of					
Children	0.923	1.131	0.971	1.101	<0.001
Married	0.831	0.375	0.799	0.401	<0.001
Female Head (Family)	0.022	0.148	0.030	0.170	<0.001

Table A6 continued from previous page

	States < 85th Percentile Income Tax (N = 544451)		States $\geq$ 85th Percentile Income Tax (N = 245889)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Male Head (Family)	0.017	0.128	0.020	0.140	<0.001
Female Head (Single)	0.033	0.179	0.032	0.177	0.046
Male Head (Single)	0.044	0.206	0.042	0.201	<0.001
Female Head (Group)	0.005	0.069	0.009	0.096	<0.001
Male Head (Group)	0.008	0.092	0.015	0.123	<0.001
Unknown House- hold Type	0.039	0.194	0.052	0.223	<0.001
Less Than H.S. Diploma	0.017	0.129	0.018	0.132	0.013
H.S. Diploma	0.072	0.258	0.059	0.235	<0.001
Some College	0.106	0.308	0.105	0.306	0.014
Associates	0.046	0.209	0.050	0.217	<0.001
Bachelors	0.345	0.475	0.350	0.477	<0.001
Masters	0.224	0.417	0.235	0.424	<0.001
Professional	0.131	0.338	0.122	0.327	<0.001
PhD	0.059	0.235	0.062	0.242	<0.001
American Indian	0.003	0.055	0.003	0.052	0.003
Asian	0.055	0.227	0.153	0.360	<0.001
Black	0.035	0.184	0.028	0.164	<0.001
White	0.890	0.312	0.781	0.414	<0.001
Other Race	0.005	0.070	0.014	0.117	<0.001
Multiple Races	0.012	0.108	0.022	0.146	<0.001
Hispanic	0.041	0.199	0.066	0.247	<0.001
Urban Resident	0.857	0.350	0.953	0.212	<0.001
2010	0.066	0.248	0.073	0.260	<0.001
2011	0.067	0.250	0.073	0.259	<0.001
2012	0.074	0.262	0.078	0.268	<0.001
2013	0.084	0.277	0.089	0.285	<0.001
2014	0.097	0.296	0.075	0.263	<0.001

Table A6 continued from previous page

	States < 85th Percentile Income Tax (N = 544451)		States $\geq$ 85th Percentile Income Tax (N = 245889)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2015	0.109	0.311	0.084	0.277	<0.001
2016	0.106	0.308	0.120	0.325	<0.001
2017	0.114	0.318	0.130	0.337	<0.001
2018	0.139	0.346	0.112	0.316	<0.001
2019	0.144	0.351	0.167	0.373	<0.001

Table A7: Descriptive Statistics **P₈₀** State Income Tax Rates
(Household Income $\geq$ 200k)

	States < 80th Percentile Income Tax (N = 511876)		States $\geq$ 80th Percentile Income Tax (N = 278464)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.141	0.013	0.113	<0.001
Post TCJA	0.280	0.449	0.288	0.453	<0.001
State Average					
Temp.	57.079	8.206	54.488	7.007	<0.001
Age	53.787	12.890	52.527	13.254	<0.001
Number of					
Children	0.920	1.129	0.971	1.109	<0.001
Married	0.833	0.373	0.799	0.401	<0.001
Female Head					
(Family)	0.022	0.146	0.030	0.170	<0.001
Male Head					
(Family)	0.016	0.127	0.020	0.139	<0.001
Female Head					
(Single)	0.033	0.178	0.033	0.178	0.899
Male Head					
(Single)	0.044	0.205	0.043	0.202	0.001
Female Head					
(Group)	0.005	0.068	0.009	0.095	<0.001
Male Head					

Table A7 continued from previous page

	States < 80th Percentile Income Tax (N = 511876)		States $\geq$ 80th Percentile Income Tax (N = 278464)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
(Group)	0.008	0.090	0.015	0.122	<0.001
Unknown House-	0.038	0.192	0.052	0.222	<0.001
hold Type					
Less Than H.S.	0.017	0.128	0.018	0.133	<0.001
Diploma					
H.S. Diploma	0.071	0.256	0.062	0.241	<0.001
Some College	0.107	0.309	0.103	0.304	<0.001
Associates	0.045	0.208	0.050	0.218	<0.001
Bachelors	0.346	0.476	0.347	0.476	0.15
Masters	0.224	0.417	0.234	0.423	<0.001
Professional	0.131	0.338	0.124	0.329	<0.001
PhD	0.059	0.235	0.061	0.240	<0.001
American Indian	0.003	0.056	0.003	0.051	<0.001
Asian	0.053	0.224	0.145	0.352	<0.001
Black	0.035	0.184	0.029	0.167	<0.001
White	0.893	0.310	0.790	0.407	<0.001
Other Race	0.005	0.069	0.013	0.114	<0.001
Multiple Races	0.012	0.107	0.021	0.143	<0.001
Hispanic	0.042	0.200	0.062	0.242	<0.001
Urban Resident	0.859	0.348	0.939	0.240	<0.001
2010	0.068	0.251	0.068	0.253	0.253
2011	0.069	0.253	0.069	0.253	0.824
2012	0.077	0.266	0.072	0.259	<0.001
2013	0.087	0.282	0.083	0.276	<0.001
2014	0.092	0.289	0.087	0.282	<0.001
2015	0.101	0.302	0.100	0.300	0.166
2016	0.109	0.312	0.111	0.315	0.01
2017	0.118	0.323	0.121	0.326	<0.001
2018	0.130	0.336	0.133	0.339	<0.001
2019	0.150	0.357	0.155	0.362	<0.001

Table A8: Descriptive Statistics **P₇₅** State Income Tax Rates
(Household Income $\geq$ 200k)

Variables	States < 75th Percentile Income Tax (N = 492623)		States $\geq$ 75th Percentile Income Tax (N = 297717)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.140	0.014	0.118	<0.001
Post TCJA	0.279	0.449	0.287	0.452	<0.001
State Average					
Temp.	57.179	8.168	54.490	7.133	<0.001
Age	53.759	12.896	52.655	13.228	<0.001
Number of					
Children	0.922	1.129	0.964	1.111	<0.001
Married	0.833	0.373	0.803	0.398	<0.001
Female Head					
(Family)	0.022	0.147	0.029	0.168	<0.001
Male Head					
(Family)	0.017	0.127	0.019	0.138	<0.001
Female Head					
(Single)	0.033	0.179	0.033	0.177	0.299
Male Head					
(Single)	0.044	0.206	0.042	0.202	<0.001
Female Head					
(Group)	0.005	0.068	0.009	0.093	<0.001
Male Head					
(Group)	0.008	0.091	0.014	0.119	<0.001
Unknown House-	0.039	0.193	0.051	0.220	<0.001
hold Type					
Less Than H.S.	0.017	0.128	0.018	0.133	<0.001
Diploma					
H.S. Diploma	0.070	0.255	0.063	0.244	<0.001
Some College	0.107	0.309	0.104	0.305	<0.001
Associates	0.045	0.207	0.050	0.219	<0.001
Bachelors	0.346	0.476	0.347	0.476	0.211
Masters	0.225	0.418	0.232	0.422	<0.001
Professional	0.131	0.337	0.125	0.331	<0.001
PhD	0.059	0.236	0.061	0.239	<0.001
American Indian	0.003	0.056	0.003	0.051	<0.001

Table A8 continued from previous page

	States < 75th Percentile Income Tax (N = 492623)		States $\geq$ 75th Percentile Income Tax (N = 297717)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.054	0.226	0.137	0.344	<0.001
Black	0.035	0.184	0.029	0.168	<0.001
White	0.891	0.311	0.799	0.401	<0.001
Other Race	0.005	0.069	0.013	0.112	<0.001
Multiple Races	0.012	0.108	0.020	0.140	<0.001
Hispanic	0.043	0.202	0.060	0.237	<0.001
Urban Resident	0.862	0.345	0.927	0.259	<0.001
2010	0.066	0.249	0.071	0.256	<0.001
2011	0.068	0.251	0.071	0.256	<0.001
2012	0.075	0.263	0.075	0.264	0.727
2013	0.085	0.279	0.087	0.281	0.003
2014	0.093	0.291	0.085	0.279	<0.001
2015	0.103	0.304	0.098	0.297	<0.001
2016	0.111	0.314	0.109	0.311	0.002
2017	0.120	0.325	0.118	0.323	0.029
2018	0.132	0.338	0.130	0.336	0.007
2019	0.148	0.355	0.158	0.364	<0.001

Table A9: Descriptive Statistics $\mathbf{P}_{50}$ State Income Tax Rates
(Household Income $\geq$ 200k)

	States < 50th Percentile Income Tax (N = 410373)		States $\geq$ 50th Percentile Income Tax (N = 379967)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.140	0.015	0.123	<0.001
Post TCJA	0.272	0.445	0.294	0.455	<0.001
State Average					
Temp.	57.094	8.504	55.163	7.061	<0.001
Age	53.698	12.907	52.960	13.157	<0.001
Number of Children	0.921	1.130	0.956	1.113	<0.001

Table A9 continued from previous page

Variables	States < 50th Percentile Income Tax (N = 410373)		States $\geq$ 50th Percentile Income Tax (N = 379967)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.832	0.374	0.810	0.392	<0.001
Female Head (Family)	0.022	0.146	0.028	0.165	<0.001
Male Head (Family)	0.016	0.127	0.019	0.136	<0.001
Female Head (Single)	0.033	0.178	0.033	0.178	0.766
Male Head (Single)	0.044	0.206	0.043	0.202	0.001
Female Head (Group)	0.005	0.069	0.008	0.088	<0.001
Male Head (Group)	0.009	0.093	0.013	0.112	<0.001
Unknown House- hold Type	0.040	0.195	0.047	0.212	<0.001
Less Than H.S. Diploma	0.016	0.127	0.018	0.133	<0.001
H.S. Diploma	0.069	0.253	0.066	0.249	<0.001
Some College	0.108	0.310	0.103	0.305	<0.001
Associates	0.045	0.208	0.049	0.216	<0.001
Bachelors	0.346	0.476	0.347	0.476	0.286
Masters	0.226	0.419	0.229	0.420	0.003
Professional	0.130	0.337	0.127	0.333	<0.001
PhD	0.059	0.236	0.060	0.238	0.078
American Indian	0.003	0.058	0.003	0.050	<0.001
Asian	0.056	0.230	0.117	0.321	<0.001
Black	0.033	0.178	0.033	0.178	0.92
White	0.891	0.312	0.819	0.385	<0.001
Other Race	0.005	0.072	0.011	0.102	<0.001
Multiple Races	0.012	0.109	0.018	0.133	<0.001
Hispanic	0.046	0.210	0.052	0.221	<0.001
Urban Resident	0.874	0.332	0.901	0.299	<0.001
2010	0.068	0.251	0.069	0.253	0.095
2011	0.074	0.261	0.063	0.244	<0.001

Table A9 continued from previous page

	States < 50th Percentile Income Tax (N = 410373)		States $\geq$ 50th Percentile Income Tax (N = 379967)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.082	0.274	0.068	0.251	<0.001
2013	0.082	0.274	0.089	0.285	<0.001
2014	0.090	0.287	0.090	0.286	0.345
2015	0.101	0.301	0.101	0.301	0.69
2016	0.109	0.312	0.111	0.314	0.053
2017	0.122	0.327	0.116	0.320	<0.001
2018	0.134	0.341	0.128	0.334	<0.001
2019	0.138	0.345	0.166	0.372	<0.001

Table A10: Descriptive Statistics Jenks Natural Break State Income Tax Rates
(Household Income $\geq$ 200k)

	States < Jenks Break Income Tax (N = 180898)		States $\geq$ Jenks Break Income Tax (N = 609442)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.140	0.015	0.123	<0.001
Post TCJA	0.272	0.445	0.294	0.455	<0.001
State Average					
Temp.	57.094	8.504	55.163	7.061	<0.001
Age	53.698	12.907	52.960	13.157	<0.001
Number of					
Children	0.921	1.130	0.956	1.113	<0.001
Married	0.832	0.374	0.810	0.392	<0.001
Female Head					
(Family)	0.022	0.146	0.028	0.165	<0.001
Male Head					
(Family)	0.016	0.127	0.019	0.136	<0.001
Female Head					
(Single)	0.033	0.178	0.033	0.178	0.766
Male Head					
(Single)	0.044	0.206	0.043	0.202	0.001

Table A10 continued from previous page

Variables	States < Jenks Break Percentile Income Tax (N = 180898)		States $\geq$ Jenks Break Income Tax (N = 609442)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.005	0.069	0.008	0.088	<0.001
Male Head (Group)	0.009	0.093	0.013	0.112	<0.001
Unknown House- hold Type	0.040	0.195	0.047	0.212	<0.001
Less Than H.S. Diploma	0.016	0.127	0.018	0.133	<0.001
H.S. Diploma	0.069	0.253	0.066	0.249	<0.001
Some College	0.108	0.310	0.103	0.305	<0.001
Associates	0.045	0.208	0.049	0.216	<0.001
Bachelors	0.346	0.476	0.347	0.476	0.286
Masters	0.226	0.419	0.229	0.420	0.003
Professional	0.130	0.337	0.127	0.333	<0.001
PhD	0.059	0.236	0.060	0.238	0.078
American Indian	0.003	0.058	0.003	0.050	<0.001
Asian	0.056	0.230	0.117	0.321	<0.001
Black	0.033	0.178	0.033	0.178	0.92
White	0.891	0.312	0.819	0.385	<0.001
Other Race	0.005	0.072	0.011	0.102	<0.001
Multiple Races	0.012	0.109	0.018	0.133	<0.001
Hispanic	0.046	0.210	0.052	0.221	<0.001
Urban Resident	0.874	0.332	0.901	0.299	<0.001
2010	0.068	0.251	0.069	0.253	0.095
2011	0.074	0.261	0.063	0.244	<0.001
2012	0.082	0.274	0.068	0.251	<0.001
2013	0.082	0.274	0.089	0.285	<0.001
2014	0.090	0.287	0.090	0.286	0.345
2015	0.101	0.301	0.101	0.301	0.69
2016	0.109	0.312	0.111	0.314	0.053
2017	0.122	0.327	0.116	0.320	<0.001
2018	0.134	0.341	0.128	0.334	<0.001
2019	0.138	0.345	0.166	0.372	<0.001

Table A11: Descriptive Statistics No State Income Tax
(Household Income $\geq$ 200k)

	Greater than Zero State Income Tax Rate (N = 654257)		No State Income Tax (N = 136083)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.016	0.127	0.024	0.153	<0.001
Post TCJA	0.281	0.449	0.289	0.453	<0.001
State Average					
Temp.	54.525	6.454	64.055	9.339	<0.001
Age	53.197	12.986	54.044	13.236	<0.001
Number of					
Children	0.957	1.128	0.845	1.088	<0.001
Married	0.822	0.383	0.819	0.385	0.008
Female Head					
(Family)	0.025	0.157	0.021	0.145	<0.001
Male Head					
(Family)	0.018	0.132	0.018	0.132	0.844
Female Head					
(Single)	0.032	0.177	0.034	0.182	<0.001
Male Head					
(Single)	0.042	0.201	0.050	0.218	<0.001
Female Head					
(Group)	0.006	0.080	0.005	0.069	<0.001
Male Head					
(Group)	0.011	0.103	0.010	0.098	0.001
Unknown House-	0.043	0.204	0.043	0.203	0.526
hold Type					
Less Than H.S.	0.017	0.130	0.018	0.131	0.355
Diploma					
H.S. Diploma	0.067	0.250	0.069	0.254	0.013
Some College	0.102	0.302	0.125	0.331	<0.001
Associates	0.046	0.210	0.050	0.218	<0.001
Bachelors	0.343	0.475	0.360	0.480	<0.001
Masters	0.232	0.422	0.205	0.404	<0.001
Professional	0.130	0.336	0.123	0.329	<0.001
PhD	0.062	0.241	0.050	0.218	<0.001
American Indian	0.003	0.052	0.004	0.063	<0.001

Table A11 continued from previous page

	Greater than Zero State Income Tax Rate (N = 654257)		No State Income Tax (N = 136083)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.090	0.286	0.063	0.244	<0.001
Black	0.034	0.181	0.027	0.162	<0.001
White	0.851	0.357	0.884	0.320	<0.001
Other Race	0.008	0.088	0.007	0.085	0.035
Multiple Races	0.015	0.122	0.014	0.117	<0.001
Hispanic	0.042	0.199	0.085	0.278	<0.001
Urban Resident	0.884	0.320	0.901	0.299	<0.001
2010	0.069	0.253	0.065	0.247	<0.001
2011	0.069	0.254	0.068	0.251	0.074
2012	0.075	0.264	0.073	0.260	0.002
2013	0.086	0.280	0.084	0.277	0.007
2014	0.090	0.286	0.090	0.287	0.674
2015	0.101	0.301	0.101	0.302	0.559
2016	0.110	0.313	0.110	0.313	0.977
2017	0.119	0.324	0.119	0.324	0.574
2018	0.130	0.337	0.133	0.340	0.011
2019	0.151	0.358	0.156	0.363	<0.001

Table A12: Descriptive Statistics $\mathbf{P}_{90}$ State Income Tax Rates
(Household Income $\geq 300k$)

	States < 90th Percentile Income Tax (N = 272362)		States ≥ 90 th Percentile Income Tax (N = 75875)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.142	0.013	0.115	<0.001
Post TCJA	0.277	0.447	0.285	0.451	<0.001
State Average					
Temp.	56.937	8.670	55.611	6.306	<0.001
Age	54.054	12.540	53.233	13.149	<0.001
Number of Children	0.942	1.164	0.964	1.112	<0.001

Table A12 continued from previous page

Variables	States < 90th Percentile Income Tax (N = 612840)		States $\geq$ 90th Percentile Income Tax (N = 177500)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.836	0.370	0.805	0.396	<0.001
Female Head (Family)	0.020	0.141	0.024	0.153	<0.001
Male Head (Family)	0.017	0.130	0.019	0.135	0.003
Female Head (Single)	0.031	0.172	0.035	0.183	<0.001
Male Head (Single)	0.051	0.220	0.050	0.218	0.143
Female Head (Group)	0.004	0.061	0.007	0.085	<0.001
Male Head (Group)	0.006	0.080	0.013	0.114	<0.001
Unknown House- hold Type	0.035	0.183	0.047	0.212	<0.001
Less Than H.S. Diploma	0.018	0.132	0.016	0.126	<0.001
H.S. Diploma	0.066	0.248	0.050	0.218	<0.001
Some College	0.095	0.293	0.090	0.285	<0.001
Associates	0.038	0.191	0.038	0.191	0.57
Bachelors	0.334	0.472	0.337	0.473	0.127
Masters	0.211	0.408	0.234	0.423	<0.001
Professional	0.180	0.384	0.167	0.373	<0.001
PhD	0.059	0.235	0.068	0.252	<0.001
American Indian	0.003	0.053	0.003	0.050	0.232
Asian	0.051	0.221	0.139	0.346	<0.001
Black	0.027	0.163	0.020	0.141	<0.001
White	0.903	0.296	0.809	0.393	<0.001
Other Race	0.004	0.066	0.009	0.097	<0.001
Multiple Races	0.011	0.104	0.019	0.138	<0.001
Hispanic	0.039	0.193	0.050	0.218	<0.001
Urban Resident	0.861	0.346	0.953	0.211	<0.001
2010	0.066	0.249	0.069	0.254	0.002
2011	0.069	0.254	0.069	0.254	0.988

Table A12 continued from previous page

	States < 90th Percentile Income Tax (N = 612840)		States $\geq$ 90th Percentile Income Tax (N = 177500)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.077	0.266	0.078	0.268	0.223
2013	0.087	0.282	0.093	0.291	<0.001
2014	0.098	0.298	0.074	0.262	<0.001
2015	0.111	0.314	0.082	0.275	<0.001
2016	0.104	0.306	0.119	0.324	<0.001
2017	0.111	0.314	0.130	0.337	<0.001
2018	0.137	0.344	0.114	0.318	<0.001
2019	0.139	0.346	0.170	0.376	<0.001

Table A13: Descriptive Statistics **P₈₅** State Income Tax Rates
(Household Income $\geq$ 300k)

	States < 85th Percentile Income Tax (N = 243314)		States $\geq$ 85th Percentile Income Tax (N = 104923)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.139	0.013	0.114	<0.001
Post TCJA	0.284	0.451	0.280	0.449	<0.001
State Average					
Temp.	56.432	8.497	55.577	6.352	<0.001
Age	53.739	12.923	52.466	13.232	<0.001
Number of					
Children	0.923	1.131	0.971	1.101	<0.001
Married	0.831	0.375	0.799	0.401	<0.001
Female Head					
(Family)	0.022	0.148	0.030	0.170	<0.001
Male Head					
(Family)	0.017	0.128	0.020	0.140	<0.001
Female Head					
(Single)	0.033	0.179	0.032	0.177	0.046
Male Head					
(Single)	0.044	0.206	0.042	0.201	<0.001

Table A13 continued from previous page

Variables	States < 85th Percentile Income Tax (N = 243314)		States $\geq$ 85th Percentile Income Tax (N = 104923)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.005	0.069	0.009	0.096	<0.001
Male Head (Group)	0.008	0.092	0.015	0.123	<0.001
Unknown House- hold Type	0.039	0.194	0.052	0.223	<0.001
Less Than H.S. Diploma	0.017	0.129	0.018	0.132	0.013
H.S. Diploma	0.072	0.258	0.059	0.235	<0.001
Some College	0.106	0.308	0.105	0.306	0.014
Associates	0.046	0.209	0.050	0.217	<0.001
Bachelors	0.345	0.475	0.350	0.477	<0.001
Masters	0.224	0.417	0.235	0.424	<0.001
Professional	0.131	0.338	0.122	0.327	<0.001
PhD	0.059	0.235	0.062	0.242	<0.001
American Indian	0.003	0.055	0.003	0.052	0.003
Asian	0.055	0.227	0.153	0.360	<0.001
Black	0.035	0.184	0.028	0.164	<0.001
White	0.890	0.312	0.781	0.414	<0.001
Other Race	0.005	0.070	0.014	0.117	<0.001
Multiple Races	0.012	0.108	0.022	0.146	<0.001
Hispanic	0.041	0.199	0.066	0.247	<0.001
Urban Resident	0.857	0.350	0.953	0.212	<0.001
2010	0.066	0.248	0.073	0.260	<0.001
2011	0.067	0.250	0.073	0.259	<0.001
2012	0.074	0.262	0.078	0.268	<0.001
2013	0.084	0.277	0.089	0.285	<0.001
2014	0.097	0.296	0.075	0.263	<0.001
2015	0.109	0.311	0.084	0.277	<0.001
2016	0.106	0.308	0.120	0.325	<0.001
2017	0.114	0.318	0.130	0.337	<0.001
2018	0.139	0.346	0.112	0.316	<0.001
2019	0.144	0.351	0.167	0.373	<0.001

Table A14: Descriptive Statistics $\mathbf{P}_{80}$ State Income Tax Rates
(Household Income $\geq 300k$)

Variables	States < 80th Percentile Income Tax (N = 229085)		States $\geq$ 80th Percentile Income Tax (N = 119152)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
New to State	0.021	0.143	0.013	0.115	<0.001
Post TCJA	0.272	0.445	0.292	0.455	<0.001
State Average					
Temp.	57.606	8.367	54.484	6.971	<0.001
Age	54.103	12.496	53.236	13.154	<0.001
Number of					
Children	0.940	1.163	0.964	1.120	<0.001
Married	0.838	0.368	0.806	0.395	<0.001
Female Head					
(Family)	0.020	0.141	0.024	0.153	<0.001
Male Head					
(Family)	0.017	0.129	0.018	0.135	0.002
Female Head					
(Single)	0.030	0.172	0.034	0.182	<0.001
Male Head					
(Single)	0.051	0.220	0.050	0.218	0.312
Female Head					
(Group)	0.004	0.060	0.007	0.084	<0.001
Male Head					
(Group)	0.006	0.078	0.013	0.113	<0.001
Unknown House-	0.034	0.181	0.047	0.212	<0.001
hold Type					
Less Than H.S.	0.018	0.132	0.016	0.127	0.004
Diploma					
H.S. Diploma	0.065	0.247	0.053	0.223	<0.001
Some College	0.095	0.294	0.088	0.284	<0.001
Associates	0.037	0.190	0.039	0.192	0.135
Bachelors	0.335	0.472	0.335	0.472	0.802
Masters	0.211	0.408	0.232	0.422	<0.001
Professional	0.179	0.384	0.170	0.376	<0.001
PhD	0.059	0.236	0.067	0.250	<0.001
American Indian	0.003	0.053	0.002	0.049	0.016

Table A14 continued from previous page

	States < 80th Percentile Income Tax (N = 229085)		States $\geq$ 80th Percentile Income Tax (N = 119152)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.050	0.218	0.132	0.338	<0.001
Black	0.028	0.164	0.021	0.142	<0.001
White	0.905	0.294	0.818	0.386	<0.001
Other Race	0.004	0.065	0.009	0.095	<0.001
Multiple Races	0.011	0.103	0.019	0.136	<0.001
Hispanic	0.039	0.194	0.048	0.213	<0.001
Urban Resident	0.862	0.345	0.940	0.237	<0.001
2010	0.068	0.252	0.065	0.246	<0.001
2011	0.071	0.257	0.066	0.248	<0.001
2012	0.080	0.271	0.072	0.258	<0.001
2013	0.090	0.286	0.087	0.282	0.002
2014	0.093	0.290	0.087	0.282	<0.001
2015	0.103	0.304	0.101	0.301	0.09
2016	0.108	0.311	0.110	0.313	0.077
2017	0.115	0.319	0.120	0.325	<0.001
2018	0.128	0.334	0.135	0.342	<0.001
2019	0.144	0.352	0.157	0.364	<0.001

Table A15: Descriptive Statistics **P₇₅** State Income Tax Rates
(Household Income $\geq$ 300k)

	States < 75th Percentile Income Tax (N = 219467)		States $\geq$ 75th Percentile Income Tax (N = 128770)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.021	0.142	0.015	0.120	<0.001
Post TCJA	0.273	0.445	0.290	0.454	<0.001
State Average					
Temp.	57.729	8.330	54.507	7.116	<0.001
Age	54.113	12.514	53.284	13.078	<0.001
Number of Children	0.941	1.163	0.961	1.124	<0.001

Table A15 continued from previous page

Variables	States < 75th Percentile Income Tax (N = 219467)		States $\geq$ 75th Percentile Income Tax (N = 128770)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.837	0.369	0.810	0.393	<0.001
Female Head (Family)	0.020	0.141	0.023	0.151	<0.001
Male Head (Family)	0.017	0.130	0.018	0.134	0.009
Female Head (Single)	0.031	0.172	0.034	0.181	<0.001
Male Head (Single)	0.051	0.220	0.050	0.218	0.149
Female Head (Group)	0.004	0.060	0.007	0.082	<0.001
Male Head (Group)	0.006	0.079	0.012	0.110	<0.001
Unknown House- hold Type	0.034	0.181	0.046	0.209	<0.001
Less Than H.S. Diploma	0.018	0.132	0.016	0.127	0.001
H.S. Diploma	0.065	0.247	0.054	0.226	<0.001
Some College	0.095	0.294	0.089	0.285	<0.001
Associates	0.037	0.189	0.039	0.194	0.003
Bachelors	0.335	0.472	0.335	0.472	0.823
Masters	0.212	0.408	0.229	0.420	<0.001
Professional	0.179	0.383	0.172	0.377	<0.001
PhD	0.059	0.236	0.066	0.248	<0.001
American Indian	0.003	0.054	0.002	0.049	0.011
Asian	0.051	0.220	0.124	0.330	<0.001
Black	0.028	0.164	0.021	0.144	<0.001
White	0.904	0.295	0.826	0.379	<0.001
Other Race	0.004	0.065	0.009	0.092	<0.001
Multiple Races	0.011	0.104	0.018	0.132	<0.001
Hispanic	0.040	0.196	0.046	0.209	<0.001
Urban Resident	0.866	0.341	0.928	0.258	<0.001
2010	0.067	0.249	0.068	0.252	0.066
2011	0.070	0.255	0.068	0.252	0.11

Table A15 continued from previous page

	States < 75th Percentile Income Tax (N = 219467)		States $\geq$ 75th Percentile Income Tax (N = 128770)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.078	0.268	0.076	0.264	0.014
2013	0.088	0.283	0.090	0.287	0.03
2014	0.095	0.293	0.085	0.278	<0.001
2015	0.104	0.306	0.099	0.298	<0.001
2016	0.109	0.312	0.108	0.310	0.221
2017	0.116	0.321	0.117	0.321	0.702
2018	0.130	0.337	0.131	0.337	0.708
2019	0.143	0.350	0.159	0.366	<0.001

Table A16: Descriptive Statistics $\mathbf{P}_{50}$ State Income Tax Rates
(Household Income $\geq$ 300k)

	States < 50th Percentile Income Tax (N = 181926)		States $\geq$ 50th Percentile Income Tax (N = 166311)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.021	0.142	0.016	0.126	<0.001
Post TCJA	0.267	0.442	0.292	0.455	<0.001
State Average					
Temp.	57.741	8.707	55.221	7.041	<0.001
Age	54.084	12.530	53.502	12.943	<0.001
Number of					
Children	0.939	1.164	0.959	1.131	<0.001
Married	0.835	0.371	0.818	0.386	<0.001
Female Head					
(Family)	0.020	0.140	0.023	0.150	<0.001
Male Head					
(Family)	0.017	0.129	0.018	0.133	0.008
Female Head					
(Single)	0.031	0.173	0.033	0.178	<0.001
Male Head					
(Single)	0.052	0.221	0.049	0.217	0.002

Table A16 continued from previous page

Variables	States < 50th Percentile Income Tax (N = 181926)		States $\geq$ 50th Percentile Income Tax (N = 166311)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.004	0.060	0.006	0.077	<0.001
Male Head (Group)	0.006	0.080	0.011	0.103	<0.001
Unknown House- hold Type	0.035	0.184	0.042	0.200	<0.001
Less Than H.S. Diploma	0.017	0.130	0.017	0.130	0.908
H.S. Diploma	0.064	0.245	0.058	0.233	<0.001
Some College	0.097	0.295	0.089	0.285	<0.001
Associates	0.037	0.190	0.038	0.192	0.123
Bachelors	0.334	0.472	0.336	0.472	0.09
Masters	0.212	0.409	0.224	0.417	<0.001
Professional	0.179	0.383	0.173	0.378	<0.001
PhD	0.060	0.237	0.064	0.244	<0.001
American Indian	0.003	0.055	0.002	0.048	<0.001
Asian	0.052	0.223	0.106	0.308	<0.001
Black	0.026	0.158	0.025	0.155	0.101
White	0.903	0.296	0.844	0.363	<0.001
Other Race	0.005	0.067	0.007	0.085	<0.001
Multiple Races	0.011	0.105	0.016	0.125	<0.001
Hispanic	0.044	0.205	0.040	0.197	<0.001
Urban Resident	0.877	0.328	0.902	0.298	<0.001
2010	0.070	0.255	0.064	0.245	<0.001
2011	0.077	0.267	0.061	0.239	<0.001
2012	0.086	0.281	0.067	0.250	<0.001
2013	0.083	0.276	0.095	0.293	<0.001
2014	0.091	0.287	0.091	0.288	0.884
2015	0.102	0.302	0.103	0.303	0.459
2016	0.106	0.308	0.112	0.315	<0.001
2017	0.117	0.322	0.116	0.320	0.099
2018	0.132	0.339	0.128	0.334	<0.001
2019	0.134	0.341	0.164	0.370	<0.001

Table A17: Descriptive Statistics Jenks Natural Break State Income Tax Rates (Household Income $\geq 300k$)

	States < Jenks Break Income Tax (N = 84787)		States $\geq$ Jenks Break Income Tax (N = 263450)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.023	0.150	0.017	0.129	<0.001
Post TCJA	0.275	0.447	0.280	0.449	0.007
State Average					
Temp.	61.747	9.718	54.861	6.619	<0.001
Age	54.653	12.938	53.534	12.653	<0.001
Number of					
Children	0.877	1.141	0.971	1.150	<0.001
Married	0.820	0.384	0.829	0.376	<0.001
Female Head					
(Family)	0.020	0.140	0.022	0.146	0.001
Male Head					
(Family)	0.018	0.133	0.017	0.131	0.221
Female Head					
(Single)	0.036	0.186	0.030	0.172	<0.001
Male Head					
(Single)	0.059	0.236	0.048	0.214	<0.001
Female Head					
(Group)	0.003	0.058	0.005	0.072	<0.001
Male Head					
(Group)	0.007	0.083	0.009	0.094	<0.001
Unknown House-	0.036	0.187	0.039	0.193	0.001
hold Type					
Less Than H.S.	0.020	0.140	0.016	0.127	<0.001
Diploma					
H.S. Diploma	0.070	0.255	0.058	0.234	<0.001
Some College	0.107	0.309	0.088	0.284	<0.001
Associates	0.040	0.196	0.037	0.189	<0.001
Bachelors	0.342	0.474	0.333	0.471	<0.001
Masters	0.196	0.397	0.225	0.418	<0.001
Professional	0.172	0.378	0.177	0.382	<0.001
PhD	0.053	0.223	0.065	0.246	<0.001
American Indian	0.003	0.053	0.003	0.051	0.336

Table A17 continued from previous page

	States < Jenks Break Percentile Income Tax (N = 84787)		States $\geq$ Jenks Break Income Tax (N = 263450)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.054	0.226	0.085	0.280	<0.001
Black	0.021	0.145	0.026	0.160	<0.001
White	0.905	0.293	0.865	0.341	<0.001
Other Race	0.005	0.074	0.006	0.077	0.046
Multiple Races	0.011	0.105	0.014	0.118	<0.001
Hispanic	0.064	0.245	0.035	0.184	<0.001
Urban Resident	0.892	0.310	0.888	0.315	0.001
2010	0.082	0.274	0.062	0.242	<0.001
2011	0.069	0.254	0.069	0.254	0.806
2012	0.076	0.265	0.077	0.267	0.22
2013	0.081	0.273	0.091	0.288	<0.001
2014	0.089	0.284	0.092	0.289	0.011
2015	0.100	0.301	0.103	0.304	0.043
2016	0.120	0.325	0.105	0.307	<0.001
2017	0.107	0.309	0.120	0.325	<0.001
2018	0.129	0.336	0.131	0.337	0.265
2019	0.146	0.353	0.149	0.357	0.017

Table A18: Descriptive Statistics No State Income Tax
(Household Income $\geq$ 300k)

	Greater than Zero State Income Tax Rate (N = 283072)		No State Income Tax (N = 136083)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.017	0.128	0.025	0.157	<0.001
Post TCJA	0.281	0.449	0.272	0.445	<0.001
State Average					
Temp.	54.631	6.498	64.819	8.881	<0.001
Age	53.539	12.610	54.969	13.187	<0.001
Number of Children	0.974	1.155	0.837	1.111	<0.001

Table A18 continued from previous page

	Greater than Zero State Income Tax Rate (N = 283072)		No State Income Tax (N = 136083)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Married	0.831	0.375	0.812	0.391	<0.001
Female Head (Family)	0.022	0.146	0.020	0.141	0.016
Male Head (Family)	0.017	0.130	0.019	0.135	0.033
Female Head (Single)	0.030	0.171	0.039	0.194	<0.001
Male Head (Single)	0.048	0.214	0.062	0.241	<0.001
Female Head (Group)	0.005	0.071	0.003	0.059	<0.001
Male Head (Group)	0.009	0.093	0.008	0.086	0.002
Unknown House- hold Type	0.039	0.193	0.037	0.190	0.156
Less Than H.S. Diploma	0.017	0.129	0.019	0.137	<0.001
H.S. Diploma	0.060	0.237	0.066	0.248	<0.001
Some College	0.088	0.283	0.115	0.319	<0.001
Associates	0.037	0.189	0.040	0.197	<0.001
Bachelors	0.332	0.471	0.350	0.477	<0.001
Masters	0.223	0.416	0.195	0.396	<0.001
Professional	0.179	0.383	0.165	0.371	<0.001
PhD	0.064	0.245	0.050	0.219	<0.001
American Indian	0.003	0.050	0.003	0.058	0.001
Asian	0.083	0.275	0.057	0.231	<0.001
Black	0.026	0.159	0.022	0.145	<0.001
White	0.869	0.337	0.900	0.301	<0.001
Other Race	0.006	0.076	0.006	0.080	0.039
Multiple Races	0.014	0.116	0.012	0.110	0.001
Hispanic	0.034	0.181	0.078	0.268	<0.001
Urban Resident	0.885	0.319	0.904	0.294	<0.001
2010	0.066	0.248	0.073	0.259	<0.001
2011	0.068	0.252	0.073	0.261	<0.001

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	Greater than Zero State Income Tax Rate (N = 283072)		No State Income Tax (N = 136083)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.076	0.265	0.081	0.272	<0.001
2013	0.090	0.286	0.084	0.278	<0.001
2014	0.091	0.287	0.093	0.290	0.069
2015	0.102	0.302	0.105	0.306	0.012
2016	0.109	0.312	0.107	0.308	0.032
2017	0.117	0.322	0.113	0.317	0.004
2018	0.131	0.338	0.127	0.333	0.005
2019	0.150	0.357	0.144	0.352	0.001

Table A19: Descriptive Statistics **P₈₅** State Income Tax Rates
(Household Income $\geq$ 400k)

	States < 85th Percentile Income Tax (N = 128419)		States $\geq$ 85th Percentile Income Tax (N = 58766)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.141	0.014	0.117	<0.001
Post TCJA	0.316	0.465	0.279	0.448	<0.001
State Average					
Temp.	57.020	8.712	55.530	6.238	<0.001
Age	53.568	11.958	52.606	12.386	<0.001
Number of					
Children	0.978	1.167	1.020	1.129	<0.001
Married	0.855	0.352	0.825	0.380	<0.001
Female Head					
(Family)	0.018	0.134	0.021	0.144	<0.001
Male Head					
(Family)	0.016	0.127	0.019	0.136	<0.001
Female Head					
(Single)	0.022	0.146	0.026	0.160	<0.001
Male Head					
(Single)	0.045	0.208	0.049	0.216	<0.001

Table A19 continued from previous page

Variables	States < 85th Percentile Income Tax (N = 128419)		States $\geq$ 85th Percentile Income Tax (N = 58766)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.003	0.055	0.006	0.075	<0.001
Male Head (Group)	0.006	0.076	0.011	0.103	<0.001
Unknown House- hold Type	0.034	0.182	0.044	0.204	<0.001
Less Than H.S. Diploma	0.016	0.126	0.015	0.121	0.045
H.S. Diploma	0.055	0.228	0.043	0.203	<0.001
Some College	0.084	0.277	0.079	0.270	0.001
Associates	0.034	0.181	0.033	0.180	0.612
Bachelors	0.335	0.472	0.334	0.472	0.826
Masters	0.214	0.410	0.234	0.423	<0.001
Professional	0.202	0.401	0.192	0.394	<0.001
PhD	0.060	0.238	0.069	0.253	<0.001
American Indian	0.002	0.049	0.002	0.047	0.466
Asian	0.055	0.228	0.131	0.338	<0.001
Black	0.026	0.158	0.018	0.135	<0.001
White	0.902	0.298	0.820	0.384	<0.001
Other Race	0.004	0.064	0.009	0.094	<0.001
Multiple Races	0.011	0.104	0.019	0.135	<0.001
Hispanic	0.040	0.196	0.048	0.214	<0.001
Urban Resident	0.885	0.319	0.962	0.192	<0.001
2010	0.041	0.198	0.065	0.247	<0.001
2011	0.048	0.213	0.069	0.254	<0.001
2012	0.056	0.229	0.082	0.275	<0.001
2013	0.082	0.274	0.097	0.296	<0.001
2014	0.095	0.293	0.074	0.262	<0.001
2015	0.118	0.323	0.083	0.276	<0.001
2016	0.120	0.324	0.119	0.324	0.964
2017	0.125	0.331	0.131	0.337	0.002
2018	0.158	0.365	0.112	0.315	<0.001
2019	0.158	0.365	0.167	0.373	<0.001

Table A20: Descriptive Statistics $\mathbf{P}_{80}$ State Income Tax Rates
(Household Income $\geq 400k$)

	States < 80th Percentile Income Tax (N = 120405)		States $\geq$ 80th Percentile Income Tax (N = 66780)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.021	0.143	0.014	0.116	<0.001
Post TCJA	0.313	0.464	0.288	0.453	<0.001
State Average					
Temp.	57.744	8.392	54.404	6.883	<0.001
Age	53.623	11.919	52.623	12.400	<0.001
Number of					
Children	0.976	1.165	1.018	1.137	<0.001
Married	0.857	0.350	0.826	0.380	<0.001
Female Head					
(Family)	0.018	0.134	0.021	0.143	<0.001
Male Head					
(Family)	0.016	0.126	0.019	0.136	<0.001
Female Head					
(Single)	0.022	0.145	0.026	0.159	<0.001
Male Head					
(Single)	0.045	0.207	0.049	0.216	<0.001
Female Head					
(Group)	0.003	0.054	0.005	0.074	<0.001
Male Head					
(Group)	0.006	0.074	0.010	0.102	<0.001
Unknown House-	0.034	0.180	0.044	0.205	<0.001
hold Type					
Less Than H.S.	0.016	0.126	0.015	0.122	0.107
Diploma					
H.S. Diploma	0.055	0.228	0.045	0.207	<0.001
Some College	0.085	0.278	0.078	0.268	<0.001
Associates	0.034	0.181	0.034	0.181	0.941
Bachelors	0.336	0.472	0.333	0.471	0.192
Masters	0.214	0.410	0.233	0.423	<0.001
Professional	0.201	0.400	0.195	0.396	0.005
PhD	0.060	0.238	0.067	0.251	<0.001
American Indian	0.002	0.049	0.002	0.046	0.137

Table A20 continued from previous page

	States < 80th Percentile Income Tax (N = 120405)		States $\geq$ 80th Percentile Income Tax (N = 66780)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.054	0.225	0.125	0.330	<0.001
Black	0.026	0.160	0.018	0.134	<0.001
White	0.903	0.296	0.829	0.377	<0.001
Other Race	0.004	0.064	0.008	0.092	<0.001
Multiple Races	0.011	0.104	0.018	0.133	<0.001
Hispanic	0.041	0.198	0.046	0.210	<0.001
Urban Resident	0.886	0.317	0.949	0.219	<0.001
2010	0.042	0.201	0.060	0.237	<0.001
2011	0.049	0.215	0.065	0.246	<0.001
2012	0.058	0.233	0.076	0.264	<0.001
2013	0.085	0.279	0.089	0.285	0.001
2014	0.089	0.284	0.088	0.283	0.6
2015	0.110	0.313	0.102	0.303	<0.001
2016	0.124	0.330	0.111	0.314	<0.001
2017	0.130	0.336	0.121	0.326	<0.001
2018	0.149	0.356	0.133	0.340	<0.001
2019	0.164	0.370	0.155	0.362	<0.001

Table A21: Descriptive Statistics **P₇₅** State Income Tax Rates
(Household Income $\geq$ 400k)

	States < 75th Percentile Income Tax (N = 116521)		States $\geq$ 75th Percentile Income Tax (N = 70664)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.021	0.142	0.014	0.119	<0.001
Post TCJA	0.311	0.463	0.294	0.455	<0.001
State Average					
Temp.	57.818	8.375	54.464	6.992	<0.001
Age	53.583	11.908	52.744	12.398	<0.001
Number of Children	0.980	1.167	1.010	1.136	<0.001

Table A21 continued from previous page

	States < 75th Percentile Income Tax (N = 116521)		States $\geq$ 75th Percentile Income Tax (N = 70664)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Married	0.856	0.351	0.829	0.377	<0.001
Female Head (Family)	0.018	0.134	0.021	0.142	<0.001
Male Head (Family)	0.016	0.127	0.018	0.134	0.001
Female Head (Single)	0.022	0.146	0.025	0.157	<0.001
Male Head (Single)	0.045	0.208	0.048	0.214	0.006
Female Head (Group)	0.003	0.054	0.005	0.072	<0.001
Male Head (Group)	0.006	0.075	0.010	0.100	<0.001
Unknown House- hold Type	0.034	0.180	0.043	0.204	<0.001
Less Than H.S. Diploma	0.016	0.126	0.015	0.123	0.157
H.S. Diploma	0.055	0.227	0.046	0.210	<0.001
Some College	0.085	0.278	0.079	0.269	<0.001
Associates	0.033	0.180	0.034	0.182	0.253
Bachelors	0.336	0.472	0.333	0.471	0.204
Masters	0.214	0.410	0.230	0.421	<0.001
Professional	0.200	0.400	0.196	0.397	0.016
PhD	0.061	0.239	0.067	0.249	<0.001
American Indian	0.002	0.049	0.002	0.046	0.144
Asian	0.054	0.226	0.120	0.325	<0.001
Black	0.026	0.160	0.019	0.136	<0.001
White	0.902	0.297	0.834	0.372	<0.001
Other Race	0.004	0.064	0.008	0.090	<0.001
Multiple Races	0.011	0.104	0.017	0.130	<0.001
Hispanic	0.041	0.199	0.045	0.207	<0.001
Urban Resident	0.889	0.314	0.942	0.234	<0.001
2010	0.041	0.199	0.060	0.238	<0.001
2011	0.048	0.214	0.065	0.246	<0.001

Table A21 continued from previous page

	States < 75th Percentile Income Tax (N = 116521)		States $\geq$ 75th Percentile Income Tax (N = 70664)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.057	0.232	0.075	0.264	<0.001
2013	0.083	0.276	0.093	0.290	<0.001
2014	0.090	0.287	0.086	0.280	<0.001
2015	0.112	0.315	0.100	0.300	<0.001
2016	0.126	0.332	0.109	0.311	<0.001
2017	0.131	0.338	0.120	0.325	<0.001
2018	0.150	0.357	0.132	0.339	<0.001
2019	0.161	0.367	0.162	0.368	0.602

Table A22: Descriptive Statistics $\mathbf{P}_{50}$ State Income Tax Rates
(Household Income $\geq$ 400k)

	States < 50th Percentile Income Tax (N = 97357)		States $\geq$ 50th Percentile Income Tax (N = 89828)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.021	0.142	0.016	0.124	<0.001
Post TCJA	0.305	0.460	0.304	0.460	0.813
State Average					
Temp.	57.817	8.745	55.181	6.961	<0.001
Age	53.523	11.913	52.987	12.298	<0.001
Number of					
Children	0.978	1.168	1.006	1.142	<0.001
Married	0.854	0.353	0.837	0.369	<0.001
Female Head					
(Family)	0.018	0.134	0.020	0.141	0.002
Male Head					
(Family)	0.016	0.127	0.018	0.133	0.005
Female Head					
(Single)	0.022	0.147	0.024	0.154	0.001
Male Head					
(Single)	0.046	0.210	0.046	0.210	0.922

Table A22 continued from previous page

Variables	States < 50th Percentile Income Tax (N = 97357)		States $\geq$ 50th Percentile Income Tax (N = 89828)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.003	0.054	0.005	0.069	<0.001
Male Head (Group)	0.006	0.075	0.009	0.095	<0.001
Unknown House- hold Type	0.034	0.182	0.040	0.197	<0.001
Less Than H.S. Diploma	0.016	0.124	0.016	0.126	0.435
H.S. Diploma	0.054	0.226	0.048	0.215	<0.001
Some College	0.086	0.280	0.078	0.269	<0.001
Associates	0.034	0.180	0.034	0.181	0.687
Bachelors	0.335	0.472	0.335	0.472	0.89
Masters	0.214	0.410	0.228	0.419	<0.001
Professional	0.201	0.401	0.196	0.397	0.012
PhD	0.061	0.240	0.065	0.246	0.006
American Indian	0.003	0.051	0.002	0.045	0.021
Asian	0.055	0.229	0.104	0.306	<0.001
Black	0.024	0.153	0.023	0.150	0.098
White	0.902	0.297	0.848	0.359	<0.001
Other Race	0.004	0.066	0.007	0.083	<0.001
Multiple Races	0.011	0.106	0.016	0.124	<0.001
Hispanic	0.045	0.208	0.040	0.196	<0.001
Urban Resident	0.897	0.304	0.921	0.269	<0.001
2010	0.040	0.196	0.058	0.233	<0.001
2011	0.052	0.223	0.056	0.231	<0.001
2012	0.063	0.243	0.065	0.247	0.03
2013	0.083	0.276	0.090	0.287	<0.001
2014	0.091	0.287	0.086	0.280	<0.001
2015	0.111	0.314	0.104	0.305	<0.001
2016	0.122	0.328	0.116	0.321	<0.001
2017	0.133	0.340	0.120	0.325	<0.001
2018	0.152	0.359	0.135	0.341	<0.001
2019	0.153	0.360	0.170	0.375	<0.001

Table A23: Descriptive Statistics Jenks Natural Break State Income Tax Rates (Household Income $\geq 400k$)

	States < Jenks Break Income Tax (N = 47132)		States $\geq$ Jenks Break Income Tax (N = 140053)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.023	0.151	0.017	0.128	<0.001
Post TCJA	0.314	0.464	0.301	0.459	<0.001
State Average					
Temp.	62.064	9.580	54.697	6.481	<0.001
Age	53.899	12.230	53.053	12.051	<0.001
Number of					
Children	0.920	1.148	1.015	1.157	<0.001
Married	0.845	0.362	0.846	0.361	0.532
Female Head					
(Family)	0.019	0.136	0.019	0.138	0.407
Male Head					
(Family)	0.017	0.131	0.017	0.129	0.481
Female Head					
(Single)	0.023	0.150	0.023	0.150	0.866
Male Head					
(Single)	0.051	0.220	0.045	0.207	<0.001
Female Head					
(Group)	0.003	0.051	0.004	0.065	<0.001
Male Head					
(Group)	0.006	0.078	0.008	0.087	<0.001
Unknown House-	0.036	0.186	0.038	0.190	0.091
hold Type					
Less Than H.S.	0.018	0.133	0.015	0.122	<0.001
Diploma					
H.S. Diploma	0.059	0.236	0.049	0.215	<0.001
Some College	0.095	0.294	0.078	0.268	<0.001
Associates	0.037	0.189	0.033	0.178	<0.001
Bachelors	0.342	0.474	0.332	0.471	<0.001
Masters	0.200	0.400	0.227	0.419	<0.001
Professional	0.193	0.394	0.201	0.400	<0.001
PhD	0.055	0.229	0.065	0.247	<0.001
American Indian	0.002	0.048	0.002	0.048	0.914

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	States < Jenks Break Percentile Income Tax (N = 47132)		States $\geq$ Jenks Break Income Tax (N = 140053)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.057	0.232	0.086	0.281	<0.001
Black	0.022	0.146	0.024	0.153	0.002
White	0.902	0.297	0.868	0.339	<0.001
Other Race	0.005	0.073	0.006	0.075	0.443
Multiple Races	0.012	0.107	0.014	0.117	<0.001
Hispanic	0.067	0.249	0.035	0.183	<0.001
Urban Resident	0.909	0.287	0.909	0.288	0.675
2010	0.043	0.202	0.050	0.219	<0.001
2011	0.041	0.197	0.059	0.236	<0.001
2012	0.049	0.217	0.069	0.253	<0.001
2013	0.082	0.274	0.088	0.283	<0.001
2014	0.094	0.292	0.086	0.281	<0.001
2015	0.113	0.317	0.105	0.307	<0.001
2016	0.141	0.348	0.112	0.316	<0.001
2017	0.122	0.327	0.129	0.335	<0.001
2018	0.149	0.356	0.142	0.349	<0.001
2019	0.165	0.371	0.159	0.366	0.003

Table A24: Descriptive Statistics No State Income Tax
(Household Income $\geq$ 400k)

	Greater than Zero State Income Tax Rate (N = 150859)		No State Income Tax (N = 36326)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.016	0.127	0.026	0.159	<0.001
Post TCJA	0.304	0.460	0.308	0.462	0.13
State Average					
Temp.	54.466	6.369	65.216	8.493	<0.001
Age	53.065	12.014	54.103	12.426	<0.001
Number of Children	1.016	1.160	0.888	1.128	<0.001

Table A24 continued from previous page

Variables	Greater than Zero State Income Tax Rate (N = 150859)		No State Income Tax (N = 36326)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.847	0.360	0.841	0.366	0.003
Female Head (Family)	0.019	0.138	0.019	0.136	0.523
Male Head (Family)	0.017	0.129	0.018	0.134	0.048
Female Head (Single)	0.023	0.150	0.024	0.152	0.515
Male Head (Single)	0.045	0.207	0.053	0.223	<0.001
Female Head (Group)	0.004	0.064	0.003	0.051	<0.001
Male Head (Group)	0.008	0.086	0.006	0.080	0.024
Unknown House- hold Type	0.037	0.190	0.037	0.188	0.669
Less Than H.S. Diploma	0.015	0.123	0.018	0.132	0.002
H.S. Diploma	0.050	0.219	0.056	0.229	<0.001
Some College	0.078	0.267	0.102	0.302	<0.001
Associates	0.033	0.179	0.037	0.188	0.002
Bachelors	0.331	0.471	0.350	0.477	<0.001
Masters	0.226	0.418	0.199	0.400	<0.001
Professional	0.202	0.401	0.185	0.388	<0.001
PhD	0.065	0.247	0.053	0.225	<0.001
American Indian	0.002	0.047	0.003	0.051	0.203
Asian	0.084	0.277	0.059	0.236	<0.001
Black	0.024	0.153	0.022	0.145	0.006
White	0.871	0.335	0.898	0.303	<0.001
Other Race	0.005	0.073	0.007	0.081	0.01
Multiple Races	0.014	0.116	0.012	0.110	0.033
Hispanic	0.033	0.180	0.081	0.273	<0.001
Urban Resident	0.906	0.292	0.922	0.268	<0.001
2010	0.052	0.222	0.034	0.180	<0.001
2011	0.057	0.232	0.044	0.204	<0.001

Table A24 continued from previous page

	Greater than Zero State Income Tax Rate (N = 150859)		No State Income Tax (N = 36326)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.067	0.250	0.051	0.220	<0.001
2013	0.087	0.281	0.086	0.281	0.979
2014	0.086	0.280	0.099	0.298	<0.001
2015	0.105	0.306	0.119	0.324	<0.001
2016	0.117	0.322	0.128	0.334	<0.001
2017	0.126	0.332	0.132	0.339	0.001
2018	0.143	0.350	0.146	0.353	0.175
2019	0.161	0.367	0.162	0.368	0.551

Table A25: Descriptive Statistics **P₉₀** State Income Tax Rates
(Household Income $\geq$ 500k)

	States < 90th Percentile Income Tax (N = 70476)		States $\geq$ 90th Percentile Income Tax (N = 23014)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.018	0.132	0.013	0.113	<0.001
Post TCJA	0.342	0.474	0.351	0.477	0.01
State Average					
Temp.	55.073	8.333	58.183	4.791	<0.001
Age	53.534	11.965	52.575	12.096	<0.001
Number of					
Children	1.001	1.161	1.020	1.111	0.023
Married	0.870	0.337	0.847	0.360	<0.001
Female Head					
(Family)	0.016	0.125	0.018	0.133	0.032
Male Head					
(Family)	0.014	0.119	0.017	0.128	0.012
Female Head					
(Single)	0.016	0.126	0.019	0.137	0.002
Male Head					
(Single)	0.038	0.191	0.038	0.191	0.861

Table A25 continued from previous page

Variables	States < 90th Percentile Income Tax (N = 70476)		States $\geq$ 90th Percentile Income Tax (N = 23014)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.003	0.054	0.005	0.071	<0.001
Male Head (Group)	0.006	0.078	0.011	0.103	<0.001
Unknown House- hold Type	0.037	0.189	0.046	0.209	<0.001
Less Than H.S. Diploma	0.014	0.117	0.014	0.119	0.608
H.S. Diploma	0.046	0.208	0.040	0.197	0.001
Some College	0.068	0.252	0.081	0.273	<0.001
Associates	0.028	0.165	0.032	0.177	0.001
Bachelors	0.326	0.469	0.335	0.472	0.007
Masters	0.232	0.422	0.234	0.423	0.552
Professional	0.224	0.417	0.186	0.389	<0.001
PhD	0.062	0.242	0.076	0.266	<0.001
American Indian	0.002	0.039	0.003	0.054	<0.001
Asian	0.067	0.251	0.153	0.360	<0.001
Black	0.024	0.153	0.015	0.123	<0.001
White	0.892	0.310	0.798	0.401	<0.001
Other Race	0.004	0.065	0.009	0.095	<0.001
Multiple Races	0.011	0.103	0.022	0.146	<0.001
Hispanic	0.038	0.192	0.051	0.220	<0.001
Urban Resident	0.916	0.278	0.972	0.166	<0.001
2010	0.048	0.213	0.028	0.166	<0.001
2011	0.053	0.223	0.033	0.179	<0.001
2012	0.055	0.227	0.054	0.226	0.597
2013	0.073	0.260	0.078	0.268	0.017
2014	0.083	0.276	0.069	0.254	<0.001
2015	0.109	0.312	0.089	0.285	<0.001
2016	0.111	0.314	0.154	0.361	<0.001
2017	0.126	0.332	0.144	0.351	<0.001
2018	0.164	0.370	0.145	0.352	<0.001
2019	0.178	0.382	0.206	0.405	<0.001

Table A26: Descriptive Statistics **P₈₅** State Income Tax Rates
(Household Income $\geq$ 500k)

	States < 85th Percentile Income Tax (N = 58492)		States $\geq$ 85th Percentile Income Tax (N = 34998)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.019	0.135	0.013	0.114	<0.001
Post TCJA	0.366	0.482	0.308	0.462	<0.001
State Average					
Temp.	56.261	8.501	55.133	6.176	<0.001
Age	53.887	11.923	52.313	12.075	<0.001
Number of					
Children	0.979	1.157	1.049	1.134	<0.001
Married	0.879	0.326	0.839	0.368	<0.001
Female Head					
(Family)	0.015	0.122	0.019	0.135	<0.001
Male Head					
(Family)	0.014	0.116	0.017	0.130	<0.001
Female Head					
(Single)	0.013	0.115	0.023	0.149	<0.001
Male Head					
(Single)	0.034	0.180	0.045	0.208	<0.001
Female Head					
(Group)	0.003	0.053	0.004	0.067	<0.001
Male Head					
(Group)	0.006	0.076	0.009	0.097	<0.001
Unknown House-	0.036	0.187	0.044	0.204	<0.001
hold Type					
Less Than H.S.	0.014	0.117	0.014	0.117	0.938
Diploma					
H.S. Diploma	0.047	0.211	0.040	0.196	<0.001
Some College	0.072	0.259	0.070	0.256	0.342
Associates	0.028	0.166	0.030	0.170	0.207
Bachelors	0.327	0.469	0.330	0.470	0.248
Masters	0.226	0.419	0.243	0.429	<0.001
Professional	0.222	0.416	0.203	0.402	<0.001
PhD	0.064	0.244	0.069	0.254	0.001
American Indian	0.002	0.041	0.002	0.047	0.126

Table A26 continued from previous page

	States < 85th Percentile Income Tax (N = 58492)		States $\geq$ 85th Percentile Income Tax (N = 34998)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.063	0.243	0.131	0.337	<0.001
Black	0.024	0.152	0.019	0.135	<0.001
White	0.897	0.304	0.823	0.382	<0.001
Other Race	0.004	0.062	0.008	0.090	<0.001
Multiple Races	0.011	0.104	0.018	0.132	<0.001
Hispanic	0.038	0.192	0.046	0.210	<0.001
Urban Resident	0.905	0.293	0.971	0.169	<0.001
2010	0.036	0.187	0.054	0.227	<0.001
2011	0.039	0.194	0.063	0.242	<0.001
2012	0.047	0.211	0.067	0.251	<0.001
2013	0.067	0.250	0.086	0.281	<0.001
2014	0.089	0.284	0.065	0.246	<0.001
2015	0.119	0.324	0.080	0.271	<0.001
2016	0.110	0.312	0.141	0.349	<0.001
2017	0.128	0.334	0.135	0.342	0.001
2018	0.183	0.386	0.120	0.325	<0.001
2019	0.183	0.387	0.188	0.391	0.046

Table A27: Descriptive Statistics $\mathbf{P}_{80}$ State Income Tax Rates
(Household Income $\geq$ 500k)

	States < 80th Percentile Income Tax (N = 53813)		States $\geq$ 80th Percentile Income Tax (N = 39677)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.019	0.137	0.013	0.114	<0.001
Post TCJA	0.367	0.482	0.313	0.464	<0.001
State Average					
Temp.	57.148	8.183	54.062	6.678	<0.001
Age	54.031	11.877	52.304	12.104	<0.001
Number of Children	0.974	1.153	1.047	1.142	<0.001

Table A27 continued from previous page

Variables	States < 80th Percentile Income Tax (N = 53813)		States $\geq$ 80th Percentile Income Tax (N = 39677)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.884	0.321	0.838	0.369	<0.001
Female Head (Family)	0.015	0.120	0.019	0.136	<0.001
Male Head (Family)	0.013	0.114	0.017	0.130	<0.001
Female Head (Single)	0.012	0.111	0.023	0.149	<0.001
Male Head (Single)	0.032	0.175	0.046	0.210	<0.001
Female Head (Group)	0.003	0.054	0.004	0.065	0.001
Male Head (Group)	0.006	0.075	0.009	0.096	<0.001
Unknown House- hold Type	0.036	0.186	0.044	0.205	<0.001
Less Than H.S. Diploma	0.014	0.117	0.014	0.118	0.681
H.S. Diploma	0.047	0.211	0.041	0.198	<0.001
Some College	0.073	0.260	0.069	0.254	0.038
Associates	0.028	0.166	0.030	0.170	0.273
Bachelors	0.327	0.469	0.329	0.470	0.475
Masters	0.226	0.418	0.242	0.428	<0.001
Professional	0.221	0.415	0.206	0.405	<0.001
PhD	0.064	0.245	0.068	0.252	0.008
American Indian	0.002	0.042	0.002	0.045	0.271
Asian	0.061	0.240	0.125	0.331	<0.001
Black	0.024	0.153	0.019	0.135	<0.001
White	0.898	0.302	0.829	0.376	<0.001
Other Race	0.004	0.060	0.008	0.089	<0.001
Multiple Races	0.011	0.104	0.017	0.130	<0.001
Hispanic	0.039	0.193	0.045	0.207	<0.001
Urban Resident	0.904	0.294	0.964	0.187	<0.001
2010	0.038	0.190	0.050	0.218	<0.001
2011	0.041	0.198	0.057	0.233	<0.001

Table A27 continued from previous page

	States < 80th Percentile Income Tax (N = 53813)		States $\geq$ 80th Percentile Income Tax (N = 39677)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.050	0.218	0.061	0.239	<0.001
2013	0.072	0.258	0.078	0.268	0.001
2014	0.074	0.262	0.087	0.282	<0.001
2015	0.105	0.307	0.104	0.305	0.43
2016	0.117	0.322	0.128	0.334	<0.001
2017	0.136	0.343	0.123	0.328	<0.001
2018	0.171	0.377	0.143	0.350	<0.001
2019	0.196	0.397	0.170	0.376	<0.001

Table A28: Descriptive Statistics **P₇₅** State Income Tax Rates
(Household Income $\geq$ 500k)

	States < 75th Percentile Income Tax (N = 52293)		States $\geq$ 75th Percentile Income Tax (N = 41197)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.019	0.136	0.014	0.116	<0.001
Post TCJA	0.364	0.481	0.319	0.466	<0.001
State Average					
Temp.	57.214	8.179	54.093	6.733	<0.001
Age	53.988	11.867	52.422	12.121	<0.001
Number of					
Children	0.977	1.153	1.041	1.142	<0.001
Married	0.883	0.321	0.840	0.367	<0.001
Female Head					
(Family)	0.015	0.120	0.019	0.135	<0.001
Male Head					
(Family)	0.013	0.114	0.017	0.129	<0.001
Female Head					
(Single)	0.012	0.111	0.022	0.148	<0.001
Male Head					
(Single)	0.032	0.176	0.045	0.208	<0.001

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Variables	States < 75th Percentile Income Tax (N = 52293)		States $\geq$ 75th Percentile Income Tax (N = 41197)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.003	0.054	0.004	0.064	0.002
Male Head (Group)	0.006	0.075	0.009	0.095	<0.001
Unknown House- hold Type	0.036	0.186	0.044	0.204	<0.001
Less Than H.S. Diploma	0.014	0.116	0.014	0.118	0.531
H.S. Diploma	0.047	0.211	0.041	0.199	<0.001
Some College	0.073	0.260	0.070	0.255	0.094
Associates	0.028	0.166	0.030	0.170	0.199
Bachelors	0.327	0.469	0.329	0.470	0.407
Masters	0.226	0.418	0.241	0.428	<0.001
Professional	0.221	0.415	0.207	0.405	<0.001
PhD	0.064	0.245	0.068	0.251	0.044
American Indian	0.002	0.042	0.002	0.045	0.502
Asian	0.062	0.241	0.122	0.327	<0.001
Black	0.024	0.153	0.019	0.136	<0.001
White	0.897	0.303	0.833	0.373	<0.001
Other Race	0.004	0.061	0.008	0.087	<0.001
Multiple Races	0.011	0.104	0.017	0.128	<0.001
Hispanic	0.039	0.194	0.044	0.205	0.001
Urban Resident	0.906	0.291	0.959	0.198	<0.001
2010	0.037	0.189	0.050	0.219	<0.001
2011	0.040	0.196	0.058	0.233	<0.001
2012	0.049	0.216	0.061	0.239	<0.001
2013	0.070	0.256	0.079	0.270	<0.001
2014	0.076	0.264	0.085	0.279	<0.001
2015	0.107	0.309	0.101	0.302	0.007
2016	0.119	0.323	0.125	0.331	0.002
2017	0.138	0.345	0.121	0.326	<0.001
2018	0.173	0.379	0.141	0.348	<0.001
2019	0.190	0.393	0.178	0.382	<0.001

Table A29: Descriptive Statistics $\mathbf{P}_{50}$ State Income Tax Rates
(Household Income $\geq 500k$)

	States < 50th Percentile Income Tax (N = 43451)		States $\geq$ 50th Percentile Income Tax (N = 50039)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.018	0.134	0.015	0.122	<0.001
Post TCJA	0.362	0.481	0.329	0.470	<0.001
State Average					
Temp.	57.296	8.526	54.572	6.719	<0.001
Age	53.973	11.888	52.711	12.074	<0.001
Number of					
Children	0.969	1.150	1.036	1.147	<0.001
Married	0.882	0.323	0.849	0.358	<0.001
Female Head					
(Family)	0.015	0.120	0.018	0.133	<0.001
Male Head					
(Family)	0.013	0.112	0.017	0.128	<0.001
Female Head					
(Single)	0.013	0.111	0.021	0.142	<0.001
Male Head					
(Single)	0.033	0.177	0.043	0.202	<0.001
Female Head					
(Group)	0.003	0.054	0.004	0.063	0.005
Male Head					
(Group)	0.006	0.074	0.009	0.092	<0.001
Unknown House-	0.037	0.190	0.041	0.198	0.008
hold Type					
Less Than H.S.	0.013	0.114	0.014	0.119	0.127
Diploma					
H.S. Diploma	0.047	0.211	0.042	0.201	0.001
Some College	0.074	0.262	0.069	0.254	0.002
Associates	0.029	0.168	0.029	0.168	0.985
Bachelors	0.323	0.468	0.332	0.471	0.004
Masters	0.225	0.418	0.239	0.426	<0.001
Professional	0.222	0.416	0.209	0.406	<0.001
PhD	0.066	0.248	0.066	0.248	0.996
American Indian	0.002	0.045	0.002	0.042	0.433

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	States < 50th Percentile Income Tax (N = 43451)		States $\geq$ 50th Percentile Income Tax (N = 50039)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.063	0.243	0.111	0.314	<0.001
Black	0.022	0.148	0.021	0.144	0.183
White	0.897	0.304	0.844	0.362	<0.001
Other Race	0.004	0.062	0.007	0.082	<0.001
Multiple Races	0.012	0.107	0.015	0.122	<0.001
Hispanic	0.042	0.202	0.040	0.197	0.117
Urban Resident	0.913	0.283	0.944	0.230	<0.001
2010	0.033	0.180	0.051	0.220	<0.001
2011	0.042	0.200	0.053	0.225	<0.001
2012	0.051	0.221	0.057	0.232	<0.001
2013	0.069	0.254	0.079	0.270	<0.001
2014	0.075	0.263	0.084	0.277	<0.001
2015	0.108	0.311	0.101	0.301	<0.001
2016	0.118	0.323	0.124	0.330	0.003
2017	0.141	0.348	0.122	0.327	<0.001
2018	0.180	0.385	0.141	0.348	<0.001
2019	0.181	0.385	0.188	0.391	0.009

Table A30: Descriptive Statistics Jenks Natural Break State Income Tax Rates
(Household Income $\geq$ 500k)

	States < Jenks Break Income Tax (N = 20061)		States $\geq$ Jenks Break Income Tax (N = 73429)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.021	0.143	0.015	0.123	<0.001
Post TCJA	0.404	0.491	0.328	0.469	<0.001
State Average					
Temp.	61.778	9.571	54.216	6.231	<0.001
Age	54.671	12.252	52.923	11.908	<0.001
Number of Children	0.895	1.130	1.036	1.152	<0.001

Table A30 continued from previous page

Variables	States < Jenks Break Percentile Income Tax (N = 20061)		States $\geq$ Jenks Break Income Tax (N = 73429)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.879	0.326	0.860	0.347	<0.001
Female Head (Family)	0.014	0.117	0.017	0.130	0.001
Male Head (Family)	0.014	0.118	0.015	0.122	0.306
Female Head (Single)	0.010	0.099	0.019	0.135	<0.001
Male Head (Single)	0.032	0.176	0.040	0.195	<0.001
Female Head (Group)	0.003	0.053	0.004	0.060	0.051
Male Head (Group)	0.006	0.078	0.007	0.086	0.036
Unknown House- hold Type	0.042	0.201	0.038	0.192	0.015
Less Than H.S. Diploma	0.016	0.125	0.013	0.115	0.016
H.S. Diploma	0.055	0.227	0.041	0.199	<0.001
Some College	0.085	0.279	0.068	0.252	<0.001
Associates	0.034	0.180	0.028	0.164	<0.001
Bachelors	0.331	0.471	0.327	0.469	0.307
Masters	0.207	0.405	0.240	0.427	<0.001
Professional	0.215	0.411	0.215	0.411	0.923
PhD	0.059	0.235	0.068	0.251	<0.001
American Indian	0.002	0.042	0.002	0.044	0.601
Asian	0.064	0.244	0.095	0.294	<0.001
Black	0.020	0.140	0.022	0.147	0.053
White	0.899	0.302	0.861	0.346	<0.001
Other Race	0.005	0.068	0.006	0.075	0.048
Multiple Races	0.011	0.106	0.014	0.118	0.001
Hispanic	0.063	0.243	0.035	0.185	<0.001
Urban Resident	0.919	0.273	0.932	0.251	<0.001
2010	0.039	0.192	0.044	0.205	<0.001
2011	0.036	0.185	0.051	0.221	<0.001

Table A30 continued from previous page

	States < Jenks Break Percentile Income Tax (N = 20061)		States $\geq$ Jenks Break Income Tax (N = 73429)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.043	0.204	0.057	0.233	<0.001
2013	0.060	0.237	0.078	0.269	<0.001
2014	0.065	0.246	0.084	0.277	<0.001
2015	0.097	0.296	0.106	0.308	<0.001
2016	0.131	0.337	0.119	0.324	<0.001
2017	0.125	0.331	0.132	0.339	0.011
2018	0.184	0.387	0.153	0.360	<0.001
2019	0.221	0.415	0.175	0.380	<0.001

Table A31: Descriptive Statistics No State Income Tax
(Household Income $\geq$ 500k)

	Greater than Zero State Income Tax Rate (N = 78186)		No State Income Tax (N = 15304)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.015	0.122	0.024	0.153	<0.001
Post TCJA	0.332	0.471	0.408	0.491	<0.001
State Average					
Temp.	54.070	6.125	64.875	8.716	<0.001
Age	52.974	11.887	54.955	12.455	<0.001
Number of					
Children	1.035	1.154	0.853	1.108	<0.001
Married	0.862	0.345	0.877	0.328	<0.001
Female Head					
(Family)	0.017	0.130	0.013	0.113	<0.001
Male Head					
(Family)	0.015	0.122	0.014	0.118	0.39
Female Head					
(Single)	0.018	0.134	0.009	0.096	<0.001
Male Head					
(Single)	0.039	0.193	0.033	0.179	<0.001

Table A31 continued from previous page

Variables	Greater than Zero State Income Tax Rate (N = 78186)		No State Income Tax (N = 15304)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.004	0.060	0.003	0.054	0.151
Male Head (Group)	0.007	0.085	0.007	0.081	0.398
Unknown House- hold Type	0.038	0.192	0.044	0.204	0.003
Less Than H.S. Diploma	0.014	0.116	0.015	0.121	0.296
H.S. Diploma	0.043	0.203	0.051	0.220	<0.001
Some College	0.068	0.251	0.091	0.288	<0.001
Associates	0.028	0.165	0.034	0.182	<0.001
Bachelors	0.326	0.469	0.340	0.474	0.001
Masters	0.238	0.426	0.206	0.404	<0.001
Professional	0.217	0.412	0.206	0.404	0.002
PhD	0.067	0.251	0.058	0.233	<0.001
American Indian	0.002	0.043	0.002	0.043	0.969
Asian	0.093	0.290	0.066	0.248	<0.001
Black	0.022	0.147	0.020	0.140	0.069
White	0.864	0.343	0.895	0.307	<0.001
Other Race	0.005	0.074	0.005	0.074	0.935
Multiple Races	0.014	0.117	0.012	0.108	0.032
Hispanic	0.034	0.182	0.077	0.266	<0.001
Urban Resident	0.929	0.256	0.930	0.255	0.675
2010	0.045	0.207	0.033	0.178	<0.001
2011	0.050	0.217	0.039	0.195	<0.001
2012	0.056	0.230	0.046	0.210	<0.001
2013	0.077	0.266	0.063	0.242	<0.001
2014	0.082	0.274	0.069	0.254	<0.001
2015	0.104	0.305	0.108	0.311	0.099
2016	0.125	0.331	0.102	0.302	<0.001
2017	0.130	0.337	0.132	0.338	0.645
2018	0.153	0.360	0.189	0.391	<0.001
2019	0.178	0.383	0.219	0.414	<0.001

Table A32: Descriptive Statistics **P₉₀** State Income Tax Rates
(Household Income $\geq$ 750k)

Variables	States < 90th Percentile Income Tax (N = 12756)		States $\geq$ 90th Percentile Income Tax (N = 4093)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
New to State	0.019	0.136	0.010	0.101	<0.001
Post TCJA	0.398	0.490	0.425	0.494	0.002
State Average					
Temp.	54.691	8.608	58.246	4.458	<0.001
Age	54.595	11.950	53.476	12.068	<0.001
Number of					
Children	0.977	1.158	1.011	1.094	0.092
Married	0.897	0.304	0.882	0.322	0.01
Female Head					
(Family)	0.013	0.114	0.012	0.108	0.487
Male Head					
(Family)	0.011	0.106	0.013	0.115	0.308
Female Head					
(Single)	0.008	0.088	0.007	0.085	0.741
Male Head					
(Single)	0.023	0.150	0.025	0.155	0.518
Female Head					
(Group)	0.002	0.048	0.004	0.062	0.144
Male Head					
(Group)	0.007	0.082	0.010	0.097	0.108
Unknown House-	0.038	0.192	0.047	0.211	0.022
hold Type					
Less Than H.S.	0.015	0.121	0.011	0.105	0.069
Diploma					
H.S. Diploma	0.037	0.188	0.030	0.171	0.033
Some College	0.055	0.228	0.071	0.257	<0.001
Associates	0.020	0.141	0.025	0.156	0.098
Bachelors	0.303	0.460	0.314	0.464	0.185
Masters	0.237	0.425	0.244	0.430	0.341
Professional	0.267	0.442	0.220	0.415	<0.001
PhD	0.067	0.249	0.084	0.278	<0.001
American Indian	0.001	0.029	0.002	0.049	0.052

Table A32 continued from previous page

	States < 90th Percentile Income Tax (N = 12756)		States $\geq$ 90th Percentile Income Tax (N = 4093)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.077	0.266	0.171	0.377	<0.001
Black	0.020	0.139	0.012	0.110	<0.001
White	0.886	0.318	0.783	0.412	<0.001
Other Race	0.004	0.066	0.007	0.084	0.061
Multiple Races	0.012	0.111	0.024	0.154	<0.001
Hispanic	0.038	0.191	0.042	0.201	0.218
Urban Resident	0.931	0.254	0.979	0.143	<0.001
2010	0.033	0.179	0.025	0.156	0.004
2011	0.038	0.192	0.031	0.173	0.017
2012	0.043	0.202	0.042	0.200	0.774
2013	0.071	0.257	0.067	0.250	0.376
2014	0.075	0.263	0.075	0.263	0.963
2015	0.112	0.316	0.083	0.276	<0.001
2016	0.102	0.303	0.120	0.325	0.002
2017	0.127	0.333	0.133	0.339	0.385
2018	0.184	0.388	0.174	0.379	0.116
2019	0.214	0.410	0.252	0.434	<0.001

Table A33: Descriptive Statistics **P₈₅** State Income Tax Rates
(Household Income $\geq$ 750k)

	States < 85th Percentile Income Tax (N = 10046)		States $\geq$ 85th Percentile Income Tax (N = 6803)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.140	0.012	0.108	<0.001
Post TCJA	0.417	0.493	0.387	0.487	<0.001
State Average					
Temp.	56.143	8.894	54.686	6.211	<0.001
Age	54.961	11.850	53.382	12.128	<0.001
Number of Children	0.946	1.149	1.043	1.131	<0.001

Table A33 continued from previous page

Variables	States < 85th Percentile Income Tax (N = 10046)		States $\geq$ 85th Percentile Income Tax (N = 6803)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.901	0.299	0.883	0.322	<0.001
Female Head (Family)	0.013	0.114	0.012	0.110	0.592
Male Head (Family)	0.011	0.105	0.013	0.112	0.371
Female Head (Single)	0.007	0.085	0.008	0.091	0.425
Male Head (Single)	0.023	0.149	0.024	0.153	0.582
Female Head (Group)	0.002	0.048	0.003	0.058	0.199
Male Head (Group)	0.007	0.081	0.009	0.094	0.106
Unknown House- hold Type	0.036	0.185	0.048	0.213	<0.001
Less Than H.S. Diploma	0.015	0.122	0.012	0.109	0.078
H.S. Diploma	0.039	0.194	0.029	0.169	<0.001
Some College	0.060	0.237	0.057	0.232	0.497
Associates	0.022	0.146	0.021	0.144	0.814
Bachelors	0.306	0.461	0.304	0.460	0.786
Masters	0.230	0.421	0.252	0.434	0.001
Professional	0.261	0.439	0.247	0.431	0.029
PhD	0.066	0.249	0.077	0.267	0.007
American Indian	0.001	0.030	0.002	0.042	0.141
Asian	0.072	0.258	0.141	0.348	<0.001
Black	0.020	0.139	0.015	0.123	0.04
White	0.892	0.311	0.815	0.388	<0.001
Other Race	0.004	0.064	0.006	0.080	0.04
Multiple Races	0.012	0.108	0.021	0.142	<0.001
Hispanic	0.039	0.193	0.039	0.195	0.8
Urban Resident	0.919	0.273	0.977	0.151	<0.001
2010	0.023	0.151	0.043	0.202	<0.001
2011	0.029	0.167	0.048	0.214	<0.001

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	States < 85th Percentile Income Tax (N = 10046)		States $\geq$ 85th Percentile Income Tax (N = 6803)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.037	0.189	0.050	0.218	<0.001
2013	0.064	0.245	0.079	0.269	<0.001
2014	0.087	0.281	0.057	0.233	<0.001
2015	0.130	0.336	0.069	0.253	<0.001
2016	0.095	0.294	0.123	0.328	<0.001
2017	0.118	0.323	0.144	0.351	<0.001
2018	0.210	0.408	0.140	0.347	<0.001
2019	0.207	0.405	0.247	0.431	<0.001

Table A34: Descriptive Statistics **P₈₀** State Income Tax Rates
(Household Income $\geq$ 750k)

	States < 80th Percentile Income Tax (N = 8827)		States $\geq$ 80th Percentile Income Tax (N = 8022)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.021	0.144	0.012	0.109	<0.001
Post TCJA	0.415	0.493	0.394	0.489	0.006
State Average					
Temp.	57.527	8.490	53.384	6.674	<0.001
Age	55.263	11.701	53.290	12.213	<0.001
Number of					
Children	0.941	1.150	1.033	1.133	<0.001
Married	0.906	0.292	0.880	0.325	<0.001
Female Head					
(Family)	0.013	0.111	0.013	0.113	0.822
Male Head					
(Family)	0.011	0.102	0.013	0.115	0.095
Female Head					
(Single)	0.006	0.079	0.009	0.096	0.034
Male Head					
(Single)	0.023	0.151	0.023	0.151	0.991

Table A34 continued from previous page

Variables	States < 80th Percentile Income Tax (N = 8827)		States $\geq$ 80th Percentile Income Tax (N = 8022)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.002	0.049	0.003	0.056	0.363
Male Head (Group)	0.006	0.077	0.009	0.096	0.013
Unknown House- hold Type	0.033	0.179	0.048	0.215	<0.001
Less Than H.S. Diploma	0.015	0.122	0.013	0.112	0.15
H.S. Diploma	0.040	0.197	0.029	0.169	<0.001
Some College	0.061	0.240	0.056	0.230	0.171
Associates	0.022	0.148	0.021	0.142	0.433
Bachelors	0.309	0.462	0.302	0.459	0.357
Masters	0.225	0.418	0.254	0.435	<0.001
Professional	0.261	0.439	0.249	0.433	0.091
PhD	0.067	0.249	0.076	0.264	0.021
American Indian	0.001	0.032	0.001	0.039	0.386
Asian	0.071	0.256	0.131	0.338	<0.001
Black	0.020	0.141	0.015	0.123	0.015
White	0.893	0.309	0.826	0.379	<0.001
Other Race	0.004	0.061	0.006	0.080	0.013
Multiple Races	0.012	0.107	0.019	0.138	<0.001
Hispanic	0.039	0.195	0.038	0.192	0.73
Urban Resident	0.916	0.278	0.972	0.165	<0.001
2010	0.025	0.157	0.038	0.191	<0.001
2011	0.031	0.173	0.043	0.202	<0.001
2012	0.042	0.200	0.043	0.203	0.617
2013	0.072	0.258	0.068	0.252	0.353
2014	0.069	0.254	0.081	0.273	0.004
2015	0.108	0.310	0.102	0.303	0.214
2016	0.107	0.309	0.106	0.308	0.854
2017	0.132	0.338	0.125	0.331	0.193
2018	0.182	0.386	0.181	0.385	0.879
2019	0.232	0.422	0.213	0.409	0.002

Table A35: Descriptive Statistics **P₇₅** State Income Tax Rates
(Household Income $\geq$ 750k)

	States < 75th Percentile Income Tax (N = 8479)		States $\geq$ 75th Percentile Income Tax (N = 8370)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.021	0.142	0.013	0.113	<0.001
Post TCJA	0.401	0.490	0.409	0.492	0.278
State Average					
Temp.	57.685	8.516	53.396	6.679	<0.001
Age	55.267	11.692	53.368	12.206	<0.001
Number of					
Children	0.939	1.149	1.031	1.135	<0.001
Married	0.905	0.293	0.882	0.323	<0.001
Female Head					
(Family)	0.012	0.110	0.013	0.115	0.476
Male Head					
(Family)	0.011	0.103	0.013	0.113	0.17
Female Head					
(Single)	0.007	0.081	0.009	0.094	0.097
Male Head					
(Single)	0.024	0.152	0.023	0.150	0.742
Female Head					
(Group)	0.002	0.049	0.003	0.056	0.353
Male Head					
(Group)	0.006	0.077	0.009	0.094	0.027
Unknown House-	0.033	0.179	0.048	0.214	<0.001
hold Type					
Less Than H.S.	0.015	0.122	0.013	0.112	0.158
Diploma					
H.S. Diploma	0.040	0.196	0.030	0.171	<0.001
Some College	0.062	0.241	0.056	0.230	0.112
Associates	0.022	0.147	0.021	0.143	0.536
Bachelors	0.307	0.461	0.304	0.460	0.717
Masters	0.224	0.417	0.254	0.435	<0.001
Professional	0.262	0.440	0.249	0.432	0.042
PhD	0.068	0.251	0.074	0.262	0.121
American Indian	0.001	0.033	0.001	0.038	0.494

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	States < 75th Percentile Income Tax (N = 8479)		States $\geq$ 75th Percentile Income Tax (N = 8370)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.071	0.257	0.128	0.335	<0.001
Black	0.020	0.140	0.016	0.125	0.036
White	0.892	0.310	0.829	0.376	<0.001
Other Race	0.004	0.061	0.006	0.079	0.019
Multiple Races	0.012	0.109	0.019	0.135	<0.001
Hispanic	0.040	0.195	0.038	0.192	0.64
Urban Resident	0.918	0.274	0.967	0.179	<0.001
2010	0.026	0.158	0.037	0.188	<0.001
2011	0.031	0.173	0.042	0.201	<0.001
2012	0.043	0.202	0.042	0.200	0.807
2013	0.072	0.259	0.068	0.251	0.259
2014	0.071	0.258	0.078	0.269	0.094
2015	0.112	0.315	0.099	0.298	0.006
2016	0.110	0.313	0.103	0.304	0.166
2017	0.135	0.342	0.122	0.328	0.013
2018	0.186	0.389	0.177	0.382	0.138
2019	0.215	0.411	0.232	0.422	0.008

Table A36: Descriptive Statistics $\mathbf{P}_{50}$ State Income Tax Rates
(Household Income $\geq$ 750k)

	States < 50th Percentile Income Tax (N = 6760)		States $\geq$ 50th Percentile Income Tax (N = 10089)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.019	0.137	0.015	0.122	0.049
Post TCJA	0.403	0.490	0.406	0.491	0.616
State Average					
Temp.	58.200	8.944	53.782	6.648	<0.001
Age	55.527	11.710	53.517	12.104	<0.001
Number of Children	0.919	1.141	1.030	1.142	<0.001

Table A36 continued from previous page

Variables	States < 50th Percentile Income Tax (N = 6760)		States $\geq$ 50th Percentile Income Tax (N = 10089)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.905	0.294	0.886	0.317	<0.001
Female Head (Family)	0.012	0.111	0.013	0.113	0.751
Male Head (Family)	0.010	0.100	0.013	0.114	0.068
Female Head (Single)	0.007	0.082	0.008	0.091	0.259
Male Head (Single)	0.024	0.152	0.023	0.150	0.73
Female Head (Group)	0.002	0.047	0.003	0.055	0.283
Male Head (Group)	0.006	0.077	0.009	0.092	0.046
Unknown House- hold Type	0.034	0.182	0.045	0.207	<0.001
Less Than H.S. Diploma	0.014	0.120	0.014	0.116	0.621
H.S. Diploma	0.041	0.198	0.031	0.174	0.001
Some College	0.064	0.245	0.055	0.229	0.02
Associates	0.023	0.150	0.021	0.142	0.295
Bachelors	0.300	0.458	0.309	0.462	0.196
Masters	0.221	0.415	0.250	0.433	<0.001
Professional	0.266	0.442	0.249	0.432	0.014
PhD	0.071	0.257	0.071	0.257	0.998
American Indian	0.001	0.032	0.001	0.037	0.513
Asian	0.073	0.261	0.117	0.322	<0.001
Black	0.019	0.137	0.017	0.129	0.301
White	0.890	0.313	0.842	0.365	<0.001
Other Race	0.004	0.064	0.006	0.075	0.163
Multiple Races	0.013	0.111	0.017	0.130	0.015
Hispanic	0.042	0.201	0.037	0.188	0.068
Urban Resident	0.921	0.269	0.957	0.204	<0.001
2010	0.022	0.147	0.037	0.189	<0.001
2011	0.031	0.173	0.040	0.197	0.001

Table A36 continued from previous page

Variables	States < 50th Percentile Income Tax (N = 6760)		States $\geq$ 50th Percentile Income Tax (N = 10089)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
2012	0.044	0.204	0.041	0.199	0.488
2013	0.072	0.258	0.069	0.253	0.426
2014	0.072	0.259	0.076	0.266	0.339
2015	0.116	0.320	0.098	0.298	<0.001
2016	0.104	0.305	0.108	0.311	0.347
2017	0.137	0.344	0.123	0.328	0.007
2018	0.191	0.393	0.176	0.381	0.017
2019	0.212	0.409	0.230	0.421	0.005

Table A37: Descriptive Statistics Jenks Natural Break State Income Tax Rates (Household Income $\geq$ 750k)

Variables	States < Jenks Break Income Tax (N = 20061)		States $\geq$ Jenks Break Income Tax (N = 73429)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
New to State	0.022	0.146	0.016	0.124	0.023
Post TCJA	0.426	0.494	0.400	0.490	0.006
State Average					
Temp.	63.181	9.260	53.625	6.254	<0.001
Age	56.072	12.028	53.881	11.937	<0.001
Number of					
Children	0.835	1.112	1.023	1.147	<0.001
Married	0.893	0.309	0.894	0.308	0.849
Female Head					
(Family)	0.012	0.110	0.013	0.113	0.805
Male Head					
(Family)	0.013	0.113	0.012	0.107	0.536
Female Head					
(Single)	0.006	0.075	0.008	0.090	0.074
Male Head					
(Single)	0.030	0.171	0.022	0.146	0.009

Table A37 continued from previous page

Variables	States < Jenks Break Percentile Income Tax (N = 3403)		States $\geq$ Jenks Break Income Tax (N = 13446)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.002	0.045	0.003	0.054	0.351
Male Head (Group)	0.004	0.064	0.008	0.091	0.002
Unknown House- hold Type	0.040	0.197	0.041	0.197	0.942
Less Than H.S. Diploma	0.016	0.126	0.013	0.115	0.243
H.S. Diploma	0.048	0.213	0.032	0.176	<0.001
Some College	0.071	0.258	0.056	0.229	0.001
Associates	0.028	0.164	0.020	0.140	0.012
Bachelors	0.326	0.469	0.301	0.459	0.005
Masters	0.199	0.399	0.249	0.432	<0.001
Professional	0.252	0.434	0.256	0.437	0.625
PhD	0.061	0.239	0.073	0.261	0.007
American Indian	0.000	0.017	0.001	0.039	0.007
Asian	0.071	0.257	0.107	0.309	<0.001
Black	0.017	0.128	0.018	0.134	0.554
White	0.895	0.306	0.852	0.355	<0.001
Other Race	0.005	0.068	0.005	0.071	0.746
Multiple Races	0.012	0.108	0.016	0.126	0.038
Hispanic	0.060	0.237	0.034	0.180	<0.001
Urban Resident	0.926	0.262	0.947	0.225	<0.001
2010	0.027	0.162	0.032	0.177	0.098
2011	0.026	0.158	0.039	0.194	<0.001
2012	0.036	0.185	0.044	0.205	0.02
2013	0.067	0.250	0.071	0.257	0.395
2014	0.068	0.253	0.076	0.266	0.103
2015	0.114	0.318	0.103	0.304	0.067
2016	0.116	0.321	0.104	0.305	0.041
2017	0.121	0.326	0.131	0.337	0.116
2018	0.186	0.389	0.181	0.385	0.515
2019	0.240	0.427	0.219	0.413	0.01

Table A38: Descriptive Statistics No State Income Tax
(Household Income $\geq$ 750k)

	Greater than Zero State Income Tax Rate (N = 14087)		No State Income Tax (N = 2762)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.015	0.123	0.025	0.155	0.003
Post TCJA	0.401	0.490	0.425	0.494	0.017
State Average					
Temp.	53.542	6.175	65.821	8.081	<0.001
Age	53.941	11.906	56.272	12.213	<0.001
Number of					
Children	1.020	1.148	0.807	1.098	<0.001
Married	0.895	0.306	0.886	0.317	0.182
Female Head					
(Family)	0.013	0.113	0.012	0.109	0.669
Male Head					
(Family)	0.011	0.105	0.015	0.122	0.109
Female Head					
(Single)	0.008	0.090	0.006	0.076	0.158
Male Head					
(Single)	0.021	0.145	0.033	0.179	0.001
Female Head					
(Group)	0.003	0.053	0.002	0.047	0.502
Male Head					
(Group)	0.008	0.091	0.003	0.057	<0.001
Unknown House-	0.040	0.196	0.042	0.201	0.589
hold Type					
Less Than H.S.	0.014	0.116	0.016	0.124	0.447
Diploma					
H.S. Diploma	0.033	0.180	0.044	0.205	0.013
Some College	0.055	0.228	0.077	0.267	<0.001
Associates	0.021	0.142	0.026	0.160	0.071
Bachelors	0.299	0.458	0.341	0.474	<0.001
Masters	0.246	0.431	0.201	0.401	<0.001
Professional	0.259	0.438	0.236	0.425	0.011
PhD	0.073	0.260	0.059	0.236	0.005
American Indian	0.001	0.039	0.000	0.000	<0.001

Table A38 continued from previous page

	Greater than Zero State Income Tax Rate (N = 14087)		No State Income Tax (N = 2762)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.105	0.307	0.071	0.256	<0.001
Black	0.018	0.133	0.017	0.129	0.688
White	0.854	0.353	0.894	0.308	<0.001
Other Race	0.005	0.070	0.005	0.074	0.761
Multiple Races	0.016	0.125	0.013	0.112	0.184
Hispanic	0.033	0.180	0.067	0.251	<0.001
Urban Resident	0.944	0.230	0.936	0.246	0.104
2010	0.034	0.180	0.020	0.138	<0.001
2011	0.038	0.192	0.027	0.163	0.001
2012	0.043	0.203	0.038	0.191	0.201
2013	0.071	0.256	0.066	0.249	0.393
2014	0.075	0.264	0.073	0.260	0.707
2015	0.102	0.302	0.124	0.329	0.001
2016	0.108	0.310	0.098	0.298	0.129
2017	0.129	0.335	0.128	0.334	0.931
2018	0.180	0.385	0.189	0.392	0.293
2019	0.220	0.414	0.236	0.425	0.068

Table A39: Descriptive Statistics **P₉₀** Representative Tax Burden
(Household Income $\geq$ 200k)

	States < 90th Percentile Tax Burden (N = 615064)		States $\geq$ 90th Percentile Tax Burden (N = 175276)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.018	0.134	0.015	0.120	<0.001
Post TCJA	0.286	0.452	0.263	0.440	<0.001
State Average					
Temp.	57.108	8.076	50.972	3.911	<0.001
Age	53.367	13.110	53.213	12.598	<0.001
Number of Children	0.920	1.117	1.038	1.143	<0.001

Table A39 continued from previous page

Variables	States < 90th Percentile Tax Burden (N = 615064)		States $\geq$ 90th Percentile Tax Burden (N = 175276)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.818	0.386	0.837	0.369	<0.001
Female Head (Family)	0.024	0.154	0.026	0.159	0.001
Male Head (Family)	0.018	0.132	0.017	0.130	0.236
Female Head (Single)	0.033	0.180	0.029	0.168	<0.001
Male Head (Single)	0.045	0.207	0.037	0.189	<0.001
Female Head (Group)	0.006	0.080	0.005	0.069	<0.001
Male Head (Group)	0.011	0.104	0.008	0.091	<0.001
Unknown House- hold Type	0.044	0.205	0.040	0.196	<0.001
Less Than H.S. Diploma	0.018	0.131	0.015	0.123	<0.001
H.S. Diploma	0.068	0.251	0.068	0.252	0.624
Some College	0.109	0.312	0.089	0.284	<0.001
Associates	0.048	0.213	0.044	0.204	<0.001
Bachelors	0.348	0.476	0.338	0.473	<0.001
Masters	0.223	0.416	0.254	0.435	<0.001
Professional	0.128	0.334	0.132	0.338	0.001
PhD	0.059	0.236	0.061	0.240	0.008
American Indian	0.003	0.057	0.001	0.036	<0.001
Asian	0.086	0.280	0.084	0.277	0.026
Black	0.031	0.172	0.045	0.207	<0.001
White	0.857	0.350	0.853	0.354	0.002
Other Race	0.008	0.090	0.006	0.076	<0.001
Multiple Races	0.016	0.124	0.011	0.104	<0.001
Hispanic	0.051	0.221	0.036	0.186	<0.001
Urban Resident	0.879	0.326	0.931	0.253	<0.001
2010	0.068	0.252	0.068	0.252	0.969
2011	0.067	0.250	0.078	0.269	<0.001

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Variables	States < 90th Percentile Tax Burden (N = 615064)		States $\geq$ 90th Percentile Tax Burden (N = 175276)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
2012	0.079	0.270	0.051	0.220	<0.001
2013	0.089	0.284	0.069	0.253	<0.001
2014	0.092	0.289	0.081	0.273	<0.001
2015	0.104	0.305	0.084	0.278	<0.001
2016	0.103	0.305	0.147	0.354	<0.001
2017	0.112	0.315	0.158	0.365	<0.001
2018	0.134	0.341	0.114	0.318	<0.001
2019	0.152	0.359	0.150	0.357	0.043

Table A40: Descriptive Statistics **P₈₅** Representative Tax Burden
(Household Income $\geq$ 200k)

Variables	States < 85th Percentile Tax Burden (N = 668950)		States $\geq$ 85th Percentile Tax Burden (N = 121390)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
New to State	0.019	0.136	0.014	0.117	<0.001
Post TCJA	0.278	0.448	0.299	0.458	<0.001
State Average					
Temp.	57.768	7.946	50.541	4.401	<0.001
Age	53.400	13.109	53.143	12.761	<0.001
Number of					
Children	0.914	1.115	1.020	1.142	<0.001
Married	0.819	0.385	0.828	0.377	<0.001
Female Head					
(Family)	0.024	0.153	0.027	0.163	<0.001
Male Head					
(Family)	0.018	0.132	0.017	0.131	0.448
Female Head					
(Single)	0.033	0.180	0.031	0.173	<0.001
Male Head					
(Single)	0.045	0.207	0.039	0.194	<0.001

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Variables	States < 85th Percentile Tax Burden (N = 668950)		States $\geq$ 85th Percentile Tax Burden (N = 121390)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.006	0.079	0.006	0.074	<0.001
Male Head (Group)	0.011	0.104	0.009	0.095	<0.001
Unknown House- hold Type	0.043	0.204	0.043	0.202	0.305
Less Than H.S. Diploma	0.017	0.131	0.016	0.127	0.001
H.S. Diploma	0.067	0.250	0.069	0.253	0.012
Some College	0.110	0.313	0.091	0.288	<0.001
Associates	0.047	0.213	0.046	0.209	0.001
Bachelors	0.349	0.477	0.335	0.472	<0.001
Masters	0.222	0.416	0.247	0.431	<0.001
Professional	0.127	0.333	0.134	0.341	<0.001
PhD	0.059	0.236	0.062	0.241	<0.001
American Indian	0.003	0.058	0.001	0.038	<0.001
Asian	0.085	0.279	0.085	0.279	0.913
Black	0.030	0.169	0.044	0.206	<0.001
White	0.858	0.349	0.851	0.356	<0.001
Other Race	0.008	0.089	0.007	0.082	<0.001
Multiple Races	0.016	0.125	0.012	0.108	<0.001
Hispanic	0.052	0.222	0.039	0.193	<0.001
Urban Resident	0.878	0.328	0.919	0.272	<0.001
2010	0.056	0.229	0.112	0.315	<0.001
2011	0.065	0.246	0.083	0.275	<0.001
2012	0.083	0.276	0.048	0.213	<0.001
2013	0.090	0.286	0.069	0.254	<0.001
2014	0.090	0.286	0.092	0.289	0.003
2015	0.110	0.313	0.068	0.252	<0.001
2016	0.110	0.313	0.109	0.312	0.177
2017	0.119	0.323	0.120	0.325	0.065
2018	0.131	0.338	0.130	0.336	0.279
2019	0.147	0.354	0.169	0.374	<0.001

Table A41: Descriptive Statistics $\mathbf{P}_{80}$ Representative Tax Burden
(Household Income $\geq 200k$)

	States < 80th Percentile Tax Burden (N = 554569)		States $\geq$ 80th Percentile Tax Burden (N = 235771)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.138	0.014	0.115	<0.001
Post TCJA	0.269	0.444	0.313	0.464	<0.001
State Average					
Temp.	58.000	8.161	51.851	5.111	<0.001
Age	53.454	13.104	53.084	12.860	<0.001
Number of					
Children	0.912	1.117	0.999	1.132	<0.001
Married	0.821	0.383	0.821	0.383	0.869
Female Head					
(Family)	0.023	0.151	0.027	0.164	<0.001
Male Head					
(Family)	0.017	0.131	0.018	0.133	0.039
Female Head					
(Single)	0.033	0.180	0.031	0.174	<0.001
Male Head					
(Single)	0.045	0.207	0.040	0.196	<0.001
Female Head					
(Group)	0.006	0.078	0.006	0.080	0.097
Male Head					
(Group)	0.011	0.103	0.010	0.102	0.549
Unknown House-	0.043	0.202	0.045	0.207	<0.001
hold Type					
Less Than H.S.	0.017	0.131	0.017	0.129	0.07
Diploma					
H.S. Diploma	0.068	0.251	0.067	0.250	0.436
Some College	0.111	0.314	0.094	0.292	<0.001
Associates	0.047	0.212	0.047	0.211	0.223
Bachelors	0.350	0.477	0.337	0.473	<0.001
Masters	0.221	0.415	0.243	0.429	<0.001
Professional	0.127	0.333	0.132	0.338	<0.001
PhD	0.058	0.234	0.063	0.243	<0.001
American Indian	0.003	0.058	0.002	0.044	<0.001

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	States < 80th Percentile Tax Burden (N = 554569)		States $\geq$ 80th Percentile Tax Burden (N = 235771)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.079	0.270	0.100	0.300	<0.001
Black	0.030	0.170	0.040	0.195	<0.001
White	0.865	0.342	0.836	0.370	<0.001
Other Race	0.007	0.086	0.008	0.092	<0.001
Multiple Races	0.015	0.123	0.014	0.117	<0.001
Hispanic	0.051	0.220	0.045	0.206	<0.001
Urban Resident	0.870	0.337	0.927	0.260	<0.001
2010	0.058	0.233	0.092	0.289	<0.001
2011	0.056	0.229	0.100	0.300	<0.001
2012	0.091	0.288	0.038	0.190	<0.001
2013	0.080	0.272	0.098	0.297	<0.001
2014	0.093	0.291	0.082	0.275	<0.001
2015	0.106	0.308	0.089	0.285	<0.001
2016	0.116	0.320	0.097	0.295	<0.001
2017	0.131	0.337	0.091	0.287	<0.001
2018	0.113	0.316	0.174	0.379	<0.001
2019	0.157	0.363	0.139	0.346	<0.001

Table A42: Descriptive Statistics **P₇₅** Representative Tax Burden
(Household Income $\geq$ 200k)

	States < 75th Percentile Tax Burden (N = 467284)		States $\geq$ 75th Percentile Tax Burden (N = 323056)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.021	0.142	0.013	0.115	<0.001
Post TCJA	0.259	0.438	0.316	0.465	<0.001
State Average					
Temp.	58.417	8.465	52.910	5.585	<0.001
Age	53.600	13.069	52.971	12.972	<0.001
Number of Children	0.905	1.119	0.986	1.124	<0.001

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Variables	States < 75th Percentile Tax Burden (N = 467284)		States $\geq$ 75th Percentile Tax Burden (N = 323056)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.825	0.380	0.816	0.388	<0.001
Female Head (Family)	0.023	0.148	0.028	0.164	<0.001
Male Head (Family)	0.017	0.129	0.018	0.135	<0.001
Female Head (Single)	0.034	0.180	0.032	0.175	<0.001
Male Head (Single)	0.045	0.208	0.041	0.198	<0.001
Female Head (Group)	0.006	0.074	0.007	0.084	<0.001
Male Head (Group)	0.010	0.099	0.012	0.107	<0.001
Unknown House- hold Type	0.041	0.198	0.047	0.211	<0.001
Less Than H.S. Diploma	0.017	0.130	0.017	0.130	0.512
H.S. Diploma	0.069	0.254	0.065	0.247	<0.001
Some College	0.111	0.315	0.098	0.297	<0.001
Associates	0.047	0.211	0.047	0.212	0.195
Bachelors	0.350	0.477	0.340	0.474	<0.001
Masters	0.220	0.414	0.240	0.427	<0.001
Professional	0.128	0.334	0.129	0.335	0.227
PhD	0.057	0.233	0.063	0.243	<0.001
American Indian	0.003	0.059	0.002	0.047	<0.001
Asian	0.068	0.251	0.111	0.314	<0.001
Black	0.031	0.173	0.036	0.185	<0.001
White	0.878	0.328	0.826	0.379	<0.001
Other Race	0.006	0.078	0.010	0.100	<0.001
Multiple Races	0.014	0.119	0.016	0.125	<0.001
Hispanic	0.049	0.215	0.049	0.217	0.133
Urban Resident	0.857	0.350	0.930	0.255	<0.001
2010	0.063	0.243	0.075	0.264	<0.001
2011	0.061	0.240	0.080	0.271	<0.001

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	States < 75th Percentile Tax Burden (N = 467284)		States $\geq$ 75th Percentile Tax Burden (N = 323056)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.095	0.293	0.046	0.210	<0.001
2013	0.080	0.271	0.094	0.292	<0.001
2014	0.083	0.276	0.101	0.301	<0.001
2015	0.114	0.318	0.082	0.275	<0.001
2016	0.135	0.342	0.074	0.261	<0.001
2017	0.110	0.313	0.132	0.339	<0.001
2018	0.121	0.326	0.145	0.352	<0.001
2019	0.138	0.345	0.171	0.376	<0.001

Table A43: Descriptive Statistics $\mathbf{P}_{50}$ Representative Tax Burden
(Household Income $\geq$ 200k)

	States < 50th Percentile Tax Burden (N = 299631)		States $\geq$ 50th Percentile Tax Burden (N = 490709)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.023	0.151	0.014	0.118	<0.001
Post TCJA	0.270	0.444	0.290	0.454	<0.001
State Average					
Temp.	60.191	9.055	53.708	5.881	<0.001
Age	53.864	13.077	53.025	12.996	<0.001
Number of					
Children	0.881	1.115	0.972	1.125	<0.001
Married	0.825	0.380	0.819	0.385	<0.001
Female Head (Family)	0.022	0.147	0.026	0.160	<0.001
Male Head (Family)	0.017	0.130	0.018	0.133	0.023
Female Head (Single)	0.034	0.180	0.032	0.177	0.001
Male Head (Single)	0.047	0.211	0.042	0.200	<0.001

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Variables	States < 50th Percentile Tax Burden (N = 299631)		States $\geq$ 50th Percentile Tax Burden (N = 490709)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.005	0.072	0.007	0.082	<0.001
Male Head (Group)	0.010	0.098	0.011	0.105	<0.001
Unknown House- hold Type	0.040	0.197	0.045	0.207	<0.001
Less Than H.S. Diploma	0.017	0.130	0.017	0.130	0.852
H.S. Diploma	0.069	0.254	0.067	0.249	<0.001
Some College	0.116	0.320	0.100	0.300	<0.001
Associates	0.047	0.212	0.047	0.212	0.935
Bachelors	0.350	0.477	0.344	0.475	<0.001
Masters	0.217	0.412	0.234	0.424	<0.001
Professional	0.128	0.335	0.129	0.335	0.747
PhD	0.055	0.228	0.063	0.242	<0.001
American Indian	0.004	0.065	0.002	0.047	<0.001
Asian	0.060	0.237	0.101	0.301	<0.001
Black	0.032	0.176	0.033	0.180	<0.001
White	0.883	0.321	0.840	0.367	<0.001
Other Race	0.006	0.075	0.009	0.095	<0.001
Multiple Races	0.015	0.121	0.015	0.121	0.772
Hispanic	0.056	0.230	0.045	0.207	<0.001
Urban Resident	0.856	0.351	0.906	0.292	<0.001
2010	0.082	0.274	0.060	0.237	<0.001
2011	0.069	0.254	0.068	0.252	0.095
2012	0.092	0.289	0.065	0.246	<0.001
2013	0.079	0.269	0.090	0.286	<0.001
2014	0.083	0.275	0.095	0.293	<0.001
2015	0.100	0.300	0.101	0.302	0.035
2016	0.111	0.314	0.110	0.313	0.18
2017	0.115	0.319	0.121	0.326	<0.001
2018	0.131	0.337	0.131	0.337	0.601
2019	0.139	0.346	0.159	0.366	<0.001

Table A44: Descriptive Statistics Jenks Natural Break Representative Tax Burden
(Household Income $\geq$ 200k)

	States < Jenks Break Percentile Tax Burden (N = 260635)		States $\geq$ Jenks Break Percentile Tax Burden (N = 529705)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.023	0.151	0.015	0.122	<0.001
Post TCJA	0.224	0.417	0.311	0.463	<0.001
State Average					
Temp.	60.230	9.722	54.166	5.877	<0.001
Age	53.915	13.126	53.062	12.978	<0.001
Number of					
Children	0.873	1.110	0.970	1.127	<0.001
Married	0.823	0.382	0.820	0.384	0.003
Female Head					
(Family)	0.022	0.147	0.026	0.159	<0.001
Male Head					
(Family)	0.017	0.131	0.018	0.132	0.339
Female Head					
(Single)	0.034	0.182	0.032	0.176	<0.001
Male Head					
(Single)	0.048	0.213	0.042	0.200	<0.001
Female Head					
(Group)	0.005	0.071	0.007	0.082	<0.001
Male Head					
(Group)	0.009	0.097	0.011	0.105	<0.001
Unknown House-	0.041	0.198	0.044	0.206	<0.001
hold Type					
Less Than H.S.	0.018	0.132	0.017	0.129	0.011
Diploma					
H.S. Diploma	0.071	0.258	0.066	0.248	<0.001
Some College	0.119	0.324	0.099	0.299	<0.001
Associates	0.048	0.215	0.046	0.210	<0.001
Bachelors	0.353	0.478	0.343	0.475	<0.001
Masters	0.211	0.408	0.236	0.425	<0.001
Professional	0.126	0.332	0.130	0.336	<0.001
PhD	0.053	0.225	0.063	0.243	<0.001
American Indian	0.004	0.064	0.002	0.049	<0.001

Table A44 continued from previous page

	States < Jenks Break Percentile Tax Burden (N = 260635)		States $\geq$ Jenks Break Percentile Tax Burden (N = 529705)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.059	0.236	0.098	0.297	<0.001
Black	0.030	0.171	0.034	0.182	<0.001
White	0.886	0.318	0.842	0.365	<0.001
Other Race	0.006	0.076	0.009	0.093	<0.001
Multiple Races	0.015	0.121	0.015	0.121	0.623
Hispanic	0.059	0.235	0.044	0.205	<0.001
Urban Resident	0.856	0.352	0.902	0.297	<0.001
2010	0.044	0.204	0.080	0.271	<0.001
2011	0.049	0.216	0.078	0.269	<0.001
2012	0.072	0.259	0.076	0.266	<0.001
2013	0.171	0.376	0.044	0.204	<0.001
2014	0.094	0.292	0.088	0.284	<0.001
2015	0.071	0.257	0.116	0.320	<0.001
2016	0.137	0.344	0.097	0.296	<0.001
2017	0.138	0.345	0.110	0.312	<0.001
2018	0.104	0.305	0.144	0.351	<0.001
2019	0.120	0.325	0.167	0.373	<0.001

Table A45: Descriptive Statistics $\mathbf{P}_{90}$ Representative Tax Burden
(Household Income $\geq$ 300k)

	States < 90th Percentile Tax Burden (N = 296929)		States $\geq$ 90th Percentile Tax Burden (N = 51308)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.019	0.136	0.016	0.124	<0.001
Post TCJA	0.282	0.450	0.261	0.439	<0.001
State Average					
Temp.	57.537	8.165	50.755	3.903	<0.001
Age	53.863	12.815	53.480	12.237	<0.001
Number of Children	0.930	1.143	1.056	1.174	<0.001

Table A45 continued from previous page

Variables	States < 90th Percentile Tax Burden (N = 296929)		States $\geq$ 90th Percentile Tax Burden (N = 51308)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.823	0.382	0.851	0.356	<0.001
Female Head (Family)	0.022	0.146	0.020	0.140	0.005
Male Head (Family)	0.018	0.132	0.016	0.127	0.036
Female Head (Single)	0.033	0.178	0.026	0.158	<0.001
Male Head (Single)	0.052	0.222	0.042	0.200	<0.001
Female Head (Group)	0.005	0.071	0.003	0.058	<0.001
Male Head (Group)	0.009	0.093	0.007	0.082	<0.001
Unknown House- hold Type	0.039	0.193	0.035	0.184	<0.001
Less Than H.S. Diploma	0.018	0.132	0.015	0.120	<0.001
H.S. Diploma	0.062	0.241	0.055	0.228	<0.001
Some College	0.097	0.296	0.070	0.255	<0.001
Associates	0.039	0.193	0.033	0.179	<0.001
Bachelors	0.336	0.472	0.329	0.470	0.002
Masters	0.213	0.409	0.249	0.433	<0.001
Professional	0.175	0.380	0.185	0.388	<0.001
PhD	0.061	0.240	0.064	0.244	0.052
American Indian	0.003	0.054	0.001	0.035	<0.001
Asian	0.078	0.268	0.079	0.270	0.293
Black	0.024	0.154	0.029	0.169	<0.001
White	0.875	0.331	0.876	0.330	0.403
Other Race	0.006	0.078	0.004	0.066	<0.001
Multiple Races	0.014	0.118	0.010	0.099	<0.001
Hispanic	0.044	0.205	0.031	0.174	<0.001
Urban Resident	0.882	0.323	0.931	0.253	<0.001
2010	0.066	0.249	0.072	0.258	<0.001
2011	0.067	0.250	0.083	0.275	<0.001

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	States < 90th Percentile Tax Burden (N = 296929)		States $\geq$ 90th Percentile Tax Burden (N = 51308)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.081	0.273	0.051	0.221	<0.001
2013	0.092	0.289	0.071	0.257	<0.001
2014	0.093	0.291	0.079	0.269	<0.001
2015	0.106	0.308	0.080	0.271	<0.001
2016	0.103	0.304	0.144	0.351	<0.001
2017	0.109	0.312	0.159	0.366	<0.001
2018	0.133	0.340	0.115	0.320	<0.001
2019	0.149	0.356	0.146	0.353	0.046

Table A46: Descriptive Statistics **P₈₅** Representative Tax Burden
(Household Income $\geq$ 300k)

	States < 85th Percentile Tax Burden (N = 274112)		States $\geq$ 85th Percentile Tax Burden (N = 74125)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.019	0.138	0.015	0.121	<0.001
Post TCJA	0.273	0.446	0.301	0.459	<0.001
State Average					
Temp.	58.218	7.999	50.324	4.369	<0.001
Age	53.928	12.823	53.355	12.380	<0.001
Number of					
Children	0.924	1.141	1.038	1.171	<0.001
Married	0.823	0.382	0.841	0.365	<0.001
Female Head (Family)	0.022	0.145	0.021	0.144	0.392
Male Head (Family)	0.018	0.132	0.017	0.128	0.054
Female Head (Single)	0.033	0.178	0.028	0.164	<0.001
Male Head (Single)	0.052	0.223	0.044	0.205	<0.001

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Variables	States < 85th Percentile Tax Burden (N = 274112)		States $\geq$ 85th Percentile Tax Burden (N = 74125)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.005	0.070	0.004	0.063	<0.001
Male Head (Group)	0.009	0.094	0.007	0.084	<0.001
Unknown House- hold Type	0.038	0.192	0.038	0.192	0.768
Less Than H.S. Diploma	0.018	0.132	0.015	0.122	<0.001
H.S. Diploma	0.062	0.242	0.056	0.229	<0.001
Some College	0.099	0.298	0.072	0.259	<0.001
Associates	0.039	0.193	0.034	0.182	<0.001
Bachelors	0.337	0.473	0.327	0.469	<0.001
Masters	0.211	0.408	0.242	0.429	<0.001
Professional	0.173	0.378	0.189	0.392	<0.001
PhD	0.061	0.240	0.064	0.245	0.006
American Indian	0.003	0.055	0.001	0.036	<0.001
Asian	0.077	0.267	0.080	0.271	0.029
Black	0.024	0.153	0.029	0.168	<0.001
White	0.875	0.331	0.874	0.332	0.474
Other Race	0.006	0.078	0.005	0.071	<0.001
Multiple Races	0.014	0.118	0.011	0.102	<0.001
Hispanic	0.045	0.206	0.033	0.179	<0.001
Urban Resident	0.880	0.324	0.920	0.271	<0.001
2010	0.055	0.229	0.111	0.314	<0.001
2011	0.066	0.248	0.081	0.273	<0.001
2012	0.084	0.277	0.051	0.220	<0.001
2013	0.094	0.292	0.070	0.256	<0.001
2014	0.091	0.288	0.091	0.288	0.854
2015	0.112	0.315	0.066	0.248	<0.001
2016	0.109	0.312	0.107	0.310	0.138
2017	0.115	0.320	0.121	0.326	<0.001
2018	0.130	0.336	0.133	0.339	0.048
2019	0.143	0.350	0.168	0.374	<0.001

Table A47: Descriptive Statistics $\mathbf{P}_{80}$ Representative Tax Burden
(Household Income $\geq 300k$)

	States < 80th Percentile Tax Burden (N = 247740)		States ≥ 80 th Percentile Tax Burden (N = 100497)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.140	0.014	0.118	<0.001
Post TCJA	0.264	0.441	0.316	0.465	<0.001
State Average					
Temp.	58.490	8.196	51.726	5.162	<0.001
Age	53.949	12.790	53.453	12.581	<0.001
Number of					
Children	0.924	1.145	1.007	1.155	<0.001
Married	0.825	0.380	0.831	0.374	<0.001
Female Head					
(Family)	0.021	0.145	0.022	0.146	0.473
Male Head					
(Family)	0.018	0.132	0.017	0.130	0.524
Female Head					
(Single)	0.033	0.178	0.030	0.170	<0.001
Male Head					
(Single)	0.052	0.223	0.046	0.210	<0.001
Female Head					
(Group)	0.005	0.069	0.005	0.070	0.432
Male Head					
(Group)	0.008	0.091	0.009	0.092	0.59
Unknown House-	0.038	0.190	0.040	0.196	<0.001
hold Type					
Less Than H.S.	0.018	0.133	0.016	0.124	<0.001
Diploma					
H.S. Diploma	0.063	0.243	0.056	0.230	<0.001
Some College	0.100	0.299	0.077	0.266	<0.001
Associates	0.039	0.193	0.036	0.185	<0.001
Bachelors	0.338	0.473	0.327	0.469	<0.001
Masters	0.210	0.407	0.238	0.426	<0.001
Professional	0.173	0.378	0.184	0.388	<0.001
PhD	0.060	0.237	0.066	0.249	<0.001
American Indian	0.003	0.056	0.002	0.041	<0.001

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	States < 80th Percentile Tax Burden (N = 247740)		States $\geq$ 80th Percentile Tax Burden (N = 100497)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.072	0.258	0.093	0.291	<0.001
Black	0.025	0.155	0.027	0.161	<0.001
White	0.881	0.324	0.860	0.347	<0.001
Other Race	0.006	0.076	0.006	0.077	0.561
Multiple Races	0.014	0.117	0.012	0.111	0.001
Hispanic	0.044	0.206	0.037	0.189	<0.001
Urban Resident	0.873	0.333	0.929	0.257	<0.001
2010	0.058	0.234	0.089	0.284	<0.001
2011	0.058	0.234	0.097	0.296	<0.001
2012	0.092	0.289	0.040	0.195	<0.001
2013	0.083	0.276	0.103	0.304	<0.001
2014	0.095	0.293	0.081	0.274	<0.001
2015	0.107	0.310	0.089	0.285	<0.001
2016	0.115	0.319	0.094	0.292	<0.001
2017	0.127	0.333	0.091	0.287	<0.001
2018	0.111	0.315	0.177	0.382	<0.001
2019	0.153	0.360	0.138	0.345	<0.001

Table A48: Descriptive Statistics **P₇₅** Representative Tax Burden
(Household Income $\geq$ 300k)

	States < 75th Percentile Tax Burden (N = 209481)		States $\geq$ 75th Percentile Tax Burden (N = 138756)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.021	0.145	0.014	0.117	<0.001
Post TCJA	0.253	0.435	0.318	0.466	<0.001
State Average					
Temp.	58.969	8.475	52.867	5.655	<0.001
Age	54.067	12.728	53.413	12.729	<0.001
Number of Children	0.922	1.150	0.988	1.145	<0.001

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Variables	States < 75th Percentile Tax Burden (N = 2094814)		States $\geq$ 75th Percentile Tax Burden (N = 138756)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.830	0.376	0.823	0.381	<0.001
Female Head (Family)	0.021	0.142	0.023	0.149	<0.001
Male Head (Family)	0.017	0.131	0.018	0.132	0.382
Female Head (Single)	0.032	0.176	0.031	0.174	0.235
Male Head (Single)	0.052	0.223	0.048	0.214	<0.001
Female Head (Group)	0.004	0.066	0.005	0.074	<0.001
Male Head (Group)	0.008	0.086	0.010	0.099	<0.001
Unknown House- hold Type	0.036	0.187	0.042	0.200	<0.001
Less Than H.S. Diploma	0.018	0.133	0.016	0.127	0.001
H.S. Diploma	0.065	0.246	0.055	0.229	<0.001
Some College	0.101	0.301	0.081	0.272	<0.001
Associates	0.039	0.193	0.037	0.188	0.001
Bachelors	0.338	0.473	0.330	0.470	<0.001
Masters	0.207	0.405	0.235	0.424	<0.001
Professional	0.174	0.379	0.180	0.384	<0.001
PhD	0.059	0.235	0.066	0.249	<0.001
American Indian	0.003	0.056	0.002	0.045	<0.001
Asian	0.061	0.239	0.104	0.305	<0.001
Black	0.026	0.158	0.025	0.155	0.11
White	0.892	0.310	0.849	0.358	<0.001
Other Race	0.005	0.072	0.007	0.083	<0.001
Multiple Races	0.013	0.113	0.014	0.118	0.001
Hispanic	0.044	0.205	0.039	0.195	<0.001
Urban Resident	0.861	0.346	0.932	0.252	<0.001
2010	0.063	0.242	0.074	0.261	<0.001
2011	0.063	0.243	0.078	0.269	<0.001

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	States < 75th Percentile Tax Burden (N = 2094814)		States $\geq$ 75th Percentile Tax Burden (N = 138756)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.096	0.295	0.048	0.213	<0.001
2013	0.083	0.276	0.097	0.297	<0.001
2014	0.084	0.278	0.101	0.301	<0.001
2015	0.116	0.320	0.082	0.274	<0.001
2016	0.134	0.341	0.071	0.257	<0.001
2017	0.107	0.310	0.131	0.337	<0.001
2018	0.120	0.325	0.146	0.353	<0.001
2019	0.133	0.339	0.172	0.378	<0.001

Table A49: Descriptive Statistics $\mathbf{P}_{50}$ Representative Tax Burden
(Household Income $\geq$ 300k)

	States < 50th Percentile Tax Burden (N = 136319)		States $\geq$ 50th Percentile Tax Burden (N = 211918)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.024	0.153	0.015	0.120	<0.001
Post TCJA	0.263	0.440	0.289	0.454	<0.001
State Average					
Temp.	60.896	8.932	53.734	5.933	<0.001
Age	54.413	12.818	53.416	12.661	<0.001
Number of					
Children	0.890	1.144	0.986	1.150	<0.001
Married	0.827	0.378	0.827	0.378	0.782
Female Head					
(Family)	0.020	0.142	0.022	0.147	0.001
Male Head					
(Family)	0.018	0.132	0.017	0.131	0.712
Female Head					
(Single)	0.033	0.179	0.031	0.173	<0.001
Male Head					
(Single)	0.055	0.228	0.048	0.214	<0.001

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Variables	States < 50th Percentile Tax Burden (N = 136319)		States $\geq$ 50th Percentile Tax Burden (N = 211918)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.004	0.064	0.005	0.072	<0.001
Male Head (Group)	0.007	0.085	0.009	0.096	<0.001
Unknown House- hold Type	0.036	0.185	0.040	0.196	<0.001
Less Than H.S. Diploma	0.019	0.135	0.016	0.127	<0.001
H.S. Diploma	0.066	0.248	0.058	0.234	<0.001
Some College	0.106	0.308	0.084	0.278	<0.001
Associates	0.039	0.195	0.037	0.188	<0.001
Bachelors	0.339	0.473	0.332	0.471	<0.001
Masters	0.202	0.402	0.228	0.420	<0.001
Professional	0.173	0.378	0.178	0.383	<0.001
PhD	0.056	0.229	0.066	0.248	<0.001
American Indian	0.004	0.061	0.002	0.045	<0.001
Asian	0.054	0.226	0.093	0.291	<0.001
Black	0.026	0.158	0.025	0.156	0.249
White	0.898	0.302	0.860	0.347	<0.001
Other Race	0.005	0.071	0.006	0.080	<0.001
Multiple Races	0.013	0.114	0.014	0.116	0.533
Hispanic	0.052	0.222	0.036	0.186	<0.001
Urban Resident	0.860	0.347	0.907	0.290	<0.001
2010	0.080	0.272	0.059	0.235	<0.001
2011	0.071	0.256	0.068	0.252	0.01
2012	0.094	0.291	0.066	0.249	<0.001
2013	0.082	0.275	0.093	0.290	<0.001
2014	0.085	0.279	0.095	0.293	<0.001
2015	0.103	0.304	0.102	0.302	0.098
2016	0.109	0.312	0.109	0.311	0.835
2017	0.113	0.316	0.119	0.324	<0.001
2018	0.129	0.335	0.131	0.338	0.081
2019	0.134	0.340	0.158	0.365	<0.001

Table A50: Descriptive Statistics Jenks Natural Break Representative Tax Burden
(Household Income $\geq$ 300k)

	States < Jenks Break Percentile Tax Burden (N = 120529)		States $\geq$ Jenks Break Percentile Tax Burden (N = 227708)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.024	0.153	0.015	0.123	<0.001
Post TCJA	0.217	0.412	0.312	0.463	<0.001
State Average					
Temp.	60.945	9.539	54.205	5.944	<0.001
Age	54.429	12.861	53.477	12.651	<0.001
Number of					
Children	0.882	1.140	0.984	1.152	<0.001
Married	0.824	0.381	0.829	0.377	0.001
Female Head					
(Family)	0.021	0.143	0.022	0.146	0.029
Male Head					
(Family)	0.018	0.133	0.017	0.130	0.086
Female Head					
(Single)	0.034	0.181	0.031	0.172	<0.001
Male Head					
(Single)	0.056	0.231	0.048	0.213	<0.001
Female Head					
(Group)	0.004	0.062	0.005	0.073	<0.001
Male Head					
(Group)	0.007	0.084	0.009	0.095	<0.001
Unknown House-	0.036	0.186	0.040	0.195	<0.001
hold Type					
Less Than H.S.	0.019	0.136	0.016	0.127	<0.001
Diploma					
H.S. Diploma	0.068	0.252	0.057	0.233	<0.001
Some College	0.109	0.312	0.084	0.278	<0.001
Associates	0.040	0.197	0.037	0.188	<0.001
Bachelors	0.342	0.474	0.331	0.471	<0.001
Masters	0.197	0.398	0.229	0.420	<0.001
Professional	0.170	0.376	0.179	0.384	<0.001
PhD	0.054	0.226	0.066	0.248	<0.001
American Indian	0.004	0.060	0.002	0.047	<0.001

Table A50 continued from previous page

	States < Jenks Break Percentile Tax Burden (N = 120529)		States $\geq$ Jenks Break Percentile Tax Burden (N = 227708)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.054	0.225	0.091	0.287	<0.001
Black	0.024	0.154	0.026	0.158	0.011
White	0.900	0.300	0.862	0.345	<0.001
Other Race	0.005	0.072	0.006	0.079	<0.001
Multiple Races	0.013	0.113	0.014	0.116	0.139
Hispanic	0.055	0.227	0.035	0.185	<0.001
Urban Resident	0.860	0.347	0.904	0.294	<0.001
2010	0.049	0.216	0.077	0.266	<0.001
2011	0.053	0.223	0.078	0.268	<0.001
2012	0.075	0.264	0.078	0.268	0.018
2013	0.171	0.376	0.045	0.208	<0.001
2014	0.095	0.293	0.089	0.285	<0.001
2015	0.075	0.263	0.117	0.321	<0.001
2016	0.133	0.340	0.096	0.295	<0.001
2017	0.133	0.339	0.108	0.311	<0.001
2018	0.103	0.304	0.145	0.352	<0.001
2019	0.114	0.318	0.167	0.373	<0.001

Table A51: Descriptive Statistics $\mathbf{P}_{90}$ Representative Tax Burden
(Household Income $\geq 400k$)

	States < 90th Percentile Tax Burden (N = 159100)		States $\geq$ 90th Percentile Tax Burden (N = 28085)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.019	0.136	0.015	0.122	<0.001
Post TCJA	0.310	0.463	0.271	0.444	<0.001
State Average					
Temp.	57.595	8.147	50.642	3.811	<0.001
Age	53.286	12.161	53.154	11.764	0.084
Number of Children	0.974	1.150	1.088	1.180	<0.001

Table A51 continued from previous page

Variables	States < 90th Percentile Tax Burden (N = 159100)		States $\geq$ 90th Percentile Tax Burden (N = 28085)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.843	0.364	0.861	0.346	<0.001
Female Head (Family)	0.019	0.138	0.018	0.133	0.092
Male Head (Family)	0.017	0.130	0.016	0.125	0.079
Female Head (Single)	0.023	0.150	0.023	0.149	0.55
Male Head (Single)	0.047	0.212	0.043	0.202	0.001
Female Head (Group)	0.004	0.063	0.003	0.051	<0.001
Male Head (Group)	0.008	0.087	0.006	0.075	<0.001
Unknown House- hold Type	0.038	0.192	0.032	0.175	<0.001
Less Than H.S. Diploma	0.016	0.126	0.014	0.118	0.01
H.S. Diploma	0.052	0.222	0.048	0.215	0.012
Some College	0.086	0.280	0.061	0.240	<0.001
Associates	0.035	0.183	0.029	0.169	<0.001
Bachelors	0.337	0.473	0.323	0.467	<0.001
Masters	0.215	0.411	0.250	0.433	<0.001
Professional	0.196	0.397	0.213	0.409	<0.001
PhD	0.063	0.243	0.062	0.241	0.343
American Indian	0.003	0.050	0.001	0.035	<0.001
Asian	0.079	0.270	0.077	0.267	0.319
Black	0.023	0.150	0.026	0.158	0.018
White	0.875	0.330	0.882	0.322	0.001
Other Race	0.006	0.077	0.004	0.063	<0.001
Multiple Races	0.014	0.118	0.009	0.097	<0.001
Hispanic	0.045	0.207	0.031	0.174	<0.001
Urban Resident	0.903	0.295	0.940	0.238	<0.001
2010	0.044	0.205	0.073	0.260	<0.001
2011	0.051	0.221	0.072	0.258	<0.001

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	States < 90th Percentile Tax Burden (N = 159100)		States $\geq$ 90th Percentile Tax Burden (N = 28085)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.067	0.251	0.046	0.208	<0.001
2013	0.089	0.285	0.071	0.256	<0.001
2014	0.091	0.288	0.073	0.261	<0.001
2015	0.112	0.316	0.079	0.269	<0.001
2016	0.114	0.318	0.150	0.357	<0.001
2017	0.120	0.325	0.167	0.373	<0.001
2018	0.148	0.355	0.120	0.325	<0.001
2019	0.163	0.369	0.150	0.357	<0.001

Table A52: Descriptive Statistics **P₈₅** Representative Tax Burden
(Household Income $\geq$ 400k)

	States < 85th Percentile Tax Burden (N = 147448)		States $\geq$ 85th Percentile Tax Burden (N = 39737)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.019	0.138	0.014	0.119	<0.001
Post TCJA	0.301	0.459	0.318	0.466	<0.001
State Average					
Temp.	58.272	7.963	50.172	4.258	<0.001
Age	53.310	12.150	53.102	11.923	0.002
Number of					
Children	0.970	1.148	1.069	1.178	<0.001
Married	0.843	0.364	0.855	0.352	<0.001
Female Head					
(Family)	0.019	0.138	0.018	0.135	0.237
Male Head					
(Family)	0.017	0.131	0.016	0.126	0.117
Female Head					
(Single)	0.023	0.151	0.022	0.148	0.306
Male Head					
(Single)	0.047	0.212	0.043	0.203	<0.001

Table A52 continued from previous page

Variables	States < 85th Percentile Tax Burden (N = 147448)		States $\geq$ 85th Percentile Tax Burden (N = 39737)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.004	0.064	0.003	0.054	0.001
Male Head (Group)	0.008	0.087	0.006	0.078	<0.001
Unknown House- hold Type	0.038	0.191	0.035	0.184	0.015
Less Than H.S. Diploma	0.016	0.126	0.015	0.120	0.027
H.S. Diploma	0.052	0.222	0.049	0.216	0.01
Some College	0.088	0.283	0.062	0.242	<0.001
Associates	0.035	0.183	0.030	0.172	<0.001
Bachelors	0.338	0.473	0.321	0.467	<0.001
Masters	0.214	0.410	0.244	0.430	<0.001
Professional	0.194	0.395	0.215	0.411	<0.001
PhD	0.063	0.243	0.063	0.243	0.916
American Indian	0.003	0.051	0.001	0.035	<0.001
Asian	0.079	0.270	0.079	0.269	0.814
Black	0.023	0.150	0.025	0.156	0.046
White	0.875	0.331	0.881	0.324	0.001
Other Race	0.006	0.077	0.004	0.066	<0.001
Multiple Races	0.014	0.119	0.010	0.099	<0.001
Hispanic	0.045	0.208	0.033	0.177	<0.001
Urban Resident	0.903	0.296	0.930	0.255	<0.001
2010	0.035	0.184	0.098	0.298	<0.001
2011	0.048	0.214	0.077	0.266	<0.001
2012	0.071	0.257	0.039	0.193	<0.001
2013	0.092	0.288	0.068	0.252	<0.001
2014	0.088	0.283	0.091	0.288	0.02
2015	0.119	0.323	0.065	0.246	<0.001
2016	0.121	0.326	0.114	0.318	<0.001
2017	0.126	0.332	0.129	0.336	0.097
2018	0.145	0.352	0.139	0.346	0.006
2019	0.156	0.363	0.179	0.383	<0.001

Table A53: Descriptive Statistics **P₈₀** Representative Tax Burden
(Household Income $\geq$ 400k)

	States < 80th Percentile Tax Burden (N = 132065)		States $\geq$ 80th Percentile Tax Burden (N = 55120)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.140	0.014	0.117	<0.001
Post TCJA	0.295	0.456	0.327	0.469	<0.001
State Average					
Temp.	58.598	8.160	51.649	5.130	<0.001
Age	53.350	12.137	53.064	12.015	<0.001
Number of					
Children	0.969	1.151	1.044	1.164	<0.001
Married	0.845	0.361	0.847	0.360	0.457
Female Head					
(Family)	0.019	0.137	0.019	0.137	0.866
Male Head					
(Family)	0.017	0.130	0.017	0.129	0.745
Female Head					
(Single)	0.023	0.150	0.023	0.151	0.597
Male Head					
(Single)	0.047	0.212	0.045	0.206	0.019
Female Head					
(Group)	0.004	0.062	0.004	0.061	0.629
Male Head					
(Group)	0.007	0.086	0.007	0.084	0.639
Unknown House-	0.037	0.189	0.038	0.191	0.233
hold Type					
Less Than H.S.	0.016	0.127	0.014	0.119	0.001
Diploma					
H.S. Diploma	0.052	0.222	0.049	0.216	0.007
Some College	0.088	0.284	0.068	0.251	<0.001
Associates	0.035	0.183	0.032	0.175	0.001
Bachelors	0.339	0.474	0.324	0.468	<0.001
Masters	0.213	0.409	0.239	0.426	<0.001
Professional	0.194	0.396	0.209	0.407	<0.001
PhD	0.062	0.241	0.066	0.248	0.002
American Indian	0.003	0.051	0.001	0.039	<0.001

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	States < 80th Percentile Tax Burden (N = 132065)		States $\geq$ 80th Percentile Tax Burden (N = 55120)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.074	0.261	0.091	0.288	<0.001
Black	0.024	0.152	0.023	0.150	0.464
White	0.880	0.325	0.867	0.339	<0.001
Other Race	0.006	0.076	0.005	0.073	0.252
Multiple Races	0.014	0.118	0.012	0.108	<0.001
Hispanic	0.046	0.208	0.036	0.186	<0.001
Urban Resident	0.897	0.305	0.938	0.241	<0.001
2010	0.036	0.186	0.078	0.269	<0.001
2011	0.038	0.192	0.093	0.290	<0.001
2012	0.079	0.269	0.029	0.167	<0.001
2013	0.079	0.269	0.105	0.307	<0.001
2014	0.092	0.289	0.081	0.272	<0.001
2015	0.114	0.317	0.092	0.289	<0.001
2016	0.127	0.333	0.101	0.301	<0.001
2017	0.140	0.347	0.095	0.293	<0.001
2018	0.128	0.334	0.180	0.384	<0.001
2019	0.167	0.373	0.147	0.354	<0.001

Table A54: Descriptive Statistics **P₇₅** Representative Tax Burden
(Household Income $\geq$ 400k)

	States < 75th Percentile Tax Burden (N = 111251)		States $\geq$ 75th Percentile Tax Burden (N = 75934)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.021	0.145	0.014	0.116	<0.001
Post TCJA	0.287	0.452	0.330	0.470	<0.001
State Average					
Temp.	59.101	8.446	52.817	5.627	<0.001
Age	53.452	12.063	52.994	12.155	<0.001
Number of Children	0.967	1.156	1.027	1.153	<0.001

Table A54 continued from previous page

Variables	States < 75th Percentile Tax Burden (N = 111251)		States $\geq$ 75th Percentile Tax Burden (N = 75934)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.850	0.357	0.839	0.367	<0.001
Female Head (Family)	0.019	0.135	0.020	0.140	0.051
Male Head (Family)	0.017	0.128	0.018	0.132	0.056
Female Head (Single)	0.022	0.148	0.024	0.154	0.008
Male Head (Single)	0.046	0.210	0.047	0.211	0.791
Female Head (Group)	0.004	0.060	0.004	0.064	0.046
Male Head (Group)	0.006	0.080	0.009	0.092	<0.001
Unknown House- hold Type	0.036	0.186	0.039	0.195	<0.001
Less Than H.S. Diploma	0.016	0.126	0.015	0.123	0.101
H.S. Diploma	0.053	0.225	0.048	0.214	<0.001
Some College	0.090	0.286	0.071	0.257	<0.001
Associates	0.035	0.183	0.033	0.178	0.029
Bachelors	0.340	0.474	0.327	0.469	<0.001
Masters	0.210	0.407	0.236	0.424	<0.001
Professional	0.195	0.396	0.204	0.403	<0.001
PhD	0.061	0.239	0.066	0.249	<0.001
American Indian	0.003	0.051	0.002	0.043	<0.001
Asian	0.064	0.244	0.101	0.301	<0.001
Black	0.025	0.156	0.022	0.145	<0.001
White	0.891	0.312	0.855	0.352	<0.001
Other Race	0.005	0.071	0.006	0.080	<0.001
Multiple Races	0.013	0.114	0.014	0.117	0.132
Hispanic	0.045	0.208	0.039	0.193	<0.001
Urban Resident	0.886	0.317	0.942	0.235	<0.001
2010	0.040	0.196	0.061	0.239	<0.001
2011	0.043	0.203	0.071	0.256	<0.001

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Variables	States < 75th Percentile Tax Burden (N = 111251)		States $\geq$ 75th Percentile Tax Burden (N = 75934)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
2012	0.081	0.272	0.040	0.195	<0.001
2013	0.078	0.267	0.100	0.300	<0.001
2014	0.080	0.271	0.101	0.302	<0.001
2015	0.124	0.329	0.084	0.277	<0.001
2016	0.149	0.356	0.077	0.266	<0.001
2017	0.120	0.325	0.137	0.344	<0.001
2018	0.139	0.346	0.151	0.358	<0.001
2019	0.148	0.355	0.180	0.384	<0.001

Table A55: Descriptive Statistics $\mathbf{P}_{50}$ Representative Tax Burden
(Household Income $\geq$ 400k)

Variables	States < 50th Percentile Tax Burden (N = 136319)		States $\geq$ 50th Percentile Tax Burden (N = 211918)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
New to State	0.024	0.155	0.014	0.119	<0.001
Post TCJA	0.302	0.459	0.306	0.461	0.056
State Average					
Temp.	61.058	8.961	53.739	5.872	<0.001
Age	53.795	12.174	52.936	12.046	<0.001
Number of					
Children	0.935	1.154	1.026	1.155	<0.001
Married	0.849	0.358	0.844	0.363	0.001
Female Head					
(Family)	0.018	0.134	0.020	0.139	0.032
Male Head					
(Family)	0.017	0.129	0.017	0.130	0.558
Female Head					
(Single)	0.022	0.148	0.024	0.152	0.119
Male Head					
(Single)	0.048	0.214	0.045	0.208	0.013

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Variables	States < 50th Percentile Tax Burden (N = 136319)		States $\geq$ 50th Percentile Tax Burden (N = 211918)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.003	0.057	0.004	0.064	0.003
Male Head (Group)	0.006	0.079	0.008	0.089	<0.001
Unknown House- hold Type	0.035	0.185	0.038	0.192	0.001
Less Than H.S. Diploma	0.017	0.130	0.015	0.122	0.001
H.S. Diploma	0.055	0.227	0.049	0.217	<0.001
Some College	0.095	0.293	0.074	0.263	<0.001
Associates	0.035	0.185	0.033	0.178	0.002
Bachelors	0.341	0.474	0.331	0.470	<0.001
Masters	0.204	0.403	0.231	0.421	<0.001
Professional	0.195	0.396	0.201	0.401	0.001
PhD	0.058	0.234	0.066	0.248	<0.001
American Indian	0.003	0.055	0.002	0.043	<0.001
Asian	0.056	0.231	0.093	0.290	<0.001
Black	0.025	0.155	0.023	0.149	0.004
White	0.897	0.304	0.863	0.344	<0.001
Other Race	0.005	0.071	0.006	0.077	0.009
Multiple Races	0.013	0.115	0.013	0.115	0.792
Hispanic	0.054	0.225	0.036	0.186	<0.001
Urban Resident	0.884	0.320	0.924	0.264	<0.001
2010	0.054	0.226	0.045	0.207	<0.001
2011	0.049	0.216	0.058	0.233	<0.001
2012	0.070	0.255	0.060	0.238	<0.001
2013	0.076	0.265	0.093	0.290	<0.001
2014	0.081	0.274	0.093	0.290	<0.001
2015	0.111	0.315	0.105	0.306	<0.001
2016	0.127	0.334	0.115	0.318	<0.001
2017	0.129	0.335	0.126	0.332	0.096
2018	0.152	0.359	0.138	0.345	<0.001
2019	0.150	0.357	0.168	0.374	<0.001

Table A56: Descriptive Statistics Jenks Natural Break Representative Tax Burden
(Household Income $\geq$ 400k)

	States < Jenks Break Percentile Tax Burden (N = 64048)		States $\geq$ Jenks Break Percentile Tax Burden (N = 123137)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.024	0.155	0.015	0.122	<0.001
Post TCJA	0.250	0.433	0.332	0.471	<0.001
State Average					
Temp.	61.140	9.572	54.166	5.844	<0.001
Age	53.811	12.216	52.982	12.033	<0.001
Number of					
Children	0.923	1.147	1.027	1.158	<0.001
Married	0.847	0.360	0.845	0.362	0.176
Female Head					
(Family)	0.019	0.136	0.019	0.138	0.305
Male Head					
(Family)	0.017	0.131	0.017	0.129	0.368
Female Head					
(Single)	0.022	0.148	0.023	0.151	0.146
Male Head					
(Single)	0.049	0.216	0.045	0.207	<0.001
Female Head					
(Group)	0.003	0.056	0.004	0.065	<0.001
Male Head					
(Group)	0.006	0.079	0.008	0.088	<0.001
Unknown House-	0.036	0.186	0.038	0.191	0.013
hold Type					
Less Than H.S.	0.017	0.129	0.015	0.122	0.004
Diploma					
H.S. Diploma	0.057	0.231	0.049	0.215	<0.001
Some College	0.097	0.296	0.075	0.263	<0.001
Associates	0.036	0.186	0.033	0.178	<0.001
Bachelors	0.344	0.475	0.330	0.470	<0.001
Masters	0.202	0.401	0.230	0.421	<0.001
Professional	0.191	0.393	0.202	0.402	<0.001
PhD	0.057	0.231	0.066	0.249	<0.001
American Indian	0.003	0.054	0.002	0.045	<0.001

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	States < Jenks Break Percentile Tax Burden (N = 64048)		States $\geq$ Jenks Break Percentile Tax Burden (N = 123137)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.057	0.232	0.090	0.287	<0.001
Black	0.024	0.152	0.023	0.151	0.936
White	0.898	0.302	0.865	0.342	<0.001
Other Race	0.005	0.073	0.006	0.076	0.147
Multiple Races	0.013	0.114	0.013	0.115	0.74
Hispanic	0.057	0.233	0.035	0.184	<0.001
Urban Resident	0.884	0.320	0.922	0.268	<0.001
2010	0.023	0.151	0.062	0.240	<0.001
2011	0.032	0.177	0.066	0.248	<0.001
2012	0.052	0.222	0.070	0.256	<0.001
2013	0.162	0.369	0.047	0.212	<0.001
2014	0.091	0.288	0.087	0.282	0.003
2015	0.084	0.278	0.119	0.324	<0.001
2016	0.155	0.362	0.101	0.302	<0.001
2017	0.150	0.357	0.115	0.319	<0.001
2018	0.121	0.326	0.155	0.362	<0.001
2019	0.129	0.336	0.177	0.382	<0.001

Table A57: Descriptive Statistics $\mathbf{P}_{90}$ Representative Tax Burden
(Household Income $\geq$ 500k)

	States < 90th Percentile Tax Burden (N = 75764)		States $\geq$ 90th Percentile Tax Burden (N = 17726)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.017	0.128	0.016	0.124	0.289
Post TCJA	0.363	0.481	0.263	0.440	<0.001
State Average					
Temp.	56.960	8.007	51.044	3.599	<0.001
Age	53.459	12.131	52.608	11.425	<0.001
Number of Children	0.974	1.137	1.139	1.188	<0.001

Table A57 continued from previous page

Variables	States < 90th Percentile Tax Burden (N = 75764)		States $\geq$ 90th Percentile Tax Burden (N = 17726)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.863	0.344	0.868	0.338	0.06
Female Head (Family)	0.016	0.127	0.017	0.129	0.605
Male Head (Family)	0.015	0.120	0.016	0.124	0.437
Female Head (Single)	0.016	0.126	0.019	0.138	0.007
Male Head (Single)	0.037	0.188	0.043	0.202	0.001
Female Head (Group)	0.004	0.061	0.002	0.048	0.001
Male Head (Group)	0.008	0.087	0.005	0.070	<0.001
Unknown House- hold Type	0.041	0.199	0.030	0.171	<0.001
Less Than H.S. Diploma	0.014	0.118	0.013	0.113	0.228
H.S. Diploma	0.044	0.206	0.044	0.205	0.783
Some College	0.075	0.264	0.055	0.227	<0.001
Associates	0.030	0.171	0.024	0.153	<0.001
Bachelors	0.328	0.470	0.326	0.469	0.524
Masters	0.226	0.418	0.259	0.438	<0.001
Professional	0.213	0.410	0.222	0.416	0.011
PhD	0.068	0.251	0.057	0.232	<0.001
American Indian	0.002	0.046	0.001	0.032	<0.001
Asian	0.090	0.287	0.081	0.273	<0.001
Black	0.021	0.144	0.024	0.154	0.015
White	0.866	0.340	0.880	0.325	<0.001
Other Race	0.006	0.075	0.004	0.065	0.011
Multiple Races	0.014	0.119	0.010	0.097	<0.001
Hispanic	0.043	0.203	0.033	0.179	<0.001
Urban Resident	0.923	0.266	0.957	0.204	<0.001
2010	0.036	0.185	0.075	0.263	<0.001
2011	0.040	0.197	0.080	0.272	<0.001

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	States < 90th Percentile Tax Burden (N = 75764)		States $\geq$ 90th Percentile Tax Burden (N = 17726)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.059	0.236	0.033	0.179	<0.001
2013	0.076	0.266	0.065	0.247	<0.001
2014	0.082	0.274	0.071	0.258	<0.001
2015	0.110	0.313	0.079	0.270	<0.001
2016	0.112	0.316	0.161	0.368	<0.001
2017	0.121	0.326	0.172	0.378	<0.001
2018	0.170	0.376	0.111	0.314	<0.001
2019	0.193	0.394	0.152	0.359	<0.001

Table A58: Descriptive Statistics **P₈₅** Representative Tax Burden
(Household Income $\geq$ 500k)

	States < 85th Percentile Tax Burden (N = 69309)		States $\geq$ 85th Percentile Tax Burden (N = 24181)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.017	0.130	0.015	0.120	0.004
Post TCJA	0.350	0.477	0.328	0.469	<0.001
State Average					
Temp.	57.768	7.779	50.307	4.057	<0.001
Age	53.520	12.122	52.662	11.638	<0.001
Number of					
Children	0.967	1.132	1.115	1.189	<0.001
Married	0.865	0.342	0.862	0.345	0.303
Female Head					
(Family)	0.016	0.126	0.017	0.129	0.384
Male Head					
(Family)	0.014	0.119	0.016	0.125	0.098
Female Head					
(Single)	0.016	0.124	0.020	0.140	<0.001
Male Head					
(Single)	0.036	0.187	0.043	0.204	<0.001

Table A58 continued from previous page

Variables	States < 85th Percentile Tax Burden (N = 69309)		States $\geq$ 85th Percentile Tax Burden (N = 24181)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.004	0.062	0.002	0.048	<0.001
Male Head (Group)	0.008	0.088	0.005	0.073	<0.001
Unknown House- hold Type	0.041	0.199	0.034	0.180	<0.001
Less Than H.S. Diploma	0.014	0.118	0.013	0.114	0.211
H.S. Diploma	0.045	0.207	0.043	0.203	0.233
Some College	0.077	0.267	0.055	0.228	<0.001
Associates	0.030	0.171	0.025	0.157	<0.001
Bachelors	0.329	0.470	0.324	0.468	0.122
Masters	0.225	0.417	0.255	0.436	<0.001
Professional	0.211	0.408	0.225	0.418	<0.001
PhD	0.068	0.252	0.060	0.237	<0.001
American Indian	0.002	0.047	0.001	0.030	<0.001
Asian	0.090	0.287	0.083	0.276	<0.001
Black	0.021	0.143	0.024	0.154	0.004
White	0.866	0.341	0.878	0.328	<0.001
Other Race	0.006	0.076	0.005	0.067	0.015
Multiple Races	0.015	0.120	0.010	0.100	<0.001
Hispanic	0.044	0.205	0.034	0.180	<0.001
Urban Resident	0.922	0.268	0.951	0.216	<0.001
2010	0.029	0.168	0.083	0.276	<0.001
2011	0.037	0.188	0.080	0.272	<0.001
2012	0.064	0.244	0.028	0.164	<0.001
2013	0.079	0.269	0.062	0.241	<0.001
2014	0.072	0.258	0.102	0.303	<0.001
2015	0.119	0.324	0.062	0.242	<0.001
2016	0.121	0.326	0.122	0.328	0.665
2017	0.130	0.336	0.132	0.339	0.391
2018	0.166	0.372	0.139	0.346	<0.001
2019	0.184	0.387	0.188	0.391	0.104

Table A59: Descriptive Statistics $\mathbf{P}_{80}$ Representative Tax Burden
(Household Income $\geq 500k$)

Variables	States < 80th Percentile Tax Burden (N = 61910)		States $\geq$ 80th Percentile Tax Burden (N = 31580)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
New to State	0.018	0.134	0.013	0.115	<0.001
Post TCJA	0.338	0.473	0.357	0.479	<0.001
State Average					
Temp.	58.021	7.959	51.559	5.016	<0.001
Age	53.608	12.100	52.691	11.791	<0.001
Number of					
Children	0.965	1.134	1.084	1.173	<0.001
Married	0.867	0.339	0.858	0.349	<0.001
Female Head					
(Family)	0.016	0.126	0.017	0.130	0.247
Male Head					
(Family)	0.014	0.119	0.016	0.125	0.068
Female Head					
(Single)	0.015	0.122	0.020	0.140	<0.001
Male Head					
(Single)	0.036	0.185	0.043	0.202	<0.001
Female Head					
(Group)	0.004	0.060	0.003	0.055	0.111
Male Head					
(Group)	0.008	0.088	0.006	0.078	0.004
Unknown House-	0.040	0.197	0.037	0.189	0.014
hold Type					
Less Than H.S.	0.014	0.119	0.013	0.113	0.07
Diploma					
H.S. Diploma	0.045	0.208	0.043	0.202	0.066
Some College	0.078	0.268	0.059	0.235	<0.001
Associates	0.031	0.172	0.026	0.159	<0.001
Bachelors	0.330	0.470	0.324	0.468	0.085
Masters	0.224	0.417	0.250	0.433	<0.001
Professional	0.212	0.409	0.221	0.415	0.001
PhD	0.066	0.249	0.065	0.246	0.278
American Indian	0.002	0.046	0.001	0.037	0.008

Table A59 continued from previous page

	States < 80th Percentile Tax Burden (N = 61910)		States $\geq$ 80th Percentile Tax Burden (N = 31580)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.085	0.279	0.096	0.294	<0.001
Black	0.022	0.145	0.022	0.147	0.542
White	0.872	0.334	0.863	0.344	<0.001
Other Race	0.006	0.074	0.005	0.072	0.574
Multiple Races	0.014	0.118	0.012	0.110	0.011
Hispanic	0.044	0.205	0.036	0.186	<0.001
Urban Resident	0.916	0.277	0.956	0.205	<0.001
2010	0.030	0.171	0.068	0.252	<0.001
2011	0.029	0.169	0.084	0.278	<0.001
2012	0.071	0.257	0.022	0.146	<0.001
2013	0.070	0.255	0.083	0.276	<0.001
2014	0.077	0.266	0.085	0.279	<0.001
2015	0.110	0.312	0.094	0.292	<0.001
2016	0.131	0.337	0.104	0.305	<0.001
2017	0.145	0.352	0.103	0.304	<0.001
2018	0.138	0.345	0.201	0.401	<0.001
2019	0.200	0.400	0.156	0.363	<0.001

Table A60: Descriptive Statistics **P₇₅** Representative Tax Burden
(Household Income $\geq$ 500k)

	States < 75th Percentile Tax Burden (N = 49901)		States $\geq$ 75th Percentile Tax Burden (N = 43589)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.139	0.013	0.113	<0.001
Post TCJA	0.332	0.471	0.358	0.479	<0.001
State Average					
Temp.	58.561	8.303	52.721	5.579	<0.001
Age	53.845	12.035	52.672	11.939	<0.001
Number of Children	0.958	1.141	1.059	1.155	<0.001

Table A60 continued from previous page

	States < 75th Percentile Tax Burden (N = 49901)		States $\geq$ 75th Percentile Tax Burden (N = 43589)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Married	0.875	0.331	0.852	0.355	<0.001
Female Head (Family)	0.015	0.123	0.018	0.132	0.004
Male Head (Family)	0.013	0.115	0.017	0.128	<0.001
Female Head (Single)	0.014	0.116	0.020	0.141	<0.001
Male Head (Single)	0.033	0.178	0.044	0.204	<0.001
Female Head (Group)	0.004	0.059	0.003	0.058	0.687
Male Head (Group)	0.007	0.083	0.008	0.086	0.241
Unknown House- hold Type	0.039	0.195	0.039	0.193	0.64
Less Than H.S. Diploma	0.014	0.117	0.014	0.118	0.785
H.S. Diploma	0.046	0.210	0.042	0.200	0.001
Some College	0.080	0.271	0.062	0.241	<0.001
Associates	0.030	0.171	0.028	0.164	0.022
Bachelors	0.331	0.471	0.324	0.468	0.023
Masters	0.220	0.414	0.247	0.432	<0.001
Professional	0.213	0.410	0.217	0.412	0.232
PhD	0.066	0.247	0.066	0.249	0.677
American Indian	0.002	0.045	0.002	0.041	0.22
Asian	0.073	0.260	0.106	0.308	<0.001
Black	0.023	0.150	0.020	0.141	0.005
White	0.884	0.320	0.851	0.356	<0.001
Other Race	0.005	0.068	0.006	0.079	<0.001
Multiple Races	0.013	0.113	0.014	0.118	0.147
Hispanic	0.043	0.204	0.039	0.194	0.001
Urban Resident	0.904	0.294	0.958	0.200	<0.001
2010	0.035	0.185	0.052	0.221	<0.001
2011	0.035	0.183	0.063	0.243	<0.001

Table A60 continued from previous page

	States < 75th Percentile Tax Burden (N = 49901)		States $\geq$ 75th Percentile Tax Burden (N = 43589)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.066	0.248	0.041	0.199	<0.001
2013	0.062	0.240	0.089	0.285	<0.001
2014	0.066	0.247	0.096	0.294	<0.001
2015	0.122	0.327	0.084	0.278	<0.001
2016	0.161	0.367	0.076	0.266	<0.001
2017	0.122	0.327	0.141	0.348	<0.001
2018	0.157	0.364	0.161	0.368	0.086
2019	0.175	0.380	0.196	0.397	<0.001

Table A61: Descriptive Statistics $\mathbf{P}_{50}$ Representative Tax Burden
(Household Income $\geq$ 500k)

	States < 50th Percentile Tax Burden (N = 30198)		States $\geq$ 50th Percentile Tax Burden (N = 63292)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.023	0.151	0.013	0.115	<0.001
Post TCJA	0.371	0.483	0.331	0.471	<0.001
State Average					
Temp.	60.622	9.029	53.556	5.770	<0.001
Age	54.531	12.161	52.710	11.884	<0.001
Number of					
Children	0.906	1.134	1.053	1.152	<0.001
Married	0.880	0.325	0.857	0.350	<0.001
Female Head					
(Family)	0.014	0.118	0.018	0.131	<0.001
Male Head					
(Family)	0.013	0.113	0.016	0.125	0.001
Female Head					
(Single)	0.012	0.107	0.019	0.138	<0.001
Male Head					
(Single)	0.032	0.175	0.041	0.198	<0.001

Table A61 continued from previous page

Variables	States < 50th Percentile Tax Burden (N = 30198)		States $\geq$ 50th Percentile Tax Burden (N = 63292)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.003	0.057	0.004	0.059	0.52
Male Head (Group)	0.007	0.082	0.007	0.086	0.214
Unknown House- hold Type	0.040	0.196	0.039	0.193	0.319
Less Than H.S. Diploma	0.014	0.118	0.014	0.117	0.854
H.S. Diploma	0.048	0.213	0.043	0.202	0.001
Some College	0.085	0.279	0.065	0.247	<0.001
Associates	0.031	0.174	0.028	0.164	0.003
Bachelors	0.332	0.471	0.326	0.469	0.058
Masters	0.210	0.407	0.243	0.429	<0.001
Professional	0.217	0.413	0.214	0.410	0.196
PhD	0.062	0.242	0.068	0.251	0.002
American Indian	0.002	0.047	0.002	0.041	0.087
Asian	0.064	0.244	0.100	0.300	<0.001
Black	0.023	0.150	0.021	0.144	0.059
White	0.893	0.309	0.857	0.350	<0.001
Other Race	0.004	0.064	0.006	0.078	<0.001
Multiple Races	0.013	0.114	0.014	0.116	0.599
Hispanic	0.050	0.218	0.037	0.189	<0.001
Urban Resident	0.897	0.305	0.945	0.228	<0.001
2010	0.051	0.220	0.039	0.194	<0.001
2011	0.044	0.205	0.050	0.218	<0.001
2012	0.069	0.254	0.047	0.212	<0.001
2013	0.058	0.233	0.082	0.275	<0.001
2014	0.062	0.241	0.088	0.283	<0.001
2015	0.103	0.303	0.105	0.307	0.186
2016	0.111	0.314	0.127	0.333	<0.001
2017	0.131	0.338	0.130	0.337	0.712
2018	0.183	0.386	0.148	0.355	<0.001
2019	0.188	0.391	0.183	0.387	0.054

Table A62: Descriptive Statistics Jenks Natural Break Representative Tax Burden
(Household Income $\geq$ 500k)

	States < Jenks Break Percentile Tax Burden (N = 26981)		States $\geq$ Jenks Break Percentile Tax Burden (N = 66509)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.023	0.149	0.014	0.118	<0.001
Post TCJA	0.309	0.462	0.358	0.480	<0.001
State Average					
Temp.	60.481	9.810	53.955	5.719	<0.001
Age	54.477	12.241	52.820	11.874	<0.001
Number of					
Children	0.895	1.126	1.050	1.155	<0.001
Married	0.876	0.329	0.859	0.348	<0.001
Female Head					
(Family)	0.014	0.118	0.017	0.131	<0.001
Male Head					
(Family)	0.014	0.116	0.015	0.123	0.066
Female Head					
(Single)	0.011	0.106	0.019	0.137	<0.001
Male Head					
(Single)	0.034	0.181	0.040	0.195	<0.001
Female Head					
(Group)	0.003	0.057	0.004	0.059	0.435
Male Head					
(Group)	0.006	0.080	0.008	0.086	0.055
Unknown House-	0.041	0.199	0.038	0.192	0.034
hold Type					
Less Than H.S.	0.014	0.119	0.014	0.116	0.366
Diploma					
H.S. Diploma	0.050	0.218	0.042	0.200	<0.001
Some College	0.085	0.279	0.066	0.248	<0.001
Associates	0.032	0.175	0.028	0.165	0.002
Bachelors	0.337	0.473	0.324	0.468	<0.001
Masters	0.209	0.407	0.242	0.428	<0.001
Professional	0.212	0.409	0.216	0.412	0.184
PhD	0.061	0.239	0.068	0.252	<0.001
American Indian	0.002	0.046	0.002	0.042	0.249

Table A62 continued from previous page

	States < Jenks Break Percentile Tax Burden (N = 26981)		States $\geq$ Jenks Break Percentile Tax Burden (N = 66509)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.065	0.246	0.098	0.297	<0.001
Black	0.021	0.144	0.022	0.146	0.55
White	0.894	0.307	0.859	0.348	<0.001
Other Race	0.004	0.067	0.006	0.076	0.007
Multiple Races	0.013	0.113	0.014	0.117	0.248
Hispanic	0.054	0.226	0.036	0.187	<0.001
Urban Resident	0.898	0.302	0.942	0.233	<0.001
2010	0.022	0.147	0.051	0.221	<0.001
2011	0.029	0.167	0.056	0.229	<0.001
2012	0.046	0.210	0.058	0.233	<0.001
2013	0.160	0.367	0.039	0.195	<0.001
2014	0.069	0.254	0.084	0.277	<0.001
2015	0.077	0.266	0.116	0.320	<0.001
2016	0.134	0.341	0.116	0.321	<0.001
2017	0.154	0.361	0.121	0.327	<0.001
2018	0.144	0.351	0.165	0.371	<0.001
2019	0.165	0.371	0.193	0.395	<0.001

Table A63: Descriptive Statistics $\mathbf{P}_{90}$ Representative Tax Burden
(Household Income $\geq$ 750k)

	States < 90th Percentile Tax Burden (N = 13217)		States $\geq$ 90th Percentile Tax Burden (N = 3632)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.016	0.124	0.021	0.142	0.059
Post TCJA	0.431	0.495	0.309	0.462	<0.001
State Average					
Temp.	56.860	8.343	50.804	3.367	<0.001
Age	54.454	12.131	53.849	11.442	0.005
Number of Children	0.952	1.127	1.107	1.193	<0.001

Table A63 continued from previous page

Variables	States < 90th Percentile Tax Burden (N = 13217)		States $\geq$ 90th Percentile Tax Burden (N = 3632)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.889	0.314	0.911	0.285	<0.001
Female Head (Family)	0.013	0.113	0.012	0.111	0.82
Male Head (Family)	0.013	0.113	0.008	0.091	0.01
Female Head (Single)	0.008	0.088	0.007	0.084	0.656
Male Head (Single)	0.024	0.154	0.020	0.139	0.095
Female Head (Group)	0.003	0.056	0.001	0.037	0.028
Male Head (Group)	0.008	0.088	0.006	0.079	0.337
Unknown House- hold Type	0.042	0.201	0.034	0.181	0.015
Less Than H.S. Diploma	0.014	0.118	0.013	0.114	0.665
H.S. Diploma	0.035	0.185	0.034	0.182	0.71
Some College	0.063	0.243	0.044	0.205	<0.001
Associates	0.023	0.149	0.017	0.130	0.025
Bachelors	0.306	0.461	0.303	0.459	0.656
Masters	0.231	0.421	0.267	0.443	<0.001
Professional	0.255	0.436	0.258	0.438	0.686
PhD	0.073	0.260	0.064	0.245	0.055
American Indian	0.001	0.038	0.001	0.023	0.082
Asian	0.102	0.303	0.091	0.287	0.042
Black	0.018	0.134	0.017	0.130	0.656
White	0.856	0.351	0.877	0.328	0.001
Other Race	0.006	0.075	0.003	0.055	0.022
Multiple Races	0.016	0.127	0.011	0.106	0.013
Hispanic	0.040	0.197	0.034	0.182	0.078
Urban Resident	0.937	0.243	0.963	0.189	<0.001
2010	0.025	0.157	0.053	0.224	<0.001
2011	0.030	0.171	0.060	0.238	<0.001

Table A63 continued from previous page

Variables	States < 90th Percentile Tax Burden (N = 13217)		States $\geq$ 90th Percentile Tax Burden (N = 3632)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
2012	0.045	0.208	0.031	0.173	<0.001
2013	0.073	0.260	0.060	0.238	0.005
2014	0.081	0.273	0.051	0.221	<0.001
2015	0.115	0.319	0.069	0.253	<0.001
2016	0.091	0.288	0.162	0.368	<0.001
2017	0.108	0.310	0.205	0.404	<0.001
2018	0.195	0.396	0.134	0.341	<0.001
2019	0.236	0.425	0.175	0.380	<0.001

Table A64: Descriptive Statistics **P₈₅** Representative Tax Burden
(Household Income $\geq$ 750k)

Variables	States < 85th Percentile Tax Burden (N = 11562)		States $\geq$ 85th Percentile Tax Burden (N = 5287)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
New to State	0.017	0.128	0.017	0.129	0.877
Post TCJA	0.396	0.489	0.425	0.494	<0.001
State Average					
Temp.	58.221	7.934	49.724	3.787	<0.001
Age	54.704	12.060	53.491	11.785	<0.001
Number of					
Children	0.937	1.118	1.090	1.188	<0.001
Married	0.890	0.313	0.901	0.298	0.027
Female Head					
(Family)	0.013	0.113	0.012	0.111	0.828
Male Head					
(Family)	0.012	0.111	0.011	0.103	0.365
Female Head					
(Single)	0.008	0.087	0.008	0.089	0.82
Male Head					
(Single)	0.025	0.155	0.021	0.142	0.104

Table A64 continued from previous page

Variables	States < 85th Percentile Tax Burden (N = 11562)		States $\geq$ 85th Percentile Tax Burden (N = 5287)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.003	0.057	0.002	0.039	0.019
Male Head (Group)	0.008	0.088	0.007	0.081	0.367
Unknown House- hold Type	0.041	0.199	0.039	0.193	0.443
Less Than H.S. Diploma	0.015	0.120	0.012	0.111	0.259
H.S. Diploma	0.037	0.189	0.031	0.172	0.027
Some College	0.065	0.246	0.046	0.209	<0.001
Associates	0.024	0.152	0.016	0.127	0.001
Bachelors	0.307	0.461	0.303	0.460	0.596
Masters	0.228	0.419	0.263	0.440	<0.001
Professional	0.252	0.434	0.264	0.441	0.098
PhD	0.073	0.261	0.065	0.247	0.059
American Indian	0.002	0.041	0.000	0.019	0.006
Asian	0.102	0.303	0.094	0.292	0.126
Black	0.017	0.131	0.019	0.137	0.443
White	0.857	0.350	0.870	0.336	0.019
Other Race	0.005	0.074	0.004	0.064	0.25
Multiple Races	0.017	0.129	0.012	0.109	0.01
Hispanic	0.041	0.198	0.034	0.182	0.035
Urban Resident	0.934	0.249	0.961	0.193	<0.001
2010	0.020	0.141	0.055	0.229	<0.001
2011	0.029	0.169	0.052	0.222	<0.001
2012	0.052	0.222	0.022	0.145	<0.001
2013	0.079	0.269	0.051	0.220	<0.001
2014	0.070	0.255	0.085	0.279	0.001
2015	0.130	0.336	0.051	0.220	<0.001
2016	0.103	0.304	0.113	0.317	0.048
2017	0.121	0.326	0.146	0.353	<0.001
2018	0.181	0.385	0.184	0.388	0.561
2019	0.215	0.411	0.240	0.427	<0.001

Table A65: Descriptive Statistics $\mathbf{P}_{80}$ Representative Tax Burden
(Household Income $\geq 750k$)

Variables	States < 80th Percentile Tax Burden (N = 10098)		States $\geq$ 80th Percentile Tax Burden (N = 6751)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
New to State	0.018	0.132	0.015	0.123	0.244
Post TCJA	0.384	0.486	0.436	0.496	<0.001
State Average					
Temp.	58.644	8.084	50.933	4.946	<0.001
Age	54.951	11.976	53.384	11.945	<0.001
Number of					
Children	0.930	1.120	1.068	1.171	<0.001
Married	0.892	0.310	0.895	0.306	0.539
Female Head					
(Family)	0.013	0.112	0.013	0.112	0.984
Male Head					
(Family)	0.012	0.109	0.012	0.108	0.869
Female Head					
(Single)	0.007	0.085	0.008	0.092	0.385
Male Head					
(Single)	0.026	0.158	0.020	0.139	0.012
Female Head					
(Group)	0.003	0.056	0.002	0.045	0.164
Male Head					
(Group)	0.008	0.088	0.007	0.083	0.52
Unknown House-	0.039	0.193	0.043	0.202	0.213
hold Type					
Less Than H.S.	0.015	0.122	0.012	0.110	0.096
Diploma					
H.S. Diploma	0.038	0.191	0.031	0.173	0.011
Some College	0.066	0.248	0.048	0.215	<0.001
Associates	0.025	0.155	0.017	0.128	<0.001
Bachelors	0.308	0.462	0.302	0.459	0.471
Masters	0.226	0.418	0.258	0.438	<0.001
Professional	0.252	0.434	0.260	0.439	0.282
PhD	0.070	0.256	0.072	0.258	0.779
American Indian	0.001	0.039	0.001	0.030	0.258

Table A65 continued from previous page

	States < 80th Percentile Tax Burden (N = 10098)		States $\geq$ 80th Percentile Tax Burden (N = 6751)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
Asian	0.095	0.293	0.106	0.308	0.022
Black	0.018	0.133	0.018	0.132	0.812
White	0.863	0.343	0.857	0.350	0.254
Other Race	0.005	0.072	0.005	0.070	0.814
Multiple Races	0.017	0.128	0.013	0.115	0.08
Hispanic	0.042	0.200	0.035	0.183	0.013
Urban Resident	0.927	0.260	0.965	0.184	<0.001
2010	0.021	0.143	0.047	0.211	<0.001
2011	0.022	0.145	0.059	0.236	<0.001
2012	0.059	0.236	0.017	0.131	<0.001
2013	0.073	0.260	0.065	0.247	0.058
2014	0.078	0.268	0.070	0.256	0.068
2015	0.112	0.316	0.095	0.293	<0.001
2016	0.113	0.317	0.096	0.294	<0.001
2017	0.138	0.345	0.114	0.318	<0.001
2018	0.143	0.350	0.239	0.427	<0.001
2019	0.241	0.427	0.197	0.398	<0.001

Table A66: Descriptive Statistics **P₇₅** Representative Tax Burden
(Household Income $\geq$ 750k)

	States < 75th Percentile Tax Burden (N = 7940)		States $\geq$ 75th Percentile Tax Burden (N = 8909)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.020	0.141	0.014	0.116	0.001
Post TCJA	0.375	0.484	0.431	0.495	<0.001
State Average					
Temp.	59.268	8.512	52.245	5.639	<0.001
Age	55.151	11.893	53.586	12.024	<0.001
Number of Children	0.919	1.134	1.044	1.147	<0.001

Table A66 continued from previous page

Variables	States < 75th Percentile Tax Burden (N = 7940)		States $\geq$ 75th Percentile Tax Burden (N = 8909)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Married	0.896	0.305	0.891	0.311	0.305
Female Head (Family)	0.013	0.113	0.013	0.111	0.817
Male Head (Family)	0.011	0.106	0.012	0.110	0.643
Female Head (Single)	0.007	0.082	0.009	0.092	0.197
Male Head (Single)	0.026	0.158	0.021	0.144	0.07
Female Head (Group)	0.003	0.058	0.002	0.046	0.12
Male Head (Group)	0.007	0.084	0.008	0.088	0.67
Unknown House- hold Type	0.036	0.187	0.044	0.205	0.011
Less Than H.S. Diploma	0.016	0.125	0.012	0.110	0.046
H.S. Diploma	0.041	0.198	0.030	0.171	<0.001
Some College	0.069	0.254	0.050	0.217	<0.001
Associates	0.025	0.155	0.019	0.135	0.007
Bachelors	0.308	0.462	0.303	0.460	0.512
Masters	0.218	0.413	0.258	0.437	<0.001
Professional	0.256	0.436	0.255	0.436	0.937
PhD	0.068	0.252	0.073	0.261	0.172
American Indian	0.001	0.035	0.001	0.035	0.964
Asian	0.080	0.272	0.117	0.321	<0.001
Black	0.021	0.144	0.015	0.122	0.004
White	0.877	0.328	0.846	0.361	<0.001
Other Race	0.005	0.067	0.006	0.074	0.374
Multiple Races	0.015	0.124	0.015	0.122	0.859
Hispanic	0.042	0.201	0.036	0.186	0.04
Urban Resident	0.915	0.279	0.967	0.179	<0.001
2010	0.026	0.159	0.036	0.186	<0.001
2011	0.026	0.159	0.046	0.209	<0.001

Table A66 continued from previous page

	States < 75th Percentile Tax Burden (N = 7940)		States $\geq$ 75th Percentile Tax Burden (N = 8909)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
2012	0.056	0.230	0.030	0.171	<0.001
2013	0.062	0.242	0.077	0.266	<0.001
2014	0.063	0.242	0.086	0.280	<0.001
2015	0.129	0.335	0.084	0.278	<0.001
2016	0.144	0.351	0.073	0.261	<0.001
2017	0.120	0.325	0.137	0.344	0.001
2018	0.172	0.377	0.191	0.393	0.002
2019	0.203	0.402	0.241	0.428	<0.001

Table A67: Descriptive Statistics $\mathbf{P}_{50}$ Representative Tax Burden
(Household Income $\geq$ 750k)

	States < 50th Percentile Tax Burden (N = 5029)		States $\geq$ 50th Percentile Tax Burden (N = 11820)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.025	0.157	0.013	0.114	<0.001
Post TCJA	0.401	0.490	0.407	0.491	0.473
State Average					
Temp.	61.608	8.933	52.979	5.830	<0.001
Age	55.924	12.002	53.642	11.917	<0.001
Number of					
Children	0.858	1.126	1.039	1.146	<0.001
Married	0.891	0.311	0.895	0.307	0.545
Female Head					
(Family)	0.015	0.120	0.012	0.109	0.202
Male Head					
(Family)	0.013	0.112	0.012	0.107	0.512
Female Head					
(Single)	0.007	0.082	0.008	0.090	0.338
Male Head					
(Single)	0.027	0.161	0.022	0.146	0.073

Table A67 continued from previous page

Variables	States < 50th Percentile Tax Burden (N = 5029)		States $\geq$ 50th Percentile Tax Burden (N = 11820)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Female Head (Group)	0.003	0.055	0.003	0.051	0.69
Male Head (Group)	0.007	0.082	0.008	0.088	0.468
Unknown House- hold Type	0.038	0.192	0.041	0.199	0.316
Less Than H.S. Diploma	0.018	0.132	0.012	0.110	0.012
H.S. Diploma	0.042	0.201	0.032	0.177	0.003
Some College	0.076	0.264	0.052	0.221	<0.001
Associates	0.027	0.163	0.019	0.136	0.001
Bachelors	0.316	0.465	0.301	0.459	0.058
Masters	0.200	0.400	0.255	0.436	<0.001
Professional	0.259	0.438	0.254	0.435	0.546
PhD	0.063	0.242	0.074	0.262	0.005
American Indian	0.001	0.032	0.001	0.037	0.52
Asian	0.070	0.254	0.112	0.316	<0.001
Black	0.021	0.144	0.016	0.127	0.042
White	0.888	0.316	0.849	0.358	<0.001
Other Race	0.005	0.072	0.005	0.070	0.882
Multiple Races	0.015	0.122	0.015	0.123	0.89
Hispanic	0.051	0.219	0.034	0.181	<0.001
Urban Resident	0.908	0.290	0.957	0.202	<0.001
2010	0.037	0.190	0.029	0.167	0.004
2011	0.033	0.178	0.038	0.192	0.082
2012	0.056	0.230	0.036	0.187	<0.001
2013	0.063	0.242	0.073	0.260	0.012
2014	0.059	0.236	0.082	0.274	<0.001
2015	0.115	0.319	0.101	0.301	0.007
2016	0.108	0.310	0.106	0.308	0.751
2017	0.128	0.335	0.129	0.335	0.956
2018	0.188	0.390	0.179	0.384	0.217
2019	0.213	0.410	0.227	0.419	0.044

Table A68: Descriptive Statistics Jenks Natural Break Representative Tax Burden (Household Income $\geq$ 750k)

	States < Jenks Break Percentile Tax Burden (N = 4542)		States $\geq$ Jenks Break Percentile Tax Burden (N = 12307)		T-Test for Difference in Means
Variables	Mean	SD	Mean	SD	P-Value
New to State	0.024	0.154	0.014	0.117	<0.001
Post TCJA	0.335	0.472	0.431	0.495	<0.001
State Average					
Temp.	61.420	9.793	53.390	5.816	<0.001
Age	55.864	11.973	53.755	11.943	<0.001
Number of					
Children	0.852	1.122	1.034	1.147	<0.001
Married	0.889	0.315	0.896	0.306	0.203
Female Head					
(Family)	0.013	0.113	0.013	0.112	0.873
Male Head					
(Family)	0.014	0.117	0.011	0.105	0.166
Female Head					
(Single)	0.007	0.084	0.008	0.089	0.535
Male Head					
(Single)	0.028	0.165	0.022	0.145	0.022
Female Head					
(Group)	0.003	0.057	0.003	0.050	0.416
Male Head					
(Group)	0.005	0.073	0.008	0.091	0.026
Unknown House-	0.041	0.198	0.040	0.197	0.85
hold Type					
Less Than H.S.	0.016	0.127	0.013	0.114	0.134
Diploma					
H.S. Diploma	0.044	0.206	0.032	0.175	<0.001
Some College	0.076	0.264	0.053	0.223	<0.001
Associates	0.027	0.162	0.019	0.138	0.005
Bachelors	0.322	0.467	0.300	0.458	0.006
Masters	0.196	0.397	0.255	0.436	<0.001
Professional	0.255	0.436	0.255	0.436	0.969
PhD	0.064	0.245	0.073	0.261	0.026
American Indian	0.001	0.030	0.001	0.037	0.365

Table A68 continued from previous page

Variables	States < Jenks Break Percentile Tax Burden (N = 4542)		States ≥ Jenks Break Percentile Tax Burden (N = 12307)		T-Test for Difference in Means
	Mean	SD	Mean	SD	P-Value
Asian	0.073	0.260	0.109	0.312	<0.001
Black	0.018	0.133	0.018	0.133	0.939
White	0.889	0.314	0.851	0.357	<0.001
Other Race	0.005	0.068	0.005	0.072	0.63
Multiple Races	0.015	0.121	0.016	0.124	0.715
Hispanic	0.052	0.223	0.034	0.181	<0.001
Urban Resident	0.913	0.282	0.953	0.211	<0.001
2010	0.013	0.112	0.038	0.191	<0.001
2011	0.022	0.146	0.042	0.201	<0.001
2012	0.039	0.194	0.044	0.204	0.179
2013	0.162	0.369	0.036	0.186	<0.001
2014	0.065	0.247	0.078	0.269	0.003
2015	0.089	0.285	0.111	0.314	<0.001
2016	0.126	0.332	0.099	0.299	<0.001
2017	0.149	0.356	0.121	0.326	<0.001
2018	0.148	0.355	0.195	0.396	<0.001
2019	0.187	0.390	0.236	0.425	<0.001

Appendix B

Google Search Trends

Figure B1: Yearly Google Search Interest (2010-2019)
 P_{85} State Income Tax Rate

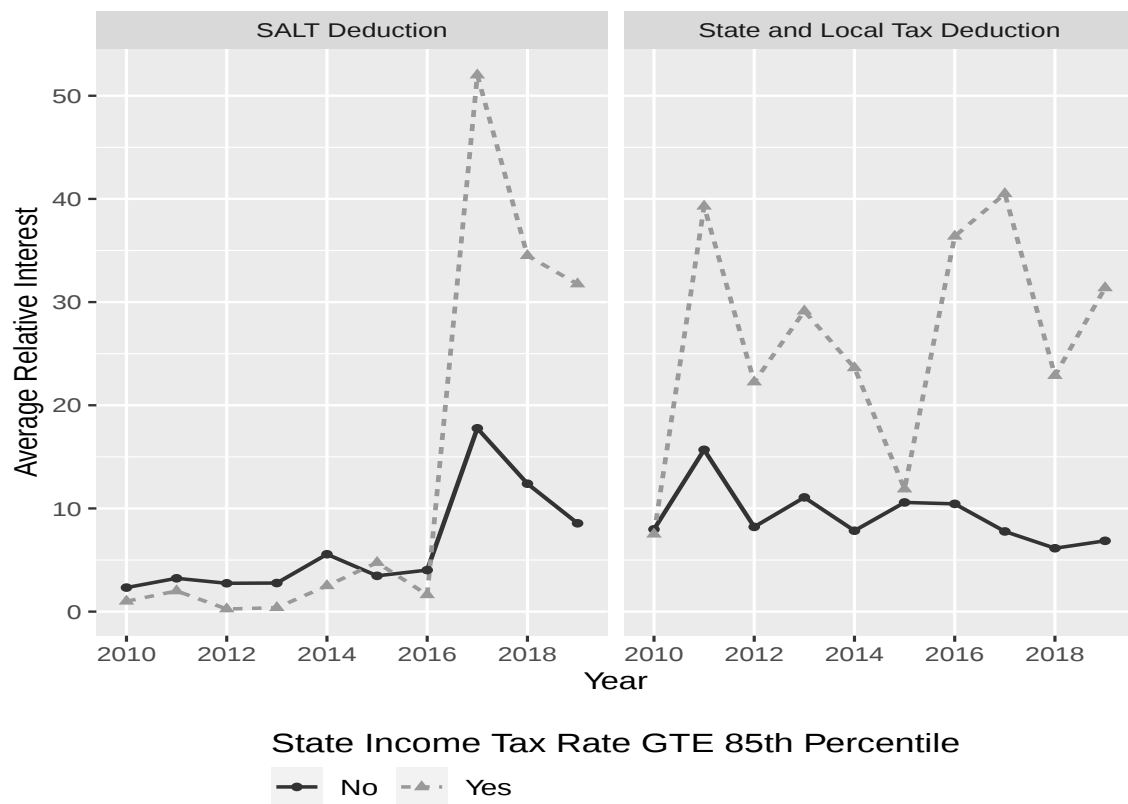


Figure B2: Yearly Google Search Interest (2010-2019)
 P_{80} State Income Tax Rate

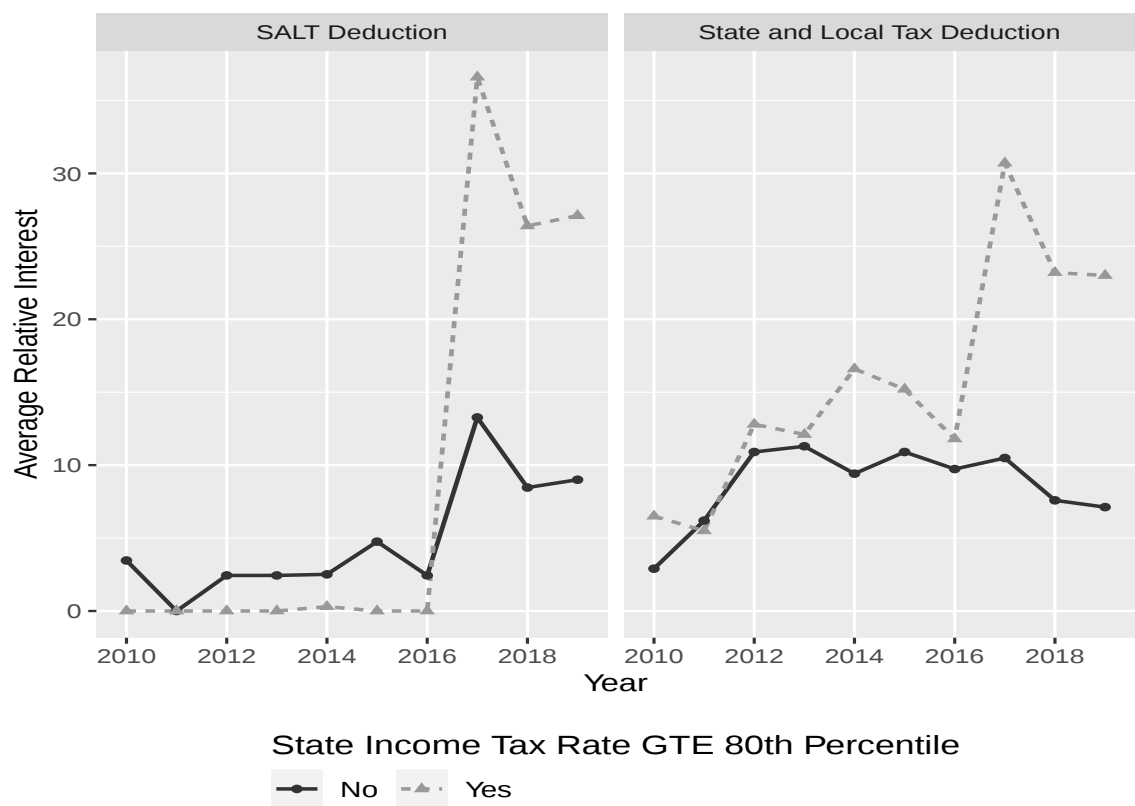


Figure B3: Yearly Google Search Interest (2010-2019)
P₇₅ State Income Tax Rate

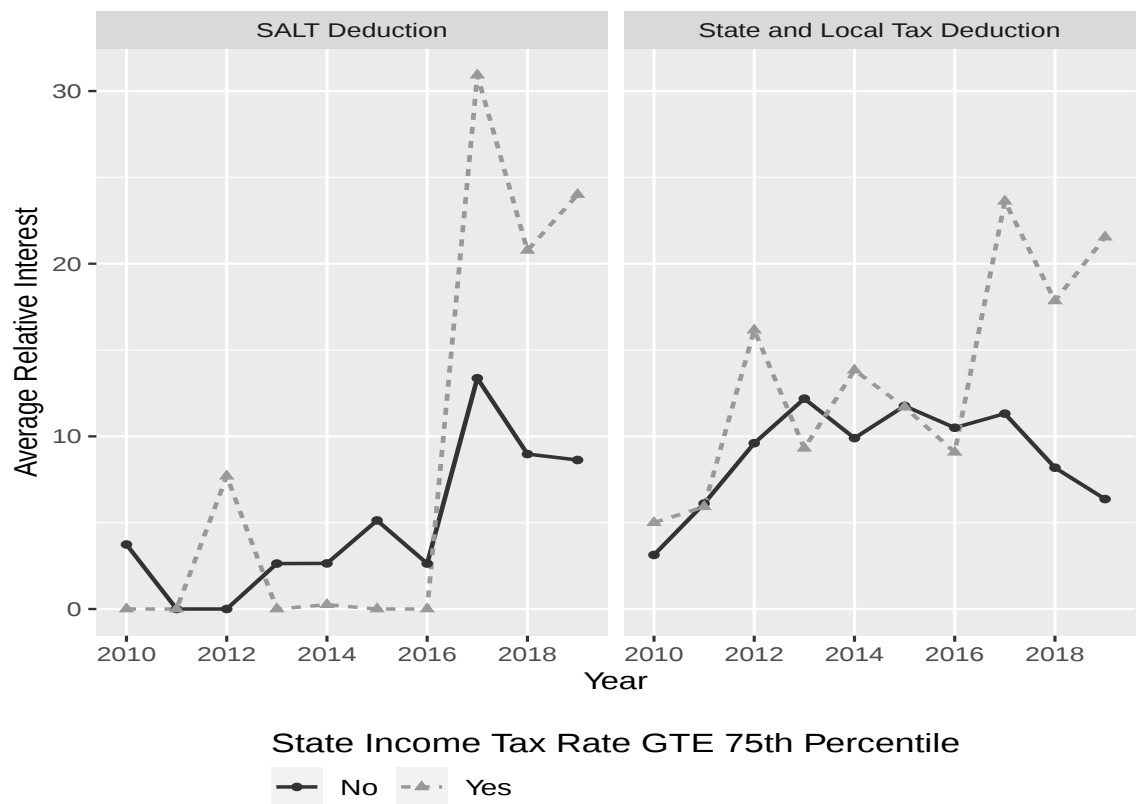


Figure B4: Yearly Google Search Interest (2010-2019)
 P_{50} State Income Tax Rate

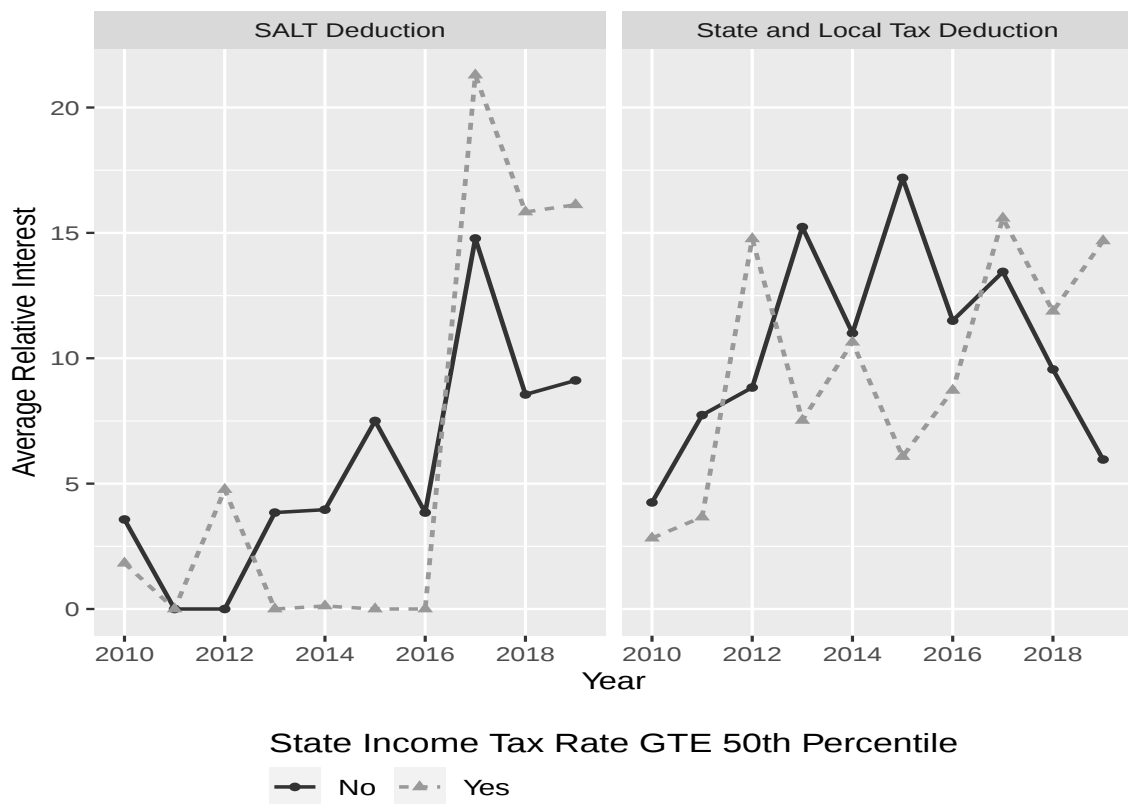


Figure B5: Yearly Google Search Interest (2010-2019) Jenks
Break State Income Tax Rate

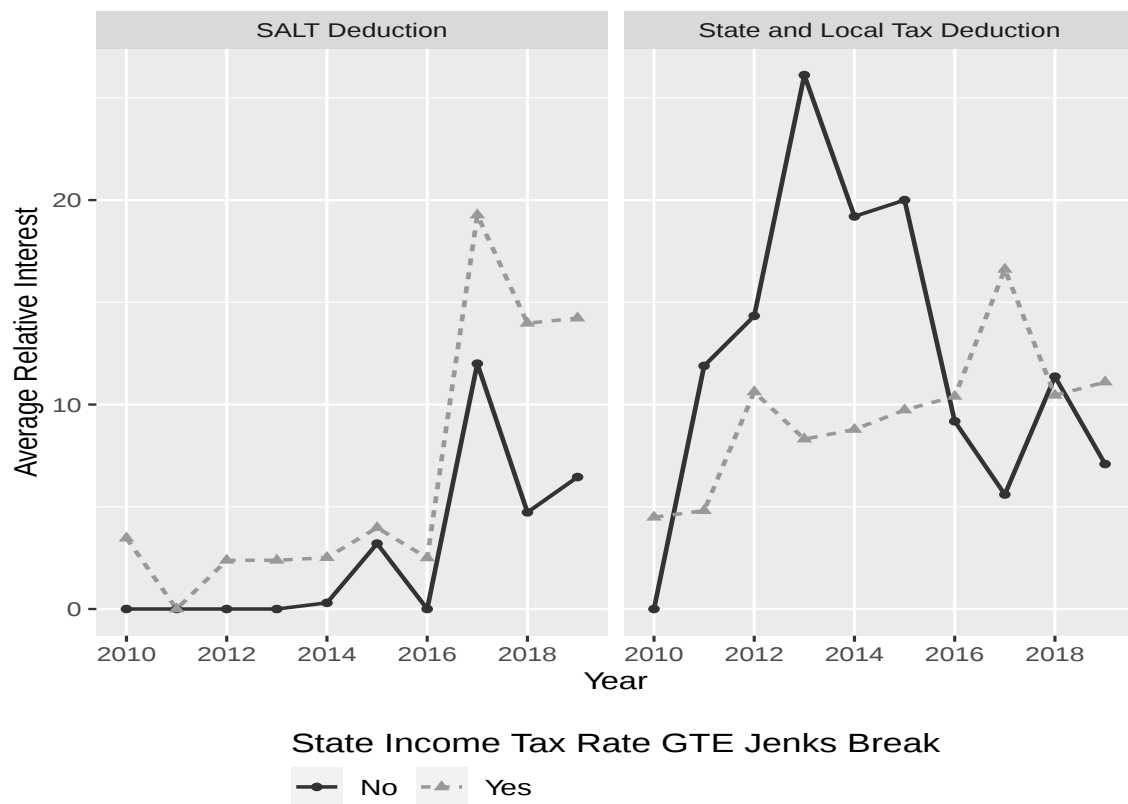


Figure B6: Yearly Google Search Interest (2010-2019)
No State Income Tax Rate

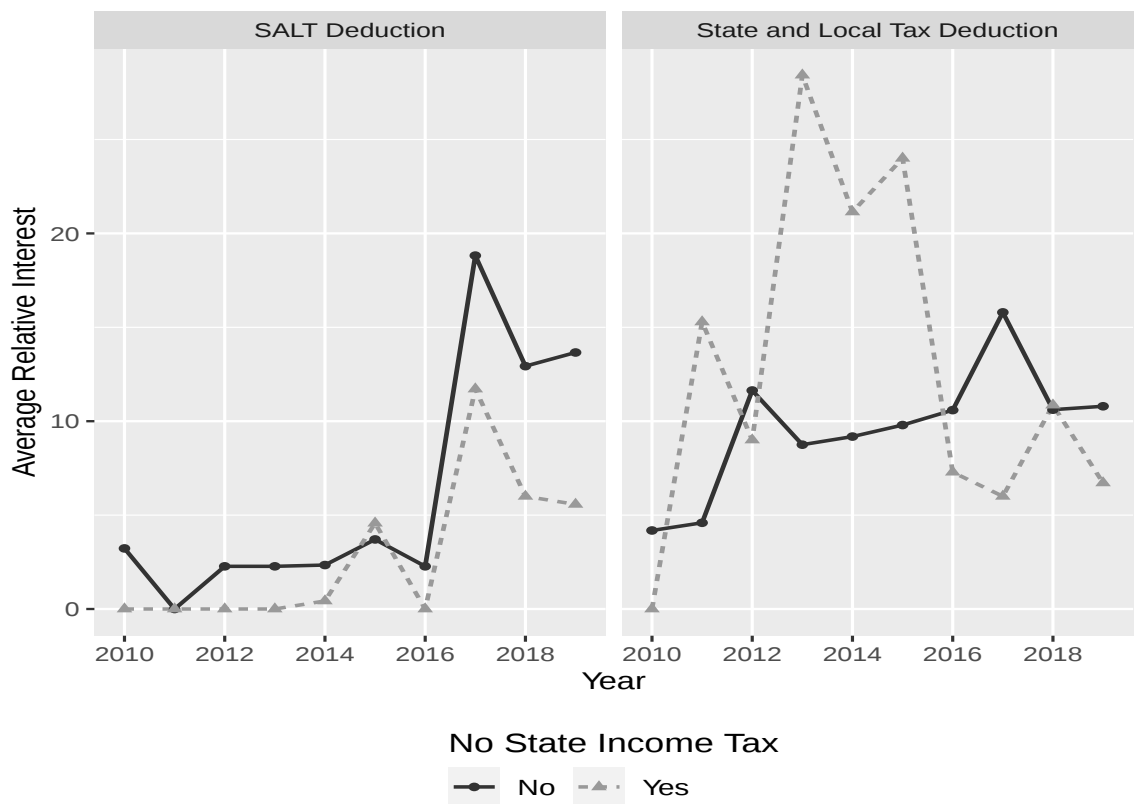


Figure B7: Yearly Google Search Interest (2010-2019)
 P_{90} Representative Tax Burden

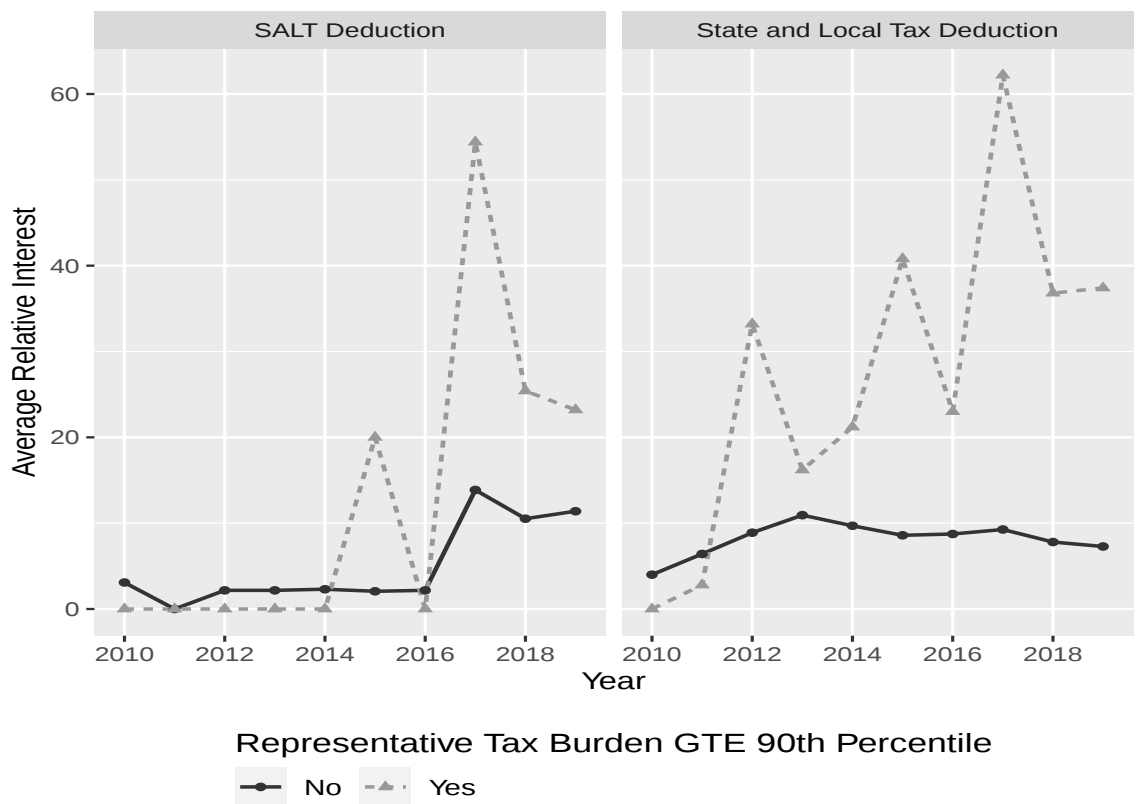


Figure B8: Yearly Google Search Interest (2010-2019)
 P_{85} Representative Tax Burden

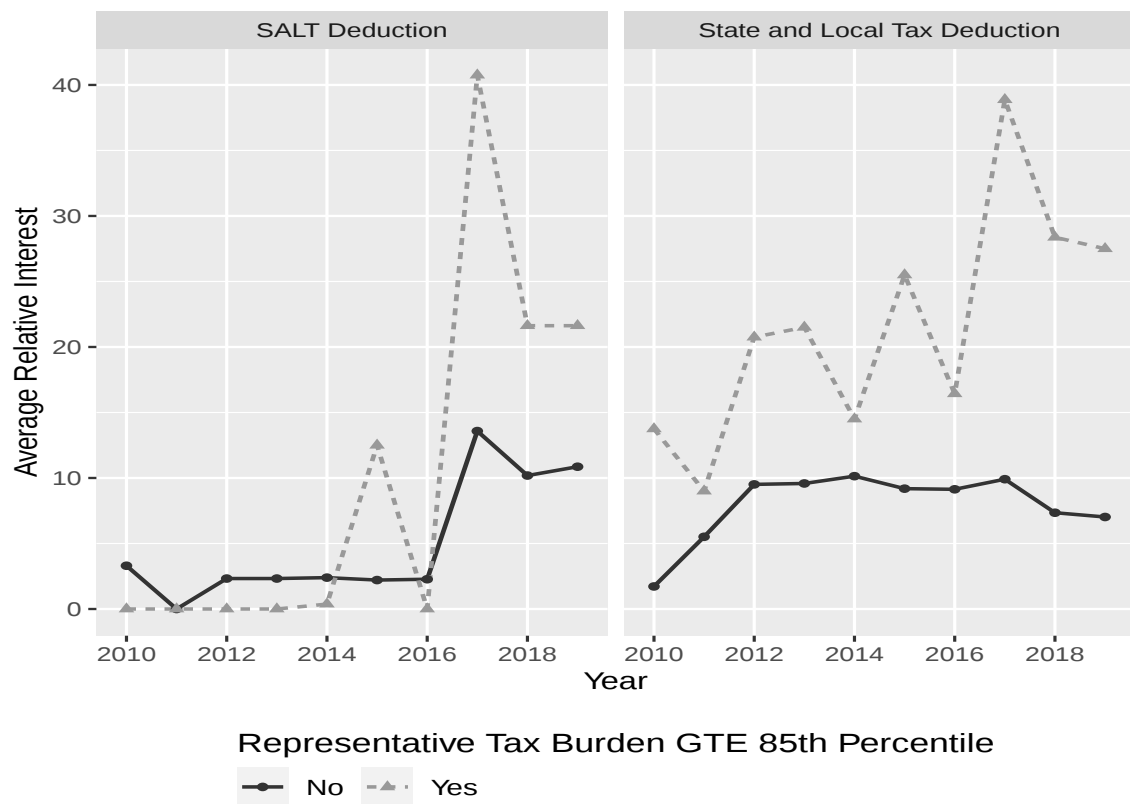


Figure B9: Yearly Google Search Interest (2010-2019)
 P_{80} Representative Tax Burden

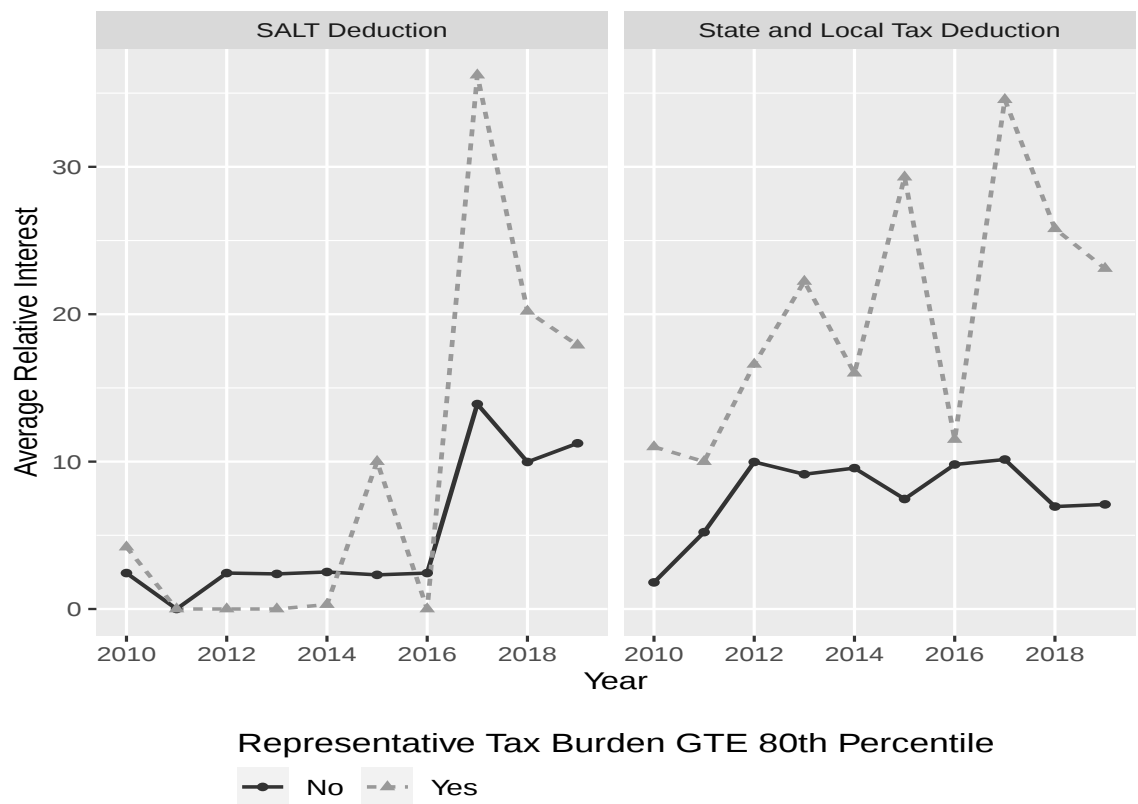


Figure B10: Yearly Google Search Interest (2010-2019)
 P_{75} Representative Tax Burden

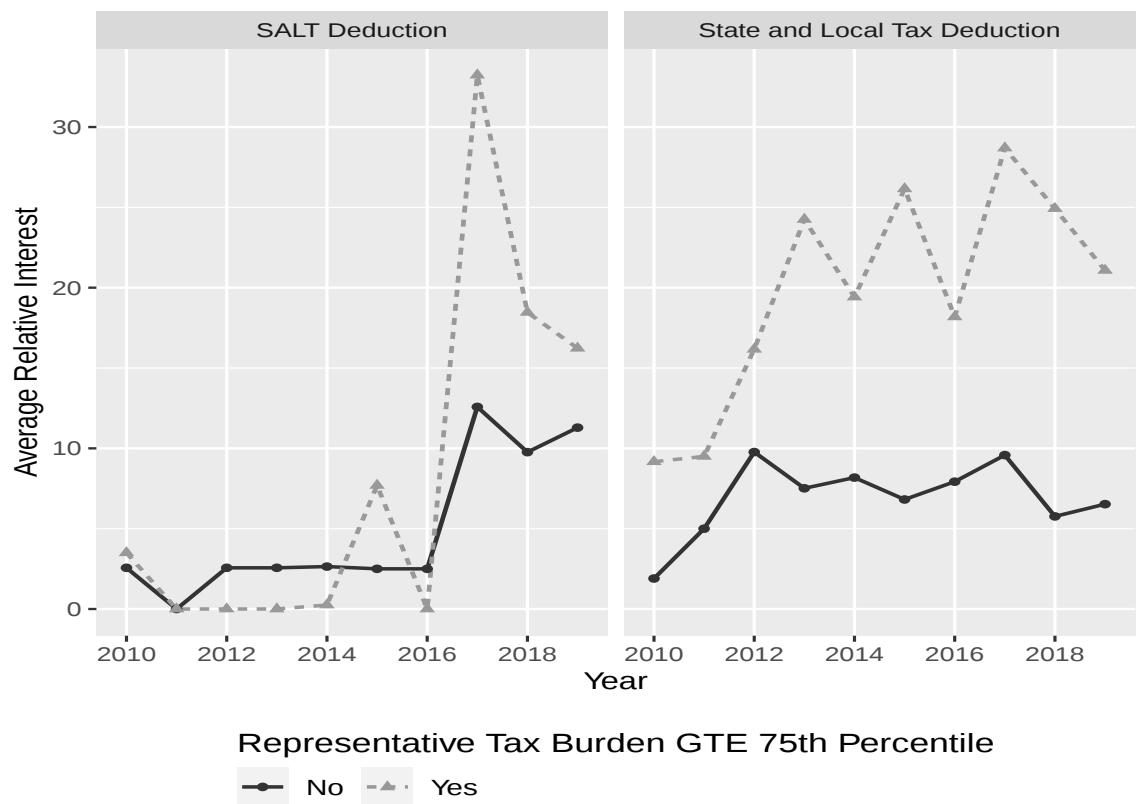


Figure B11: Yearly Google Search Interest (2010-2019)
 P_{50} Representative Tax Burden

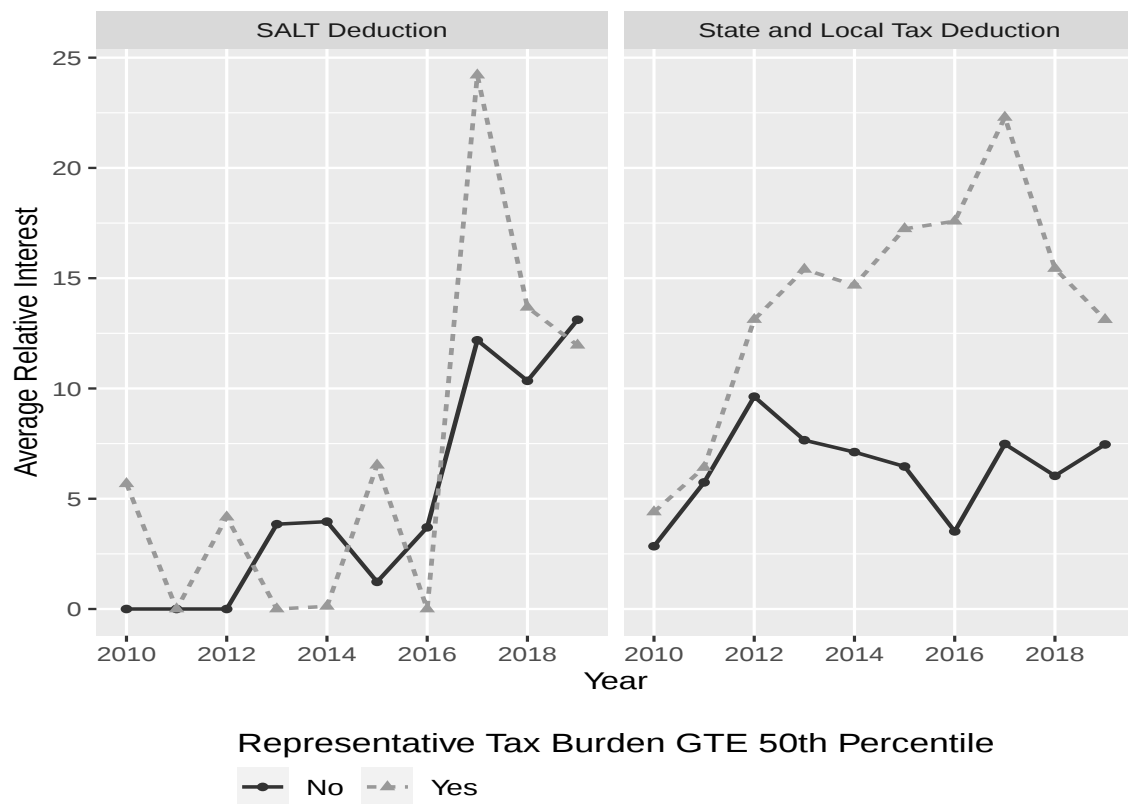
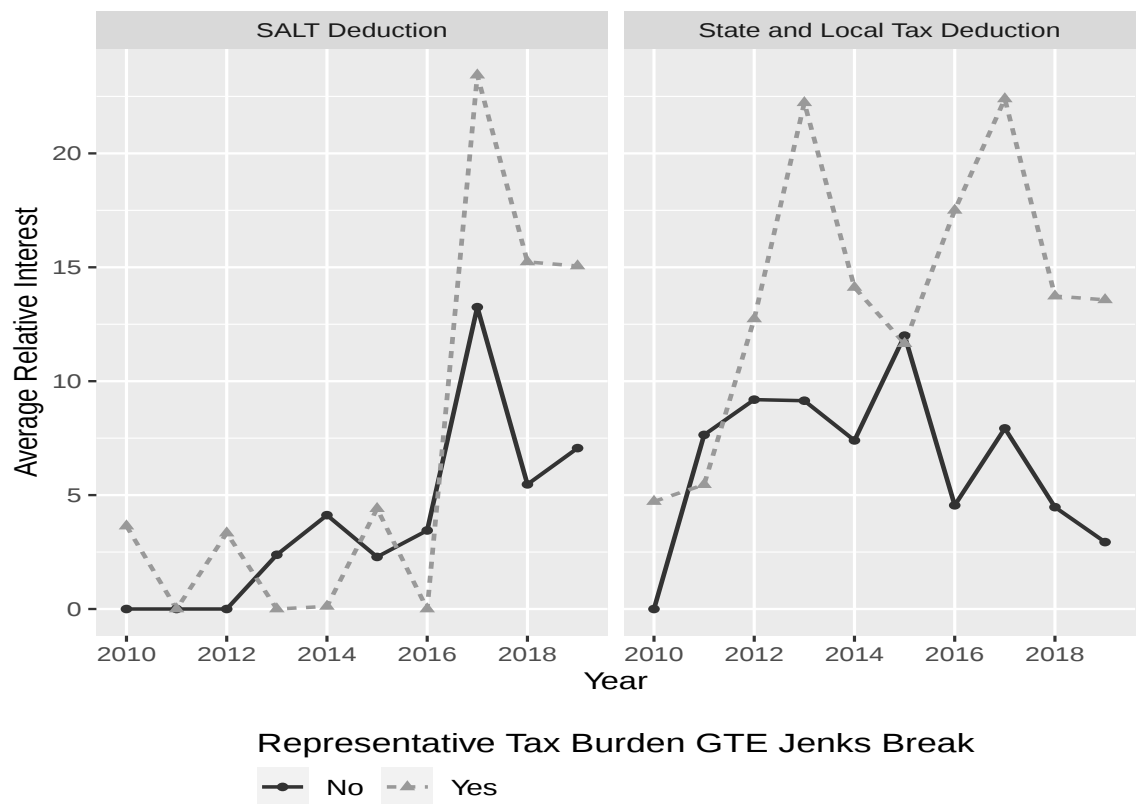


Figure B12: Yearly Google Search Interest (2010-2019) Jenks
Break Representative Tax Burden



Appendix C

Parallel Trends

Figure C1: Annual Percent of Households (Household Income $\geq 300k$)
Living in a New State By State Income Tax Group

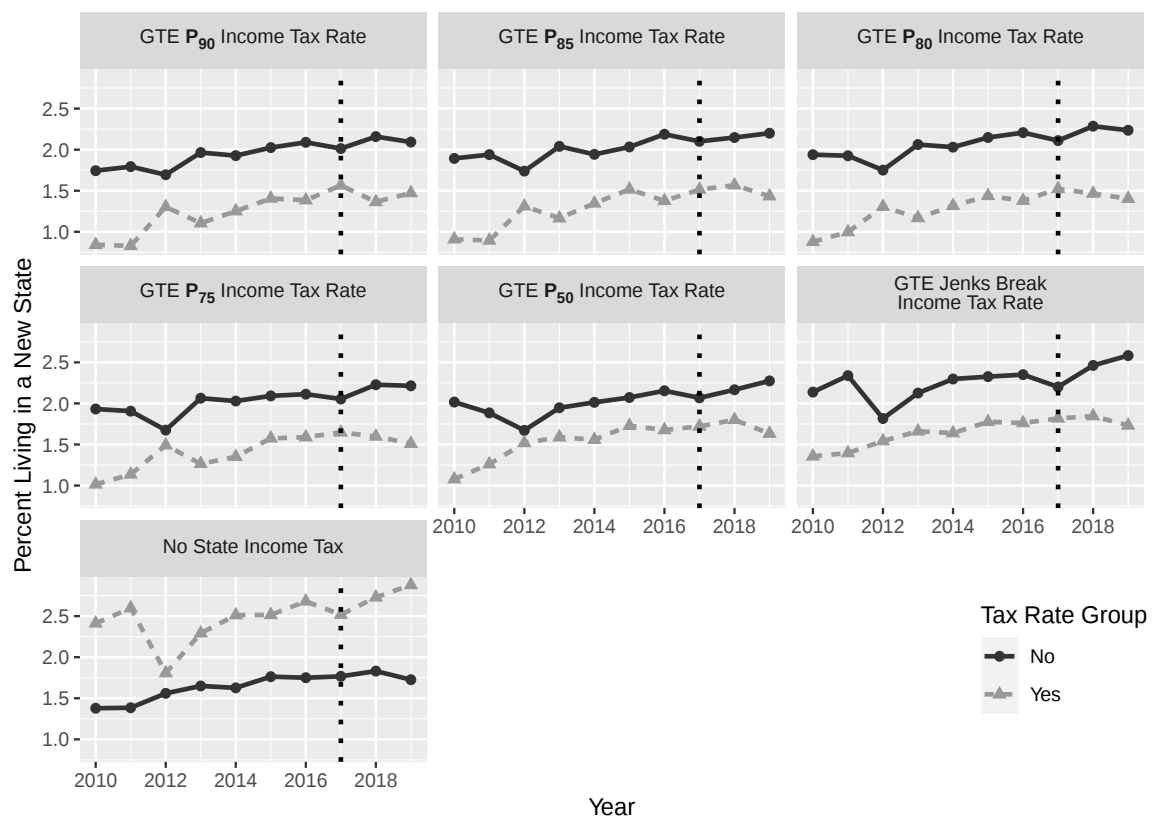


Figure C2: Annual Percent of Households (Household Income $\geq 400k$)
Living in a New State By State Income Tax Group

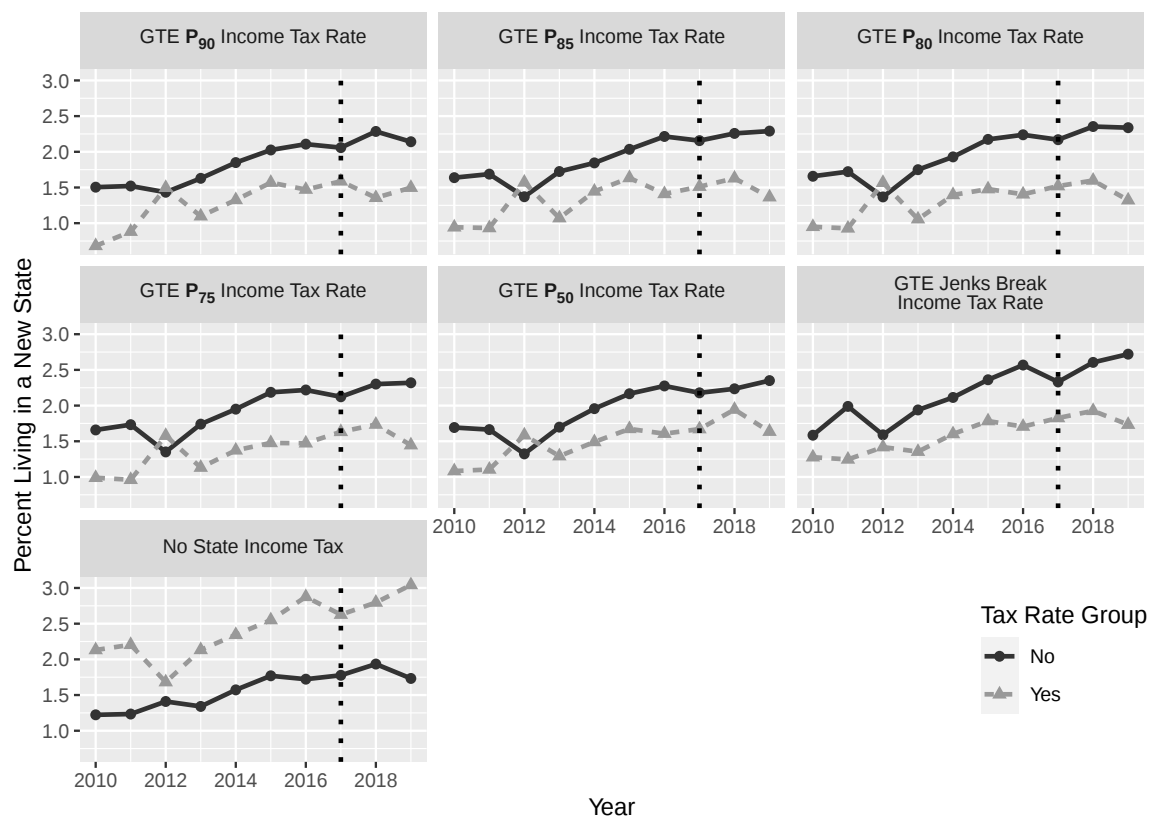


Figure C3: Annual Percent of Households (Household Income $\geq 500k$)
Living in a New State By State Income Tax Group

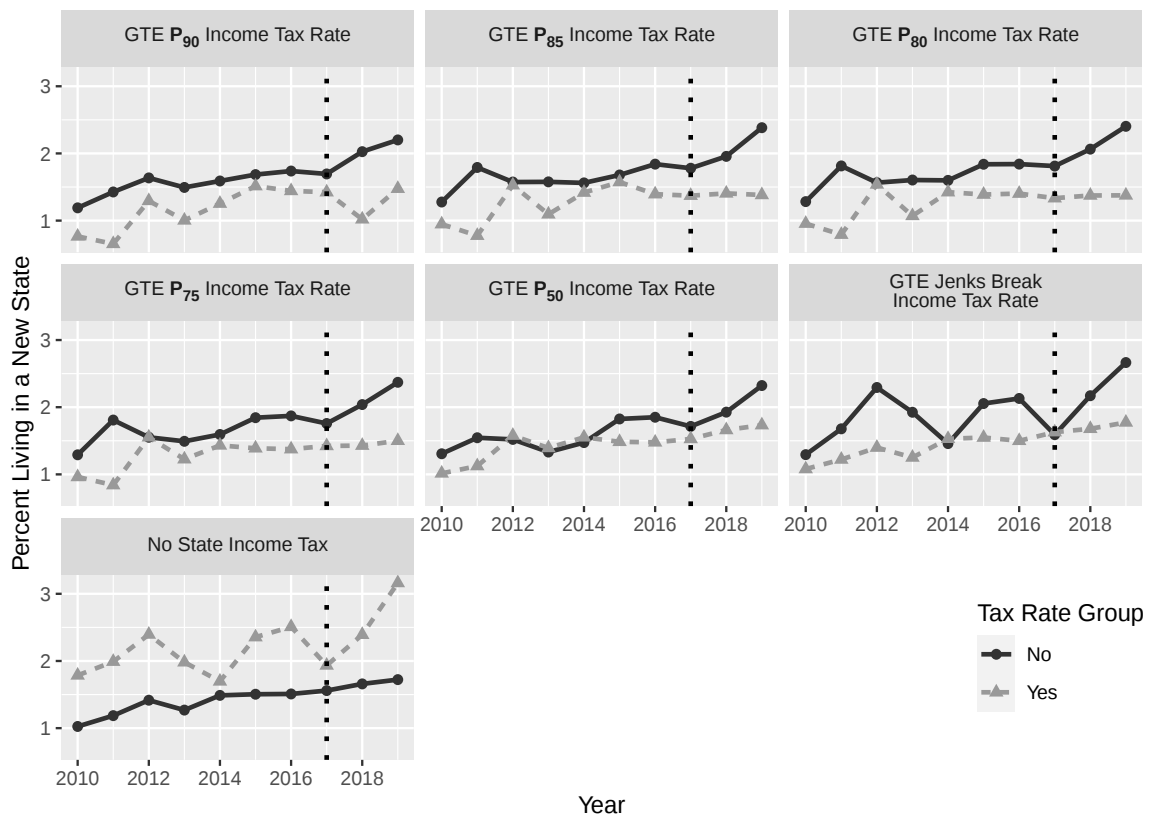


Figure C4: Annual Percent of Households (Household Income $\geq 750k$)
Living in a New State By State Income Tax Group

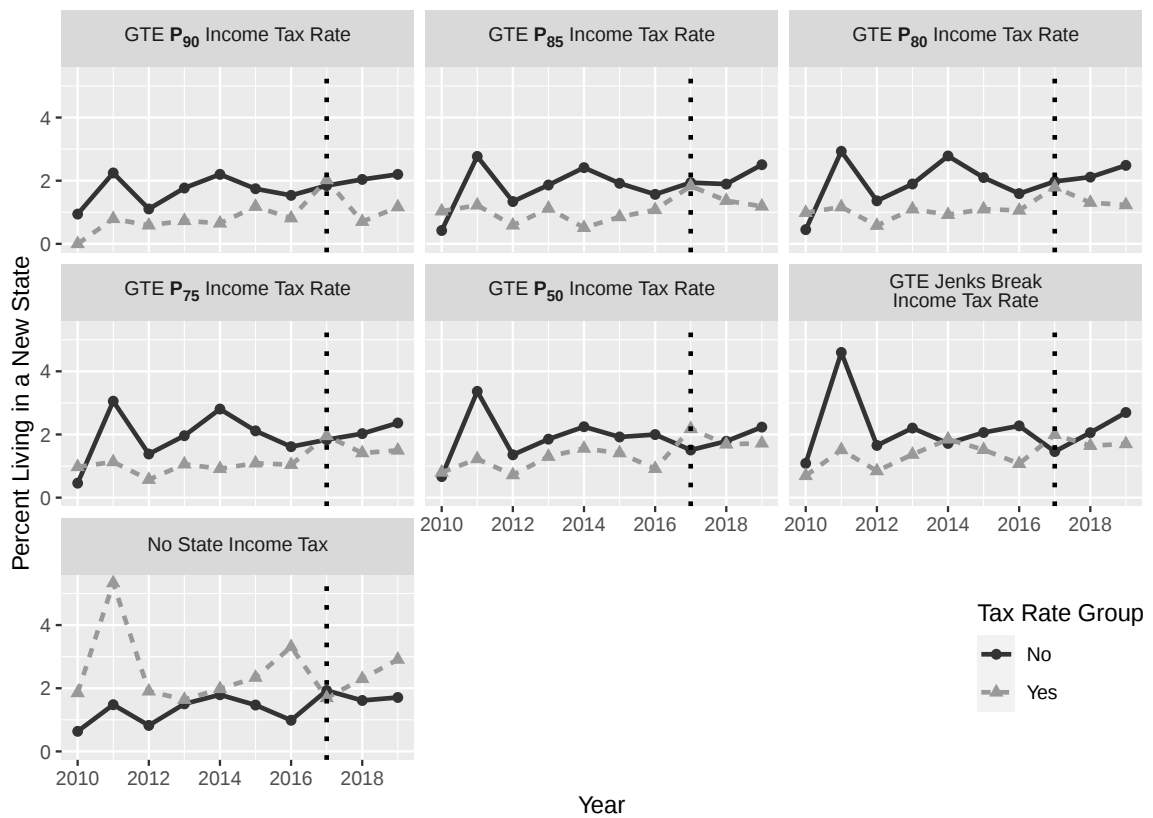


Figure C5: Annual Percent of Households (Household Income $\geq 3000k$)
Living in a New State By Representative Tax Burden Group

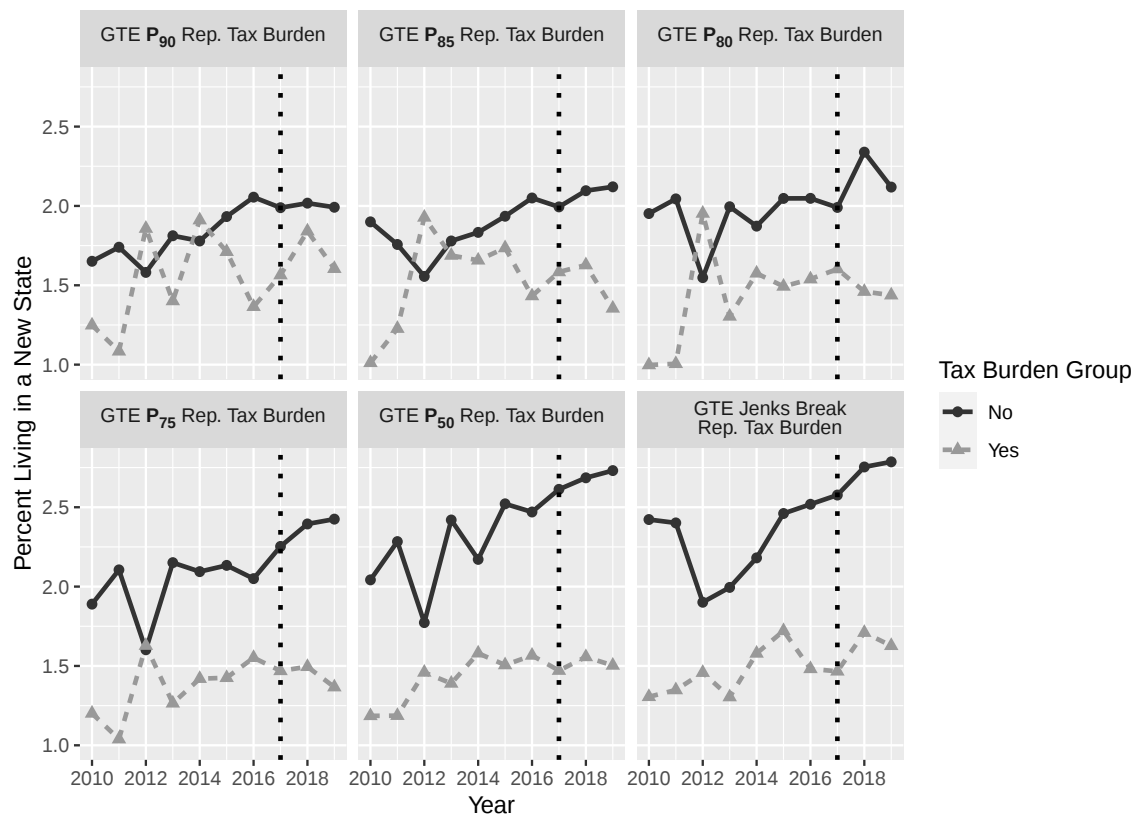


Figure C6: Annual Percent of Households (Household Income $\geq 400k$)
Living in a New State By Representative Tax Burden Group

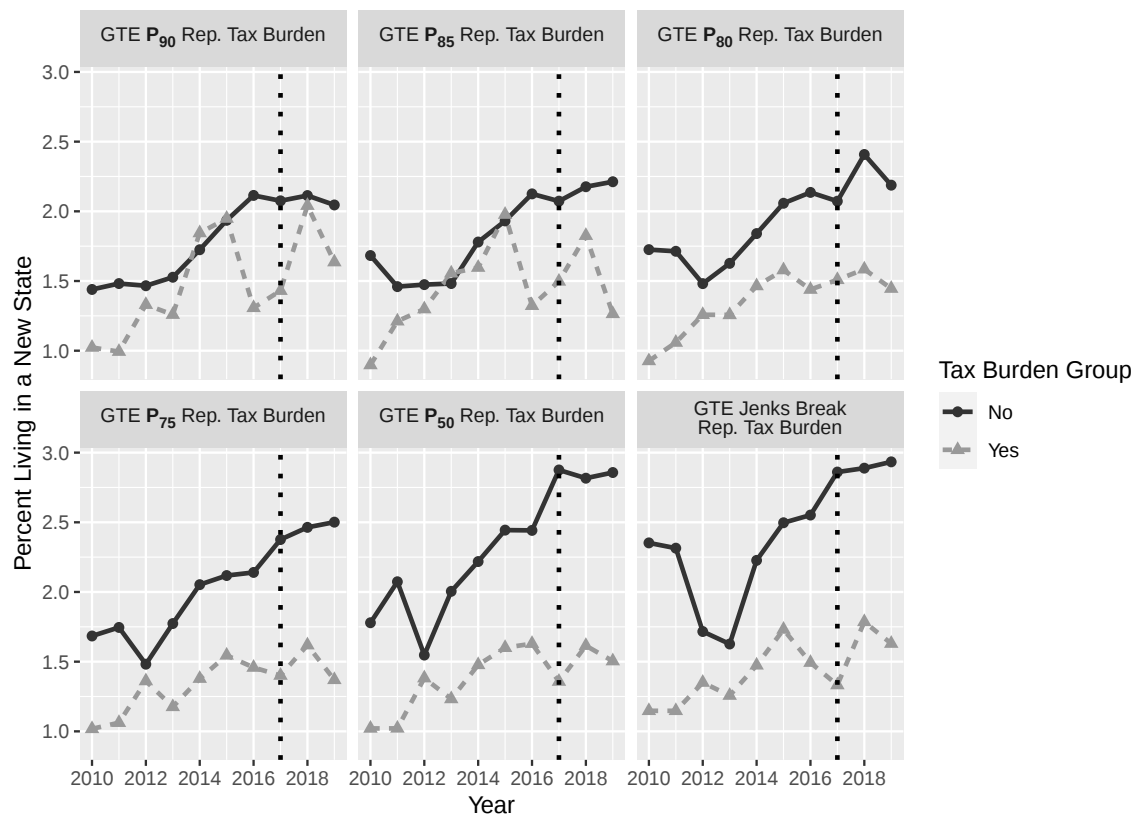


Figure C7: Annual Percent of Households (Household Income $\geq 500k$)
Living in a New State By Representative Tax Burden Group

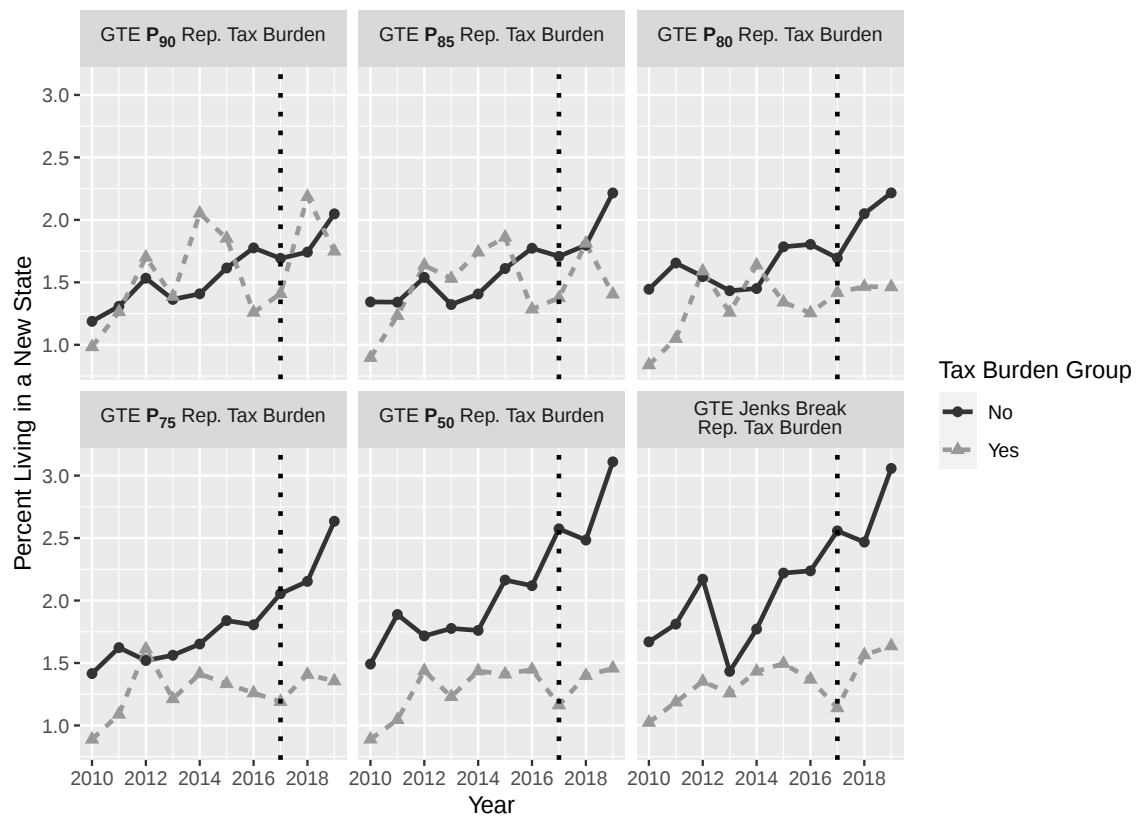
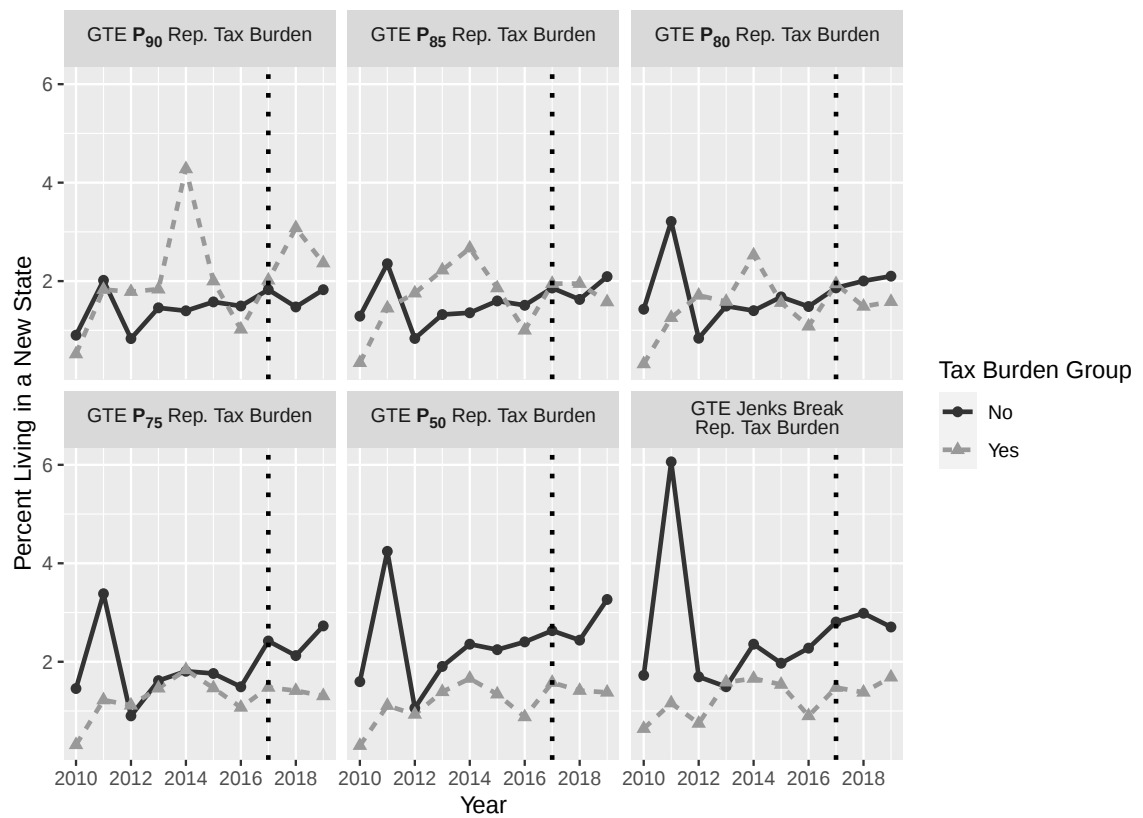


Figure C8: Annual Percent of Households (Household Income $\geq 750k$)
Living in a New State By Representative Tax Burden Group



Appendix D

Regression Results

D.1 Treatment Post

Table D.1.1: Regressions Results for the impact of a State's Top Income Tax Rate (Post TCJA) on the Probability of a Household Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Tax Rate*Post TCJA	-0.012 (0.009)	-0.015 (0.012)	-0.021* (0.010)	-0.029* (0.011)	-0.032** (0.010)	-0.033** (0.011)
Tax Rate	-0.091* (0.039)	-0.080* (0.039)	-0.083* (0.040)	-0.085* (0.040)	-0.069 (0.035)	-0.073 (0.038)
Post TCJA	0.003** (0.001)	0.005*** (0.001)	0.007*** (0.001)	0.005*** (0.001)	0.009*** (0.001)	0.009*** (0.001)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.000 (0.001)	0.000 (0.001)		0.000 (0.002)	0.000 (0.002)
2013		0.002* (0.001)	0.003* (0.001)		0.001 (0.001)	0.001 (0.001)
2014		0.003 (0.001)	0.003* (0.001)		0.004* (0.002)	0.004* (0.002)
2015		0.003* (0.001)	0.004** (0.001)		0.005* (0.002)	0.005* (0.002)
2016		0.003** (0.001)	0.004** (0.001)		0.005** (0.002)	0.005* (0.002)
2017		0.003* (0.001)	0.004** (0.001)		0.005** (0.002)	0.005** (0.002)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2019		-0.001 (0.001)	-0.001 (0.001)		-0.001 (0.001)	-0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.003* (0.001)			-0.004 (0.002)
Some College			0.001 (0.001)			-0.001 (0.002)
Associates			-0.000 (0.001)			-0.000 (0.002)
Bachelors			0.002 (0.001)			0.001 (0.002)
Masters			0.006*** (0.002)			0.004* (0.002)
Professional			0.003* (0.001)			0.000 (0.002)
PhD			0.008*** (0.001)			0.005* (0.002)
Married			-0.008*** (0.002)			-0.010** (0.003)
Male Family			-0.008* (0.003)			-0.009 (0.005)
Female Family			-0.005* (0.002)			-0.009 (0.004)
Single Male			0.009*** (0.002)			0.010** (0.003)
Group Male			0.002 (0.005)			-0.012 (0.007)
Single Female			0.006* (0.002)			0.006 (0.003)
Group Female			0.012* (0.005)			0.015* (0.007)
Number of Children			-0.006*** (0.001)			-0.006*** (0.001)
Black			0.002 (0.003)			0.001 (0.004)
Am. Indian			-0.009**			-0.010

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Asian			(0.003) −0.002			(0.006) −0.001
Other Race			(0.002) −0.001			(0.002) 0.001
Hispanic			(0.004) −0.003			(0.004) −0.005
Urban			(0.003) −0.004**			(0.004) −0.005**
Intercept	0.023*** (0.003)	0.005 (0.008)	0.057*** (0.009)	0.023*** (0.004)	0.001 (0.008)	0.058*** (0.011)
R ²	0.001	0.001	0.008	0.001	0.002	0.009
Num. obs.	348237	348237	348237	187185	187185	187185

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.2: Regressions Results for the impact of a State's Top Income Tax Rate (Post TCJA) on the Probability of a Household Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Tax Rate*Post TCJA	−0.048*** (0.012)	−0.050*** (0.012)	−0.052*** (0.012)	−0.024 (0.030)	−0.025 (0.031)	−0.026 (0.030)
Tax Rate	−0.058 (0.042)	−0.046 (0.039)	−0.054 (0.041)	−0.100 (0.061)	−0.089 (0.059)	−0.091 (0.061)
Post TCJA	0.007*** (0.001)	0.009*** (0.002)	0.009*** (0.002)	0.004 (0.003)	0.011* (0.005)	0.010* (0.005)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.003 (0.002)		0.001 (0.005)	0.001 (0.005)
2013		0.003 (0.002)	0.002 (0.002)		0.007 (0.005)	0.007 (0.005)
2014		0.004** (0.001)	0.004** (0.001)		0.011 (0.007)	0.010 (0.007)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2015		0.005*	0.005*		0.008	0.007
		(0.002)	(0.002)		(0.005)	(0.005)
2016		0.005**	0.004*		0.005	0.004
		(0.002)	(0.002)		(0.004)	(0.004)
2017		0.004*	0.004		0.011**	0.010*
		(0.002)	(0.002)		(0.004)	(0.004)
2019		0.002	0.002		0.002	0.002
		(0.001)	(0.001)		(0.003)	(0.003)
Avg. State Temp.		0.000	0.000		0.000	0.000
		(0.000)	(0.000)		(0.000)	(0.000)
Age			−0.001***			−0.001**
			(0.000)			(0.000)
H.S. Grad			−0.005			−0.004
			(0.004)			(0.011)
Some College			−0.004			−0.012
			(0.004)			(0.009)
Associates			−0.008*			−0.008
			(0.003)			(0.010)
Bachelors			−0.001			−0.006
			(0.003)			(0.009)
Masters			0.001			−0.002
			(0.003)			(0.009)
Professional			−0.002			−0.008
			(0.004)			(0.009)
PhD			0.004			0.000
			(0.004)			(0.011)
Married			−0.009*			−0.006
			(0.004)			(0.008)
Male Family			−0.008			−0.001
			(0.005)			(0.012)
Female Family			−0.007			−0.008
			(0.005)			(0.013)
Single Male			0.005			0.021
			(0.004)			(0.011)
Group Male			−0.005			−0.032***
			(0.008)			(0.009)
Single Female			0.004			−0.006
			(0.006)			(0.015)
Group Female			0.027**			0.016

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Number of Children			(0.010) −0.006***			(0.026) −0.006***
Black			(0.001) 0.003			(0.002) −0.003
Am. Indian			(0.004) −0.005			(0.007) −0.013
Asian			(0.008) −0.001			(0.008) −0.006
Other Race			(0.002) 0.003			(0.004) −0.002
Hispanic			(0.006) −0.006			(0.014) −0.007
Urban			(0.003) −0.007***			(0.007) −0.002
Intercept	0.019*** (0.004)	−0.001 (0.010)	(0.002) 0.055*** (0.014)	0.023*** (0.006)	0.002 (0.012)	0.059* (0.023)
R ²	0.001	0.001	0.008	0.001	0.002	0.009
Num. obs.	93490	93490	93490	16849	16849	16849

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.3: Regression Results of being in the **P₉₀** Top State Income Tax Rate on Probability of Living in a New State

	Household Income $<$ 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
90th Percentile*Post TCJA	−0.001* (0.000)	−0.001** (0.000)	−0.001* (0.000)	−0.001 (0.001)	−0.001 (0.001)	−0.002* (0.001)
90th Percentile	−0.005* (0.002)	−0.005 (0.003)	−0.006* (0.003)	−0.006** (0.002)	−0.007** (0.002)	−0.007** (0.003)
Post TCJA	0.002*** (0.000)	0.003*** (0.000)	0.003*** (0.000)	0.003*** (0.001)	0.005*** (0.001)	0.006*** (0.001)
2011		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	0.000 (0.001)

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2012		0.000 (0.000)	0.001 (0.000)		0.000 (0.001)	0.000 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.002* (0.001)	0.002* (0.001)
2014		0.002*** (0.000)	0.003*** (0.000)		0.003*** (0.001)	0.004*** (0.001)
2015		0.002*** (0.000)	0.002*** (0.000)		0.003*** (0.001)	0.004*** (0.001)
2016		0.002*** (0.000)	0.003*** (0.000)		0.003** (0.001)	0.003*** (0.001)
2017		0.002*** (0.000)	0.003*** (0.000)		0.003** (0.001)	0.004*** (0.001)
2019		−0.000 (0.000)	−0.000 (0.000)		−0.000 (0.001)	−0.000 (0.001)
Avg. State Temp.		0.000* (0.000)	0.000* (0.000)		0.000* (0.000)	0.000* (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.002*** (0.000)			−0.003*** (0.001)
Some College			0.001 (0.001)			0.001 (0.001)
Associates			−0.001 (0.001)			0.000 (0.001)
Bachelors			0.009*** (0.001)			0.002 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004*** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)
Married			−0.005*** (0.001)			−0.008*** (0.001)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.005*** (0.001)			−0.006*** (0.001)
Single Male			0.004***			0.010***

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Group Male			(0.000) 0.011*** (0.002)			(0.001) 0.009** (0.003)
Single Female			0.004*** (0.001)			0.005*** (0.001)
Group Female			0.011*** (0.002)			0.008** (0.003)
Number of Children			-0.005*** (0.000)			-0.006*** (0.001)
Black			-0.005*** (0.001)			-0.003 (0.002)
Am. Indian			-0.002 (0.002)			-0.000 (0.003)
Asian			0.004 (0.003)			-0.002 (0.001)
Other Race			-0.002 (0.002)			-0.001 (0.003)
Hispanic			-0.005 (0.002)			-0.004 (0.002)
Urban			0.002** (0.001)			-0.003* (0.001)
Intercept	0.019*** (0.001)	0.003 (0.007)	0.047*** (0.008)	0.018*** (0.002)	-0.005 (0.009)	0.046*** (0.011)
R ²	0.000	0.001	0.015	0.000	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.4: Regression Results of being in the $\mathbf{P}_{90}$ Top State Income Tax Rate on Probability of Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
90th Percentile*Post TCJA	-0.000 (0.001)	-0.000 (0.001)	-0.001 (0.001)	-0.003 (0.002)	-0.003 (0.002)	-0.003 (0.002)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
90th Percentile	-0.007*	-0.007*	-0.007*	-0.005*	-0.006*	-0.006*
	(0.002)	(0.003)	(0.003)	(0.002)	(0.002)	(0.003)
Post TCJA	0.002**	0.004***	0.005***	0.004***	0.007***	0.007***
	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)
2011		0.000	0.000		0.000	0.000
		(0.001)	(0.001)		(0.001)	(0.001)
2012		-0.000	0.000		0.001	0.001
		(0.001)	(0.001)		(0.002)	(0.002)
2013		0.002*	0.003*		0.002	0.001
		(0.001)	(0.001)		(0.001)	(0.001)
2014		0.002*	0.003*		0.004*	0.004*
		(0.001)	(0.001)		(0.002)	(0.002)
2015		0.003*	0.004**		0.005*	0.005*
		(0.001)	(0.001)		(0.002)	(0.002)
2016		0.003**	0.004**		0.005**	0.005**
		(0.001)	(0.001)		(0.002)	(0.002)
2017		0.003*	0.004**		0.005**	0.005**
		(0.001)	(0.001)		(0.002)	(0.002)
2019		-0.000	-0.000		-0.001	-0.001
		(0.001)	(0.001)		(0.001)	(0.001)
Avg. State Temp.		0.000	0.000		0.000*	0.000*
		(0.000)	(0.000)		(0.000)	(0.000)
Age			-0.001***			-0.001***
			(0.000)			(0.000)
H.S. Grad			-0.003*			-0.004
			(0.001)			(0.002)
Some College			0.001			-0.000
			(0.001)			(0.002)
Associates			0.000			-0.000
			(0.001)			(0.002)
Bachelors			0.002			0.001
			(0.001)			(0.002)
Masters			0.006***			0.004*
			(0.002)			(0.002)
Professional			0.002*			-0.000
			(0.001)			(0.002)
PhD			0.008***			0.005*
			(0.001)			(0.002)
Married			-0.008***			-0.010**

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
			(0.002)			(0.004)
Male Family			−0.008*			−0.009
			(0.003)			(0.005)
Female Family			−0.005*			−0.009
			(0.002)			(0.004)
Single Male			0.010***			0.010**
			(0.002)			(0.003)
Group Male			0.001			−0.012
			(0.005)			(0.007)
Single Female			0.006*			0.006
			(0.002)			(0.003)
Group Female			0.012*			0.015*
			(0.005)			(0.007)
Number of Children			−0.006***			−0.006***
			(0.001)			(0.001)
Black			0.001			0.001
			(0.003)			(0.004)
Am. Indian			−0.009**			−0.010
			(0.003)			(0.006)
Asian			−0.002			−0.001
			(0.002)			(0.002)
Other Race			−0.001			0.001
			(0.004)			(0.004)
Hispanic			−0.002			−0.005
			(0.003)			(0.004)
Urban			−0.004*			−0.005**
			(0.002)			(0.002)
Intercept	0.019***	−0.006	0.045***	0.018***	−0.009	0.047**
	(0.002)	(0.011)	(0.013)	(0.002)	(0.011)	(0.014)
R ²	0.000	0.001	0.008	0.000	0.001	0.008
Num. obs.	348237	348237	348237	187185	187185	187185

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.5: Regression Results of being in the $\mathbf{P}_{90}$ Top State Income Tax Rate on Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
90th Percentile*Post TCJA	-0.005** (0.002)	-0.005** (0.002)	-0.006** (0.002)	-0.005 (0.003)	-0.005 (0.003)	-0.005 (0.003)
90th Percentile	-0.003 (0.002)	-0.005 (0.003)	-0.005 (0.003)	-0.007 (0.004)	-0.008 (0.005)	-0.009 (0.005)
Post TCJA	0.005*** (0.001)	0.007*** (0.002)	0.007*** (0.002)	0.004 (0.003)	0.010* (0.004)	0.010* (0.005)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004* (0.002)	0.003 (0.002)		0.001 (0.005)	0.001 (0.005)
2013		0.003 (0.002)	0.003 (0.002)		0.008 (0.004)	0.007 (0.004)
2014		0.004** (0.001)	0.004** (0.001)		0.011 (0.007)	0.010 (0.007)
2015		0.005* (0.002)	0.005* (0.002)		0.008 (0.005)	0.007 (0.005)
2016		0.005** (0.002)	0.004** (0.002)		0.005 (0.004)	0.004 (0.004)
2017		0.005* (0.002)	0.004 (0.002)		0.011** (0.004)	0.010* (0.004)
2019		0.003 (0.001)	0.003 (0.001)		0.002 (0.003)	0.003 (0.003)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.001 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			-0.003 (0.011)
Some College			-0.004 (0.004)			-0.012 (0.009)
Associates			-0.007* (0.003)			-0.008 (0.010)
Bachelors			-0.001 (0.003)			-0.005 (0.009)
Masters			0.001 (0.003)			-0.002 (0.009)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Professional			-0.002 (0.004)			-0.008 (0.009)
PhD			0.004 (0.004)			0.000 (0.011)
Married			-0.009* (0.004)			-0.006 (0.008)
Male Family			-0.008 (0.005)			-0.001 (0.012)
Female Family			-0.008 (0.005)			-0.009 (0.013)
Single Male			0.004 (0.004)			0.021 (0.011)
Group Male			-0.005 (0.008)			-0.033*** (0.009)
Single Female			0.003 (0.006)			-0.007 (0.015)
Group Female			0.027* (0.010)			0.016 (0.026)
Number of Children			-0.006*** (0.001)			-0.006*** (0.002)
Black			0.002 (0.004)			-0.004 (0.007)
Am. Indian			-0.005 (0.009)			-0.013 (0.008)
Asian			-0.001 (0.002)			-0.005 (0.004)
Other Race			0.003 (0.006)			-0.002 (0.014)
Hispanic			-0.006 (0.003)			-0.007 (0.007)
Urban			-0.007** (0.002)			-0.003 (0.004)
Intercept	0.016*** (0.002)	-0.010 (0.012)	0.045* (0.017)	0.017*** (0.003)	-0.016 (0.014)	0.041 (0.026)
R ²	0.001	0.001	0.008	0.001	0.002	0.009
Num. obs.	93490	93490	93490	16849	16849	16849

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.6: Regression Results of being in the **P₈₅** Top State Income Tax Rate on Probability of Living in a New State

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
85th Percentile*Post TCJA	−0.001 (0.001)	−0.001 (0.001)	−0.001 (0.000)	−0.001 (0.001)	−0.001 (0.001)	−0.001 (0.001)
85th Percentile	−0.005** (0.002)	−0.005* (0.002)	−0.006* (0.002)	−0.007** (0.002)	−0.006** (0.002)	−0.007** (0.002)
Post TCJA	0.001*** (0.000)	0.003*** (0.001)	0.003*** (0.001)	0.003*** (0.001)	0.005*** (0.001)	0.005*** (0.001)
2011		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001 (0.000)		−0.000 (0.001)	0.000 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.001* (0.001)	0.002* (0.001)
2014		0.002** (0.001)	0.002*** (0.001)		0.003** (0.001)	0.003*** (0.001)
2015		0.002** (0.001)	0.002*** (0.001)		0.003** (0.001)	0.003** (0.001)
2016		0.002*** (0.000)	0.003*** (0.000)		0.003*** (0.001)	0.003*** (0.001)
2017		0.002*** (0.000)	0.003*** (0.000)		0.003** (0.001)	0.004*** (0.001)
2019		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	−0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000* (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.002*** (0.000)			−0.003*** (0.001)
Some College			0.001 (0.001)			0.001 (0.001)
Associates			−0.001 (0.001)			0.000 (0.001)
Bachelors			0.009*** (0.001)			0.002 (0.001)

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.005*** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)
Married			−0.005*** (0.001)			−0.008*** (0.001)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.005*** (0.001)			−0.005*** (0.001)
Single Male			0.004*** (0.000)			0.010*** (0.001)
Group Male			0.011*** (0.002)			0.009** (0.003)
Single Female			0.004*** (0.001)			0.005*** (0.001)
Group Female			0.011*** (0.002)			0.009** (0.003)
Number of Children			−0.005*** (0.000)			−0.006*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.002)
Am. Indian			−0.002 (0.002)			−0.000 (0.003)
Asian			0.004 (0.004)			−0.002 (0.002)
Other Race			−0.002 (0.002)			−0.001 (0.003)
Hispanic			−0.004 (0.002)			−0.004 (0.002)
Urban			0.003** (0.001)			−0.003* (0.001)
Intercept	0.019*** (0.001)	0.005 (0.007)	0.049*** (0.008)	0.019*** (0.002)	−0.000 (0.009)	0.051*** (0.010)
R ²	0.000	0.001	0.015	0.001	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.						
Robust Standard Errors clustered at the State Level have been provided in parentheses.						

Table D.1.7: Regression Results of being in the $\mathbf{P}_{85}$ Top State Income Tax Rate on Probability of Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
85th Percentile*Post TCJA	0.000 (0.001)	-0.000 (0.001)	-0.001 (0.001)	-0.002 (0.002)	-0.003 (0.002)	-0.003 (0.002)
85th Percentile	-0.007** (0.002)	-0.007* (0.003)	-0.007* (0.003)	-0.006* (0.002)	-0.005 (0.002)	-0.005* (0.002)
Post TCJA	0.002* (0.001)	0.004** (0.001)	0.005*** (0.001)	0.004*** (0.001)	0.007*** (0.001)	0.007*** (0.001)
2011		0.000 (0.001)	0.000 (0.001)		-0.000 (0.001)	0.000 (0.001)
2012		-0.001 (0.001)	-0.000 (0.001)		0.000 (0.002)	0.000 (0.002)
2013		0.002 (0.001)	0.002* (0.001)		0.001 (0.001)	0.001 (0.001)
2014		0.002 (0.001)	0.002* (0.001)		0.003 (0.002)	0.003 (0.002)
2015		0.002 (0.001)	0.003* (0.001)		0.004* (0.002)	0.004 (0.002)
2016		0.003** (0.001)	0.004*** (0.001)		0.005* (0.002)	0.004* (0.002)
2017		0.003* (0.001)	0.004** (0.001)		0.005** (0.002)	0.004* (0.002)
2019		-0.000 (0.001)	0.000 (0.001)		-0.001 (0.001)	-0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.003*			-0.004

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
			(0.001)			(0.002)
Some College			0.001			−0.001
			(0.001)			(0.002)
Associates			0.000			−0.000
			(0.001)			(0.002)
Bachelors			0.002			0.001
			(0.001)			(0.002)
Masters			0.006***			0.004*
			(0.002)			(0.002)
Professional			0.003*			0.000
			(0.001)			(0.002)
PhD			0.008***			0.005*
			(0.001)			(0.002)
Married			−0.008***			−0.010**
			(0.002)			(0.003)
Male Family			−0.008*			−0.009
			(0.003)			(0.005)
Female Family			−0.005*			−0.009
			(0.002)			(0.004)
Single Male			0.010***			0.010**
			(0.002)			(0.003)
Group Male			0.001			−0.012
			(0.005)			(0.007)
Single Female			0.006*			0.006
			(0.002)			(0.003)
Group Female			0.012*			0.015*
			(0.005)			(0.007)
Number of Children			−0.006***			−0.006***
			(0.001)			(0.001)
Black			0.001			0.001
			(0.003)			(0.004)
Am. Indian			−0.009**			−0.010
			(0.003)			(0.006)
Asian			−0.002			−0.001
			(0.002)			(0.002)
Other Race			−0.001			0.001
			(0.004)			(0.004)
Hispanic			−0.002			−0.005
			(0.003)			(0.004)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Urban			-0.004* (0.002)			-0.005** (0.002)
Intercept	0.020*** (0.002)	-0.001 (0.010)	0.050*** (0.011)	0.019*** (0.002)	-0.005 (0.010)	0.051*** (0.013)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	348237	348237	348237	187185	187185	187185

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.8: Regression Results of being in the **P₈₅** Top State Income Tax Rate on Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
85th Percentile*Post TCJA	-0.004* (0.002)	-0.005* (0.002)	-0.005* (0.002)	-0.002 (0.003)	-0.003 (0.004)	-0.003 (0.003)
85th Percentile	-0.004 (0.002)	-0.003 (0.003)	-0.004 (0.003)	-0.007 (0.004)	-0.007 (0.004)	-0.007 (0.004)
Post TCJA	0.005*** (0.001)	0.007*** (0.002)	0.007*** (0.002)	0.003 (0.002)	0.008 (0.005)	0.008 (0.005)
2011		0.002 (0.002)	0.001 (0.002)		0.012 (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.003 (0.002)		0.001 (0.005)	0.001 (0.005)
2013		0.002 (0.002)	0.002 (0.002)		0.007 (0.005)	0.006 (0.005)
2014		0.004* (0.001)	0.004* (0.002)		0.009 (0.007)	0.008 (0.007)
2015		0.004 (0.002)	0.004 (0.002)		0.006 (0.005)	0.006 (0.005)
2016		0.004** (0.002)	0.004* (0.002)		0.004 (0.004)	0.004 (0.004)
2017		0.004 (0.002)	0.004 (0.002)		0.010* (0.004)	0.009* (0.004)
2019		0.003* (0.002)	0.003* (0.002)		0.003 (0.004)	0.003 (0.004)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Avg. State Temp.		(0.001) 0.000 (0.000)	(0.001) 0.000 (0.000)		(0.004) 0.000 (0.000)	(0.004) 0.000 (0.000)
Age			−0.001*** (0.000)			−0.001** (0.000)
H.S. Grad			−0.004 (0.004)			−0.004 (0.010)
Some College			−0.004 (0.004)			−0.012 (0.009)
Associates			−0.007* (0.003)			−0.008 (0.010)
Bachelors			−0.001 (0.003)			−0.006 (0.009)
Masters			0.001 (0.003)			−0.003 (0.009)
Professional			−0.002 (0.004)			−0.008 (0.009)
PhD			0.004 (0.004)			0.000 (0.011)
Married			−0.009* (0.004)			−0.006 (0.008)
Male Family			−0.008 (0.005)			−0.001 (0.012)
Female Family			−0.007 (0.005)			−0.009 (0.013)
Single Male			0.005 (0.004)			0.021 (0.011)
Group Male			−0.005 (0.008)			−0.033*** (0.009)
Single Female			0.004 (0.006)			−0.007 (0.015)
Group Female			0.027* (0.010)			0.016 (0.026)
Number of Children			−0.006*** (0.001)			−0.006*** (0.002)
Black			0.003 (0.004)			−0.003 (0.007)
Am. Indian			−0.006 (0.009)			−0.014 (0.008)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Asian			-0.001 (0.002)			-0.006 (0.004)
Other Race			0.003 (0.006)			-0.002 (0.014)
Hispanic			-0.006 (0.003)			-0.007 (0.007)
Urban			-0.007*** (0.002)			-0.002 (0.004)
Intercept	0.017*** (0.002)	-0.006 (0.012)	0.050** (0.015)	0.019*** (0.003)	-0.006 (0.014)	0.050* (0.023)
R ²	0.001	0.001	0.008	0.001	0.002	0.008
Num. obs.	93490	93490	93490	16849	16849	16849

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.9: Regression Results of being in the **P₈₀** Top State Income Tax Rate on Probability of Living in a New State

	Household Income $<$ 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
80th Percentile*Post TCJA	-0.001*** (0.000)	-0.001*** (0.000)	-0.001** (0.000)	-0.002* (0.001)	-0.002* (0.001)	-0.002* (0.001)
80th Percentile	-0.006** (0.002)	-0.005* (0.002)	-0.006* (0.002)	-0.007** (0.002)	-0.006** (0.002)	-0.007** (0.002)
Post TCJA	0.002*** (0.000)	0.003*** (0.000)	0.004*** (0.000)	0.003*** (0.001)	0.005*** (0.001)	0.006*** (0.001)
2011		-0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001* (0.000)		-0.000 (0.001)	0.000 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.001* (0.001)	0.002* (0.001)
2014		0.002*** (0.000)	0.002*** (0.000)		0.003*** (0.001)	0.003*** (0.001)
2015		0.002***	0.002***		0.003***	0.004***

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2016		(0.000) 0.002***	(0.000) 0.003***		(0.001) 0.003***	(0.001) 0.003***
2017		(0.000) 0.002***	(0.000) 0.003***		(0.001) 0.003***	(0.001) 0.004***
2019		(0.000) −0.000*	(0.000) −0.000		(0.001) −0.001	(0.001) −0.001
Avg. State Temp.		(0.000) 0.000	(0.000) 0.000		(0.001) 0.000	(0.001) 0.000
Age		(0.000)	(0.000)		(0.000)	(0.000)
H.S. Grad			−0.001***			−0.001***
Some College			(0.000)			(0.000)
Associates			0.001			0.000
Bachelors			(0.001)			(0.001)
Masters			−0.001			0.000
Professional			(0.001)			(0.001)
PhD			0.009***			0.002
Married			(0.001)			(0.001)
Male Family			0.010***			0.006***
Female Family			(0.001)			(0.001)
Single Male			0.019***			0.004***
Group Male			(0.002)			(0.001)
Single Female			0.025***			0.009***
Group Female			(0.001)			(0.001)
			−0.005***			−0.008***
			(0.001)			(0.002)
			−0.008***			−0.008***
			(0.001)			(0.002)
			−0.005***			−0.005***
			(0.001)			(0.001)
			0.004***			0.010***
			(0.000)			(0.001)
			0.011***			0.009**
			(0.002)			(0.003)
			0.004***			0.005***
			(0.001)			(0.001)
			0.011***			0.009**
			(0.002)			(0.003)

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Number of Children			−0.005*** (0.000)			−0.006*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.002)
Am. Indian			−0.002 (0.002)			−0.001 (0.003)
Asian			0.004 (0.004)			−0.002 (0.002)
Other Race			−0.002 (0.002)			−0.001 (0.003)
Hispanic			−0.004 (0.002)			−0.004 (0.002)
Urban			0.002** (0.001)			−0.003* (0.001)
Intercept	0.019*** (0.001)	0.007 (0.007)	0.052*** (0.008)	0.019*** (0.002)	0.002 (0.009)	0.053*** (0.010)
R ²	0.000	0.001	0.015	0.001	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.10: Regression Results of being in the **P₈₀** Top State Income Tax Rate on Probability of Living in a New State

	Household Income ≥ 300k			Household Income ≥ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
80th Percentile*Post TCJA	−0.001 (0.001)	−0.001 (0.001)	−0.001 (0.001)	−0.003 (0.001)	−0.003 (0.001)	−0.003 (0.001)
80th Percentile	−0.008** (0.002)	−0.007* (0.002)	−0.007** (0.002)	−0.006** (0.002)	−0.005* (0.002)	−0.006* (0.002)
Post TCJA	0.002** (0.001)	0.004*** (0.001)	0.005*** (0.001)	0.004*** (0.001)	0.007*** (0.001)	0.007*** (0.001)
2011		0.000 (0.001)	0.000 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		−0.000	0.000		0.000	0.000

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2013		(0.001) 0.002	(0.001) 0.002*		(0.002) 0.001	(0.002) 0.001
2014		(0.001) 0.002	(0.001) 0.003*		(0.001) 0.003*	(0.001) 0.003*
2015		(0.001) 0.003*	(0.001) 0.004**		(0.001) 0.005*	(0.002) 0.005*
2016		(0.001) 0.003**	(0.001) 0.004***		(0.002) 0.005**	(0.002) 0.004*
2017		(0.001) 0.003*	(0.001) 0.004**		(0.002) 0.005**	(0.002) 0.004*
2019		(0.001) -0.001	(0.001) -0.000		(0.002) -0.001	(0.002) -0.001
Avg. State Temp.		(0.001) 0.000	(0.001) 0.000		(0.001) 0.000	(0.001) 0.000
		(0.000)	(0.000)		(0.000)	(0.000)
Age			-0.001***			-0.001***
			(0.000)			(0.000)
H.S. Grad			-0.003*			-0.004
			(0.001)			(0.002)
Some College			0.001			-0.001
			(0.001)			(0.002)
Associates			0.000			-0.000
			(0.001)			(0.002)
Bachelors			0.002			0.001
			(0.001)			(0.002)
Masters			0.006***			0.004*
			(0.002)			(0.002)
Professional			0.003*			-0.000
			(0.001)			(0.002)
PhD			0.008***			0.005*
			(0.001)			(0.002)
Married			-0.008***			-0.010**
			(0.002)			(0.003)
Male Family			-0.008*			-0.009
			(0.003)			(0.005)
Female Family			-0.005*			-0.009
			(0.002)			(0.004)
Single Male			0.009***			0.010**
			(0.002)			(0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Group Male			0.001 (0.005)			-0.012 (0.007)
Single Female			0.006* (0.002)			0.006 (0.003)
Group Female			0.012* (0.005)			0.015* (0.007)
Number of Children			-0.006*** (0.001)			-0.006*** (0.001)
Black			0.001 (0.003)			0.001 (0.004)
Am. Indian			-0.009** (0.003)			-0.010 (0.006)
Asian			-0.002 (0.002)			-0.001 (0.002)
Other Race			-0.001 (0.004)			0.001 (0.004)
Hispanic			-0.002 (0.003)			-0.005 (0.004)
Urban			-0.004* (0.002)			-0.005** (0.002)
Intercept	0.020*** (0.002)	0.001 (0.010)	0.053*** (0.011)	0.020*** (0.002)	-0.002 (0.010)	0.054*** (0.012)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	348237	348237	348237	187185	187185	187185

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.11: Regression Results of being in the $\mathbf{P}_{80}$ Top State Income Tax Rate on Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
80th Percentile*Post TCJA	-0.004* (0.002)	-0.005* (0.002)	-0.005* (0.002)	-0.003 (0.004)	-0.003 (0.004)	-0.003 (0.004)
80th Percentile	-0.004	-0.003	-0.004	-0.008*	-0.007	-0.007

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Post TCJA	(0.002) 0.005*** (0.001)	(0.002) 0.008*** (0.002)	(0.002) 0.007*** (0.002)	(0.004) 0.004 (0.002)	(0.004) 0.010* (0.004)	(0.004) 0.009* (0.004)
2011		0.002 (0.002)	0.001 (0.002)		0.012 (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.003 (0.002)		0.001 (0.005)	0.001 (0.005)
2013		0.002 (0.002)	0.002 (0.002)		0.007 (0.004)	0.006 (0.005)
2014		0.004** (0.001)	0.004** (0.001)		0.010 (0.007)	0.009 (0.007)
2015		0.005* (0.002)	0.004* (0.002)		0.008 (0.005)	0.007 (0.005)
2016		0.004** (0.001)	0.004* (0.002)		0.004 (0.004)	0.004 (0.004)
2017		0.004 (0.002)	0.004 (0.002)		0.010* (0.004)	0.009* (0.004)
2019		0.002 (0.001)	0.002 (0.001)		0.002 (0.003)	0.002 (0.003)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			-0.004 (0.010)
Some College			-0.004 (0.004)			-0.012 (0.009)
Associates			-0.007* (0.003)			-0.008 (0.010)
Bachelors			-0.001 (0.003)			-0.006 (0.009)
Masters			0.001 (0.003)			-0.003 (0.009)
Professional			-0.002 (0.004)			-0.008 (0.009)
PhD			0.004 (0.004)			-0.000 (0.011)
Married			-0.009* (0.004)			-0.006 (0.008)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Male Family			−0.008 (0.005)			−0.001 (0.012)
Female Family			−0.007 (0.005)			−0.008 (0.013)
Single Male			0.005 (0.004)			0.021 (0.011)
Group Male			−0.005 (0.008)			−0.033*** (0.009)
Single Female			0.004 (0.006)			−0.006 (0.015)
Group Female			0.027* (0.010)			0.015 (0.026)
Number of Children			−0.006*** (0.001)			−0.006*** (0.002)
Black			0.003 (0.004)			−0.004 (0.007)
Am. Indian			−0.006 (0.009)			−0.015 (0.008)
Asian			−0.001 (0.002)			−0.006 (0.004)
Other Race			0.003 (0.006)			−0.002 (0.014)
Hispanic			−0.006 (0.003)			−0.006 (0.007)
Urban			−0.007*** (0.002)			−0.002 (0.004)
Intercept	0.017*** (0.002)	−0.003 (0.012)	0.053*** (0.015)	0.020*** (0.003)	−0.001 (0.015)	0.056* (0.023)
R ²	0.001	0.001	0.008	0.001	0.002	0.009
Num. obs.	93490	93490	93490	16849	16849	16849

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.12: Regression Results of being in the **P₇₅** Top State Income Tax Rate on Probability of Living in a New State

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
75th Percentile*Post TCJA	−0.001 (0.001)	−0.001 (0.001)	−0.001 (0.001)	−0.001 (0.001)	−0.001 (0.001)	−0.002 (0.001)
75th Percentile	−0.005* (0.002)	−0.004 (0.002)	−0.004 (0.002)	−0.006* (0.002)	−0.005 (0.002)	−0.005* (0.002)
Post TCJA	0.002*** (0.000)	0.003*** (0.000)	0.003*** (0.000)	0.003*** (0.001)	0.005*** (0.001)	0.006*** (0.001)
2011		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001 (0.000)		−0.000 (0.001)	0.000 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.001* (0.001)	0.002* (0.001)
2014		0.002*** (0.000)	0.002*** (0.000)		0.003*** (0.001)	0.003*** (0.001)
2015		0.002*** (0.000)	0.002*** (0.000)		0.003*** (0.001)	0.004*** (0.001)
2016		0.002*** (0.000)	0.003*** (0.000)		0.002*** (0.001)	0.003*** (0.001)
2017		0.002*** (0.000)	0.003*** (0.000)		0.003** (0.001)	0.003*** (0.001)
2019		−0.000 (0.000)	−0.000 (0.000)		−0.001 (0.001)	−0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.002*** (0.000)			−0.003*** (0.001)
Some College			0.001 (0.001)			0.000 (0.001)
Associates			−0.001 (0.001)			0.000 (0.001)
Bachelors			0.008*** (0.001)			0.002 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Professional			0.018*** (0.002)			0.005*** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)
Married			−0.005*** (0.001)			−0.008*** (0.002)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.005*** (0.001)			−0.005*** (0.001)
Single Male			0.004*** (0.000)			0.010*** (0.001)
Group Male			0.011*** (0.002)			0.009** (0.003)
Single Female			0.004*** (0.001)			0.005*** (0.001)
Group Female			0.011*** (0.002)			0.008** (0.003)
Number of Children			−0.005*** (0.000)			−0.006*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.002)
Am. Indian			−0.002 (0.002)			−0.001 (0.003)
Asian			0.003 (0.004)			−0.002 (0.002)
Other Race			−0.002 (0.002)			−0.001 (0.003)
Hispanic			−0.005 (0.002)			−0.004 (0.002)
Urban			0.002** (0.001)			−0.003** (0.001)
Intercept	0.019*** (0.001)	0.007 (0.008)	0.051*** (0.009)	0.019*** (0.002)	0.001 (0.009)	0.053*** (0.010)
R ²	0.000	0.000	0.015	0.001	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.13: Regression Results of being in the **P₇₅** Top State Income Tax Rate on Probability of Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
75th Percentile*Post TCJA	-0.001 (0.001)	-0.001 (0.001)	-0.001 (0.001)	-0.001 (0.002)	-0.002 (0.002)	-0.002 (0.002)
75th Percentile	-0.006* (0.003)	-0.005 (0.003)	-0.005 (0.003)	-0.006* (0.002)	-0.004 (0.002)	-0.005 (0.002)
Post TCJA	0.002** (0.001)	0.004*** (0.001)	0.005*** (0.001)	0.003*** (0.001)	0.007*** (0.001)	0.007*** (0.001)
2011		0.000 (0.001)	0.000 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.001 (0.001)	-0.000 (0.001)		0.000 (0.002)	0.000 (0.002)
2013		0.002 (0.001)	0.002* (0.001)		0.001 (0.001)	0.001 (0.001)
2014		0.002 (0.001)	0.003* (0.001)		0.003* (0.001)	0.003* (0.002)
2015		0.003* (0.001)	0.004** (0.001)		0.005* (0.002)	0.005* (0.002)
2016		0.003** (0.001)	0.004** (0.001)		0.005** (0.002)	0.004* (0.002)
2017		0.003* (0.001)	0.003** (0.001)		0.005** (0.002)	0.004* (0.002)
2019		-0.000 (0.001)	-0.000 (0.001)		-0.001 (0.001)	-0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.003* (0.001)			-0.004 (0.002)
Some College			0.001 (0.001)			-0.001 (0.002)
Associates			-0.000 (0.001)			-0.000 (0.002)
Bachelors			0.002 (0.001)			0.001 (0.002)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Masters			0.006*** (0.002)			0.004* (0.002)
Professional			0.003* (0.001)			0.000 (0.002)
PhD			0.008*** (0.001)			0.005* (0.002)
Married			-0.008*** (0.002)			-0.010** (0.003)
Male Family			-0.008* (0.003)			-0.009 (0.005)
Female Family			-0.005* (0.002)			-0.009 (0.004)
Single Male			0.010*** (0.002)			0.010** (0.003)
Group Male			0.001 (0.005)			-0.013 (0.007)
Single Female			0.006* (0.002)			0.006 (0.003)
Group Female			0.012* (0.005)			0.015* (0.007)
Number of Children			-0.006*** (0.001)			-0.006*** (0.001)
Black			0.001 (0.003)			0.001 (0.004)
Am. Indian			-0.009** (0.003)			-0.010 (0.006)
Asian			-0.003 (0.002)			-0.001 (0.002)
Other Race			-0.002 (0.004)			0.001 (0.004)
Hispanic			-0.002 (0.003)			-0.005 (0.004)
Urban			-0.004* (0.002)			-0.005** (0.002)
Intercept	0.020*** (0.002)	-0.000 (0.011)	0.052*** (0.011)	0.020*** (0.002)	-0.003 (0.011)	0.053*** (0.012)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	348237	348237	348237	187185	187185	187185

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.						
Robust Standard Errors clustered at the State Level have been provided in parentheses.						

Table D.1.14: Regression Results of being in the **P₇₅** Top State Income Tax Rate on Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
75th Percentile*Post TCJA	−0.004 (0.002)	−0.004 (0.002)	−0.004 (0.002)	0.000 (0.004)	0.000 (0.004)	0.000 (0.004)
75th Percentile	−0.004 (0.002)	−0.003 (0.003)	−0.003 (0.003)	−0.008 (0.004)	−0.006 (0.004)	−0.007 (0.004)
Post TCJA	0.005*** (0.001)	0.007*** (0.002)	0.007*** (0.002)	0.003 (0.002)	0.009 (0.004)	0.008 (0.004)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.003 (0.002)		0.001 (0.005)	0.001 (0.005)
2013		0.002 (0.002)	0.002 (0.002)		0.007 (0.005)	0.006 (0.005)
2014		0.004** (0.001)	0.004** (0.001)		0.010 (0.007)	0.009 (0.007)
2015		0.005* (0.002)	0.004* (0.002)		0.007 (0.005)	0.007 (0.005)
2016		0.004** (0.001)	0.004* (0.002)		0.004 (0.004)	0.004 (0.004)
2017		0.004 (0.002)	0.004 (0.002)		0.010* (0.004)	0.009* (0.004)
2019		0.002 (0.001)	0.002 (0.001)		0.002 (0.003)	0.002 (0.003)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001** (0.000)
H.S. Grad			−0.004			−0.004

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
			(0.004)			(0.011)
Some College			-0.004			-0.012
			(0.004)			(0.009)
Associates			-0.007*			-0.008
			(0.003)			(0.010)
Bachelors			-0.001			-0.006
			(0.003)			(0.009)
Masters			0.001			-0.003
			(0.003)			(0.009)
Professional			-0.002			-0.008
			(0.004)			(0.009)
PhD			0.004			-0.000
			(0.004)			(0.011)
Married			-0.009*			-0.006
			(0.004)			(0.008)
Male Family			-0.008			-0.001
			(0.005)			(0.012)
Female Family			-0.007			-0.008
			(0.005)			(0.013)
Single Male			0.005			0.021
			(0.004)			(0.011)
Group Male			-0.005			-0.033***
			(0.008)			(0.009)
Single Female			0.004			-0.006
			(0.006)			(0.015)
Group Female			0.027*			0.015
			(0.010)			(0.026)
Number of Children			-0.006***			-0.006***
			(0.001)			(0.002)
Black			0.003			-0.003
			(0.004)			(0.007)
Am. Indian			-0.006			-0.015
			(0.009)			(0.008)
Asian			-0.001			-0.006
			(0.002)			(0.004)
Other Race			0.002			-0.002
			(0.006)			(0.014)
Hispanic			-0.006			-0.007
			(0.003)			(0.007)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Urban			-0.007*** (0.002)			-0.002 (0.004)
Intercept	0.017*** (0.002)	-0.004 (0.012)	0.052** (0.015)	0.019*** (0.003)	-0.002 (0.016)	0.055* (0.024)
R ²	0.001	0.001	0.008	0.001	0.002	0.008
Num. obs.	93490	93490	93490	16849	16849	16849

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.15: Regression Results of being in the **P₅₀** Top State Income Tax Rate on Probability of Living in a New State

	Household Income $<$ 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
50th Percentile*Post TCJA	-0.001 (0.001)	-0.001 (0.001)	-0.001 (0.001)	-0.001 (0.001)	-0.001 (0.001)	-0.001 (0.001)
50th Percentile	-0.003 (0.002)	-0.003 (0.002)	-0.003 (0.002)	-0.004 (0.003)	-0.004 (0.003)	-0.004 (0.003)
Post TCJA	0.002*** (0.000)	0.003*** (0.000)	0.004*** (0.000)	0.003*** (0.001)	0.005*** (0.001)	0.006*** (0.001)
2011		-0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	-0.000 (0.001)
2012		0.000 (0.000)	0.001 (0.000)		-0.000 (0.001)	0.000 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.002* (0.001)	0.002** (0.001)
2014		0.002*** (0.000)	0.003*** (0.000)		0.003*** (0.001)	0.003*** (0.001)
2015		0.002*** (0.000)	0.003*** (0.000)		0.003*** (0.001)	0.004*** (0.001)
2016		0.002*** (0.000)	0.003*** (0.000)		0.003*** (0.001)	0.003*** (0.001)
2017		0.002*** (0.000)	0.003*** (0.000)		0.003*** (0.001)	0.003*** (0.001)
2019		-0.000	-0.000		-0.001	-0.000

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
		(0.000)	(0.000)		(0.001)	(0.001)
Avg. State Temp.		0.000	0.000*		0.000	0.000
		(0.000)	(0.000)		(0.000)	(0.000)
Age			−0.001***			−0.001***
			(0.000)			(0.000)
H.S. Grad			−0.002***			−0.003***
			(0.000)			(0.001)
Some College			0.001			0.000
			(0.001)			(0.001)
Associates			−0.001			−0.000
			(0.001)			(0.001)
Bachelors			0.008***			0.002
			(0.001)			(0.001)
Masters			0.010***			0.006***
			(0.001)			(0.001)
Professional			0.018***			0.005***
			(0.002)			(0.001)
PhD			0.025***			0.009***
			(0.001)			(0.001)
Married			−0.005***			−0.008***
			(0.001)			(0.002)
Male Family			−0.008***			−0.007***
			(0.001)			(0.002)
Female Family			−0.005***			−0.005***
			(0.001)			(0.001)
Single Male			0.004***			0.010***
			(0.000)			(0.001)
Group Male			0.011***			0.009**
			(0.002)			(0.003)
Single Female			0.004***			0.005***
			(0.001)			(0.001)
Group Female			0.011***			0.008**
			(0.002)			(0.003)
Number of Children			−0.005***			−0.006***
			(0.000)			(0.001)
Black			−0.005***			−0.002
			(0.001)			(0.002)
Am. Indian			−0.002			−0.001
			(0.002)			(0.003)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Asian			0.003 (0.004)			-0.003 (0.002)
Other Race			-0.002 (0.002)			-0.002 (0.003)
Hispanic			-0.005* (0.002)			-0.004* (0.002)
Urban			0.002* (0.001)			-0.004** (0.001)
Intercept	0.019*** (0.002)	0.005 (0.007)	0.049*** (0.008)	0.019*** (0.002)	-0.000 (0.009)	0.051*** (0.010)
R ²	0.000	0.000	0.015	0.000	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.16: Regression Results of being in the **P₅₀** Top State Income Tax Rate on Probability of Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
50th Percentile*Post TCJA	-0.001 (0.001)	-0.001 (0.001)	-0.001 (0.001)	-0.000 (0.002)	-0.001 (0.002)	-0.001 (0.002)
50th Percentile	-0.004 (0.003)	-0.004 (0.003)	-0.004 (0.003)	-0.005 (0.003)	-0.004 (0.003)	-0.004 (0.003)
Post TCJA	0.002* (0.001)	0.004*** (0.001)	0.005*** (0.001)	0.003** (0.001)	0.007*** (0.001)	0.007*** (0.001)
2011		0.000 (0.001)	0.000 (0.001)		-0.000 (0.001)	0.000 (0.001)
2012		-0.001 (0.001)	-0.000 (0.001)		-0.000 (0.002)	-0.000 (0.002)
2013		0.002 (0.001)	0.003* (0.001)		0.001 (0.001)	0.001 (0.001)
2014		0.002* (0.001)	0.003* (0.001)		0.003* (0.001)	0.003* (0.002)
2015		0.003* (0.001)	0.004** (0.001)		0.005* (0.001)	0.005* (0.001)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2016		(0.001) 0.003**	(0.001) 0.004***		(0.002) 0.005**	(0.002) 0.005*
2017		(0.001) 0.003*	(0.001) 0.004**		(0.002) 0.005**	(0.002) 0.004*
2019		(0.001) -0.000	(0.001) -0.000		(0.002) -0.001	(0.002) -0.001
Avg. State Temp.		(0.001) 0.000	(0.001) 0.000		(0.001) 0.000	(0.001) 0.000
Age		(0.000) -0.001***	(0.000) -0.001***		(0.000) -0.001***	(0.000) -0.001***
H.S. Grad		(0.001) -0.003*	(0.001) -0.003*		(0.001) -0.004	(0.001) -0.004
Some College		(0.001) 0.001	(0.001) 0.001		(0.001) -0.001	(0.001) -0.001
Associates		(0.001) -0.000	(0.001) -0.000		(0.001) -0.000	(0.001) -0.000
Bachelors		(0.001) 0.002	(0.001) 0.002		(0.001) 0.001	(0.001) 0.001
Masters		(0.001) 0.006***	(0.001) 0.006***		(0.001) 0.004*	(0.001) 0.004*
Professional		(0.001) 0.003*	(0.001) 0.003*		(0.001) -0.000	(0.001) -0.000
PhD		(0.001) 0.008***	(0.001) 0.008***		(0.001) 0.005*	(0.001) 0.005*
Married		(0.001) -0.008**	(0.001) -0.008**		(0.001) -0.010**	(0.001) -0.010**
Male Family		(0.002) -0.008*	(0.002) -0.008*		(0.002) -0.009	(0.002) -0.009
Female Family		(0.003) -0.005	(0.003) -0.005		(0.003) -0.009	(0.003) -0.009
Single Male		(0.002) 0.010***	(0.002) 0.010***		(0.002) 0.010**	(0.002) 0.010**
Group Male		(0.002) 0.001	(0.002) 0.001		(0.002) -0.013	(0.002) -0.013
Single Female		(0.005) 0.007*	(0.005) 0.007*		(0.005) 0.006	(0.005) 0.006
Group Female		(0.002) 0.012*	(0.002) 0.012*		(0.002) 0.015*	(0.002) 0.015*
		(0.005)	(0.005)		(0.007)	(0.007)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.002 (0.003)			0.002 (0.004)
Am. Indian			−0.009** (0.003)			−0.010 (0.006)
Asian			−0.003 (0.002)			−0.002 (0.002)
Other Race			−0.002 (0.004)			0.000 (0.004)
Hispanic			−0.003 (0.003)			−0.005 (0.004)
Urban			−0.005** (0.002)			−0.006** (0.002)
Intercept	0.020*** (0.002)	−0.002 (0.011)	0.050*** (0.011)	0.020*** (0.003)	−0.004 (0.010)	0.052*** (0.012)
R ²	0.000	0.001	0.008	0.000	0.001	0.008
Num. obs.	348237	348237	348237	187185	187185	187185

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.17: Regression Results of being in the **P₅₀** Top State Income Tax Rate on Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
50th Percentile*Post TCJA	−0.002 (0.002)	−0.003 (0.002)	−0.003 (0.002)	0.002 (0.004)	0.001 (0.004)	0.001 (0.004)
50th Percentile	−0.002 (0.003)	−0.001 (0.003)	−0.001 (0.003)	−0.005 (0.005)	−0.003 (0.005)	−0.003 (0.005)
Post TCJA	0.005** (0.002)	0.007*** (0.002)	0.007*** (0.002)	0.002 (0.002)	0.008 (0.005)	0.007 (0.005)
2011		0.002 (0.002)	0.001 (0.002)		0.012 (0.006)	0.011 (0.006)
2012		0.004	0.003		0.001	0.001

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2013		(0.002) 0.002	(0.002) 0.002		(0.005) 0.007	(0.005) 0.007
2014		(0.002) 0.004**	(0.002) 0.004**		(0.004) 0.010	(0.005) 0.009
2015		(0.001) 0.005*	(0.001) 0.004*		(0.007) 0.008	(0.007) 0.007
2016		(0.002) 0.004**	(0.002) 0.004*		(0.005) 0.005	(0.005) 0.004
2017		(0.001) 0.004	(0.002) 0.004		(0.004) 0.010*	(0.004) 0.009*
2019		(0.002) 0.002	(0.002) 0.002		(0.004) 0.002	(0.004) 0.002
Avg. State Temp.		(0.001) 0.000	(0.001) 0.000		(0.003) 0.000	(0.003) 0.000
Age		(0.000) -0.001***			(0.000) -0.001**	
H.S. Grad		(0.004) -0.004			(0.011) -0.004	
Some College		(0.004) -0.004			(0.009) -0.013	
Associates		(0.003) -0.008*			(0.010) -0.009	
Bachelors		(0.003) -0.001			(0.009) -0.006	
Masters		(0.003) 0.001			(0.009) -0.003	
Professional		(0.004) -0.002			(0.009) -0.008	
PhD		(0.004) 0.004			(0.011) -0.000	
Married		(0.004) -0.009*			(0.008) -0.006	
Male Family		(0.005) -0.008			(0.012) -0.000	
Female Family		(0.005) -0.007			(0.013) -0.008	
Single Male		(0.004) 0.005			(0.011) 0.021	

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Group Male			-0.005 (0.008)			-0.033*** (0.009)
Single Female			0.003 (0.006)			-0.006 (0.015)
Group Female			0.027* (0.010)			0.015 (0.026)
Number of Children			-0.006*** (0.001)			-0.006*** (0.002)
Black			0.003 (0.004)			-0.003 (0.007)
Am. Indian			-0.006 (0.009)			-0.016* (0.007)
Asian			-0.001 (0.002)			-0.007 (0.004)
Other Race			0.002 (0.006)			-0.003 (0.014)
Hispanic			-0.006 (0.003)			-0.007 (0.007)
Urban			-0.008*** (0.002)			-0.004 (0.004)
Intercept	0.016*** (0.003)	-0.006 (0.013)	0.050** (0.015)	0.019*** (0.004)	-0.007 (0.017)	0.051 (0.025)
R ²	0.000	0.001	0.007	0.000	0.001	0.008
Num. obs.	93490	93490	93490	16849	16849	16849

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.18: Regression Results for Jenks Break State Top Income Tax Rate on Probability of Living in a New State

	Household Income $<$ 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Jenks Break*Post TCJA	-0.001 (0.001)	-0.001 (0.001)	-0.001 (0.001)	-0.001 (0.001)	-0.001 (0.001)	-0.001 (0.001)
Jenks Break	-0.002	-0.001	-0.001	-0.005	-0.004	-0.004

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Post TCJA	(0.003) 0.002*** (0.001)	(0.003) 0.003*** (0.001)	(0.003) 0.004*** (0.001)	(0.004) 0.003*** (0.001)	(0.004) 0.006*** (0.001)	(0.004) 0.006*** (0.001)
2011		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001 (0.000)		0.000 (0.001)	0.001 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.002* (0.001)	0.002* (0.001)
2014		0.002*** (0.000)	0.003*** (0.000)		0.003*** (0.001)	0.004*** (0.001)
2015		0.002*** (0.000)	0.002*** (0.000)		0.004*** (0.001)	0.004*** (0.001)
2016		0.002*** (0.000)	0.003*** (0.000)		0.003*** (0.001)	0.003*** (0.001)
2017		0.002*** (0.000)	0.003*** (0.000)		0.003*** (0.001)	0.004*** (0.001)
2019		−0.000* (0.000)	−0.000 (0.000)		−0.001 (0.001)	−0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000* (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.002*** (0.000)			−0.003*** (0.001)
Some College			0.001 (0.001)			0.000 (0.001)
Associates			−0.001 (0.001)			−0.000 (0.001)
Bachelors			0.008*** (0.001)			0.002 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.005*** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)
Married			−0.005*** (0.001)			−0.008*** (0.002)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Male Family			−0.008*** (0.001)			−0.007*** (0.002)
Female Family			−0.005*** (0.001)			−0.005*** (0.001)
Single Male			0.004*** (0.000)			0.010*** (0.001)
Group Male			0.011*** (0.002)			0.009** (0.003)
Single Female			0.004*** (0.001)			0.005*** (0.001)
Group Female			0.011*** (0.002)			0.008** (0.003)
Number of Children			−0.005*** (0.000)			−0.006*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.002 (0.002)			−0.001 (0.003)
Asian			0.002 (0.004)			−0.003 (0.002)
Other Race			−0.002 (0.002)			−0.002 (0.003)
Hispanic			−0.005* (0.003)			−0.005* (0.002)
Urban			0.002 (0.001)			−0.004** (0.001)
Intercept	0.020*** (0.002)	0.004 (0.008)	0.049*** (0.009)	0.021*** (0.004)	0.003 (0.010)	0.054*** (0.010)
R ²	0.000	0.000	0.015	0.000	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.19: Regression Results Jenks Break State Top Income Tax Rate on Probability of Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Jenks Break*Post TCJA	-0.002 (0.001)	-0.002 (0.001)	-0.002 (0.001)	-0.002 (0.001)	-0.003* (0.001)	-0.003 (0.001)
Jenks Break	-0.006 (0.005)	-0.004 (0.004)	-0.004 (0.004)	-0.006 (0.005)	-0.003 (0.004)	-0.003 (0.004)
Post TCJA	0.003** (0.001)	0.005** (0.002)	0.007*** (0.001)	0.005*** (0.001)	0.009*** (0.001)	0.009*** (0.002)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.000 (0.001)	0.000 (0.002)		0.000 (0.002)	0.000 (0.002)
2013		0.002 (0.001)	0.003* (0.001)		0.001 (0.001)	0.001 (0.001)
2014		0.002 (0.001)	0.003* (0.001)		0.004* (0.002)	0.004* (0.002)
2015		0.003* (0.001)	0.004** (0.001)		0.005* (0.002)	0.005* (0.002)
2016		0.003** (0.001)	0.004** (0.001)		0.005** (0.002)	0.005** (0.002)
2017		0.003* (0.001)	0.004** (0.001)		0.005** (0.002)	0.005** (0.002)
2019		-0.001 (0.001)	-0.001 (0.001)		-0.001 (0.001)	-0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.003* (0.001)			-0.004 (0.002)
Some College			0.001 (0.001)			-0.001 (0.002)
Associates			-0.000 (0.001)			-0.000 (0.002)
Bachelors			0.002 (0.001)			0.001 (0.002)
Masters			0.006*** (0.002)			0.004* (0.002)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Professional			0.003*			0.000
			(0.001)			(0.002)
PhD			0.008***			0.005*
			(0.001)			(0.002)
Married			-0.008**			-0.009*
			(0.002)			(0.004)
Male Family			-0.008*			-0.009
			(0.003)			(0.005)
Female Family			-0.005			-0.008
			(0.002)			(0.004)
Single Male			0.010***			0.010**
			(0.002)			(0.003)
Group Male			0.001			-0.013
			(0.005)			(0.007)
Single Female			0.007*			0.006
			(0.002)			(0.003)
Group Female			0.012*			0.015*
			(0.005)			(0.007)
Number of Children			-0.006***			-0.006***
			(0.001)			(0.001)
Black			0.002			0.002
			(0.003)			(0.004)
Am. Indian			-0.009**			-0.010
			(0.003)			(0.006)
Asian			-0.004			-0.002
			(0.002)			(0.002)
Other Race			-0.002			0.000
			(0.004)			(0.004)
Hispanic			-0.003			-0.006
			(0.003)			(0.004)
Urban			-0.005**			-0.006**
			(0.002)			(0.002)
Intercept	0.022***	0.002	0.054***	0.022***	-0.001	0.055***
	(0.004)	(0.011)	(0.011)	(0.005)	(0.011)	(0.012)
R ²	0.000	0.001	0.008	0.001	0.001	0.008
Num. obs.	348237	348237	348237	187185	187185	187185

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.20: Regression Results of being in the Jenks Break State Top Income Tax Rate on Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Jenks Break*Post TCJA	-0.003 (0.002)	-0.004* (0.002)	-0.004* (0.002)	-0.002 (0.004)	-0.002 (0.004)	-0.002 (0.004)
Jenks Break	-0.004 (0.005)	-0.001 (0.005)	-0.002 (0.005)	-0.005 (0.008)	-0.003 (0.007)	-0.002 (0.008)
Post TCJA	0.006*** (0.001)	0.009*** (0.002)	0.009*** (0.002)	0.004 (0.003)	0.011 (0.006)	0.010 (0.006)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.003 (0.002)		0.002 (0.005)	0.001 (0.005)
2013		0.003 (0.002)	0.002 (0.002)		0.008 (0.005)	0.007 (0.005)
2014		0.004** (0.001)	0.004** (0.001)		0.010 (0.007)	0.010 (0.007)
2015		0.005* (0.002)	0.005* (0.002)		0.008 (0.005)	0.008 (0.005)
2016		0.004** (0.002)	0.004* (0.002)		0.005 (0.004)	0.004 (0.004)
2017		0.004* (0.002)	0.004 (0.002)		0.011** (0.004)	0.010* (0.004)
2019		0.002 (0.001)	0.002 (0.001)		0.002 (0.003)	0.002 (0.003)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			-0.004 (0.011)
Some College			-0.004 (0.004)			-0.013 (0.009)
Associates			-0.008* (0.003)			-0.009 (0.010)
Bachelors			-0.001 (0.003)			-0.006 (0.009)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Masters			0.001 (0.003)			-0.003 (0.009)
Professional			-0.001 (0.004)			-0.008 (0.009)
PhD			0.004 (0.004)			-0.000 (0.011)
Married			-0.009* (0.004)			-0.005 (0.008)
Male Family			-0.008 (0.005)			-0.000 (0.012)
Female Family			-0.007 (0.005)			-0.008 (0.014)
Single Male			0.005 (0.004)			0.021 (0.011)
Group Male			-0.005 (0.008)			-0.033*** (0.009)
Single Female			0.003 (0.006)			-0.006 (0.015)
Group Female			0.027* (0.010)			0.015 (0.026)
Number of Children			-0.006*** (0.001)			-0.006*** (0.002)
Black			0.003 (0.004)			-0.003 (0.007)
Am. Indian			-0.006 (0.009)			-0.015 (0.008)
Asian			-0.002 (0.002)			-0.007 (0.004)
Other Race			0.002 (0.006)			-0.003 (0.014)
Hispanic			-0.006 (0.003)			-0.007 (0.007)
Urban			-0.008*** (0.002)			-0.004 (0.004)
Intercept	0.018*** (0.005)	-0.004 (0.013)	0.053** (0.015)	0.020** (0.007)	-0.005 (0.019)	0.051 (0.026)
R ²	0.001	0.001	0.007	0.000	0.001	0.008
Num. obs.	93490	93490	93490	16849	16849	16849

Household Income $\geq$ 500k			Household Income $\geq$ 750k		
Model 1	Model 2	Model 3	Model 1	Model 2	Model 3

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.21: Regression Results for No State Income Tax Rate on Probability of Living in a New State

	Household Income $<$ 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
No Income Tax*Post TCJA	−0.000 (0.000)	−0.000 (0.000)	−0.000 (0.001)	0.001 (0.001)	0.001 (0.001)	0.001 (0.001)
No Income Tax	0.006 (0.003)	0.004 (0.004)	0.004 (0.004)	0.008 (0.005)	0.005 (0.005)	0.005 (0.005)
Post TCJA	0.001*** (0.000)	0.003*** (0.000)	0.003*** (0.000)	0.002*** (0.001)	0.005*** (0.001)	0.005*** (0.001)
2011		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001 (0.000)		0.000 (0.001)	0.001 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.001* (0.001)	0.002* (0.001)
2014		0.002*** (0.000)	0.002*** (0.000)		0.003*** (0.001)	0.003*** (0.001)
2015		0.002*** (0.000)	0.002*** (0.000)		0.003*** (0.001)	0.004*** (0.001)
2016		0.002*** (0.000)	0.003*** (0.000)		0.003*** (0.001)	0.003*** (0.001)
2017		0.002*** (0.000)	0.003*** (0.000)		0.003*** (0.001)	0.004*** (0.001)
2019		−0.000* (0.000)	−0.000 (0.000)		−0.001 (0.001)	−0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.002***			−0.003***

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
			(0.000)			(0.001)
Some College			0.001			0.000
			(0.001)			(0.001)
Associates			−0.001			−0.000
			(0.001)			(0.001)
Bachelors			0.008***			0.002
			(0.001)			(0.001)
Masters			0.010***			0.006***
			(0.001)			(0.001)
Professional			0.018***			0.005***
			(0.002)			(0.001)
PhD			0.025***			0.009***
			(0.001)			(0.001)
Married			−0.005***			−0.008***
			(0.001)			(0.002)
Male Family			−0.008***			−0.007***
			(0.001)			(0.002)
Female Family			−0.005***			−0.005***
			(0.001)			(0.001)
Single Male			0.004***			0.010***
			(0.000)			(0.001)
Group Male			0.011***			0.009**
			(0.002)			(0.003)
Single Female			0.004***			0.005***
			(0.001)			(0.001)
Group Female			0.011***			0.008**
			(0.002)			(0.003)
Number of Children			−0.005***			−0.006***
			(0.000)			(0.001)
Black			−0.005***			−0.002
			(0.001)			(0.001)
Am. Indian			−0.002			−0.001
			(0.002)			(0.003)
Asian			0.002			−0.003
			(0.004)			(0.002)
Other Race			−0.002			−0.002
			(0.002)			(0.003)
Hispanic			−0.006*			−0.005*
			(0.002)			(0.002)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Urban			0.002 (0.001)			-0.004** (0.001)
Intercept	0.017*** (0.001)	0.006 (0.007)	0.051*** (0.008)	0.016*** (0.001)	0.002 (0.009)	0.053*** (0.009)
R ²	0.000	0.000	0.015	0.001	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.22: Regression Results No State Income Tax Rate on Probability of Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
No Income Tax*Post TCJA	0.002 (0.001)	0.003 (0.001)	0.003 (0.001)	0.002 (0.001)	0.003* (0.001)	0.003* (0.001)
No Income Tax	0.008 (0.006)	0.006 (0.006)	0.006 (0.006)	0.009 (0.006)	0.006 (0.006)	0.006 (0.006)
Post TCJA	0.001* (0.001)	0.004** (0.001)	0.005*** (0.001)	0.003** (0.001)	0.006*** (0.001)	0.006*** (0.001)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.000 (0.001)	0.000 (0.002)		0.000 (0.002)	0.000 (0.002)
2013		0.002 (0.001)	0.002* (0.001)		0.001 (0.001)	0.001 (0.001)
2014		0.002 (0.001)	0.003* (0.001)		0.003* (0.001)	0.003* (0.001)
2015		0.003* (0.001)	0.004** (0.001)		0.005* (0.002)	0.005* (0.002)
2016		0.003** (0.001)	0.004*** (0.001)		0.005** (0.002)	0.005** (0.002)
2017		0.003* (0.001)	0.004** (0.001)		0.005** (0.002)	0.005** (0.002)
2019		-0.001	-0.001		-0.001	-0.001

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Avg. State Temp.		(0.001) 0.000 (0.000)	(0.001) 0.000 (0.000)		(0.001) 0.000 (0.000)	(0.001) 0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.003* (0.001)			−0.004 (0.002)
Some College			0.000 (0.001)			−0.001 (0.002)
Associates			−0.000 (0.001)			−0.000 (0.002)
Bachelors			0.002 (0.001)			0.001 (0.002)
Masters			0.006*** (0.002)			0.004* (0.002)
Professional			0.003* (0.001)			0.000 (0.002)
PhD			0.008*** (0.001)			0.005* (0.002)
Married			−0.008** (0.002)			−0.009* (0.004)
Male Family			−0.008* (0.003)			−0.009 (0.005)
Female Family			−0.005 (0.002)			−0.008 (0.004)
Single Male			0.010*** (0.002)			0.010** (0.003)
Group Male			0.001 (0.005)			−0.013 (0.007)
Single Female			0.007* (0.002)			0.006 (0.003)
Group Female			0.012* (0.005)			0.015* (0.007)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.002 (0.003)			0.002 (0.004)
Am. Indian			−0.009** (0.003)			−0.010 (0.006)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Asian			-0.004 (0.002)			-0.002 (0.002)
Other Race			-0.002 (0.004)			0.000 (0.004)
Hispanic			-0.003 (0.003)			-0.006 (0.004)
Urban			-0.005** (0.002)			-0.006** (0.002)
Intercept	0.016*** (0.002)	0.002 (0.010)	0.054*** (0.010)	0.016*** (0.001)	0.000 (0.009)	0.056*** (0.011)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	348237	348237	348237	187185	187185	187185

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.23: Regression Results of being in the No State Income Tax Rate on Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
No Income Tax*Post TCJA	0.004* (0.002)	0.005* (0.002)	0.004* (0.002)	0.001 (0.004)	0.001 (0.004)	0.001 (0.004)
No Income Tax	0.007 (0.007)	0.005 (0.006)	0.005 (0.007)	0.009 (0.009)	0.007 (0.010)	0.006 (0.010)
Post TCJA	0.003* (0.001)	0.005** (0.001)	0.005** (0.002)	0.002 (0.002)	0.009* (0.004)	0.008 (0.004)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004* (0.002)	0.003 (0.002)		0.002 (0.005)	0.001 (0.005)
2013		0.002 (0.002)	0.002 (0.002)		0.007 (0.005)	0.007 (0.005)
2014		0.004** (0.001)	0.004** (0.001)		0.010 (0.007)	0.009 (0.007)
2015		0.005* (0.001)	0.005* (0.001)		0.008 (0.001)	0.007 (0.001)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2016		(0.002) 0.005**	(0.002) 0.004*		(0.005) 0.005	(0.005) 0.004
2017		(0.002) 0.004*	(0.002) 0.004*		(0.004) 0.011**	(0.004) 0.010*
2019		(0.002) 0.002	(0.002) 0.002		(0.004) 0.002	(0.004) 0.002
Avg. State Temp.		(0.001) 0.000	(0.001) 0.000		(0.003) 0.000	(0.003) 0.000
Age		(0.000)	(0.000)		(0.000)	(0.000)
H.S. Grad			-0.001*** (0.000)			-0.001** (0.000)
Some College			-0.005 (0.004)			-0.004 (0.011)
Associates			-0.004 (0.004)			-0.013 (0.009)
Bachelors			-0.008* (0.003)			-0.009 (0.010)
Masters			-0.001 (0.003)			-0.006 (0.009)
Professional			0.001 (0.003)			-0.003 (0.009)
PhD			-0.002 (0.004)			-0.008 (0.009)
Married			0.004 (0.004)			-0.000 (0.011)
Male Family			-0.009* (0.004)			-0.005 (0.008)
Female Family			-0.008 (0.005)			-0.001 (0.012)
Single Male			-0.007 (0.005)			-0.008 (0.014)
Group Male			0.005 (0.004)			0.021 (0.011)
Single Female			-0.005 (0.008)			-0.032*** (0.009)
Group Female			0.004 (0.006)			-0.006 (0.015)
			0.027* (0.010)			0.016 (0.026)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Number of Children			-0.006*** (0.001)			-0.006*** (0.002)
Black			0.003 (0.003)			-0.003 (0.007)
Am. Indian			-0.006 (0.009)			-0.015 (0.008)
Asian			-0.001 (0.002)			-0.007 (0.004)
Other Race			0.002 (0.006)			-0.003 (0.014)
Hispanic			-0.007 (0.003)			-0.007 (0.007)
Urban			-0.008*** (0.002)			-0.004 (0.004)
Intercept	0.014*** (0.001)	-0.000 (0.010)	0.056*** (0.014)	0.014*** (0.002)	-0.002 (0.016)	0.054* (0.025)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	93490	93490	93490	16849	16849	16849

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.24: Regression Results of a State's Representative Tax Burden on the Probability of Living in a New State

	Household Income $<$ 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Rep. Tax Burden*Post TCJA	-0.037* (0.018)	-0.021 (0.013)	-0.023 (0.013)	-0.069** (0.025)	-0.057* (0.021)	-0.057** (0.021)
Rep. Tax Burden	-0.106*** (0.029)	-0.117** (0.034)	-0.112** (0.033)	-0.096* (0.040)	-0.091* (0.041)	-0.082 (0.043)
Post TCJA	0.005* (0.002)	0.007*** (0.002)	0.008*** (0.002)	0.010** (0.003)	0.013*** (0.003)	0.013*** (0.003)
2011		0.001 (0.000)	0.001** (0.000)		0.000 (0.001)	0.001 (0.001)
2012		0.004***	0.004***		0.003	0.003

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2013		(0.001) 0.005***	(0.001) 0.006***		(0.001) 0.004**	(0.002) 0.005**
2014		(0.001) 0.003***	(0.001) 0.003***		(0.001) 0.004***	(0.001) 0.004***
2015		(0.001) 0.004***	(0.000) 0.004***		(0.001) 0.005***	(0.001) 0.005***
2016		(0.001) 0.004***	(0.001) 0.005***		(0.001) 0.004***	(0.001) 0.005***
2017		(0.001) 0.005***	(0.001) 0.005***		(0.001) 0.005***	(0.001) 0.005***
2019		(0.001) −0.001*	(0.001) −0.000		(0.001) −0.001*	(0.001) −0.001
Avg. State Temp.		(0.000) 0.000	(0.000) 0.000		(0.001) 0.000	(0.001) 0.000
Age		(0.000) −0.001***	(0.000) −0.001***		(0.000) −0.001***	(0.000) −0.001***
H.S. Grad		(0.000) −0.002***	(0.000) −0.003***		(0.001) −0.003***	(0.001) −0.003***
Some College		(0.001) 0.001	(0.001) 0.000		(0.001) 0.000	(0.001) 0.000
Associates		(0.001) −0.001	(0.001) −0.000		(0.001) −0.000	(0.001) −0.000
Bachelors		(0.001) 0.008***	(0.001) 0.002		(0.001) 0.002	(0.001) 0.002
Masters		(0.001) 0.010***	(0.001) 0.006***		(0.001) 0.006***	(0.001) 0.006***
Professional		(0.001) 0.018***	(0.001) 0.005***		(0.001) 0.005***	(0.001) 0.005***
PhD		(0.002) 0.025***	(0.001) 0.009***		(0.001) 0.009***	(0.001) 0.009***
Married		(0.001) −0.005***	(0.001) −0.008***		(0.001) −0.008***	(0.001) −0.008***
Male Family		(0.001) −0.008***	(0.001) −0.007***		(0.001) −0.007***	(0.001) −0.007***
Female Family		(0.001) −0.005***	(0.001) −0.005***		(0.001) −0.005***	(0.001) −0.005***
Single Male		(0.001) 0.004***	(0.000) 0.010***		(0.001) 0.010***	(0.001) 0.010***

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Group Male			0.011*** (0.002)			0.009** (0.003)
Single Female			0.004*** (0.001)			0.005*** (0.001)
Group Female			0.011*** (0.002)			0.008** (0.003)
Number of Children			−0.005*** (0.000)			−0.006*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.003 (0.002)			−0.001 (0.004)
Asian			0.003 (0.004)			−0.003 (0.002)
Other Race			−0.002 (0.002)			−0.002 (0.003)
Hispanic			−0.006* (0.002)			−0.005* (0.002)
Urban			0.003*** (0.001)			−0.003** (0.001)
Intercept	0.029*** (0.003)	0.024** (0.008)	0.068*** (0.008)	0.027*** (0.005)	0.015 (0.010)	0.063*** (0.010)
R ²	0.001	0.001	0.016	0.001	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.25: Regression Results of a State's Representative Tax Burden on the Probability of Living in a New State

	Household Income ≥ 300k			Household Income ≥ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Rep. Tax Burden*Post TCJA	−0.068* (0.027)	−0.055* (0.022)	−0.058* (0.022)	−0.074** (0.023)	−0.068** (0.020)	−0.068** (0.020)
Rep. Tax Burden	−0.100*	−0.090	−0.082	−0.110*	−0.092	−0.082

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Post TCJA	(0.047) 0.009** (0.003)	(0.049) 0.012*** (0.003)	(0.051) 0.013*** (0.003)	(0.050) 0.011*** (0.002)	(0.048) 0.015*** (0.003)	(0.052) 0.015*** (0.003)
2011		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2012		0.002 (0.002)	0.003 (0.002)		0.003 (0.003)	0.003 (0.003)
2013		0.005* (0.002)	0.005* (0.002)		0.004 (0.002)	0.004 (0.002)
2014		0.003* (0.001)	0.004** (0.001)		0.004* (0.002)	0.004* (0.002)
2015		0.004** (0.002)	0.005** (0.002)		0.006** (0.002)	0.006** (0.002)
2016		0.005** (0.002)	0.005*** (0.002)		0.007** (0.002)	0.006** (0.002)
2017		0.005** (0.002)	0.005** (0.002)		0.007*** (0.002)	0.006** (0.002)
2019		-0.001 (0.001)	-0.001 (0.001)		-0.001 (0.001)	-0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.003* (0.001)			-0.004 (0.002)
Some College			0.000 (0.001)			-0.001 (0.002)
Associates			-0.000 (0.001)			-0.000 (0.002)
Bachelors			0.002 (0.001)			0.001 (0.002)
Masters			0.006*** (0.002)			0.004* (0.002)
Professional			0.003* (0.001)			0.000 (0.002)
PhD			0.008*** (0.001)			0.005* (0.002)
Married			-0.008** (0.002)			-0.009* (0.004)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Male Family			-0.008*			-0.009
			(0.003)			(0.005)
Female Family			-0.005			-0.008
			(0.002)			(0.004)
Single Male			0.010***			0.010**
			(0.002)			(0.003)
Group Male			0.001			-0.013
			(0.005)			(0.007)
Single Female			0.007*			0.006
			(0.002)			(0.003)
Group Female			0.012*			0.015*
			(0.005)			(0.007)
Number of Children			-0.006***			-0.006***
			(0.001)			(0.001)
Black			0.002			0.002
			(0.003)			(0.004)
Am. Indian			-0.010**			-0.011
			(0.003)			(0.006)
Asian			-0.003			-0.002
			(0.002)			(0.002)
Other Race			-0.002			0.000
			(0.004)			(0.004)
Hispanic			-0.003			-0.005
			(0.003)			(0.004)
Urban			-0.004*			-0.005**
			(0.002)			(0.002)
Intercept	0.028***	0.014	0.063***	0.029***	0.012	0.065***
	(0.006)	(0.012)	(0.011)	(0.006)	(0.011)	(0.011)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	348237	348237	348237	187185	187185	187185

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.26: Regression Results of a State's Representative Tax Burden on the Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Rep. Tax Burden*Post TCJA	-0.101** (0.035)	-0.092* (0.035)	-0.087* (0.036)	-0.046 (0.049)	-0.042 (0.055)	-0.038 (0.055)
Rep. Tax Burden	-0.057 (0.053)	-0.037 (0.052)	-0.031 (0.055)	-0.049 (0.074)	-0.013 (0.075)	-0.007 (0.075)
Post TCJA	0.014*** (0.004)	0.016*** (0.004)	0.016** (0.004)	0.007 (0.005)	0.014 (0.008)	0.013 (0.009)
2011		0.002 (0.002)	0.002 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.005* (0.002)	0.004 (0.002)		0.002 (0.006)	0.001 (0.006)
2013		0.004 (0.003)	0.003 (0.003)		0.008 (0.005)	0.007 (0.005)
2014		0.004** (0.001)	0.004** (0.001)		0.011 (0.006)	0.010 (0.007)
2015		0.005* (0.002)	0.005* (0.002)		0.008 (0.005)	0.008 (0.005)
2016		0.005* (0.002)	0.005* (0.002)		0.005 (0.005)	0.004 (0.005)
2017		0.005* (0.002)	0.005* (0.002)		0.011** (0.004)	0.010* (0.004)
2019		0.002 (0.001)	0.002 (0.001)		0.002 (0.003)	0.002 (0.003)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			-0.004 (0.011)
Some College			-0.004 (0.004)			-0.013 (0.009)
Associates			-0.008* (0.003)			-0.009 (0.010)
Bachelors			-0.001 (0.003)			-0.006 (0.009)
Masters			0.001 (0.003)			-0.003 (0.009)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Professional			-0.002 (0.004)			-0.008 (0.009)
PhD			0.004 (0.004)			-0.000 (0.011)
Married			-0.009* (0.004)			-0.005 (0.008)
Male Family			-0.008 (0.005)			-0.000 (0.012)
Female Family			-0.007 (0.005)			-0.008 (0.014)
Single Male			0.005 (0.004)			0.021 (0.011)
Group Male			-0.005 (0.008)			-0.033*** (0.009)
Single Female			0.004 (0.006)			-0.006 (0.015)
Group Female			0.027* (0.010)			0.015 (0.026)
Number of Children			-0.006*** (0.001)			-0.006*** (0.002)
Black			0.003 (0.004)			-0.003 (0.007)
Am. Indian			-0.006 (0.009)			-0.016* (0.007)
Asian			-0.002 (0.002)			-0.007 (0.004)
Other Race			0.002 (0.007)			-0.003 (0.014)
Hispanic			-0.006 (0.003)			-0.007 (0.007)
Urban			-0.007*** (0.002)			-0.004 (0.004)
Intercept	0.022** (0.006)	0.003 (0.013)	0.056*** (0.014)	0.021* (0.009)	-0.007 (0.020)	0.049 (0.025)
R ²	0.001	0.001	0.008	0.000	0.001	0.008
Num. obs.	93490	93490	93490	16849	16849	16849

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.27: Regression Results of being in the $\mathbf{P}_{90}$ Representative Tax Burden on Probability of Living in a New State

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
90th Percentile*Post TCJA	0.000 (0.002)	0.000 (0.001)	0.000 (0.001)	-0.001 (0.002)	-0.001 (0.001)	-0.001 (0.002)
90th Percentile	-0.005** (0.002)	-0.004* (0.002)	-0.003* (0.001)	-0.003 (0.002)	-0.001 (0.002)	-0.000 (0.002)
Post TCJA	0.001** (0.000)	0.003*** (0.001)	0.003*** (0.001)	0.003** (0.001)	0.005*** (0.001)	0.006*** (0.001)
2011		-0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001 (0.000)		-0.000 (0.001)	0.000 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.001* (0.001)	0.002* (0.001)
2014		0.002*** (0.001)	0.002*** (0.000)		0.003*** (0.001)	0.004*** (0.001)
2015		0.002** (0.001)	0.002*** (0.000)		0.003*** (0.001)	0.004*** (0.001)
2016		0.002*** (0.000)	0.003*** (0.000)		0.003*** (0.001)	0.003*** (0.001)
2017		0.002*** (0.000)	0.003*** (0.000)		0.003** (0.001)	0.004*** (0.001)
2019		-0.000 (0.000)	-0.000 (0.000)		-0.001 (0.001)	-0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.002*** (0.000)			-0.003*** (0.001)
Some College			0.001 (0.001)			0.000 (0.001)
Associates			-0.001 (0.001)			-0.000 (0.001)
Bachelors			0.008*** (0.001)			0.002 (0.001)

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.005*** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)
Married			−0.005*** (0.001)			−0.008*** (0.002)
Male Family			−0.008*** (0.001)			−0.007*** (0.002)
Female Family			−0.005*** (0.001)			−0.005*** (0.001)
Single Male			0.004*** (0.000)			0.011*** (0.001)
Group Male			0.011*** (0.002)			0.009** (0.003)
Single Female			0.004*** (0.001)			0.005*** (0.001)
Group Female			0.011*** (0.002)			0.008** (0.003)
Number of Children			−0.005*** (0.000)			−0.006*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.002)
Am. Indian			−0.002 (0.002)			−0.001 (0.003)
Asian			0.002 (0.005)			−0.004 (0.002)
Other Race			−0.002 (0.002)			−0.002 (0.003)
Hispanic			−0.005* (0.002)			−0.004* (0.002)
Urban			0.002* (0.001)			−0.004** (0.002)
Intercept	0.019*** (0.001)	0.005 (0.007)	0.049*** (0.009)	0.018*** (0.002)	−0.002 (0.010)	0.048*** (0.012)
R ²	0.000	0.000	0.015	0.000	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.						
Robust Standard Errors clustered at the State Level have been provided in parentheses.						

Table D.1.28: Regression Results of being in the $\mathbf{P}_{90}$ Representative Tax Burden on Probability of Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
90th Percentile*Post TCJA	0.000 (0.002)	-0.000 (0.002)	0.001 (0.002)	0.001 (0.003)	0.001 (0.002)	0.001 (0.002)
90th Percentile	-0.003 (0.002)	-0.001 (0.002)	0.000 (0.002)	-0.004 (0.002)	-0.001 (0.002)	-0.000 (0.002)
Post TCJA	0.002 (0.001)	0.004*** (0.001)	0.005*** (0.001)	0.003* (0.001)	0.007*** (0.001)	0.007*** (0.001)
2011		0.000 (0.001)	0.000 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.001 (0.001)	-0.000 (0.001)		0.000 (0.002)	0.000 (0.002)
2013		0.002 (0.001)	0.002* (0.001)		0.001 (0.001)	0.001 (0.001)
2014		0.002 (0.001)	0.003* (0.001)		0.004* (0.002)	0.004* (0.002)
2015		0.003* (0.001)	0.004** (0.001)		0.005* (0.002)	0.005* (0.002)
2016		0.003* (0.001)	0.004** (0.001)		0.005** (0.002)	0.005* (0.002)
2017		0.003* (0.001)	0.003* (0.001)		0.005** (0.002)	0.005* (0.002)
2019		-0.001 (0.001)	-0.001 (0.001)		-0.001 (0.001)	-0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.003*			-0.004

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
			(0.001)			(0.002)
Some College			0.001			-0.001
			(0.001)			(0.002)
Associates			-0.000			-0.000
			(0.001)			(0.002)
Bachelors			0.002			0.001
			(0.001)			(0.002)
Masters			0.006***			0.004*
			(0.002)			(0.002)
Professional			0.003*			0.000
			(0.001)			(0.002)
PhD			0.008***			0.005*
			(0.001)			(0.002)
Married			-0.008**			-0.009*
			(0.003)			(0.004)
Male Family			-0.007*			-0.009
			(0.003)			(0.005)
Female Family			-0.005			-0.008
			(0.002)			(0.004)
Single Male			0.010***			0.011**
			(0.002)			(0.003)
Group Male			0.001			-0.013
			(0.005)			(0.007)
Single Female			0.007**			0.006
			(0.002)			(0.003)
Group Female			0.011*			0.014
			(0.005)			(0.007)
Number of Children			-0.006***			-0.006***
			(0.001)			(0.001)
Black			0.002			0.001
			(0.003)			(0.004)
Am. Indian			-0.009**			-0.010
			(0.003)			(0.006)
Asian			-0.004			-0.003
			(0.002)			(0.002)
Other Race			-0.002			-0.000
			(0.004)			(0.004)
Hispanic			-0.003			-0.005
			(0.003)			(0.004)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Urban			-0.005* (0.002)			-0.006** (0.002)
Intercept	0.018*** (0.002)	-0.004 (0.012)	0.046** (0.013)	0.018*** (0.002)	-0.007 (0.012)	0.048** (0.014)
R ²	0.000	0.001	0.008	0.000	0.001	0.008
Num. obs.	348237	348237	348237	187185	187185	187185

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.29: Regression Results of being in the **P₉₀** Representative Tax Burden on Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
90th Percentile*Post TCJA	0.001 (0.003)	0.000 (0.003)	0.002 (0.003)	0.007 (0.005)	0.006 (0.005)	0.007 (0.005)
90th Percentile	-0.001 (0.003)	0.002 (0.002)	0.002 (0.002)	0.003 (0.004)	0.007 (0.004)	0.007 (0.004)
Post TCJA	0.004* (0.002)	0.006*** (0.002)	0.006** (0.002)	0.002 (0.002)	0.009 (0.005)	0.008 (0.005)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.004 (0.002)		0.002 (0.006)	0.002 (0.006)
2013		0.003 (0.002)	0.003 (0.002)		0.009 (0.006)	0.008 (0.006)
2014		0.004** (0.001)	0.005** (0.001)		0.012 (0.007)	0.011 (0.008)
2015		0.005* (0.002)	0.005* (0.002)		0.009 (0.006)	0.009 (0.006)
2016		0.004** (0.002)	0.004* (0.002)		0.005 (0.004)	0.004 (0.004)
2017		0.004* (0.002)	0.004 (0.002)		0.010* (0.004)	0.010* (0.004)
2019		0.002	0.002		0.002	0.002

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Avg. State Temp.		(0.001) 0.000 (0.000)	(0.001) 0.000 (0.000)		(0.003) 0.000 (0.000)	(0.003) 0.001 (0.000)
Age			−0.001*** (0.000)			−0.001** (0.000)
H.S. Grad			−0.004 (0.004)			−0.004 (0.011)
Some College			−0.004 (0.004)			−0.013 (0.009)
Associates			−0.008* (0.003)			−0.009 (0.010)
Bachelors			−0.001 (0.003)			−0.006 (0.009)
Masters			0.001 (0.003)			−0.003 (0.009)
Professional			−0.002 (0.004)			−0.008 (0.009)
PhD			0.004 (0.004)			−0.000 (0.011)
Married			−0.009* (0.004)			−0.006 (0.008)
Male Family			−0.008 (0.005)			−0.000 (0.012)
Female Family			−0.008 (0.005)			−0.008 (0.014)
Single Male			0.004 (0.004)			0.021 (0.011)
Group Male			−0.005 (0.008)			−0.033*** (0.009)
Single Female			0.003 (0.006)			−0.006 (0.015)
Group Female			0.027* (0.010)			0.016 (0.026)
Number of Children			−0.006*** (0.001)			−0.007*** (0.002)
Black			0.003 (0.004)			−0.003 (0.007)
Am. Indian			−0.006 (0.009)			−0.015* (0.007)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Asian			-0.002 (0.002)			-0.007 (0.004)
Other Race			0.002 (0.006)			-0.002 (0.014)
Hispanic			-0.006 (0.003)			-0.007 (0.007)
Urban			-0.008*** (0.002)			-0.005 (0.004)
Intercept	0.016*** (0.002)	-0.010 (0.013)	0.045** (0.017)	0.015*** (0.003)	-0.021 (0.016)	0.037 (0.025)
R ²	0.000	0.001	0.007	0.000	0.002	0.009
Num. obs.	93490	93490	93490	16849	16849	16849

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.30: Regression Results of being in the $\mathbf{P}_{85}$ Representative Tax Burden on Probability of Living in a New State

	Household Income $<$ 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
85th Percentile*Post TCJA	-0.001 (0.001)	-0.000 (0.001)	-0.000 (0.001)	-0.003 (0.001)	-0.003 (0.001)	-0.002 (0.001)
85th Percentile	-0.006*** (0.002)	-0.005** (0.002)	-0.004** (0.001)	-0.004* (0.002)	-0.002 (0.001)	-0.001 (0.002)
Post TCJA	0.002** (0.000)	0.002** (0.001)	0.003*** (0.001)	0.003** (0.001)	0.005*** (0.001)	0.006*** (0.001)
2011		-0.001 (0.000)	0.000 (0.000)		-0.000 (0.001)	-0.000 (0.001)
2012		-0.000 (0.001)	0.000 (0.000)		-0.000 (0.001)	0.000 (0.001)
2013		0.001 (0.001)	0.002** (0.001)		0.001 (0.001)	0.002 (0.001)
2014		0.001 (0.001)	0.002** (0.001)		0.003*** (0.001)	0.003*** (0.001)
2015		0.001	0.002*		0.003**	0.004***

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2016		(0.001) 0.002*	(0.001) 0.002***		(0.001) 0.002**	(0.001) 0.003***
2017		(0.001) 0.002**	(0.001) 0.002***		(0.001) 0.003**	(0.001) 0.003***
2019		(0.001) −0.000	(0.001) −0.000		(0.001) −0.001	(0.001) −0.001
Avg. State Temp.		(0.000) 0.000	(0.000) 0.000		(0.001) 0.000	(0.001) 0.000
Age		(0.000) (0.000)	−0.001***		(0.000) (0.000)	−0.001***
H.S. Grad			−0.001***			−0.003***
Some College			(0.000) 0.001			(0.001) 0.000
Associates			(0.001) −0.001			(0.001) −0.000
Bachelors			(0.001) 0.008***			(0.001) 0.002
Masters			(0.001) 0.010***			(0.001) 0.006***
Professional			(0.001) 0.018***			(0.001) 0.005***
PhD			(0.002) 0.025***			(0.001) 0.009***
Married			(0.001) −0.005***			(0.001) −0.008***
Male Family			(0.001) −0.008***			(0.002) −0.007***
Female Family			(0.001) −0.005***			(0.002) −0.005***
Single Male			(0.001) 0.004***			(0.001) 0.010***
Group Male			(0.000) 0.011***			(0.001) 0.009**
Single Female			(0.002) 0.004***			(0.003) 0.005***
Group Female			(0.001) 0.011***			(0.001) 0.008**
			(0.002)			(0.003)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Number of Children			−0.005*** (0.000)			−0.006*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.003 (0.002)			−0.001 (0.003)
Asian			0.002 (0.005)			−0.004 (0.002)
Other Race			−0.002 (0.002)			−0.002 (0.003)
Hispanic			−0.005* (0.002)			−0.004* (0.002)
Urban			0.002* (0.001)			−0.004** (0.002)
Intercept	0.019*** (0.001)	0.009 (0.008)	0.052*** (0.009)	0.018*** (0.002)	0.000 (0.011)	0.050*** (0.012)
R ²	0.000	0.000	0.015	0.000	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.31: Regression Results of being in the **P₈₅** Representative Tax Burden on Probability of Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
85th Percentile*Post TCJA	−0.003 (0.002)	−0.002 (0.002)	−0.002 (0.002)	−0.003 (0.002)	−0.002 (0.002)	−0.002 (0.002)
85th Percentile	−0.004 (0.002)	−0.001 (0.002)	−0.000 (0.002)	−0.004 (0.002)	−0.001 (0.002)	−0.000 (0.002)
Post TCJA	0.002** (0.001)	0.004*** (0.001)	0.005*** (0.001)	0.004** (0.001)	0.007*** (0.001)	0.007*** (0.001)
2011		0.000 (0.001)	0.000 (0.001)		−0.000 (0.001)	0.000 (0.001)
2012		−0.001	−0.000		−0.000	0.000

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2013		(0.001) 0.002	(0.001) 0.002*		(0.002) 0.001	(0.002) 0.001
2014		(0.001) 0.002	(0.001) 0.003*		(0.001) 0.004*	(0.001) 0.004*
2015		(0.001) 0.003*	(0.001) 0.004**		(0.002) 0.005*	(0.002) 0.005*
2016		(0.001) 0.003*	(0.001) 0.004**		(0.002) 0.005**	(0.002) 0.005*
2017		(0.001) 0.003*	(0.001) 0.003**		(0.002) 0.005**	(0.002) 0.005**
2019		(0.001) -0.000	(0.001) -0.000		(0.002) -0.001	(0.002) -0.001
Avg. State Temp.		(0.001) 0.000	(0.001) 0.000		(0.001) 0.000	(0.001) 0.000
Age		(0.000) -0.001***	(0.000) -0.001***		(0.000) -0.001***	(0.000) -0.001***
H.S. Grad		(0.001) -0.003*	(0.001) -0.004		(0.001) -0.001	(0.001) -0.001
Some College		(0.001) 0.001	(0.001) 0.001		(0.001) 0.001	(0.001) 0.001
Associates		(0.001) -0.000	(0.001) -0.000		(0.001) -0.000	(0.001) -0.000
Bachelors		(0.001) 0.002	(0.001) 0.002		(0.001) 0.002	(0.001) 0.002
Masters		(0.001) 0.006***	(0.001) 0.006***		(0.001) 0.004*	(0.001) 0.004*
Professional		(0.001) 0.003*	(0.001) 0.003*		(0.001) 0.000	(0.001) 0.000
PhD		(0.001) 0.008***	(0.001) 0.008***		(0.001) 0.005*	(0.001) 0.005*
Married		(0.001) -0.008**	(0.001) -0.008**		(0.001) -0.009*	(0.001) -0.009*
Male Family		(0.003) -0.008*	(0.003) -0.008*		(0.003) -0.009	(0.003) -0.009
Female Family		(0.003) -0.005	(0.003) -0.005		(0.003) -0.008	(0.003) -0.008
Single Male		(0.002) 0.010***	(0.002) 0.010***		(0.002) 0.011**	(0.002) 0.011**

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Group Male			0.001 (0.005)			-0.013 (0.007)
Single Female			0.007** (0.002)			0.006 (0.003)
Group Female			0.011* (0.005)			0.014* (0.007)
Number of Children			-0.006*** (0.001)			-0.006*** (0.001)
Black			0.002 (0.003)			0.001 (0.004)
Am. Indian			-0.009** (0.003)			-0.010 (0.006)
Asian			-0.004 (0.002)			-0.003 (0.002)
Other Race			-0.002 (0.004)			-0.000 (0.004)
Hispanic			-0.002 (0.003)			-0.005 (0.004)
Urban			-0.005* (0.002)			-0.006** (0.002)
Intercept	0.019*** (0.002)	-0.003 (0.012)	0.047** (0.014)	0.018*** (0.002)	-0.006 (0.012)	0.049** (0.015)
R ²	0.000	0.001	0.008	0.000	0.001	0.008
Num. obs.	348237	348237	348237	187185	187185	187185

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.32: Regression Results of being in the **P₈₅** Representative Tax Burden on Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
85th Percentile*Post TCJA	-0.003 (0.003)	-0.003 (0.002)	-0.002 (0.002)	-0.003 (0.006)	-0.002 (0.005)	-0.002 (0.006)
85th Percentile	-0.002	0.001	0.002	0.001	0.005	0.006

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Post TCJA	(0.002) 0.004*	(0.002) 0.007***	(0.002) 0.007***	(0.004) 0.003	(0.004) 0.011	(0.004) 0.010
2011	(0.002)	(0.002) 0.002	(0.002) 0.001	(0.002)	(0.005) 0.012	(0.006) 0.012
2012		(0.002) 0.004*	(0.002) 0.004		(0.006) 0.003	(0.006) 0.003
2013		(0.002) 0.003	(0.002) 0.003		(0.006) 0.009	(0.007) 0.009
2014		(0.002) 0.004***	(0.002) 0.005***		(0.006) 0.011	(0.006) 0.011
2015		(0.001) 0.005*	(0.001) 0.005*		(0.007) 0.010	(0.007) 0.010
2016		(0.002) 0.005**	(0.002) 0.004*		(0.007) 0.006	(0.007) 0.005
2017		(0.002) 0.004*	(0.002) 0.004*		(0.005) 0.011*	(0.005) 0.011*
2019		(0.002) 0.002	(0.002) 0.002		(0.004) 0.002	(0.005) 0.002
Avg. State Temp.		(0.001) 0.000	(0.001) 0.000		(0.003) 0.000	(0.003) 0.001
Age		(0.000) -0.001***	(0.000) -0.001***		(0.000) -0.001**	(0.000) -0.001**
H.S. Grad		(0.004) -0.004	(0.004) -0.004		(0.011) -0.013	(0.011) -0.013
Some College		(0.004) -0.004	(0.004) -0.004		(0.009) -0.008	(0.009) -0.008
Associates		(0.003) -0.008*	(0.003) -0.008*		(0.010) -0.006	(0.010) -0.006
Bachelors		(0.003) 0.001	(0.003) 0.001		(0.009) -0.003	(0.009) -0.003
Masters		(0.003) -0.002	(0.003) -0.002		(0.009) -0.008	(0.009) -0.008
Professional		(0.004) 0.004	(0.004) 0.004		(0.009) -0.000	(0.009) -0.000
PhD		(0.004) -0.009*	(0.004) -0.009*		(0.011) -0.006	(0.011) -0.006
Married		(0.004) -0.009*	(0.004) -0.009*		(0.008) -0.006	(0.008) -0.006

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Male Family			-0.008 (0.005)			-0.000 (0.012)
Female Family			-0.008 (0.005)			-0.008 (0.014)
Single Male			0.004 (0.004)			0.021 (0.011)
Group Male			-0.005 (0.008)			-0.033*** (0.009)
Single Female			0.003 (0.006)			-0.006 (0.014)
Group Female			0.027* (0.010)			0.015 (0.026)
Number of Children			-0.006*** (0.001)			-0.007*** (0.002)
Black			0.003 (0.004)			-0.004 (0.007)
Am. Indian			-0.006 (0.009)			-0.015* (0.007)
Asian			-0.002 (0.002)			-0.007 (0.004)
Other Race			0.002 (0.006)			-0.003 (0.014)
Hispanic			-0.006 (0.003)			-0.007 (0.007)
Urban			-0.008*** (0.002)			-0.005 (0.004)
Intercept	0.016*** (0.002)	-0.009 (0.014)	0.045* (0.017)	0.015*** (0.003)	-0.021 (0.017)	0.036 (0.025)
R ²	0.000	0.001	0.007	0.000	0.001	0.008
Num. obs.	93490	93490	93490	16849	16849	16849

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.33: Regression Results of being in the $\mathbf{P}_{80}$ Representative Tax Burden on Probability of Living in a New State

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
80th Percentile*Post TCJA	-0.001 (0.001)	-0.001 (0.001)	-0.001* (0.001)	-0.003** (0.001)	-0.004*** (0.001)	-0.004*** (0.001)
80th Percentile	-0.007*** (0.001)	-0.006*** (0.001)	-0.005*** (0.001)	-0.005** (0.002)	-0.004* (0.001)	-0.003 (0.001)
Post TCJA	0.002*** (0.000)	0.003*** (0.001)	0.003*** (0.001)	0.004*** (0.001)	0.006*** (0.001)	0.007*** (0.001)
2011		-0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	0.000 (0.001)
2012		-0.001 (0.001)	-0.000 (0.001)		-0.001 (0.001)	-0.000 (0.001)
2013		0.002** (0.001)	0.002*** (0.001)		0.001 (0.001)	0.002* (0.001)
2014		0.001 (0.001)	0.002* (0.001)		0.002** (0.001)	0.003*** (0.001)
2015		0.001 (0.001)	0.002** (0.001)		0.003*** (0.001)	0.004*** (0.001)
2016		0.002* (0.001)	0.002** (0.001)		0.002* (0.001)	0.003*** (0.001)
2017		0.002* (0.001)	0.002** (0.001)		0.003** (0.001)	0.003** (0.001)
2019		-0.001 (0.001)	-0.000 (0.001)		-0.002 (0.001)	-0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.001*** (0.000)			-0.003*** (0.001)
Some College			0.001 (0.001)			0.000 (0.001)
Associates			-0.001 (0.001)			-0.000 (0.001)
Bachelors			0.008*** (0.001)			0.002 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Professional			0.018*** (0.002)			0.005*** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)
Married			-0.005*** (0.001)			-0.008*** (0.002)
Male Family			-0.008*** (0.001)			-0.007*** (0.002)
Female Family			-0.005*** (0.001)			-0.005*** (0.001)
Single Male			0.004*** (0.000)			0.010*** (0.001)
Group Male			0.011*** (0.002)			0.009** (0.003)
Single Female			0.004*** (0.001)			0.005*** (0.001)
Group Female			0.011*** (0.002)			0.008** (0.003)
Number of Children			-0.005*** (0.000)			-0.006*** (0.001)
Black			-0.005*** (0.001)			-0.002 (0.001)
Am. Indian			-0.003 (0.002)			-0.001 (0.003)
Asian			0.002 (0.004)			-0.003 (0.002)
Other Race			-0.002 (0.002)			-0.002 (0.003)
Hispanic			-0.005* (0.002)			-0.004* (0.002)
Urban			0.002** (0.001)			-0.004** (0.001)
Intercept	0.020*** (0.001)	0.011 (0.007)	0.054*** (0.009)	0.019*** (0.002)	0.003 (0.011)	0.052*** (0.012)
R ²	0.001	0.001	0.015	0.001	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.34: Regression Results of being in the $\mathbf{P}_{80}$ Representative Tax Burden on Probability of Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
80th Percentile*Post TCJA	-0.002 (0.001)	-0.003* (0.001)	-0.003* (0.001)	-0.002 (0.001)	-0.003 (0.001)	-0.002 (0.001)
80th Percentile	-0.006** (0.002)	-0.003 (0.002)	-0.003 (0.002)	-0.006* (0.002)	-0.003 (0.002)	-0.002 (0.002)
Post TCJA	0.003*** (0.001)	0.005*** (0.001)	0.006*** (0.001)	0.004*** (0.001)	0.008*** (0.001)	0.008*** (0.001)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.001 (0.001)	-0.001 (0.001)		-0.001 (0.002)	-0.001 (0.002)
2013		0.002 (0.001)	0.002* (0.001)		0.001 (0.001)	0.001 (0.001)
2014		0.002 (0.001)	0.003* (0.001)		0.003* (0.002)	0.003* (0.002)
2015		0.002* (0.001)	0.003** (0.001)		0.005* (0.002)	0.005* (0.002)
2016		0.002* (0.001)	0.003** (0.001)		0.005** (0.002)	0.004* (0.002)
2017		0.002 (0.001)	0.003* (0.001)		0.004** (0.002)	0.004* (0.002)
2019		-0.001 (0.001)	-0.001 (0.001)		-0.002 (0.002)	-0.001 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.003* (0.001)			-0.004 (0.002)
Some College			0.000 (0.001)			-0.001 (0.002)
Associates			-0.000 (0.001)			-0.000 (0.002)
Bachelors			0.002 (0.001)			0.001 (0.002)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Masters			0.006*** (0.002)			0.004* (0.002)
Professional			0.003* (0.001)			0.000 (0.002)
PhD			0.008*** (0.001)			0.005* (0.002)
Married			-0.008** (0.003)			-0.009* (0.004)
Male Family			-0.008* (0.003)			-0.009 (0.005)
Female Family			-0.005 (0.002)			-0.008 (0.004)
Single Male			0.010*** (0.002)			0.010** (0.003)
Group Male			0.001 (0.005)			-0.013 (0.007)
Single Female			0.007** (0.002)			0.006 (0.003)
Group Female			0.011* (0.005)			0.014 (0.007)
Number of Children			-0.006*** (0.001)			-0.006*** (0.001)
Black			0.002 (0.003)			0.002 (0.004)
Am. Indian			-0.010** (0.003)			-0.010 (0.006)
Asian			-0.004 (0.002)			-0.002 (0.002)
Other Race			-0.002 (0.004)			-0.000 (0.004)
Hispanic			-0.002 (0.003)			-0.005 (0.004)
Urban			-0.004* (0.002)			-0.005** (0.002)
Intercept	0.019*** (0.002)	0.001 (0.012)	0.051*** (0.013)	0.019*** (0.002)	-0.002 (0.012)	0.052*** (0.014)
R ²	0.000	0.001	0.008	0.001	0.001	0.008
Num. obs.	348237	348237	348237	187185	187185	187185

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.						
Robust Standard Errors clustered at the State Level have been provided in parentheses.						

Table D.1.35: Regression Results of being in the $\mathbf{P}_{80}$ Representative Tax Burden on Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
80th Percentile*Post TCJA	-0.003 (0.002)	-0.004* (0.002)	-0.004* (0.002)	-0.005 (0.004)	-0.005 (0.004)	-0.005 (0.004)
80th Percentile	-0.004 (0.002)	-0.001 (0.002)	-0.001 (0.002)	-0.000 (0.003)	0.002 (0.003)	0.003 (0.003)
Post TCJA	0.005** (0.002)	0.008*** (0.002)	0.007*** (0.002)	0.005* (0.002)	0.012* (0.005)	0.011 (0.006)
2011		0.002 (0.002)	0.001 (0.002)		0.012 (0.006)	0.011 (0.006)
2012		0.003 (0.002)	0.003 (0.002)		0.002 (0.006)	0.002 (0.006)
2013		0.002 (0.002)	0.002 (0.002)		0.008 (0.005)	0.008 (0.005)
2014		0.004* (0.001)	0.004** (0.001)		0.011 (0.007)	0.010 (0.007)
2015		0.005* (0.002)	0.004* (0.002)		0.009 (0.005)	0.008 (0.006)
2016		0.004** (0.002)	0.004* (0.002)		0.005 (0.004)	0.005 (0.005)
2017		0.004* (0.002)	0.004 (0.002)		0.011* (0.004)	0.010* (0.005)
2019		0.001 (0.002)	0.002 (0.002)		0.001 (0.004)	0.002 (0.004)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004			-0.003

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
			(0.004)			(0.011)
Some College			-0.004			-0.013
			(0.004)			(0.009)
Associates			-0.008*			-0.008
			(0.003)			(0.010)
Bachelors			-0.001			-0.006
			(0.003)			(0.009)
Masters			0.001			-0.003
			(0.003)			(0.009)
Professional			-0.002			-0.008
			(0.004)			(0.009)
PhD			0.004			-0.000
			(0.004)			(0.011)
Married			-0.009*			-0.005
			(0.004)			(0.008)
Male Family			-0.008			-0.000
			(0.005)			(0.012)
Female Family			-0.007			-0.008
			(0.005)			(0.014)
Single Male			0.005			0.021
			(0.004)			(0.011)
Group Male			-0.006			-0.033***
			(0.008)			(0.009)
Single Female			0.003			-0.006
			(0.006)			(0.015)
Group Female			0.027*			0.015
			(0.010)			(0.026)
Number of Children			-0.006***			-0.006***
			(0.001)			(0.002)
Black			0.003			-0.003
			(0.004)			(0.007)
Am. Indian			-0.006			-0.016*
			(0.009)			(0.007)
Asian			-0.002			-0.007
			(0.002)			(0.004)
Other Race			0.002			-0.003
			(0.007)			(0.014)
Hispanic			-0.006			-0.007
			(0.003)			(0.007)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Urban			-0.008*** (0.002)			-0.004 (0.004)
Intercept	0.016*** (0.002)	-0.004 (0.014)	0.050** (0.016)	0.016*** (0.003)	-0.014 (0.018)	0.043 (0.026)
R ²	0.001	0.001	0.007	0.000	0.001	0.008
Num. obs.	93490	93490	93490	16849	16849	16849

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.36: Regression Results of being in the **P₇₅** Representative Tax Burden on Probability of Living in a New State

	Household Income $<$ 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
75th Percentile*Post TCJA	-0.001 (0.001)	-0.002 (0.001)	-0.002 (0.001)	-0.004** (0.001)	-0.004*** (0.001)	-0.004*** (0.001)
75th Percentile	-0.007*** (0.001)	-0.007*** (0.002)	-0.006*** (0.001)	-0.006** (0.002)	-0.005** (0.002)	-0.005** (0.002)
Post TCJA	0.002** (0.001)	0.003*** (0.001)	0.004*** (0.001)	0.005*** (0.001)	0.007*** (0.001)	0.007*** (0.001)
2011		-0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	0.000 (0.001)
2012		-0.001 (0.001)	-0.000 (0.001)		-0.001 (0.001)	-0.000 (0.001)
2013		0.002** (0.000)	0.002*** (0.000)		0.001 (0.001)	0.002* (0.001)
2014		0.002** (0.001)	0.002*** (0.001)		0.003*** (0.001)	0.003*** (0.001)
2015		0.001 (0.001)	0.002* (0.001)		0.003** (0.001)	0.004** (0.001)
2016		0.001 (0.001)	0.002* (0.001)		0.002 (0.001)	0.002* (0.001)
2017		0.002*** (0.001)	0.003*** (0.001)		0.003** (0.001)	0.004** (0.001)
2019		-0.000	0.000		-0.001	-0.001

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
		(0.000)	(0.000)		(0.001)	(0.001)
Avg. State Temp.		0.000	0.000		0.000	0.000
		(0.000)	(0.000)		(0.000)	(0.000)
Age			−0.001***			−0.001***
			(0.000)			(0.000)
H.S. Grad			−0.001***			−0.003***
			(0.000)			(0.001)
Some College			0.001			0.000
			(0.001)			(0.001)
Associates			−0.001			−0.000
			(0.001)			(0.001)
Bachelors			0.008***			0.001
			(0.001)			(0.001)
Masters			0.010***			0.006***
			(0.001)			(0.001)
Professional			0.018***			0.005***
			(0.002)			(0.001)
PhD			0.025***			0.009***
			(0.001)			(0.001)
Married			−0.005***			−0.008***
			(0.001)			(0.002)
Male Family			−0.008***			−0.007***
			(0.001)			(0.002)
Female Family			−0.005***			−0.005***
			(0.001)			(0.001)
Single Male			0.004***			0.010***
			(0.000)			(0.001)
Group Male			0.011***			0.009**
			(0.002)			(0.003)
Single Female			0.004***			0.005***
			(0.001)			(0.001)
Group Female			0.011***			0.008**
			(0.002)			(0.003)
Number of Children			−0.005***			−0.006***
			(0.000)			(0.001)
Black			−0.005***			−0.002
			(0.001)			(0.001)
Am. Indian			−0.003			−0.001
			(0.002)			(0.003)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Asian			0.003 (0.004)			-0.003 (0.002)
Other Race			-0.002 (0.002)			-0.002 (0.003)
Hispanic			-0.005* (0.002)			-0.004 (0.002)
Urban			0.003*** (0.001)			-0.003* (0.001)
Intercept	0.020*** (0.001)	0.014 (0.007)	0.058*** (0.008)	0.019*** (0.002)	0.006 (0.010)	0.056*** (0.011)
R ²	0.001	0.001	0.016	0.001	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.37: Regression Results of being in the **P₇₅** Representative Tax Burden on Probability of Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
75th Percentile*Post TCJA	-0.003* (0.001)	-0.003* (0.001)	-0.004* (0.001)	-0.003 (0.002)	-0.004 (0.002)	-0.004 (0.002)
75th Percentile	-0.007** (0.002)	-0.005** (0.002)	-0.005* (0.002)	-0.007** (0.002)	-0.005* (0.002)	-0.005* (0.002)
Post TCJA	0.004** (0.001)	0.005*** (0.002)	0.007*** (0.002)	0.005*** (0.001)	0.008*** (0.002)	0.008*** (0.002)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.001 (0.001)	-0.001 (0.001)		-0.001 (0.002)	-0.001 (0.002)
2013		0.002 (0.001)	0.002* (0.001)		0.001 (0.001)	0.001 (0.001)
2014		0.002 (0.001)	0.003* (0.001)		0.004* (0.002)	0.004* (0.002)
2015		0.002	0.003*		0.004*	0.004*

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2016		(0.001) 0.002	(0.001) 0.003*		(0.002) 0.004*	(0.002) 0.004*
2017		(0.001) 0.003*	(0.001) 0.004*		(0.002) 0.005**	(0.002) 0.005**
2019		(0.001) -0.000	(0.001) -0.000		(0.002) -0.001	(0.002) -0.001
Avg. State Temp.		(0.001) 0.000	(0.001) 0.000		(0.001) 0.000	(0.001) 0.000
Age		(0.000) -0.001***	(0.000) -0.001***		(0.000) -0.001***	(0.000) -0.001***
H.S. Grad		(0.001) -0.003*	(0.001) -0.004		(0.001) -0.004	(0.001) -0.004
Some College		(0.001) 0.000	(0.001) -0.001		(0.001) -0.001	(0.001) -0.001
Associates		(0.001) -0.000	(0.001) -0.000		(0.001) -0.000	(0.001) -0.000
Bachelors		(0.001) 0.002	(0.001) 0.001		(0.001) 0.001	(0.001) 0.001
Masters		(0.001) 0.006***	(0.001) 0.004*		(0.001) 0.004*	(0.001) 0.004*
Professional		(0.001) 0.002*	(0.001) -0.000		(0.001) -0.000	(0.001) -0.000
PhD		(0.001) 0.008***	(0.001) 0.005*		(0.001) 0.005*	(0.001) 0.005*
Married		(0.001) -0.008**	(0.001) -0.010*		(0.001) -0.010*	(0.001) -0.010*
Male Family		(0.002) -0.008*	(0.002) -0.009		(0.002) -0.009	(0.002) -0.009
Female Family		(0.003) -0.005*	(0.003) -0.009		(0.003) -0.009	(0.003) -0.009
Single Male		(0.002) 0.010***	(0.002) 0.010**		(0.002) 0.010**	(0.002) 0.010**
Group Male		(0.002) 0.001	(0.002) -0.013		(0.002) -0.013	(0.002) -0.013
Single Female		(0.005) 0.007*	(0.005) 0.006		(0.005) 0.006	(0.005) 0.006
Group Female		(0.002) 0.012*	(0.002) 0.015*		(0.002) 0.015*	(0.002) 0.015*
		(0.005)	(0.007)		(0.005)	(0.007)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Number of Children			-0.006*** (0.001)			-0.006*** (0.001)
Black			0.002 (0.003)			0.001 (0.004)
Am. Indian			-0.010** (0.003)			-0.010 (0.006)
Asian			-0.003 (0.002)			-0.002 (0.002)
Other Race			-0.002 (0.004)			0.000 (0.004)
Hispanic			-0.002 (0.003)			-0.005 (0.004)
Urban			-0.004* (0.002)			-0.005** (0.002)
Intercept	0.020*** (0.002)	0.005 (0.012)	0.055*** (0.012)	0.020*** (0.002)	0.001 (0.011)	0.056*** (0.013)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	348237	348237	348237	187185	187185	187185

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.38: Regression Results of being in the **P₇₅** Representative Tax Burden on Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
75th Percentile*Post TCJA	-0.005* (0.002)	-0.006* (0.002)	-0.006* (0.002)	-0.007 (0.004)	-0.006 (0.004)	-0.006 (0.004)
75th Percentile	-0.005* (0.002)	-0.003 (0.002)	-0.003 (0.002)	-0.004 (0.004)	-0.004 (0.004)	-0.004 (0.004)
Post TCJA	0.006** (0.002)	0.009*** (0.002)	0.009*** (0.002)	0.007* (0.003)	0.013* (0.005)	0.012* (0.005)
2011		0.002 (0.002)	0.002 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.003	0.003		0.001	0.001

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2013		(0.002) 0.002	(0.002) 0.002		(0.005) 0.008	(0.005) 0.007
2014		(0.002) 0.004**	(0.002) 0.004**		(0.004) 0.010	(0.004) 0.010
2015		(0.001) 0.004*	(0.001) 0.004		(0.006) 0.008	(0.007) 0.007
2016		(0.002) 0.004*	(0.002) 0.003*		(0.005) 0.004	(0.005) 0.004
2017		(0.002) 0.004*	(0.002) 0.004		(0.004) 0.011**	(0.004) 0.010*
2019		(0.002) 0.002	(0.002) 0.002		(0.004) 0.002	(0.004) 0.002
Avg. State Temp.		(0.001) 0.000	(0.001) 0.000		(0.003) 0.000	(0.003) 0.000
		(0.000)	(0.000)		(0.000)	(0.000)
Age			−0.001***			−0.001**
			(0.000)			(0.000)
H.S. Grad			−0.005			−0.004
			(0.004)			(0.011)
Some College			−0.004			−0.013
			(0.004)			(0.009)
Associates			−0.008*			−0.008
			(0.003)			(0.010)
Bachelors			−0.002			−0.006
			(0.003)			(0.009)
Masters			0.001			−0.003
			(0.003)			(0.009)
Professional			−0.002			−0.008
			(0.004)			(0.009)
PhD			0.004			−0.000
			(0.004)			(0.011)
Married			−0.009*			−0.006
			(0.004)			(0.008)
Male Family			−0.008			−0.000
			(0.005)			(0.012)
Female Family			−0.007			−0.008
			(0.005)			(0.014)
Single Male			0.005			0.021
			(0.004)			(0.011)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Group Male			-0.005 (0.008)			-0.033*** (0.009)
Single Female			0.004 (0.006)			-0.006 (0.015)
Group Female			0.027* (0.010)			0.015 (0.026)
Number of Children			-0.006*** (0.001)			-0.006*** (0.002)
Black			0.003 (0.004)			-0.003 (0.007)
Am. Indian			-0.006 (0.009)			-0.015* (0.008)
Asian			-0.001 (0.002)			-0.006 (0.004)
Other Race			0.002 (0.006)			-0.002 (0.014)
Hispanic			-0.006 (0.003)			-0.007 (0.007)
Urban			-0.007*** (0.002)			-0.002 (0.004)
Intercept	0.018*** (0.002)	0.000 (0.013)	0.055*** (0.016)	0.018*** (0.004)	-0.001 (0.018)	0.055* (0.025)
R ²	0.001	0.001	0.008	0.001	0.002	0.008
Num. obs.	93490	93490	93490	16849	16849	16849

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.39: Regression Results of being in the $\mathbf{P}_{50}$ Representative Tax Burden on Probability of Living in a New State

	Household Income $<$ 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
50th Percentile*Post TCJA	-0.001 (0.001)	-0.001 (0.001)	-0.001* (0.001)	-0.004** (0.001)	-0.003*** (0.001)	-0.004*** (0.001)
50th Percentile	-0.008***	-0.008***	-0.007***	-0.008**	-0.008**	-0.007**

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Post TCJA	(0.002) 0.002*** (0.001)	(0.002) 0.004*** (0.001)	(0.002) 0.004*** (0.001)	(0.002) 0.005*** (0.001)	(0.002) 0.008*** (0.001)	(0.002) 0.008*** (0.001)
2011		0.000 (0.000)	0.001 (0.000)		0.000 (0.001)	0.001 (0.001)
2012		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.001 (0.001)
2013		0.002*** (0.001)	0.003*** (0.001)		0.002* (0.001)	0.003** (0.001)
2014		0.002*** (0.001)	0.003*** (0.001)		0.004*** (0.001)	0.004*** (0.001)
2015		0.002*** (0.001)	0.003*** (0.001)		0.004*** (0.001)	0.005*** (0.001)
2016		0.003*** (0.001)	0.003*** (0.001)		0.003*** (0.001)	0.004*** (0.001)
2017		0.003*** (0.001)	0.003*** (0.001)		0.004*** (0.001)	0.004*** (0.001)
2019		0.000 (0.000)	0.000 (0.000)		-0.001 (0.001)	-0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.002*** (0.000)			-0.003*** (0.001)
Some College			0.001 (0.001)			0.000 (0.001)
Associates			-0.001 (0.001)			-0.000 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004*** (0.001)
PhD			0.024*** (0.001)			0.009*** (0.001)
Married			-0.005*** (0.001)			-0.008*** (0.002)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Male Family			−0.008*** (0.001)			−0.007*** (0.002)
Female Family			−0.005*** (0.001)			−0.005*** (0.001)
Single Male			0.004*** (0.000)			0.010*** (0.001)
Group Male			0.011*** (0.002)			0.009** (0.003)
Single Female			0.004*** (0.001)			0.005*** (0.001)
Group Female			0.011*** (0.002)			0.008** (0.003)
Number of Children			−0.005*** (0.000)			−0.006*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.004* (0.002)			−0.002 (0.004)
Asian			0.003 (0.004)			−0.003 (0.002)
Other Race			−0.001 (0.002)			−0.001 (0.003)
Hispanic			−0.005* (0.002)			−0.004* (0.002)
Urban			0.002*** (0.001)			−0.003* (0.001)
Intercept	0.023*** (0.002)	0.018** (0.007)	0.062*** (0.007)	0.022*** (0.002)	0.012 (0.008)	0.062*** (0.009)
R ²	0.001	0.001	0.016	0.001	0.001	0.010
Num. obs.	11492433	11492433	11492433	790340	790340	790340

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.40: Regression Results of being in the $\mathbf{P}_{50}$ Representative Tax Burden on Probability of Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
50th Percentile*Post TCJA	-0.003** (0.001)	-0.003** (0.001)	-0.003** (0.001)	-0.004** (0.001)	-0.004** (0.001)	-0.004** (0.001)
50th Percentile	-0.009** (0.003)	-0.008** (0.003)	-0.008* (0.003)	-0.009** (0.003)	-0.008** (0.003)	-0.008** (0.003)
Post TCJA	0.004*** (0.001)	0.006*** (0.002)	0.008*** (0.001)	0.006*** (0.001)	0.010*** (0.002)	0.010*** (0.002)
2011		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2012		-0.000 (0.001)	0.000 (0.002)		0.001 (0.002)	0.001 (0.002)
2013		0.003* (0.001)	0.003* (0.001)		0.002 (0.001)	0.002 (0.001)
2014		0.003* (0.001)	0.004* (0.001)		0.004* (0.002)	0.004* (0.002)
2015		0.004* (0.001)	0.004** (0.001)		0.006** (0.002)	0.006** (0.002)
2016		0.004** (0.001)	0.004** (0.001)		0.006** (0.002)	0.006** (0.002)
2017		0.004* (0.001)	0.004** (0.001)		0.006** (0.002)	0.006** (0.002)
2019		-0.000 (0.001)	-0.000 (0.001)		-0.001 (0.001)	-0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.003* (0.001)			-0.004 (0.002)
Some College			0.000 (0.001)			-0.001 (0.002)
Associates			-0.000 (0.001)			-0.000 (0.002)
Bachelors			0.002 (0.001)			0.001 (0.002)
Masters			0.006*** (0.002)			0.004* (0.002)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Professional			0.003*			0.000
			(0.001)			(0.002)
PhD			0.008***			0.005*
			(0.001)			(0.002)
Married			-0.008**			-0.010**
			(0.002)			(0.004)
Male Family			-0.008*			-0.009
			(0.003)			(0.005)
Female Family			-0.005*			-0.008
			(0.002)			(0.004)
Single Male			0.010***			0.010**
			(0.002)			(0.003)
Group Male			0.001			-0.013
			(0.005)			(0.007)
Single Female			0.007*			0.006
			(0.002)			(0.003)
Group Female			0.012*			0.015*
			(0.005)			(0.007)
Number of Children			-0.006***			-0.006***
			(0.001)			(0.001)
Black			0.002			0.002
			(0.003)			(0.004)
Am. Indian			-0.010**			-0.011
			(0.003)			(0.006)
Asian			-0.003			-0.001
			(0.002)			(0.002)
Other Race			-0.001			0.001
			(0.004)			(0.004)
Hispanic			-0.003			-0.005
			(0.003)			(0.004)
Urban			-0.004*			-0.004*
			(0.002)			(0.002)
Intercept	0.023***	0.012	0.062***	0.023***	0.009	0.064***
	(0.003)	(0.010)	(0.010)	(0.003)	(0.009)	(0.010)
R ²	0.001	0.001	0.008	0.001	0.002	0.009
Num. obs.	348237	348237	348237	187185	187185	187185

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.41: Regression Results of being in the $\mathbf{P}_{50}$ Representative Tax Burden on Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
50th Percentile*Post TCJA	-0.006** (0.002)	-0.006** (0.002)	-0.006** (0.002)	-0.005 (0.004)	-0.004 (0.004)	-0.004 (0.004)
50th Percentile	-0.007* (0.003)	-0.007* (0.003)	-0.007* (0.003)	-0.010 (0.005)	-0.011* (0.005)	-0.011* (0.005)
Post TCJA	0.008*** (0.002)	0.011*** (0.002)	0.010*** (0.002)	0.006 (0.004)	0.013* (0.005)	0.012* (0.005)
2011		0.002 (0.002)	0.002 (0.002)		0.013* (0.005)	0.012* (0.005)
2012		0.004* (0.002)	0.003 (0.002)		0.002 (0.005)	0.002 (0.005)
2013		0.003 (0.002)	0.003 (0.002)		0.009* (0.004)	0.008 (0.004)
2014		0.005** (0.002)	0.005** (0.002)		0.012 (0.006)	0.011 (0.006)
2015		0.006* (0.002)	0.005* (0.002)		0.009* (0.004)	0.009 (0.005)
2016		0.006** (0.002)	0.005** (0.002)		0.006 (0.004)	0.006 (0.004)
2017		0.005* (0.002)	0.005* (0.002)		0.012** (0.004)	0.011** (0.004)
2019		0.003 (0.001)	0.003 (0.001)		0.002 (0.003)	0.002 (0.003)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.005 (0.004)			-0.003 (0.011)
Some College			-0.004 (0.004)			-0.013 (0.009)
Associates			-0.008* (0.003)			-0.009 (0.010)
Bachelors			-0.002 (0.003)			-0.005 (0.009)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Masters			0.001 (0.003)			-0.002 (0.009)
Professional			-0.002 (0.004)			-0.008 (0.009)
PhD			0.004 (0.004)			0.000 (0.011)
Married			-0.009* (0.004)			-0.006 (0.008)
Male Family			-0.008 (0.005)			-0.001 (0.012)
Female Family			-0.007 (0.005)			-0.008 (0.013)
Single Male			0.005 (0.004)			0.021 (0.011)
Group Male			-0.005 (0.008)			-0.033*** (0.009)
Single Female			0.004 (0.006)			-0.006 (0.015)
Group Female			0.027* (0.010)			0.015 (0.026)
Number of Children			-0.006*** (0.001)			-0.006*** (0.002)
Black			0.003 (0.004)			-0.003 (0.007)
Am. Indian			-0.006 (0.009)			-0.014 (0.008)
Asian			-0.001 (0.002)			-0.006 (0.004)
Other Race			0.003 (0.006)			-0.002 (0.014)
Hispanic			-0.006 (0.003)			-0.007 (0.007)
Urban			-0.006** (0.002)			-0.001 (0.004)
Intercept	0.020*** (0.003)	0.008 (0.010)	0.063*** (0.013)	0.023*** (0.005)	0.014 (0.014)	0.069** (0.023)
R ²	0.002	0.002	0.008	0.002	0.003	0.009
Num. obs.	93490	93490	93490	16849	16849	16849

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.						
Robust Standard Errors clustered at the State Level have been provided in parentheses.						

Table D.1.42: Regression Results of Jenks Break Representative Tax Burden on Probability of Living in a New State

	Household Income $<$ 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Jenks Break*Post TCJA	-0.000 (0.001)	0.000 (0.001)	0.000 (0.001)	-0.003 (0.002)	-0.002 (0.002)	-0.002 (0.002)
Jenks Break	-0.008*** (0.002)	-0.007*** (0.002)	-0.007*** (0.002)	-0.008** (0.002)	-0.007** (0.002)	-0.007** (0.003)
Post TCJA	0.002 (0.001)	0.002* (0.001)	0.003** (0.001)	0.005** (0.002)	0.006*** (0.001)	0.007*** (0.001)
2011		-0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	-0.000 (0.001)
2012		-0.000 (0.000)	0.000 (0.000)		-0.001 (0.001)	-0.000 (0.001)
2013		-0.002 (0.001)	-0.001 (0.001)		-0.002 (0.001)	-0.001 (0.001)
2014		0.001 (0.001)	0.001** (0.000)		0.002* (0.001)	0.002** (0.001)
2015		0.002*** (0.000)	0.002*** (0.000)		0.003*** (0.001)	0.004*** (0.001)
2016		0.001 (0.001)	0.001* (0.001)		0.001 (0.001)	0.002* (0.001)
2017		0.001 (0.001)	0.001* (0.001)		0.002 (0.001)	0.002* (0.001)
2019		-0.000 (0.000)	-0.000 (0.000)		-0.001 (0.001)	-0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.002***			-0.003***

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
			(0.000)			(0.001)
Some College			0.001			0.000
			(0.001)			(0.001)
Associates			−0.001			−0.000
			(0.001)			(0.001)
Bachelors			0.008***			0.001
			(0.001)			(0.001)
Masters			0.010***			0.006***
			(0.001)			(0.001)
Professional			0.018***			0.005***
			(0.002)			(0.001)
PhD			0.025***			0.009***
			(0.001)			(0.001)
Married			−0.005***			−0.008***
			(0.001)			(0.002)
Male Family			−0.008***			−0.007***
			(0.001)			(0.002)
Female Family			−0.005***			−0.005***
			(0.001)			(0.001)
Single Male			0.004***			0.010***
			(0.000)			(0.001)
Group Male			0.011***			0.009**
			(0.002)			(0.003)
Single Female			0.004***			0.005***
			(0.001)			(0.001)
Group Female			0.011***			0.008**
			(0.002)			(0.003)
Number of Children			−0.005***			−0.006***
			(0.000)			(0.001)
Black			−0.005***			−0.002
			(0.001)			(0.001)
Am. Indian			−0.003			−0.001
			(0.002)			(0.004)
Asian			0.003			−0.003
			(0.004)			(0.002)
Other Race			−0.002			−0.001
			(0.002)			(0.003)
Hispanic			−0.006*			−0.005*
			(0.002)			(0.002)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Urban			0.002** (0.001)			-0.003** (0.001)
Intercept	0.023*** (0.002)	0.018* (0.007)	0.062*** (0.007)	0.022*** (0.002)	0.012 (0.008)	0.062*** (0.009)
R ²	0.001	0.001	0.016	0.001	0.001	0.009
Num. obs.	11492433	11492433	11492433	790340	790340	790340

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.43: Regression Results of Jenks Break Representative Tax Burden on Probability of Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Jenks Break*Post TCJA	-0.003 (0.002)	-0.002 (0.002)	-0.003 (0.002)	-0.003 (0.002)	-0.002 (0.002)	-0.003 (0.002)
Jenks Break	-0.008** (0.003)	-0.007* (0.003)	-0.007* (0.003)	-0.009** (0.003)	-0.008** (0.003)	-0.008* (0.003)
Post TCJA	0.005* (0.002)	0.005** (0.002)	0.007*** (0.002)	0.006** (0.002)	0.008*** (0.002)	0.008*** (0.002)
2011		0.000 (0.001)	0.001 (0.001)		-0.000 (0.001)	0.000 (0.001)
2012		-0.001 (0.001)	-0.000 (0.002)		-0.000 (0.002)	-0.000 (0.002)
2013		-0.001 (0.001)	-0.001 (0.002)		-0.002 (0.002)	-0.003 (0.002)
2014		0.001 (0.001)	0.002 (0.001)		0.002 (0.002)	0.002 (0.002)
2015		0.003* (0.001)	0.004** (0.001)		0.005* (0.002)	0.005* (0.002)
2016		0.002 (0.001)	0.003* (0.001)		0.003 (0.002)	0.003 (0.002)
2017		0.002 (0.001)	0.003 (0.001)		0.004* (0.002)	0.003* (0.002)
2019		-0.001	-0.000		-0.001	-0.001

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Avg. State Temp.		(0.001) 0.000 (0.000)	(0.001) 0.000 (0.000)		(0.001) 0.000 (0.000)	(0.001) 0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.003* (0.001)			−0.004 (0.002)
Some College			0.000 (0.001)			−0.001 (0.002)
Associates			−0.000 (0.001)			−0.001 (0.002)
Bachelors			0.002 (0.001)			0.001 (0.002)
Masters			0.006*** (0.002)			0.004* (0.002)
Professional			0.003* (0.001)			−0.000 (0.002)
PhD			0.008*** (0.001)			0.005* (0.002)
Married			−0.008** (0.002)			−0.010** (0.004)
Male Family			−0.008* (0.003)			−0.009 (0.005)
Female Family			−0.005 (0.002)			−0.008 (0.004)
Single Male			0.010*** (0.002)			0.010*** (0.003)
Group Male			0.001 (0.005)			−0.013 (0.007)
Single Female			0.007* (0.002)			0.006 (0.003)
Group Female			0.012* (0.005)			0.015* (0.007)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.002 (0.003)			0.002 (0.004)
Am. Indian			−0.010** (0.003)			−0.011 (0.006)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Asian			-0.003 (0.002)			-0.002 (0.002)
Other Race			-0.001 (0.004)			0.001 (0.004)
Hispanic			-0.003 (0.003)			-0.006 (0.004)
Urban			-0.004* (0.002)			-0.005** (0.002)
Intercept	0.023*** (0.003)	0.011 (0.010)	0.061*** (0.010)	0.023*** (0.003)	0.010 (0.008)	0.065*** (0.010)
R ²	0.001	0.001	0.008	0.001	0.002	0.009
Num. obs.	348237	348237	348237	187185	187185	187185

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.1.44: Regression Results of Jenks Break Representative Tax Burden on Probability of Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Jenks Break*Post TCJA	-0.005 (0.003)	-0.004 (0.002)	-0.004 (0.002)	-0.003 (0.005)	-0.002 (0.004)	-0.002 (0.004)
Jenks Break	-0.007* (0.004)	-0.007* (0.003)	-0.007* (0.003)	-0.010 (0.005)	-0.010 (0.005)	-0.010 (0.005)
Post TCJA	0.007** (0.002)	0.008*** (0.002)	0.008*** (0.002)	0.006 (0.003)	0.010 (0.006)	0.010 (0.006)
2011		0.002 (0.002)	0.001 (0.002)		0.011 (0.006)	0.011 (0.006)
2012		0.003 (0.002)	0.003 (0.002)		0.001 (0.005)	0.000 (0.005)
2013		-0.001 (0.002)	-0.001 (0.002)		0.003 (0.005)	0.002 (0.005)
2014		0.003* (0.001)	0.003* (0.001)		0.009 (0.007)	0.009 (0.007)
2015		0.005* (0.002)	0.004* (0.002)		0.007 (0.007)	0.007 (0.007)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2016		(0.002) 0.004*	(0.002) 0.003		(0.005) 0.004	(0.005) 0.003
2017		(0.002) 0.003	(0.002) 0.003		(0.004) 0.009*	(0.004) 0.008*
2019		(0.002) 0.002	(0.002) 0.002		(0.004) 0.002	(0.004) 0.002
Avg. State Temp.		(0.001) 0.000	(0.001) 0.000		(0.003) 0.000	(0.003) 0.000
Age		(0.000)	(0.000)		(0.000)	(0.000)
H.S. Grad			-0.001*** (0.000)			-0.001** (0.000)
Some College			-0.005 (0.004)			-0.004 (0.011)
Associates			-0.004 (0.004)			-0.013 (0.009)
Bachelors			-0.008* (0.003)			-0.009 (0.010)
Masters			-0.002 (0.003)			-0.006 (0.009)
Professional			0.001 (0.003)			-0.003 (0.009)
PhD			-0.002 (0.004)			-0.008 (0.009)
Married			0.004 (0.004)			-0.000 (0.011)
Male Family			-0.009* (0.004)			-0.005 (0.008)
Female Family			-0.008 (0.005)			-0.001 (0.012)
Single Male			-0.007 (0.005)			-0.008 (0.014)
Group Male			0.005 (0.004)			0.021 (0.011)
Single Female			-0.005 (0.008)			-0.032*** (0.009)
Group Female			0.004 (0.006)			-0.006 (0.015)
			0.027* (0.010)			0.015 (0.026)

	Household Income $\geq 500k$			Household Income $\geq 750k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Number of Children			-0.006*** (0.001)			-0.006*** (0.002)
Black			0.003 (0.004)			-0.003 (0.007)
Am. Indian			-0.006 (0.009)			-0.014 (0.008)
Asian			-0.001 (0.002)			-0.006 (0.004)
Other Race			0.002 (0.006)			-0.002 (0.014)
Hispanic			-0.006 (0.003)			-0.007 (0.007)
Urban			-0.007** (0.002)			-0.002 (0.004)
Intercept	0.020*** (0.003)	0.008 (0.010)	0.063*** (0.014)	0.023*** (0.005)	0.012 (0.015)	0.067*** (0.025)
R ²	0.001	0.001	0.008	0.002	0.002	0.009
Num. obs.	93490	93490	93490	16849	16849	16849

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

D.2 Placebo Post

Table D.2.1: Regressions Results for the impact of a State's Top Income Tax Rate (Placebo TCJA) on the Probability of a Household Living in a New State

	Household Income $< 200k$			Household Income $\geq 200k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Tax Rate*Placebo Post	-0.012 (0.007)	-0.014* (0.007)	-0.014 (0.008)	0.007 (0.014)	0.003 (0.014)	0.001 (0.013)
Tax Rate	-0.061* (0.028)	-0.049 (0.033)	-0.053 (0.032)	-0.090* (0.035)	-0.078* (0.037)	-0.083* (0.038)
Placebo Post	0.002*** (0.000)	0.003*** (0.000)	0.003*** (0.000)	0.003** (0.001)	0.003*** (0.001)	0.004*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
2011		-0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001* (0.000)		0.000 (0.001)	0.000 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.002* (0.001)	0.002* (0.001)
2015		-0.000 (0.000)	-0.000 (0.000)		0.001 (0.001)	0.001 (0.001)
2016		0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	-0.000 (0.001)
2017		0.000 (0.000)	0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.002*** (0.000)			-0.003*** (0.001)
Some College			0.001 (0.001)			-0.001 (0.001)
Associates			-0.001* (0.001)			-0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)
Married			-0.005*** (0.001)			-0.008*** (0.001)
Male Family			-0.008*** (0.001)			-0.008*** (0.002)
Female Family			-0.004*** (0.001)			-0.006*** (0.001)
Single Male			0.004*** (0.000)			0.010*** (0.001)
Group Male			0.012***			0.005

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Single Female			(0.002) 0.004***			(0.003) 0.006**
Group Female			(0.001) 0.011***			(0.002) 0.006
Number of Children			(0.002) −0.005***			(0.003) −0.005***
Black			(0.000) −0.005***			(0.001) −0.002
Am. Indian			(0.001) −0.002			(0.001) 0.003
Asian			(0.002) 0.004			(0.005) −0.002
Other Race			(0.004) −0.001			(0.001) −0.000
Hispanic			(0.002) −0.005*			(0.003) −0.004
Urban			(0.002) 0.002**			(0.002) −0.003**
Intercept	0.021*** (0.002)	0.009 (0.007)	0.054*** (0.008)	0.021*** (0.003)	0.005 (0.007)	0.057*** (0.008)
R ²	0.000	0.001	0.015	0.001	0.001	0.009
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.2: Regressions Results for the impact of a State's Top Income Tax Rate (Placebo TCJA) on the Probability of a Household Living in a New State

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Tax Rate*Placebo Post	0.018 (0.016)	0.014 (0.015)	0.011 (0.015)	−0.013 (0.020)	−0.015 (0.019)	−0.006 (0.019)
Tax Rate	−0.104* (0.042)	−0.091* (0.042)	−0.092* (0.044)	−0.074 (0.043)	−0.060 (0.038)	−0.070 (0.041)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Placebo Post	0.002 (0.001)	0.002 (0.001)	0.003* (0.001)	0.005** (0.002)	0.005 (0.002)	0.004 (0.002)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.000 (0.001)	0.000 (0.001)		0.000 (0.002)	0.000 (0.002)
2013		0.002* (0.001)	0.003* (0.001)		0.001 (0.001)	0.001 (0.001)
2015		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2016		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2017		0.001 (0.001)	0.001 (0.001)		0.001 (0.002)	0.001 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.004* (0.002)			-0.004 (0.003)
Some College			-0.000 (0.001)			-0.000 (0.003)
Associates			-0.001 (0.002)			-0.000 (0.003)
Bachelors			0.001 (0.001)			0.000 (0.003)
Masters			0.006*** (0.002)			0.004 (0.002)
Professional			0.002 (0.001)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)
Married			-0.008*** (0.002)			-0.009* (0.004)
Male Family			-0.006* (0.003)			-0.007 (0.005)
Female Family			-0.004 (0.002)			-0.009 (0.005)
Single Male			0.010***			0.009**

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Group Male			(0.003) −0.003			(0.003) −0.019**
Single Female			(0.005) 0.006*			(0.007) 0.003
Group Female			(0.003) 0.007			(0.005) 0.011
Number of Children			(0.006) −0.006***			(0.011) −0.006***
Black			(0.001) 0.001			(0.001) 0.001
Am. Indian			(0.003) −0.005			(0.004) −0.005
Asian			(0.004) −0.002			(0.008) −0.001
Other Race			(0.002) −0.003			(0.002) 0.001
Hispanic			(0.004) −0.002			(0.004) −0.004
Urban			(0.003) −0.004*			(0.004) −0.004*
Intercept	0.023*** (0.003)	0.008 (0.008)	0.059*** (0.009)	0.019*** (0.004)	0.003 (0.008)	0.058*** (0.011)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.3: Regressions Results for the impact of a State's Top Income Tax Rate (Post TCJA) on the Probability of a Household Living in a New State

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Tax Rate*Placebo Post	0.026 (0.029)	0.015 (0.024)	0.018 (0.025)	0.057 (0.036)	0.055 (0.033)	0.056 (0.032)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Tax Rate	-0.077 (0.059)	-0.059 (0.050)	-0.068 (0.053)	-0.143 (0.075)	-0.136* (0.064)	-0.139* (0.069)
Placebo Post	0.001 (0.002)	0.003 (0.002)	0.003 (0.002)	-0.001 (0.003)	0.007 (0.007)	0.006 (0.007)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.003 (0.002)		0.001 (0.005)	0.001 (0.005)
2013		0.003 (0.002)	0.002 (0.002)		0.007 (0.005)	0.006 (0.005)
2015		0.001 (0.002)	0.000 (0.002)		-0.003 (0.004)	-0.002 (0.004)
2016		0.001 (0.002)	0.000 (0.002)		-0.005 (0.005)	-0.005 (0.005)
2017		0.000 (0.002)	-0.000 (0.002)		0.000 (0.005)	0.000 (0.005)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			0.006 (0.011)
Some College			-0.004 (0.005)			-0.012 (0.011)
Associates			-0.008 (0.005)			-0.003 (0.010)
Bachelors			-0.003 (0.004)			-0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			-0.002 (0.005)			-0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)
Married			-0.010* (0.004)			-0.001 (0.009)
Male Family			-0.005 (0.007)			0.016 (0.018)
Female Family			-0.011			-0.013

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Single Male			(0.006) −0.000 (0.004)			(0.009) 0.021 (0.014)
Group Male			−0.015 (0.008)			−0.028** (0.010)
Single Female			0.005 (0.008)			−0.003 (0.018)
Group Female			0.021 (0.017)			0.017 (0.031)
Number of Children			−0.006*** (0.001)			−0.006*** (0.002)
Black			0.003 (0.005)			−0.003 (0.010)
Am. Indian			0.001 (0.014)			−0.010 (0.009)
Asian			0.001 (0.002)			−0.005 (0.004)
Other Race			0.002 (0.007)			0.004 (0.024)
Hispanic			−0.003 (0.003)			−0.005 (0.008)
Urban			−0.007** (0.002)			0.001 (0.006)
Intercept	0.019*** (0.005)	0.001 (0.009)	0.056*** (0.015)	0.023** (0.007)	0.010 (0.012)	0.057* (0.025)
R ²	0.000	0.001	0.007	0.001	0.002	0.009
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.4: Regression Results of being in the $\mathbf{P}_{90}$ Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
90th Percentile*Placebo Post	−0.001 (0.001)	−0.001* (0.000)	−0.001 (0.001)	0.001 (0.001)	0.001 (0.001)	0.001 (0.001)
90th Percentile	−0.004 (0.002)	−0.005 (0.002)	−0.005* (0.002)	−0.007** (0.002)	−0.007** (0.002)	−0.008** (0.002)
Placebo Post	0.002*** (0.000)	0.002*** (0.000)	0.003*** (0.000)	0.003*** (0.000)	0.003*** (0.001)	0.003*** (0.001)
2011		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001 (0.000)		0.000 (0.001)	0.001 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.002* (0.001)	0.002* (0.001)
2015		−0.000 (0.000)	−0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
2016		0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	−0.000 (0.001)
2017		0.000 (0.000)	0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
Avg. State Temp.		0.000* (0.000)	0.000* (0.000)		0.000* (0.000)	0.000* (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.002*** (0.000)			−0.003*** (0.001)
Some College			0.001 (0.001)			−0.000 (0.001)
Associates			−0.001 (0.001)			−0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.005*** (0.001)			−0.008*** (0.001)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.005*** (0.001)			−0.006*** (0.001)
Single Male			0.004*** (0.000)			0.010*** (0.001)
Group Male			0.012*** (0.002)			0.005 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.002)			0.006 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.003 (0.001)
Am. Indian			−0.002 (0.002)			0.004 (0.005)
Asian			0.004 (0.004)			−0.002 (0.001)
Other Race			−0.002 (0.002)			−0.001 (0.003)
Hispanic			−0.004 (0.002)			−0.004 (0.002)
Urban			0.002* (0.001)			−0.003* (0.001)
Intercept	0.018*** (0.001)	0.003 (0.007)	0.047*** (0.008)	0.017*** (0.001)	−0.004 (0.009)	0.046*** (0.011)
R ²	0.000	0.000	0.015	0.000	0.001	0.009
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.5: Regression Results of being in the $\mathbf{P}_{90}$ Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 300k$			Household Income $\geq 400k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
90th Percentile*Placebo Post	0.002 (0.001)	0.002 (0.001)	0.001 (0.001)	-0.001 (0.001)	-0.000 (0.001)	-0.001 (0.001)
90th Percentile	-0.008** (0.003)	-0.008** (0.003)	-0.008** (0.003)	-0.004 (0.002)	-0.005* (0.002)	-0.006* (0.003)
Placebo Post	0.002** (0.001)	0.002 (0.001)	0.003* (0.001)	0.005*** (0.001)	0.004* (0.002)	0.004* (0.002)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.000 (0.001)	0.000 (0.001)		0.001 (0.002)	0.001 (0.002)
2013		0.002* (0.001)	0.003* (0.001)		0.002 (0.001)	0.001 (0.001)
2015		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2016		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2017		0.001 (0.001)	0.001 (0.001)		0.001 (0.002)	0.001 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.004* (0.002)			-0.004 (0.003)
Some College			0.000 (0.001)			0.000 (0.003)
Associates			-0.001 (0.002)			0.000 (0.003)
Bachelors			0.002 (0.001)			0.000 (0.003)
Masters			0.006*** (0.002)			0.004 (0.002)
Professional			0.002 (0.001)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.007** (0.002)			−0.009* (0.004)
Male Family			−0.006* (0.003)			−0.007 (0.005)
Female Family			−0.004 (0.002)			−0.009 (0.005)
Single Male			0.010*** (0.003)			0.009** (0.003)
Group Male			−0.003 (0.005)			−0.019** (0.007)
Single Female			0.006* (0.003)			0.003 (0.005)
Group Female			0.007 (0.006)			0.010 (0.012)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.001 (0.003)			0.001 (0.004)
Am. Indian			−0.005 (0.004)			−0.005 (0.008)
Asian			−0.002 (0.002)			−0.002 (0.001)
Other Race			−0.003 (0.004)			0.000 (0.004)
Hispanic			−0.002 (0.003)			−0.004 (0.004)
Urban			−0.004* (0.002)			−0.005* (0.002)
Intercept	0.018*** (0.002)	−0.003 (0.010)	0.047*** (0.012)	0.015*** (0.002)	−0.007 (0.011)	0.048** (0.014)
R ²	0.000	0.001	0.008	0.001	0.001	0.008
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.6: Regression Results of being in the $\mathbf{P}_{90}$ Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 500k$			Household Income $\geq 750k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
90th Percentile*Placebo Post	0.002 (0.001)	0.002 (0.002)	0.002 (0.002)	0.004 (0.005)	0.004 (0.005)	0.004 (0.005)
90th Percentile	-0.005 (0.002)	-0.006* (0.003)	-0.006 (0.003)	-0.010*** (0.003)	-0.011** (0.003)	-0.011** (0.004)
Placebo Post	0.002* (0.001)	0.004* (0.001)	0.004** (0.002)	0.002 (0.002)	0.010 (0.007)	0.009 (0.007)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004* (0.002)	0.004* (0.002)		0.002 (0.004)	0.002 (0.005)
2013		0.003 (0.002)	0.003 (0.002)		0.008 (0.004)	0.007 (0.004)
2015		0.001 (0.002)	0.000 (0.002)		-0.003 (0.004)	-0.002 (0.004)
2016		0.001 (0.002)	0.000 (0.002)		-0.005 (0.005)	-0.005 (0.005)
2017		0.000 (0.002)	-0.000 (0.002)		0.000 (0.006)	0.000 (0.005)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			0.006 (0.011)
Some College			-0.003 (0.005)			-0.011 (0.011)
Associates			-0.008 (0.005)			-0.003 (0.011)
Bachelors			-0.003 (0.004)			-0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			-0.002 (0.005)			-0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.010*			−0.001
			(0.004)			(0.009)
Male Family			−0.006			0.015
			(0.007)			(0.018)
Female Family			−0.011			−0.013
			(0.006)			(0.009)
Single Male			−0.000			0.021
			(0.004)			(0.014)
Group Male			−0.015			−0.028**
			(0.008)			(0.010)
Single Female			0.005			−0.004
			(0.008)			(0.018)
Group Female			0.021			0.016
			(0.017)			(0.032)
Number of Children			−0.006***			−0.006***
			(0.001)			(0.002)
Black			0.003			−0.003
			(0.005)			(0.010)
Am. Indian			0.001			−0.011
			(0.014)			(0.008)
Asian			0.001			−0.005
			(0.002)			(0.005)
Other Race			0.002			0.004
			(0.007)			(0.024)
Hispanic			−0.003			−0.005
			(0.003)			(0.008)
Urban			−0.007**			0.000
			(0.002)			(0.006)
Intercept	0.014***	−0.007	0.046**	0.016***	−0.009	0.037
	(0.002)	(0.012)	(0.017)	(0.003)	(0.017)	(0.027)
R ²	0.000	0.001	0.007	0.001	0.002	0.009
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.7: Regression Results of being in the $\mathbf{P}_{85}$ Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
85th Percentile*Placebo Post	-0.000 (0.001)	-0.000 (0.001)	-0.000 (0.001)	0.002* (0.001)	0.001 (0.001)	0.001 (0.001)
85th Percentile	-0.005** (0.002)	-0.005* (0.002)	-0.005** (0.002)	-0.007*** (0.002)	-0.007** (0.002)	-0.007** (0.002)
Placebo Post	0.002** (0.000)	0.002** (0.001)	0.002*** (0.001)	0.002** (0.001)	0.002** (0.001)	0.003*** (0.001)
2011		-0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001 (0.000)		-0.000 (0.001)	0.000 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.001* (0.001)	0.002* (0.001)
2015		-0.000 (0.000)	-0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
2016		0.000 (0.000)	0.000 (0.001)		-0.000 (0.001)	0.000 (0.001)
2017		0.001 (0.001)	0.000 (0.001)		0.001 (0.001)	0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000* (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.002*** (0.000)			-0.003*** (0.001)
Some College			0.001 (0.001)			-0.001 (0.001)
Associates			-0.001 (0.001)			-0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.005*** (0.001)			−0.008*** (0.001)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.005*** (0.001)			−0.006*** (0.001)
Single Male			0.004*** (0.000)			0.010*** (0.001)
Group Male			0.012*** (0.002)			0.005 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.002)			0.006 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.002 (0.002)			0.003 (0.005)
Asian			0.004 (0.004)			−0.002 (0.002)
Other Race			−0.002 (0.002)			−0.001 (0.003)
Hispanic			−0.004 (0.002)			−0.004 (0.002)
Urban			0.002** (0.001)			−0.003* (0.001)
Intercept	0.018*** (0.001)	0.005 (0.007)	0.049*** (0.008)	0.018*** (0.001)	0.000 (0.008)	0.051*** (0.009)
R ²	0.000	0.001	0.015	0.001	0.001	0.009
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.8: Regression Results of being in the $\mathbf{P}_{85}$ Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 300k$			Household Income $\geq 400k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
85th Percentile*Placebo Post	0.002* (0.001)	0.002 (0.001)	0.001 (0.001)	-0.001 (0.001)	-0.002 (0.001)	-0.001 (0.001)
85th Percentile	-0.008*** (0.002)	-0.008** (0.002)	-0.008** (0.002)	-0.005* (0.002)	-0.004 (0.002)	-0.005 (0.002)
Placebo Post	0.002 (0.001)	0.001 (0.001)	0.002 (0.001)	0.005*** (0.001)	0.004* (0.002)	0.003 (0.002)
2011		0.000 (0.001)	0.000 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.000 (0.001)	0.000 (0.001)		0.000 (0.002)	0.000 (0.002)
2013		0.002 (0.001)	0.002* (0.001)		0.001 (0.001)	0.001 (0.001)
2015		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2016		0.001 (0.001)	0.001 (0.001)		0.002 (0.001)	0.002 (0.001)
2017		0.001 (0.001)	0.001 (0.001)		0.002 (0.002)	0.002 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.004* (0.001)			-0.004 (0.003)
Some College			-0.000 (0.001)			-0.000 (0.003)
Associates			-0.001 (0.002)			0.000 (0.003)
Bachelors			0.001 (0.001)			0.000 (0.003)
Masters			0.006*** (0.002)			0.004 (0.002)
Professional			0.002 (0.001)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.008*** (0.002)			−0.009* (0.004)
Male Family			−0.006* (0.003)			−0.007 (0.005)
Female Family			−0.004 (0.002)			−0.009 (0.005)
Single Male			0.010*** (0.003)			0.010** (0.003)
Group Male			−0.003 (0.005)			−0.019** (0.007)
Single Female			0.006* (0.003)			0.003 (0.005)
Group Female			0.007 (0.006)			0.010 (0.012)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.001 (0.003)			0.001 (0.004)
Am. Indian			−0.005 (0.004)			−0.005 (0.008)
Asian			−0.002 (0.002)			−0.002 (0.002)
Other Race			−0.003 (0.004)			0.000 (0.004)
Hispanic			−0.002 (0.003)			−0.004 (0.004)
Urban			−0.003* (0.001)			−0.004* (0.002)
Intercept	0.019*** (0.002)	0.001 (0.010)	0.052*** (0.011)	0.016*** (0.002)	−0.003 (0.010)	0.052*** (0.012)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.9: Regression Results of being in the $\mathbf{P}_{85}$ Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 500k$			Household Income $\geq 750k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
85th Percentile*Placebo Post	0.002 (0.002)	0.000 (0.002)	0.001 (0.002)	-0.000 (0.003)	-0.001 (0.003)	-0.001 (0.003)
85th Percentile	-0.005 (0.003)	-0.004 (0.003)	-0.004 (0.003)	-0.007 (0.004)	-0.006 (0.004)	-0.006 (0.004)
Placebo Post	0.002 (0.002)	0.003 (0.002)	0.003 (0.002)	0.003 (0.003)	0.009 (0.007)	0.008 (0.007)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.003 (0.002)		0.001 (0.005)	0.001 (0.005)
2013		0.002 (0.002)	0.002 (0.002)		0.007 (0.005)	0.006 (0.005)
2015		0.001 (0.002)	0.000 (0.002)		-0.003 (0.004)	-0.002 (0.004)
2016		0.001 (0.002)	0.000 (0.002)		-0.004 (0.005)	-0.004 (0.005)
2017		0.001 (0.002)	0.000 (0.002)		0.001 (0.005)	0.002 (0.005)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			0.006 (0.011)
Some College			-0.004 (0.005)			-0.012 (0.011)
Associates			-0.008 (0.005)			-0.003 (0.011)
Bachelors			-0.003 (0.004)			-0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			-0.002 (0.005)			-0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.010*			−0.001
			(0.004)			(0.009)
Male Family			−0.005			0.015
			(0.007)			(0.018)
Female Family			−0.011			−0.013
			(0.006)			(0.009)
Single Male			0.000			0.021
			(0.004)			(0.014)
Group Male			−0.015			−0.029**
			(0.008)			(0.010)
Single Female			0.005			−0.003
			(0.008)			(0.018)
Group Female			0.021			0.016
			(0.017)			(0.031)
Number of Children			−0.006***			−0.006***
			(0.001)			(0.002)
Black			0.003			−0.003
			(0.005)			(0.010)
Am. Indian			0.001			−0.010
			(0.014)			(0.008)
Asian			0.001			−0.005
			(0.002)			(0.004)
Other Race			0.002			0.004
			(0.007)			(0.024)
Hispanic			−0.003			−0.005
			(0.003)			(0.008)
Urban			−0.007**			0.001
			(0.002)			(0.006)
Intercept	0.016***	−0.003	0.051**	0.017***	−0.001	0.045
	(0.003)	(0.012)	(0.016)	(0.004)	(0.016)	(0.026)
R ²	0.000	0.001	0.007	0.001	0.002	0.008
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.10: Regression Results of being in the $\mathbf{P}_{80}$ Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
80th Percentile*Placebo Post	-0.001* (0.000)	-0.001** (0.000)	-0.001* (0.000)	0.001 (0.001)	0.001 (0.001)	0.001 (0.001)
80th Percentile	-0.005** (0.002)	-0.004* (0.002)	-0.005* (0.002)	-0.007*** (0.002)	-0.007** (0.002)	-0.007** (0.002)
Placebo Post	0.002*** (0.000)	0.002*** (0.000)	0.003*** (0.000)	0.003*** (0.000)	0.003*** (0.001)	0.003*** (0.001)
2011		-0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001* (0.000)		-0.000 (0.001)	0.000 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.001* (0.001)	0.002* (0.001)
2015		0.000 (0.000)	0.000 (0.000)		0.001 (0.001)	0.001 (0.001)
2016		0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	-0.000 (0.001)
2017		0.000 (0.000)	0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.002*** (0.000)			-0.003*** (0.001)
Some College			0.001 (0.001)			-0.001 (0.001)
Associates			-0.001 (0.001)			-0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.005*** (0.001)			−0.008*** (0.001)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.005*** (0.001)			−0.006*** (0.001)
Single Male			0.004*** (0.000)			0.010*** (0.001)
Group Male			0.012*** (0.002)			0.005 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.003)			0.006 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.002 (0.002)			0.003 (0.005)
Asian			0.004 (0.004)			−0.002 (0.002)
Other Race			−0.002 (0.002)			−0.001 (0.003)
Hispanic			−0.004 (0.002)			−0.004 (0.002)
Urban			0.002** (0.001)			−0.003* (0.001)
Intercept	0.018*** (0.001)	0.007 (0.007)	0.051*** (0.008)	0.018*** (0.001)	0.002 (0.008)	0.053*** (0.009)
R ²	0.000	0.001	0.015	0.001	0.001	0.009
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.11: Regression Results of being in the $\mathbf{P}_{80}$ Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 300k$			Household Income $\geq 400k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
80th Percentile*Placebo Post	0.001 (0.001)	0.001 (0.001)	0.001 (0.001)	-0.002 (0.001)	-0.002 (0.001)	-0.001 (0.001)
80th Percentile	-0.008*** (0.002)	-0.007** (0.002)	-0.008** (0.002)	-0.005* (0.002)	-0.004 (0.002)	-0.005* (0.002)
Placebo Post	0.002** (0.001)	0.002 (0.001)	0.003* (0.001)	0.005*** (0.001)	0.004* (0.002)	0.004* (0.002)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.000 (0.001)	0.000 (0.001)		0.000 (0.002)	0.000 (0.002)
2013		0.002 (0.001)	0.002* (0.001)		0.001 (0.001)	0.001 (0.001)
2015		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2016		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2017		0.001 (0.001)	0.001 (0.001)		0.001 (0.002)	0.001 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.004* (0.001)			-0.004 (0.003)
Some College			-0.000 (0.001)			-0.000 (0.003)
Associates			-0.001 (0.002)			0.000 (0.003)
Bachelors			0.001 (0.001)			0.000 (0.003)
Masters			0.006*** (0.002)			0.004 (0.002)
Professional			0.002 (0.001)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.008*** (0.002)			−0.009* (0.004)
Male Family			−0.006* (0.003)			−0.007 (0.005)
Female Family			−0.004 (0.002)			−0.009 (0.005)
Single Male			0.010*** (0.002)			0.009** (0.003)
Group Male			−0.003 (0.005)			−0.019** (0.007)
Single Female			0.006* (0.003)			0.003 (0.005)
Group Female			0.007 (0.006)			0.010 (0.012)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.001 (0.003)			0.001 (0.004)
Am. Indian			−0.006 (0.004)			−0.006 (0.008)
Asian			−0.002 (0.002)			−0.001 (0.002)
Other Race			−0.003 (0.004)			0.000 (0.004)
Hispanic			−0.002 (0.003)			−0.004 (0.004)
Urban			−0.003* (0.001)			−0.004* (0.002)
Intercept	0.019*** (0.002)	0.003 (0.010)	0.054*** (0.010)	0.016*** (0.002)	−0.001 (0.010)	0.054*** (0.012)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.12: Regression Results of being in the $\mathbf{P}_{80}$ Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 500k$			Household Income $\geq 750k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
80th Percentile*Placebo Post	0.001 (0.002)	0.000 (0.002)	0.000 (0.002)	-0.000 (0.003)	-0.000 (0.003)	-0.000 (0.003)
80th Percentile	-0.005 (0.003)	-0.004 (0.003)	-0.004 (0.003)	-0.008 (0.004)	-0.007 (0.004)	-0.008 (0.004)
Placebo Post	0.002 (0.002)	0.004* (0.002)	0.004* (0.002)	0.003 (0.003)	0.010 (0.007)	0.009 (0.008)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.003 (0.002)		0.001 (0.005)	0.001 (0.005)
2013		0.002 (0.002)	0.002 (0.002)		0.007 (0.005)	0.006 (0.004)
2015		0.001 (0.002)	0.000 (0.002)		-0.002 (0.004)	-0.002 (0.004)
2016		0.000 (0.002)	-0.000 (0.002)		-0.005 (0.005)	-0.005 (0.005)
2017		0.000 (0.002)	-0.000 (0.002)		0.000 (0.005)	0.000 (0.005)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			0.006 (0.011)
Some College			-0.004 (0.005)			-0.012 (0.011)
Associates			-0.008 (0.005)			-0.003 (0.011)
Bachelors			-0.003 (0.004)			-0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			-0.002 (0.005)			-0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			-0.010*			-0.001
			(0.004)			(0.009)
Male Family			-0.005			0.016
			(0.007)			(0.018)
Female Family			-0.011			-0.013
			(0.006)			(0.009)
Single Male			0.000			0.021
			(0.004)			(0.014)
Group Male			-0.015			-0.029**
			(0.008)			(0.010)
Single Female			0.005			-0.003
			(0.008)			(0.018)
Group Female			0.021			0.016
			(0.017)			(0.031)
Number of Children			-0.006***			-0.006***
			(0.001)			(0.002)
Black			0.003			-0.003
			(0.005)			(0.010)
Am. Indian			0.001			-0.011
			(0.014)			(0.008)
Asian			0.001			-0.005
			(0.002)			(0.004)
Other Race			0.002			0.004
			(0.007)			(0.023)
Hispanic			-0.003			-0.004
			(0.003)			(0.008)
Urban			-0.007**			0.001
			(0.002)			(0.006)
Intercept	0.016***	-0.001	0.053**	0.017***	0.004	0.051
	(0.003)	(0.012)	(0.015)	(0.004)	(0.017)	(0.026)
R ²	0.000	0.001	0.007	0.001	0.002	0.009
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.13: Regression Results of being in the **P₇₅** Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
75 Percentile*Placebo Post	−0.001 (0.001)	−0.001 (0.001)	−0.001 (0.001)	0.001 (0.002)	0.001 (0.001)	0.001 (0.001)
75 Percentile	−0.004* (0.002)	−0.003 (0.002)	−0.004 (0.002)	−0.006** (0.002)	−0.005* (0.002)	−0.005* (0.002)
Placebo Post	0.002*** (0.000)	0.002*** (0.000)	0.003*** (0.000)	0.002*** (0.001)	0.003*** (0.001)	0.003*** (0.001)
2011		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001 (0.000)		−0.000 (0.001)	0.000 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.001* (0.001)	0.002* (0.001)
2015		0.000 (0.000)	0.000 (0.000)		0.001 (0.001)	0.001 (0.001)
2016		0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	−0.000 (0.001)
2017		0.000 (0.000)	0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.002*** (0.000)			−0.003*** (0.001)
Some College			0.001 (0.001)			−0.001 (0.001)
Associates			−0.001 (0.001)			−0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.005*** (0.001)			−0.008*** (0.001)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.004*** (0.001)			−0.006*** (0.001)
Single Male			0.004*** (0.000)			0.011*** (0.001)
Group Male			0.012*** (0.002)			0.005 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.003)			0.006 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.002 (0.002)			0.003 (0.005)
Asian			0.003 (0.004)			−0.002 (0.002)
Other Race			−0.002 (0.002)			−0.001 (0.003)
Hispanic			−0.005 (0.002)			−0.004 (0.002)
Urban			0.002** (0.001)			−0.003** (0.001)
Intercept	0.018*** (0.001)	0.006 (0.008)	0.051*** (0.008)	0.018*** (0.001)	0.001 (0.009)	0.052*** (0.010)
R ²	0.000	0.000	0.015	0.001	0.001	0.009
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.14: Regression Results of being in the **P₇₅** Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
75 Percentile*Placebo Post	0.001 (0.002)	0.001 (0.002)	0.001 (0.002)	-0.002 (0.002)	-0.002 (0.002)	-0.001 (0.002)
75 Percentile	-0.007* (0.003)	-0.006 (0.003)	-0.006 (0.003)	-0.004 (0.002)	-0.004 (0.002)	-0.004 (0.002)
Placebo Post	0.002* (0.001)	0.002 (0.001)	0.002 (0.001)	0.005*** (0.001)	0.004* (0.002)	0.004 (0.002)
2011		0.000 (0.001)	0.000 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.000 (0.001)	0.000 (0.001)		0.000 (0.002)	0.000 (0.002)
2013		0.002 (0.001)	0.002* (0.001)		0.001 (0.001)	0.001 (0.001)
2015		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2016		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2017		0.001 (0.001)	0.001 (0.001)		0.001 (0.002)	0.001 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.004* (0.001)			-0.004 (0.003)
Some College			-0.000 (0.001)			-0.000 (0.003)
Associates			-0.001 (0.002)			0.000 (0.003)
Bachelors			0.001 (0.001)			0.000 (0.003)
Masters			0.006*** (0.002)			0.004 (0.002)
Professional			0.002 (0.001)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.007*** (0.002)			−0.009* (0.004)
Male Family			−0.006* (0.003)			−0.007 (0.005)
Female Family			−0.004 (0.002)			−0.009 (0.005)
Single Male			0.010*** (0.002)			0.009** (0.003)
Group Male			−0.003 (0.005)			−0.019** (0.007)
Single Female			0.006* (0.003)			0.003 (0.005)
Group Female			0.007 (0.006)			0.010 (0.012)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.001 (0.003)			0.001 (0.004)
Am. Indian			−0.006 (0.004)			−0.006 (0.008)
Asian			−0.002 (0.002)			−0.002 (0.002)
Other Race			−0.003 (0.004)			0.000 (0.004)
Hispanic			−0.002 (0.003)			−0.004 (0.004)
Urban			−0.004* (0.001)			−0.005* (0.002)
Intercept	0.019*** (0.002)	0.002 (0.010)	0.053*** (0.011)	0.016*** (0.002)	−0.001 (0.010)	0.054*** (0.012)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.15: Regression Results of being in the **P₇₅** Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
75 Percentile*Placebo Post	-0.000 (0.002)	-0.000 (0.002)	-0.000 (0.002)	0.001 (0.003)	0.001 (0.003)	0.001 (0.003)
75 Percentile	-0.004 (0.003)	-0.003 (0.003)	-0.003 (0.003)	-0.008 (0.004)	-0.008 (0.004)	-0.008 (0.004)
Placebo Post	0.002 (0.002)	0.004* (0.002)	0.004* (0.002)	0.002 (0.003)	0.009 (0.008)	0.008 (0.008)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.003 (0.002)		0.001 (0.005)	0.001 (0.005)
2013		0.002 (0.002)	0.002 (0.002)		0.007 (0.005)	0.006 (0.004)
2015		0.001 (0.002)	0.000 (0.002)		-0.002 (0.004)	-0.002 (0.004)
2016		0.000 (0.002)	-0.000 (0.002)		-0.005 (0.005)	-0.005 (0.005)
2017		0.000 (0.002)	-0.000 (0.002)		0.000 (0.005)	0.000 (0.005)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			0.006 (0.011)
Some College			-0.004 (0.005)			-0.012 (0.011)
Associates			-0.008 (0.005)			-0.003 (0.011)
Bachelors			-0.003 (0.004)			-0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			-0.002 (0.005)			-0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.010*			−0.001
			(0.004)			(0.009)
Male Family			−0.005			0.016
			(0.007)			(0.018)
Female Family			−0.011			−0.013
			(0.006)			(0.009)
Single Male			0.000			0.021
			(0.004)			(0.014)
Group Male			−0.015			−0.029**
			(0.008)			(0.010)
Single Female			0.005			−0.003
			(0.008)			(0.018)
Group Female			0.021			0.016
			(0.017)			(0.031)
Number of Children			−0.006***			−0.006***
			(0.001)			(0.002)
Black			0.003			−0.003
			(0.005)			(0.010)
Am. Indian			0.000			−0.011
			(0.014)			(0.008)
Asian			0.000			−0.005
			(0.002)			(0.004)
Other Race			0.002			0.004
			(0.007)			(0.023)
Hispanic			−0.003			−0.004
			(0.003)			(0.008)
Urban			−0.007**			0.001
			(0.002)			(0.006)
Intercept	0.015***	−0.002	0.052**	0.018***	0.004	0.051
	(0.003)	(0.012)	(0.016)	(0.004)	(0.017)	(0.026)
R ²	0.000	0.001	0.007	0.001	0.002	0.009
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.16: Regression Results of being in the $\mathbf{P}_{50}$ Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
50th Percentile*Placebo Post	−0.001 (0.001)	−0.001 (0.001)	−0.001 (0.001)	−0.000 (0.001)	−0.001 (0.001)	−0.001 (0.001)
50th Percentile	−0.003 (0.002)	−0.002 (0.002)	−0.002 (0.002)	−0.004 (0.003)	−0.003 (0.003)	−0.004 (0.003)
Placebo Post	0.002*** (0.000)	0.003*** (0.000)	0.003*** (0.000)	0.003*** (0.001)	0.003*** (0.001)	0.004*** (0.001)
2011		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	−0.000 (0.001)
2012		0.000 (0.000)	0.001 (0.000)		−0.000 (0.001)	0.000 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.002* (0.001)	0.002** (0.001)
2015		−0.000 (0.000)	−0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
2016		0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	−0.000 (0.001)
2017		0.000 (0.000)	0.000 (0.000)		0.000 (0.001)	−0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000* (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.002*** (0.000)			−0.003*** (0.001)
Some College			0.001 (0.001)			−0.001 (0.001)
Associates			−0.001 (0.001)			−0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.005*** (0.001)			−0.008*** (0.001)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.004*** (0.001)			−0.005*** (0.001)
Single Male			0.004*** (0.000)			0.011*** (0.001)
Group Male			0.012*** (0.002)			0.005 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.003)			0.006 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.002)
Am. Indian			−0.002 (0.002)			0.003 (0.005)
Asian			0.003 (0.004)			−0.003 (0.002)
Other Race			−0.002 (0.002)			−0.001 (0.003)
Hispanic			−0.005* (0.002)			−0.004 (0.002)
Urban			0.002 (0.001)			−0.004** (0.001)
Intercept	0.018*** (0.001)	0.005 (0.007)	0.049*** (0.008)	0.017*** (0.002)	−0.000 (0.009)	0.051*** (0.010)
R ²	0.000	0.000	0.015	0.000	0.001	0.009
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.17: Regression Results of being in the $\mathbf{P}_{50}$ Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 300k$			Household Income $\geq 400k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
50th Percentile*Placebo Post	0.001 (0.002)	0.001 (0.002)	0.000 (0.002)	-0.002 (0.002)	-0.002 (0.002)	-0.002 (0.002)
50th Percentile	-0.005 (0.003)	-0.004 (0.003)	-0.004 (0.003)	-0.003 (0.003)	-0.002 (0.003)	-0.003 (0.003)
Placebo Post	0.002* (0.001)	0.002 (0.001)	0.003* (0.001)	0.006*** (0.001)	0.005* (0.002)	0.004* (0.002)
2011		0.000 (0.001)	0.000 (0.001)		-0.000 (0.001)	0.000 (0.001)
2012		-0.001 (0.001)	-0.000 (0.001)		0.000 (0.002)	0.000 (0.002)
2013		0.002 (0.001)	0.003* (0.001)		0.001 (0.001)	0.001 (0.001)
2015		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2016		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2017		0.000 (0.001)	0.001 (0.001)		0.001 (0.002)	0.001 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.004* (0.002)			-0.004 (0.003)
Some College			-0.000 (0.001)			-0.000 (0.003)
Associates			-0.001 (0.002)			-0.000 (0.003)
Bachelors			0.001 (0.001)			0.000 (0.003)
Masters			0.006*** (0.002)			0.004 (0.002)
Professional			0.002 (0.001)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.007** (0.002)			−0.009* (0.004)
Male Family			−0.006 (0.003)			−0.007 (0.005)
Female Family			−0.004 (0.002)			−0.009 (0.005)
Single Male			0.010*** (0.002)			0.009** (0.003)
Group Male			−0.003 (0.005)			−0.019** (0.007)
Single Female			0.007* (0.003)			0.003 (0.005)
Group Female			0.006 (0.006)			0.010 (0.012)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.001 (0.003)			0.001 (0.004)
Am. Indian			−0.006 (0.004)			−0.006 (0.008)
Asian			−0.003 (0.002)			−0.002 (0.002)
Other Race			−0.004 (0.004)			−0.000 (0.004)
Hispanic			−0.002 (0.003)			−0.004 (0.004)
Urban			−0.004** (0.002)			−0.005** (0.002)
Intercept	0.019*** (0.002)	0.001 (0.010)	0.052*** (0.011)	0.016*** (0.002)	−0.003 (0.010)	0.053*** (0.012)
R ²	0.000	0.001	0.008	0.001	0.001	0.008
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.18: Regression Results of being in the $\mathbf{P}_{50}$ Top State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 500k$			Household Income $\geq 750k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
50th Percentile*Placebo Post	−0.001 (0.002)	−0.002 (0.002)	−0.002 (0.002)	0.005 (0.004)	0.005 (0.004)	0.004 (0.004)
50th Percentile	−0.001 (0.004)	0.000 (0.003)	−0.000 (0.003)	−0.008 (0.005)	−0.007 (0.005)	−0.007 (0.005)
Placebo Post	0.003 (0.002)	0.005* (0.002)	0.005* (0.002)	0.000 (0.003)	0.007 (0.007)	0.006 (0.007)
2011		0.002 (0.002)	0.001 (0.002)		0.011 (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.003 (0.002)		0.001 (0.005)	0.000 (0.005)
2013		0.003 (0.002)	0.002 (0.002)		0.007 (0.004)	0.006 (0.004)
2015		0.001 (0.002)	0.000 (0.002)		−0.002 (0.004)	−0.002 (0.004)
2016		0.000 (0.002)	−0.000 (0.002)		−0.005 (0.005)	−0.005 (0.005)
2017		0.000 (0.002)	−0.000 (0.002)		0.000 (0.005)	0.001 (0.005)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001** (0.000)
H.S. Grad			−0.004 (0.004)			0.006 (0.011)
Some College			−0.004 (0.005)			−0.012 (0.011)
Associates			−0.008 (0.005)			−0.004 (0.011)
Bachelors			−0.003 (0.004)			−0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			−0.002 (0.005)			−0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.010*			−0.001
			(0.004)			(0.009)
Male Family			−0.005			0.016
			(0.007)			(0.018)
Female Family			−0.011			−0.013
			(0.006)			(0.009)
Single Male			−0.000			0.021
			(0.004)			(0.014)
Group Male			−0.015			−0.029**
			(0.008)			(0.010)
Single Female			0.005			−0.003
			(0.008)			(0.018)
Group Female			0.021			0.016
			(0.017)			(0.031)
Number of Children			−0.006***			−0.006***
			(0.001)			(0.002)
Black			0.003			−0.003
			(0.005)			(0.010)
Am. Indian			0.000			−0.012
			(0.014)			(0.008)
Asian			0.000			−0.006
			(0.002)			(0.004)
Other Race			0.002			0.003
			(0.007)			(0.024)
Hispanic			−0.003			−0.005
			(0.003)			(0.008)
Urban			−0.007**			0.000
			(0.002)			(0.006)
Intercept	0.014***	−0.005	0.049**	0.018***	0.001	0.049
	(0.003)	(0.012)	(0.016)	(0.005)	(0.018)	(0.028)
R ²	0.000	0.001	0.006	0.001	0.001	0.008
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.19: Regression Results for Jenks Break State Top Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Jenks Break*Placebo Post	−0.001 (0.001)	−0.000 (0.001)	−0.000 (0.001)	−0.001 (0.001)	−0.001 (0.001)	−0.001 (0.001)
Jenks Break	−0.002 (0.003)	−0.001 (0.003)	−0.001 (0.002)	−0.005 (0.004)	−0.003 (0.003)	−0.003 (0.003)
Placebo Post	0.002*** (0.001)	0.002*** (0.001)	0.003*** (0.001)	0.003*** (0.001)	0.004*** (0.001)	0.004*** (0.001)
2011		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001 (0.000)		0.000 (0.001)	0.001 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.002* (0.001)	0.002** (0.001)
2015		−0.000 (0.000)	−0.000 (0.000)		0.000 (0.001)	0.001 (0.001)
2016		0.000 (0.000)	−0.000 (0.000)		−0.001 (0.001)	−0.000 (0.001)
2017		0.000 (0.000)	0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000* (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.002*** (0.000)			−0.003*** (0.001)
Some College			0.001 (0.001)			−0.001 (0.001)
Associates			−0.001 (0.001)			−0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004*** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.005*** (0.001)			−0.008*** (0.002)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.004*** (0.001)			−0.005*** (0.001)
Single Male			0.004*** (0.000)			0.011*** (0.001)
Group Male			0.012*** (0.002)			0.004 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.003)			0.005 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.002 (0.002)			0.003 (0.005)
Asian			0.002 (0.004)			−0.003 (0.002)
Other Race			−0.002 (0.002)			−0.001 (0.003)
Hispanic			−0.005* (0.002)			−0.004* (0.002)
Urban			0.002 (0.001)			−0.004** (0.001)
Intercept	0.019*** (0.002)	0.004 (0.008)	0.049*** (0.009)	0.019*** (0.003)	0.003 (0.009)	0.054*** (0.009)
R ²	0.000	0.000	0.015	0.000	0.001	0.009
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.20: Regression Results Jenks Break State Top Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Jenks Break*Placebo Post	0.001 (0.001)	0.001 (0.001)	0.000 (0.001)	-0.002 (0.002)	-0.002 (0.002)	-0.001 (0.002)
Jenks Break	-0.006 (0.004)	-0.004 (0.004)	-0.004 (0.004)	-0.005 (0.005)	-0.003 (0.004)	-0.003 (0.004)
Placebo Post	0.002 (0.001)	0.002 (0.002)	0.003 (0.002)	0.006** (0.002)	0.005 (0.003)	0.004 (0.003)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.001 (0.001)
2012		-0.000 (0.001)	0.000 (0.002)		0.000 (0.002)	0.000 (0.002)
2013		0.002 (0.001)	0.003* (0.001)		0.001 (0.001)	0.001 (0.001)
2015		0.001 (0.001)	0.001 (0.001)		0.002 (0.001)	0.002 (0.001)
2016		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2017		0.001 (0.001)	0.001 (0.001)		0.002 (0.002)	0.002 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.004* (0.002)			-0.004 (0.003)
Some College			-0.000 (0.001)			-0.000 (0.003)
Associates			-0.001 (0.002)			-0.000 (0.003)
Bachelors			0.001 (0.001)			0.000 (0.003)
Masters			0.006*** (0.002)			0.004 (0.002)
Professional			0.002 (0.001)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.007** (0.002)			−0.009* (0.004)
Male Family			−0.006 (0.003)			−0.007 (0.005)
Female Family			−0.004 (0.002)			−0.009 (0.005)
Single Male			0.010*** (0.003)			0.009** (0.003)
Group Male			−0.003 (0.005)			−0.019** (0.007)
Single Female			0.007* (0.003)			0.003 (0.005)
Group Female			0.006 (0.006)			0.010 (0.011)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.001 (0.003)			0.002 (0.004)
Am. Indian			−0.006 (0.004)			−0.006 (0.008)
Asian			−0.003 (0.002)			−0.002 (0.002)
Other Race			−0.004 (0.004)			−0.000 (0.004)
Hispanic			−0.002 (0.003)			−0.005 (0.004)
Urban			−0.004** (0.002)			−0.005** (0.002)
Intercept	0.021*** (0.004)	0.004 (0.010)	0.055*** (0.011)	0.018*** (0.005)	0.000 (0.010)	0.056*** (0.012)
R ²	0.000	0.001	0.008	0.001	0.001	0.008
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.21: Regression Results of being in the Jenks Break State Top Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Jenks Break*Placebo Post	0.003 (0.003)	0.002 (0.002)	0.003 (0.003)	0.008* (0.003)	0.008* (0.003)	0.009* (0.003)
Jenks Break	-0.006 (0.006)	-0.003 (0.005)	-0.004 (0.006)	-0.011 (0.008)	-0.010 (0.007)	-0.009 (0.008)
Placebo Post	0.000 (0.003)	0.002 (0.003)	0.002 (0.003)	-0.004 (0.003)	0.004 (0.007)	0.002 (0.007)
2011		0.002 (0.002)	0.002 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004* (0.002)	0.003 (0.002)		0.002 (0.005)	0.001 (0.005)
2013		0.003 (0.002)	0.002 (0.002)		0.007 (0.005)	0.007 (0.005)
2015		0.001 (0.002)	0.000 (0.002)		-0.002 (0.004)	-0.002 (0.004)
2016		0.000 (0.002)	-0.000 (0.002)		-0.005 (0.005)	-0.005 (0.005)
2017		0.000 (0.002)	-0.000 (0.002)		0.000 (0.005)	0.001 (0.005)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			0.006 (0.011)
Some College			-0.004 (0.005)			-0.012 (0.011)
Associates			-0.008 (0.005)			-0.004 (0.011)
Bachelors			-0.003 (0.004)			-0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			-0.002 (0.005)			-0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			-0.010*			-0.001
			(0.004)			(0.009)
Male Family			-0.006			0.016
			(0.007)			(0.018)
Female Family			-0.011			-0.013
			(0.006)			(0.009)
Single Male			-0.000			0.021
			(0.004)			(0.014)
Group Male			-0.015			-0.029**
			(0.008)			(0.010)
Single Female			0.005			-0.003
			(0.008)			(0.017)
Group Female			0.021			0.016
			(0.017)			(0.031)
Number of Children			-0.006***			-0.006***
			(0.001)			(0.002)
Black			0.004			-0.003
			(0.005)			(0.010)
Am. Indian			0.000			-0.012
			(0.014)			(0.008)
Asian			-0.000			-0.006
			(0.002)			(0.004)
Other Race			0.002			0.003
			(0.007)			(0.024)
Hispanic			-0.003			-0.005
			(0.003)			(0.008)
Urban			-0.008**			-0.000
			(0.002)			(0.006)
Intercept	0.018**	-0.001	0.054**	0.023**	0.006	0.052
	(0.006)	(0.011)	(0.017)	(0.008)	(0.018)	(0.029)
R ²	0.000	0.001	0.006	0.001	0.001	0.008
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.22: Regression Results for No State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
No Income Tax*Placebo Post	0.001 (0.001)	0.001 (0.001)	0.001 (0.001)	0.001 (0.001)	0.001 (0.001)	0.001 (0.001)
No Income Tax	0.005 (0.003)	0.004 (0.003)	0.003 (0.003)	0.007 (0.004)	0.005 (0.004)	0.005 (0.005)
Placebo Post	0.002*** (0.000)	0.002*** (0.000)	0.002*** (0.000)	0.002*** (0.000)	0.003*** (0.001)	0.003*** (0.001)
2011		-0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001 (0.000)		0.000 (0.001)	0.001 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.001* (0.001)	0.002* (0.001)
2015		0.000 (0.000)	-0.000 (0.000)		0.001 (0.001)	0.001 (0.001)
2016		0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	-0.000 (0.001)
2017		0.000 (0.000)	0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.002*** (0.000)			-0.003*** (0.001)
Some College			0.001 (0.001)			-0.001 (0.001)
Associates			-0.001 (0.001)			-0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004*** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.005*** (0.001)			−0.008*** (0.002)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.004*** (0.001)			−0.005*** (0.001)
Single Male			0.004*** (0.000)			0.011*** (0.001)
Group Male			0.012*** (0.002)			0.004 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.003)			0.006 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.002 (0.002)			0.003 (0.005)
Asian			0.002 (0.004)			−0.003 (0.002)
Other Race			−0.002 (0.002)			−0.001 (0.003)
Hispanic			−0.006* (0.002)			−0.005* (0.002)
Urban			0.002 (0.001)			−0.004** (0.001)
Intercept	0.016*** (0.001)	0.007 (0.007)	0.051*** (0.008)	0.014*** (0.001)	0.003 (0.008)	0.053*** (0.009)
R ²	0.000	0.000	0.015	0.001	0.001	0.009
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.23: Regression Results No State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
No Income Tax*Placebo Post	0.001 (0.002)	0.001 (0.002)	0.001 (0.002)	0.002 (0.002)	0.002 (0.002)	0.001 (0.002)
No Income Tax	0.008 (0.005)	0.006 (0.005)	0.006 (0.006)	0.007 (0.006)	0.005 (0.005)	0.006 (0.006)
Placebo Post	0.002** (0.001)	0.002 (0.001)	0.003* (0.001)	0.004*** (0.001)	0.003* (0.001)	0.003* (0.001)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.000 (0.001)	0.000 (0.001)		0.001 (0.002)	0.000 (0.002)
2013		0.002 (0.001)	0.002* (0.001)		0.001 (0.001)	0.001 (0.001)
2015		0.001 (0.001)	0.001 (0.001)		0.002 (0.001)	0.002 (0.001)
2016		0.001 (0.001)	0.001 (0.001)		0.002 (0.001)	0.002 (0.001)
2017		0.001 (0.001)	0.001 (0.001)		0.002 (0.002)	0.002 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.004* (0.002)			-0.004 (0.003)
Some College			-0.000 (0.001)			-0.000 (0.003)
Associates			-0.002 (0.002)			-0.000 (0.003)
Bachelors			0.001 (0.001)			0.000 (0.003)
Masters			0.006*** (0.002)			0.004 (0.002)
Professional			0.002 (0.001)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.007** (0.002)			−0.009* (0.004)
Male Family			−0.006 (0.003)			−0.007 (0.005)
Female Family			−0.004 (0.002)			−0.009 (0.005)
Single Male			0.010*** (0.003)			0.009** (0.003)
Group Male			−0.003 (0.005)			−0.019** (0.007)
Single Female			0.006* (0.003)			0.003 (0.005)
Group Female			0.007 (0.006)			0.010 (0.011)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.002 (0.003)			0.002 (0.004)
Am. Indian			−0.006 (0.004)			−0.006 (0.008)
Asian			−0.003 (0.002)			−0.002 (0.002)
Other Race			−0.004 (0.004)			−0.000 (0.004)
Hispanic			−0.003 (0.003)			−0.005 (0.004)
Urban			−0.004** (0.002)			−0.005** (0.002)
Intercept	0.015*** (0.002)	0.004 (0.009)	0.055*** (0.011)	0.013*** (0.001)	0.003 (0.009)	0.057*** (0.012)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.24: Regression Results of being in the No State Income Tax Rate on Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
No Income Tax*Placebo Post	-0.002 (0.003)	-0.002 (0.003)	-0.002 (0.003)	-0.005 (0.004)	-0.004 (0.004)	-0.004 (0.003)
No Income Tax	0.008 (0.008)	0.006 (0.007)	0.006 (0.008)	0.012 (0.010)	0.011 (0.010)	0.011 (0.010)
Placebo Post	0.003* (0.001)	0.004** (0.001)	0.004** (0.001)	0.004* (0.002)	0.011 (0.007)	0.010 (0.007)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004* (0.002)	0.003 (0.002)		0.002 (0.005)	0.001 (0.005)
2013		0.002 (0.002)	0.002 (0.002)		0.007 (0.005)	0.006 (0.005)
2015		0.001 (0.002)	0.001 (0.002)		-0.002 (0.004)	-0.002 (0.004)
2016		0.001 (0.002)	0.000 (0.002)		-0.005 (0.005)	-0.005 (0.005)
2017		0.000 (0.002)	0.000 (0.002)		0.001 (0.005)	0.001 (0.005)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			0.005 (0.011)
Some College			-0.004 (0.005)			-0.012 (0.011)
Associates			-0.008 (0.006)			-0.004 (0.011)
Bachelors			-0.003 (0.004)			-0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			-0.002 (0.005)			-0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.010*			−0.000
			(0.004)			(0.009)
Male Family			−0.006			0.016
			(0.007)			(0.018)
Female Family			−0.011			−0.013
			(0.006)			(0.009)
Single Male			−0.000			0.021
			(0.004)			(0.014)
Group Male			−0.015			−0.028**
			(0.008)			(0.010)
Single Female			0.005			−0.003
			(0.008)			(0.017)
Group Female			0.021			0.016
			(0.017)			(0.031)
Number of Children			−0.006***			−0.006***
			(0.001)			(0.002)
Black			0.004			−0.002
			(0.005)			(0.010)
Am. Indian			0.000			−0.011
			(0.014)			(0.008)
Asian			0.000			−0.006
			(0.002)			(0.005)
Other Race			0.002			0.003
			(0.007)			(0.024)
Hispanic			−0.003			−0.005
			(0.003)			(0.008)
Urban			−0.007**			−0.000
			(0.002)			(0.006)
Intercept	0.012***	0.000	0.054**	0.012***	0.004	0.049
	(0.001)	(0.009)	(0.016)	(0.002)	(0.014)	(0.027)
R ²	0.001	0.001	0.007	0.001	0.001	0.008
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.25: Regression Results of a State's Representative Tax Burden on the Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Rep. Tax Burden*Placebo Post	−0.045* (0.021)	−0.022 (0.017)	−0.022 (0.017)	−0.052* (0.023)	−0.030 (0.019)	−0.026 (0.019)
Rep. Tax Burden	−0.088*** (0.022)	−0.107*** (0.029)	−0.102*** (0.028)	−0.069* (0.033)	−0.072 (0.038)	−0.067 (0.039)
Placebo Post	0.006** (0.002)	0.005* (0.002)	0.005** (0.002)	0.008** (0.003)	0.007** (0.002)	0.007** (0.002)
2011		0.000 (0.000)	0.001** (0.000)		0.000 (0.001)	0.000 (0.001)
2012		0.003*** (0.001)	0.004*** (0.001)		0.002 (0.001)	0.002 (0.001)
2013		0.005*** (0.001)	0.005*** (0.001)		0.004** (0.001)	0.004** (0.001)
2015		0.001* (0.000)	0.001* (0.000)		0.001 (0.001)	0.001 (0.001)
2016		0.002** (0.001)	0.001** (0.000)		0.001 (0.001)	0.001 (0.001)
2017		0.002** (0.001)	0.002* (0.001)		0.001 (0.001)	0.001 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.002*** (0.000)			−0.003*** (0.001)
Some College			0.001 (0.001)			−0.001 (0.001)
Associates			−0.001* (0.001)			−0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004*** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.005*** (0.001)			−0.008*** (0.002)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.004*** (0.001)			−0.005*** (0.001)
Single Male			0.004*** (0.000)			0.011*** (0.001)
Group Male			0.012*** (0.002)			0.004 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.003)			0.005 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.003 (0.002)			0.003 (0.005)
Asian			0.003 (0.004)			−0.003 (0.002)
Other Race			−0.002 (0.002)			−0.001 (0.003)
Hispanic			−0.005* (0.002)			−0.004* (0.002)
Urban			0.002*** (0.001)			−0.003* (0.001)
Intercept	0.026*** (0.003)	0.023** (0.008)	0.066*** (0.008)	0.023*** (0.004)	0.012 (0.010)	0.061*** (0.009)
R ²	0.001	0.001	0.016	0.001	0.001	0.009
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.26: Regression Results of a State's Representative Tax Burden on the Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Rep. Tax Burden*Placebo Post	-0.029 (0.031)	-0.006 (0.026)	-0.005 (0.025)	-0.063 (0.036)	-0.045 (0.032)	-0.033 (0.033)
Rep. Tax Burden	-0.085* (0.039)	-0.089 (0.045)	-0.082 (0.047)	-0.068 (0.044)	-0.068 (0.043)	-0.065 (0.047)
Placebo Post	0.005 (0.003)	0.004 (0.003)	0.004 (0.003)	0.011* (0.004)	0.008 (0.004)	0.007 (0.004)
2011		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2012		0.002 (0.002)	0.003 (0.002)		0.002 (0.002)	0.002 (0.002)
2013		0.005** (0.002)	0.005** (0.002)		0.003 (0.002)	0.003 (0.002)
2015		0.001 (0.001)	0.001 (0.001)		0.002 (0.001)	0.002 (0.001)
2016		0.002 (0.001)	0.002 (0.001)		0.003* (0.001)	0.002 (0.001)
2017		0.002 (0.001)	0.002 (0.001)		0.003 (0.002)	0.003 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.004* (0.002)			-0.004 (0.003)
Some College			-0.000 (0.001)			-0.000 (0.003)
Associates			-0.002 (0.002)			-0.000 (0.003)
Bachelors			0.001 (0.001)			0.000 (0.003)
Masters			0.006*** (0.002)			0.004 (0.002)
Professional			0.002 (0.001)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			-0.007** (0.002)			-0.009* (0.004)
Male Family			-0.006 (0.003)			-0.007 (0.005)
Female Family			-0.004 (0.002)			-0.009 (0.005)
Single Male			0.010*** (0.002)			0.009** (0.003)
Group Male			-0.003 (0.005)			-0.019** (0.007)
Single Female			0.007* (0.003)			0.003 (0.005)
Group Female			0.006 (0.006)			0.010 (0.011)
Number of Children			-0.006*** (0.001)			-0.006*** (0.001)
Black			0.001 (0.003)			0.002 (0.004)
Am. Indian			-0.006 (0.004)			-0.006 (0.008)
Asian			-0.003 (0.002)			-0.002 (0.002)
Other Race			-0.004 (0.004)			-0.000 (0.004)
Hispanic			-0.002 (0.003)			-0.004 (0.004)
Urban			-0.004* (0.001)			-0.004* (0.002)
Intercept	0.025*** (0.005)	0.015 (0.011)	0.063*** (0.011)	0.022*** (0.006)	0.011 (0.010)	0.064*** (0.012)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.27: Regression Results of a State's Representative Tax Burden on the Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Rep. Tax Burden*Placebo Post	-0.052 (0.040)	-0.033 (0.043)	-0.026 (0.044)	0.018 (0.048)	0.041 (0.045)	0.039 (0.045)
Rep. Tax Burden	-0.025 (0.055)	-0.017 (0.056)	-0.014 (0.059)	-0.057 (0.072)	-0.046 (0.068)	-0.043 (0.067)
Placebo Post	0.008 (0.005)	0.008 (0.005)	0.007 (0.005)	0.001 (0.006)	0.006 (0.009)	0.006 (0.009)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.004 (0.002)		0.003 (0.005)	0.002 (0.005)
2013		0.003 (0.003)	0.003 (0.003)		0.009* (0.004)	0.008 (0.004)
2015		0.001 (0.002)	0.001 (0.002)		-0.002 (0.004)	-0.002 (0.004)
2016		0.001 (0.002)	0.000 (0.002)		-0.005 (0.006)	-0.005 (0.006)
2017		0.001 (0.002)	0.000 (0.002)		0.000 (0.006)	0.001 (0.006)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			0.006 (0.011)
Some College			-0.004 (0.005)			-0.012 (0.011)
Associates			-0.008 (0.005)			-0.004 (0.011)
Bachelors			-0.003 (0.004)			-0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			-0.002 (0.005)			-0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.010*			−0.001
			(0.004)			(0.009)
Male Family			−0.005			0.015
			(0.007)			(0.018)
Female Family			−0.011			−0.013
			(0.006)			(0.009)
Single Male			0.000			0.021
			(0.004)			(0.014)
Group Male			−0.015			−0.029**
			(0.008)			(0.010)
Single Female			0.005			−0.003
			(0.008)			(0.018)
Group Female			0.021			0.015
			(0.017)			(0.031)
Number of Children			−0.006***			−0.006***
			(0.001)			(0.002)
Black			0.004			−0.003
			(0.005)			(0.010)
Am. Indian			0.000			−0.012
			(0.014)			(0.008)
Asian			−0.000			−0.006
			(0.002)			(0.005)
Other Race			0.002			0.003
			(0.007)			(0.024)
Hispanic			−0.003			−0.004
			(0.003)			(0.008)
Urban			−0.007**			−0.000
			(0.002)			(0.006)
Intercept	0.016*	0.000	0.053**	0.020*	−0.000	0.046
	(0.007)	(0.012)	(0.015)	(0.010)	(0.019)	(0.028)
R ²	0.000	0.001	0.006	0.000	0.001	0.008
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.28: Regression Results of being in the **P₉₀** Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
90th Percentile*Placebo Post	0.000 (0.002)	0.000 (0.002)	0.000 (0.001)	-0.002* (0.001)	-0.002** (0.001)	-0.002* (0.001)
90th Percentile	-0.005*** (0.001)	-0.004** (0.001)	-0.003* (0.001)	-0.002 (0.002)	-0.000 (0.002)	0.001 (0.002)
Placebo Post	0.002** (0.001)	0.002** (0.001)	0.002*** (0.001)	0.003*** (0.000)	0.003*** (0.001)	0.004*** (0.001)
2011		-0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	0.000 (0.001)
2012		0.000 (0.000)	0.001 (0.000)		-0.000 (0.001)	0.000 (0.001)
2013		0.002*** (0.000)	0.002*** (0.000)		0.002* (0.001)	0.002* (0.001)
2015		-0.000 (0.000)	-0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
2016		0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	-0.000 (0.001)
2017		0.000 (0.000)	0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.002*** (0.000)			-0.003*** (0.001)
Some College			0.001 (0.001)			-0.001 (0.001)
Associates			-0.001 (0.001)			-0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004*** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.005*** (0.001)			−0.008*** (0.002)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.004*** (0.001)			−0.006*** (0.001)
Single Male			0.004*** (0.000)			0.011*** (0.001)
Group Male			0.012*** (0.002)			0.004 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.003)			0.005 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.002 (0.002)			0.003 (0.005)
Asian			0.002 (0.005)			−0.003 (0.002)
Other Race			−0.002 (0.002)			−0.002 (0.003)
Hispanic			−0.005* (0.002)			−0.004* (0.002)
Urban			0.002 (0.001)			−0.004* (0.001)
Intercept	0.018*** (0.001)	0.006 (0.007)	0.049*** (0.008)	0.016*** (0.002)	−0.002 (0.010)	0.048*** (0.011)
R ²	0.000	0.000	0.015	0.000	0.001	0.008
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.29: Regression Results of being in the $\mathbf{P}_{90}$ Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 300k$			Household Income $\geq 400k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
90th Percentile*Placebo Post	−0.000 (0.001)	−0.000 (0.001)	0.000 (0.001)	−0.001 (0.002)	−0.001 (0.002)	0.000 (0.002)
90th Percentile	−0.003 (0.003)	−0.001 (0.002)	−0.000 (0.002)	−0.004 (0.003)	−0.001 (0.002)	−0.001 (0.002)
Placebo Post	0.002** (0.001)	0.002 (0.001)	0.003* (0.001)	0.005*** (0.001)	0.004* (0.002)	0.004* (0.002)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		−0.001 (0.001)	−0.000 (0.001)		0.000 (0.002)	0.000 (0.002)
2013		0.002 (0.001)	0.002* (0.001)		0.001 (0.001)	0.001 (0.001)
2015		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2016		0.001 (0.001)	0.001 (0.001)		0.002 (0.001)	0.001 (0.001)
2017		0.001 (0.001)	0.001 (0.001)		0.002 (0.002)	0.001 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.004* (0.002)			−0.004 (0.003)
Some College			−0.000 (0.001)			−0.000 (0.003)
Associates			−0.002 (0.002)			−0.000 (0.003)
Bachelors			0.001 (0.001)			0.000 (0.003)
Masters			0.006** (0.002)			0.004 (0.002)
Professional			0.002 (0.001)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.007** (0.002)			−0.009* (0.004)
Male Family			−0.006 (0.003)			−0.007 (0.005)
Female Family			−0.004 (0.002)			−0.009 (0.005)
Single Male			0.011*** (0.002)			0.010** (0.003)
Group Male			−0.003 (0.005)			−0.019** (0.007)
Single Female			0.007* (0.003)			0.003 (0.005)
Group Female			0.006 (0.006)			0.010 (0.011)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.001 (0.003)			0.001 (0.004)
Am. Indian			−0.006 (0.004)			−0.006 (0.008)
Asian			−0.003 (0.003)			−0.003 (0.002)
Other Race			−0.004 (0.004)			−0.001 (0.004)
Hispanic			−0.002 (0.003)			−0.004 (0.003)
Urban			−0.005* (0.002)			−0.005** (0.002)
Intercept	0.017*** (0.002)	−0.002 (0.011)	0.048*** (0.013)	0.015*** (0.002)	−0.004 (0.012)	0.050*** (0.014)
R ²	0.000	0.001	0.007	0.000	0.001	0.007
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.30: Regression Results of being in the $\mathbf{P}_{90}$ Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 500k$			Household Income $\geq 750k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
90th Percentile*Placebo Post	−0.000 (0.003)	−0.001 (0.003)	−0.000 (0.003)	0.002 (0.004)	0.003 (0.004)	0.003 (0.004)
90th Percentile	−0.001 (0.004)	0.002 (0.003)	0.002 (0.003)	0.002 (0.003)	0.004 (0.003)	0.004 (0.003)
Placebo Post	0.003* (0.001)	0.005** (0.002)	0.005* (0.002)	0.003 (0.002)	0.011 (0.007)	0.010 (0.007)
2011		0.002 (0.002)	0.001 (0.002)		0.012* (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.004 (0.002)		0.002 (0.005)	0.002 (0.006)
2013		0.003 (0.002)	0.003 (0.002)		0.008 (0.005)	0.008 (0.005)
2015		0.001 (0.002)	0.000 (0.002)		−0.002 (0.004)	−0.002 (0.004)
2016		0.000 (0.002)	−0.000 (0.002)		−0.007 (0.006)	−0.007 (0.006)
2017		0.000 (0.002)	−0.000 (0.002)		−0.001 (0.006)	−0.001 (0.006)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001** (0.000)
H.S. Grad			−0.004 (0.004)			0.006 (0.011)
Some College			−0.004 (0.005)			−0.012 (0.011)
Associates			−0.008 (0.005)			−0.003 (0.011)
Bachelors			−0.003 (0.004)			−0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			−0.002 (0.005)			−0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.010*			−0.001
			(0.004)			(0.009)
Male Family			−0.006			0.015
			(0.007)			(0.018)
Female Family			−0.011			−0.013
			(0.006)			(0.009)
Single Male			−0.000			0.021
			(0.004)			(0.014)
Group Male			−0.015			−0.029**
			(0.008)			(0.010)
Single Female			0.005			−0.003
			(0.008)			(0.018)
Group Female			0.021			0.016
			(0.017)			(0.031)
Number of Children			−0.006***			−0.007***
			(0.001)			(0.002)
Black			0.003			−0.003
			(0.005)			(0.010)
Am. Indian			0.000			−0.012
			(0.014)			(0.007)
Asian			−0.000			−0.006
			(0.002)			(0.004)
Other Race			0.002			0.003
			(0.007)			(0.024)
Hispanic			−0.003			−0.005
			(0.003)			(0.008)
Urban			−0.008***			−0.002
			(0.002)			(0.006)
Intercept	0.014***	−0.007	0.046**	0.013***	−0.015	0.033
	(0.002)	(0.013)	(0.016)	(0.003)	(0.019)	(0.028)
R ²	0.000	0.001	0.006	0.000	0.001	0.008
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.31: Regression Results of being in the $\mathbf{P}_{85}$ Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
85th Percentile*Placebo Post	0.000 (0.002)	0.001 (0.001)	0.001 (0.001)	-0.001 (0.001)	-0.000 (0.002)	0.000 (0.002)
85th Percentile	-0.006*** (0.001)	-0.005*** (0.001)	-0.004*** (0.001)	-0.003* (0.002)	-0.002 (0.001)	-0.001 (0.001)
Placebo Post	0.001* (0.001)	0.001 (0.001)	0.002* (0.001)	0.003*** (0.001)	0.003** (0.001)	0.003** (0.001)
2011		-0.001 (0.000)	-0.000 (0.000)		-0.000 (0.001)	-0.000 (0.001)
2012		-0.001 (0.001)	-0.000 (0.001)		-0.000 (0.001)	0.000 (0.001)
2013		0.001 (0.001)	0.002* (0.001)		0.001 (0.001)	0.002 (0.001)
2015		-0.000 (0.000)	-0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
2016		0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	-0.000 (0.001)
2017		0.000 (0.000)	0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.002*** (0.000)			-0.003*** (0.001)
Some College			0.001 (0.001)			-0.001 (0.001)
Associates			-0.001 (0.001)			-0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004*** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.005*** (0.001)			−0.008*** (0.002)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.004*** (0.001)			−0.006*** (0.001)
Single Male			0.004*** (0.000)			0.011*** (0.001)
Group Male			0.012*** (0.002)			0.004 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.003)			0.005 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.003 (0.002)			0.003 (0.005)
Asian			0.002 (0.005)			−0.003 (0.002)
Other Race			−0.002 (0.002)			−0.002 (0.003)
Hispanic			−0.005* (0.002)			−0.004* (0.002)
Urban			0.002* (0.001)			−0.004* (0.001)
Intercept	0.018*** (0.001)	0.008 (0.007)	0.052*** (0.009)	0.016*** (0.002)	−0.001 (0.010)	0.049*** (0.011)
R ²	0.000	0.000	0.015	0.000	0.001	0.008
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.32: Regression Results of being in the $\mathbf{P}_{85}$ Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 300k$			Household Income $\geq 400k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
85th Percentile*Placebo Post	-0.000 (0.001)	0.001 (0.002)	0.001 (0.002)	-0.001 (0.002)	-0.000 (0.002)	0.000 (0.002)
85th Percentile	-0.004 (0.002)	-0.002 (0.002)	-0.001 (0.002)	-0.003 (0.002)	-0.001 (0.002)	-0.001 (0.002)
Placebo Post	0.002** (0.001)	0.002 (0.001)	0.003 (0.001)	0.005*** (0.001)	0.004 (0.002)	0.004 (0.002)
2011		0.000 (0.001)	0.000 (0.001)		-0.000 (0.001)	0.000 (0.001)
2012		-0.001 (0.001)	-0.000 (0.001)		-0.000 (0.002)	0.000 (0.002)
2013		0.002 (0.001)	0.002 (0.001)		0.001 (0.001)	0.001 (0.002)
2015		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2016		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2017		0.000 (0.001)	0.001 (0.001)		0.001 (0.002)	0.001 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.004* (0.002)			-0.004 (0.003)
Some College			-0.000 (0.001)			-0.000 (0.003)
Associates			-0.002 (0.002)			-0.000 (0.003)
Bachelors			0.001 (0.001)			0.000 (0.003)
Masters			0.006** (0.002)			0.004 (0.002)
Professional			0.002 (0.001)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.007** (0.002)			−0.009* (0.004)
Male Family			−0.006 (0.003)			−0.007 (0.005)
Female Family			−0.004 (0.002)			−0.009 (0.005)
Single Male			0.011*** (0.002)			0.010** (0.003)
Group Male			−0.003 (0.005)			−0.019** (0.007)
Single Female			0.007* (0.003)			0.003 (0.005)
Group Female			0.006 (0.006)			0.010 (0.011)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.001 (0.003)			0.001 (0.004)
Am. Indian			−0.006 (0.004)			−0.006 (0.008)
Asian			−0.003 (0.003)			−0.003 (0.002)
Other Race			−0.004 (0.004)			−0.001 (0.004)
Hispanic			−0.002 (0.003)			−0.004 (0.003)
Urban			−0.004* (0.002)			−0.005** (0.002)
Intercept	0.017*** (0.002)	−0.001 (0.011)	0.049*** (0.013)	0.015*** (0.002)	−0.004 (0.012)	0.050*** (0.014)
R ²	0.000	0.001	0.007	0.000	0.001	0.007
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.33: Regression Results of being in the $\mathbf{P}_{85}$ Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
85th Percentile*Placebo Post	0.000 (0.002)	0.000 (0.003)	0.001 (0.003)	0.002 (0.004)	0.003 (0.005)	0.003 (0.005)
85th Percentile	-0.002 (0.003)	0.001 (0.003)	0.002 (0.003)	0.000 (0.004)	0.002 (0.005)	0.003 (0.005)
Placebo Post	0.003* (0.001)	0.004* (0.002)	0.004* (0.002)	0.003 (0.002)	0.010 (0.008)	0.009 (0.008)
2011		0.002 (0.002)	0.001 (0.002)		0.012 (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.004 (0.002)		0.002 (0.007)	0.002 (0.007)
2013		0.003 (0.002)	0.003 (0.002)		0.008 (0.006)	0.008 (0.006)
2015		0.001 (0.002)	0.001 (0.002)		-0.001 (0.004)	-0.001 (0.004)
2016		0.000 (0.002)	-0.000 (0.002)		-0.006 (0.005)	-0.006 (0.005)
2017		0.000 (0.002)	-0.000 (0.002)		0.000 (0.005)	0.000 (0.005)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			0.006 (0.011)
Some College			-0.004 (0.005)			-0.012 (0.011)
Associates			-0.008 (0.005)			-0.003 (0.011)
Bachelors			-0.003 (0.004)			-0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			-0.002 (0.005)			-0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.010*			−0.001
			(0.004)			(0.009)
Male Family			−0.006			0.015
			(0.007)			(0.018)
Female Family			−0.011			−0.013
			(0.006)			(0.009)
Single Male			−0.000			0.021
			(0.004)			(0.014)
Group Male			−0.015			−0.029**
			(0.008)			(0.010)
Single Female			0.005			−0.003
			(0.008)			(0.018)
Group Female			0.021			0.016
			(0.017)			(0.031)
Number of Children			−0.006***			−0.006***
			(0.001)			(0.002)
Black			0.003			−0.003
			(0.005)			(0.010)
Am. Indian			0.000			−0.012
			(0.014)			(0.007)
Asian			−0.000			−0.006
			(0.002)			(0.004)
Other Race			0.002			0.003
			(0.007)			(0.024)
Hispanic			−0.003			−0.005
			(0.003)			(0.008)
Urban			−0.008***			−0.001
			(0.002)			(0.006)
Intercept	0.014***	−0.008	0.046**	0.013***	−0.015	0.032
	(0.002)	(0.013)	(0.016)	(0.003)	(0.020)	(0.029)
R ²	0.000	0.001	0.006	0.000	0.001	0.008
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.34: Regression Results of being in the $\mathbf{P}_{80}$ Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
80th Percentile*Placebo Post	−0.000 (0.002)	0.001 (0.002)	0.001 (0.002)	0.001 (0.003)	0.003 (0.003)	0.003 (0.004)
80th Percentile	−0.006*** (0.001)	−0.006*** (0.001)	−0.006*** (0.001)	−0.005** (0.002)	−0.005* (0.002)	−0.004 (0.002)
Placebo Post	0.001 (0.001)	0.001 (0.001)	0.002 (0.001)	0.002 (0.001)	0.002 (0.002)	0.002 (0.002)
2011		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	0.000 (0.001)
2012		−0.001 (0.001)	−0.000 (0.001)		−0.001 (0.001)	−0.001 (0.001)
2013		0.002** (0.001)	0.002** (0.001)		0.001 (0.001)	0.002 (0.001)
2015		0.000 (0.000)	−0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
2016		0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	−0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.002*** (0.000)			−0.003*** (0.001)
Some College			0.001 (0.001)			−0.001 (0.001)
Associates			−0.001 (0.001)			−0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004*** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)
Married			−0.005*** (0.001)			−0.008*** (0.002)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.004*** (0.001)			−0.006*** (0.001)
Single Male			0.004*** (0.000)			0.011*** (0.001)
Group Male			0.012*** (0.002)			0.004 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.003)			0.005 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.003 (0.002)			0.003 (0.005)
Asian			0.002 (0.004)			−0.003 (0.002)
Other Race			−0.002 (0.002)			−0.002 (0.003)
Hispanic			−0.005* (0.002)			−0.004* (0.002)
Urban			0.002* (0.001)			−0.004* (0.001)
Intercept	0.019*** (0.001)	0.010 (0.007)	0.054*** (0.009)	0.017*** (0.002)	0.002 (0.010)	0.051*** (0.011)
R ²	0.000	0.001	0.015	0.000	0.001	0.009
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.35: Regression Results of being in the $\mathbf{P}_{80}$ Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 300k$			Household Income $\geq 400k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
80th Percentile*Placebo Post	0.002 (0.003)	0.004 (0.004)	0.004 (0.004)	-0.000 (0.003)	0.002 (0.004)	0.003 (0.004)
80th Percentile	-0.006** (0.002)	-0.006* (0.003)	-0.005 (0.003)	-0.005* (0.002)	-0.004 (0.002)	-0.004 (0.003)
Placebo Post	0.001 (0.001)	0.000 (0.002)	0.001 (0.002)	0.004** (0.002)	0.002 (0.003)	0.002 (0.003)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.002 (0.001)	-0.001 (0.001)		-0.001 (0.002)	-0.001 (0.002)
2013		0.002 (0.001)	0.002 (0.001)		0.001 (0.001)	0.001 (0.001)
2015		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2016		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2017		0.000 (0.001)	0.001 (0.001)		0.001 (0.002)	0.001 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.004* (0.002)			-0.004 (0.003)
Some College			-0.000 (0.001)			-0.000 (0.003)
Associates			-0.002 (0.002)			-0.000 (0.003)
Bachelors			0.001 (0.001)			0.000 (0.003)
Masters			0.006** (0.002)			0.004 (0.002)
Professional			0.002 (0.001)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.007** (0.002)			−0.009* (0.004)
Male Family			−0.006 (0.003)			−0.007 (0.005)
Female Family			−0.004 (0.002)			−0.009 (0.005)
Single Male			0.010*** (0.002)			0.010** (0.003)
Group Male			−0.003 (0.005)			−0.019** (0.007)
Single Female			0.007* (0.003)			0.003 (0.005)
Group Female			0.006 (0.006)			0.010 (0.011)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.001 (0.003)			0.001 (0.004)
Am. Indian			−0.006 (0.004)			−0.006 (0.008)
Asian			−0.003 (0.002)			−0.003 (0.002)
Other Race			−0.004 (0.004)			−0.001 (0.004)
Hispanic			−0.002 (0.003)			−0.004 (0.003)
Urban			−0.004* (0.002)			−0.005** (0.002)
Intercept	0.019*** (0.002)	0.002 (0.011)	0.052*** (0.013)	0.016*** (0.002)	−0.001 (0.012)	0.053*** (0.013)
R ²	0.000	0.001	0.008	0.001	0.001	0.008
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.36: Regression Results of being in the $\mathbf{P}_{80}$ Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 500k$			Household Income $\geq 750k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
80th Percentile*Placebo Post	0.001 (0.003)	0.002 (0.004)	0.003 (0.004)	0.004 (0.006)	0.009 (0.007)	0.009 (0.007)
80th Percentile	-0.004 (0.003)	-0.003 (0.003)	-0.002 (0.003)	-0.003 (0.004)	-0.004 (0.006)	-0.004 (0.006)
Placebo Post	0.002 (0.002)	0.003 (0.003)	0.003 (0.003)	0.002 (0.003)	0.006 (0.009)	0.005 (0.009)
2011		0.002 (0.002)	0.002 (0.002)		0.012* (0.005)	0.011 (0.006)
2012		0.003 (0.002)	0.002 (0.002)		-0.000 (0.006)	-0.001 (0.006)
2013		0.002 (0.002)	0.002 (0.002)		0.007 (0.005)	0.006 (0.005)
2015		0.001 (0.002)	0.000 (0.002)		-0.002 (0.004)	-0.002 (0.004)
2016		0.000 (0.002)	-0.000 (0.002)		-0.006 (0.005)	-0.006 (0.005)
2017		0.000 (0.002)	-0.000 (0.002)		0.000 (0.005)	0.000 (0.005)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			0.006 (0.011)
Some College			-0.004 (0.005)			-0.012 (0.011)
Associates			-0.008 (0.005)			-0.003 (0.011)
Bachelors			-0.003 (0.004)			-0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			-0.002 (0.005)			-0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.010*			−0.001
			(0.004)			(0.009)
Male Family			−0.006			0.015
			(0.007)			(0.018)
Female Family			−0.011			−0.013
			(0.006)			(0.009)
Single Male			−0.000			0.021
			(0.004)			(0.014)
Group Male			−0.015			−0.028**
			(0.008)			(0.010)
Single Female			0.005			−0.003
			(0.008)			(0.018)
Group Female			0.021			0.016
			(0.017)			(0.031)
Number of Children			−0.006***			−0.006***
			(0.001)			(0.002)
Black			0.003			−0.003
			(0.005)			(0.010)
Am. Indian			0.000			−0.011
			(0.014)			(0.008)
Asian			−0.000			−0.006
			(0.002)			(0.004)
Other Race			0.001			0.003
			(0.007)			(0.024)
Hispanic			−0.003			−0.005
			(0.003)			(0.008)
Urban			−0.008***			−0.001
			(0.002)			(0.006)
Intercept	0.015***	−0.003	0.050**	0.015***	−0.012	0.036
	(0.002)	(0.013)	(0.016)	(0.003)	(0.020)	(0.029)
R ²	0.000	0.001	0.006	0.000	0.001	0.008
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.37: Regression Results of being in the **P₇₅** Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
75th Percentile*Placebo Post	−0.000 (0.001)	−0.000 (0.001)	−0.000 (0.001)	−0.000 (0.002)	0.000 (0.001)	0.000 (0.001)
75th Percentile	−0.007*** (0.001)	−0.006*** (0.001)	−0.006*** (0.001)	−0.006** (0.002)	−0.005* (0.002)	−0.005* (0.002)
Placebo Post	0.002** (0.001)	0.002*** (0.001)	0.002*** (0.001)	0.003** (0.001)	0.003** (0.001)	0.003** (0.001)
2011		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	0.000 (0.001)
2012		−0.001 (0.001)	−0.000 (0.001)		−0.001 (0.001)	−0.000 (0.001)
2013		0.002** (0.000)	0.002*** (0.000)		0.001 (0.001)	0.002* (0.001)
2015		−0.000 (0.001)	−0.000 (0.001)		−0.000 (0.001)	0.000 (0.001)
2016		−0.001 (0.001)	−0.001 (0.001)		−0.001 (0.001)	−0.001 (0.001)
2017		0.000 (0.000)	0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.002*** (0.000)			−0.003*** (0.001)
Some College			0.001 (0.001)			−0.001 (0.001)
Associates			−0.001 (0.001)			−0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004*** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.005*** (0.001)			−0.008*** (0.002)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.004*** (0.001)			−0.006*** (0.001)
Single Male			0.004*** (0.000)			0.011*** (0.001)
Group Male			0.012*** (0.002)			0.004 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.003)			0.005 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.003 (0.002)			0.003 (0.005)
Asian			0.003 (0.004)			−0.003 (0.002)
Other Race			−0.002 (0.002)			−0.002 (0.003)
Hispanic			−0.005* (0.002)			−0.004 (0.002)
Urban			0.003** (0.001)			−0.003* (0.001)
Intercept	0.020*** (0.001)	0.013 (0.007)	0.057*** (0.008)	0.018*** (0.002)	0.005 (0.010)	0.054*** (0.011)
R ²	0.001	0.001	0.015	0.001	0.001	0.009
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.38: Regression Results of being in the **P₇₅** Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
75th Percentile*Placebo Post	-0.000 (0.002)	0.001 (0.002)	0.001 (0.002)	-0.002 (0.002)	-0.001 (0.002)	-0.001 (0.002)
75th Percentile	-0.007** (0.002)	-0.006* (0.003)	-0.005* (0.003)	-0.005* (0.002)	-0.004 (0.002)	-0.004 (0.002)
Placebo Post	0.002* (0.001)	0.002 (0.001)	0.003 (0.001)	0.005*** (0.001)	0.004* (0.002)	0.004 (0.002)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.001 (0.001)
2012		-0.001 (0.001)	-0.001 (0.001)		-0.001 (0.002)	-0.001 (0.002)
2013		0.002 (0.001)	0.002* (0.001)		0.001 (0.001)	0.001 (0.001)
2015		0.000 (0.001)	0.000 (0.001)		0.001 (0.001)	0.001 (0.001)
2016		-0.000 (0.001)	0.000 (0.001)		0.001 (0.001)	0.001 (0.001)
2017		0.001 (0.001)	0.001 (0.001)		0.001 (0.002)	0.001 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.004* (0.002)			-0.004 (0.003)
Some College			-0.000 (0.001)			-0.000 (0.003)
Associates			-0.002 (0.002)			-0.000 (0.003)
Bachelors			0.001 (0.001)			0.000 (0.003)
Masters			0.006** (0.002)			0.004 (0.002)
Professional			0.002 (0.001)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.007** (0.002)			−0.009* (0.004)
Male Family			−0.006 (0.003)			−0.007 (0.005)
Female Family			−0.004 (0.002)			−0.009 (0.005)
Single Male			0.010*** (0.002)			0.010** (0.003)
Group Male			−0.003 (0.005)			−0.019** (0.007)
Single Female			0.007* (0.003)			0.003 (0.005)
Group Female			0.006 (0.006)			0.010 (0.011)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.001 (0.003)			0.001 (0.004)
Am. Indian			−0.006 (0.004)			−0.006 (0.008)
Asian			−0.003 (0.002)			−0.002 (0.002)
Other Race			−0.004 (0.004)			−0.000 (0.004)
Hispanic			−0.002 (0.003)			−0.004 (0.003)
Urban			−0.004* (0.001)			−0.004* (0.002)
Intercept	0.019*** (0.002)	0.006 (0.011)	0.056*** (0.012)	0.017*** (0.002)	0.003 (0.012)	0.057*** (0.013)
R ²	0.001	0.001	0.008	0.001	0.001	0.008
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.39: Regression Results of being in the **P₇₅** Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
75th Percentile*Placebo Post	-0.002 (0.002)	-0.002 (0.003)	-0.002 (0.002)	0.001 (0.004)	0.002 (0.004)	0.002 (0.004)
75th Percentile	-0.004 (0.003)	-0.002 (0.003)	-0.002 (0.003)	-0.005 (0.005)	-0.005 (0.005)	-0.005 (0.005)
Placebo Post	0.003* (0.002)	0.005* (0.002)	0.005* (0.002)	0.002 (0.003)	0.009 (0.008)	0.008 (0.008)
2011		0.002 (0.002)	0.002 (0.002)		0.012* (0.005)	0.011* (0.006)
2012		0.004 (0.002)	0.003 (0.002)		0.001 (0.005)	0.000 (0.005)
2013		0.002 (0.002)	0.002 (0.002)		0.007 (0.004)	0.007 (0.004)
2015		0.000 (0.002)	-0.000 (0.002)		-0.003 (0.004)	-0.002 (0.004)
2016		-0.000 (0.002)	-0.001 (0.002)		-0.006 (0.005)	-0.006 (0.005)
2017		0.000 (0.002)	-0.000 (0.002)		0.000 (0.005)	0.001 (0.005)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			0.005 (0.011)
Some College			-0.004 (0.005)			-0.013 (0.011)
Associates			-0.008 (0.005)			-0.004 (0.011)
Bachelors			-0.003 (0.004)			-0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			-0.002 (0.005)			-0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.010*			−0.001
			(0.004)			(0.009)
Male Family			−0.005			0.016
			(0.007)			(0.018)
Female Family			−0.011			−0.013
			(0.006)			(0.009)
Single Male			0.000			0.021
			(0.004)			(0.014)
Group Male			−0.015			−0.029**
			(0.008)			(0.010)
Single Female			0.005			−0.003
			(0.008)			(0.018)
Group Female			0.021			0.015
			(0.017)			(0.030)
Number of Children			−0.006***			−0.006***
			(0.001)			(0.002)
Black			0.004			−0.003
			(0.005)			(0.010)
Am. Indian			0.000			−0.012
			(0.014)			(0.008)
Asian			0.000			−0.006
			(0.002)			(0.004)
Other Race			0.002			0.003
			(0.007)			(0.024)
Hispanic			−0.003			−0.004
			(0.003)			(0.008)
Urban			−0.007**			0.000
			(0.002)			(0.006)
Intercept	0.015***	0.001	0.054**	0.016***	0.003	0.049
	(0.003)	(0.013)	(0.016)	(0.004)	(0.022)	(0.030)
R ²	0.001	0.001	0.007	0.000	0.001	0.008
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.40: Regression Results of being in the $\mathbf{P}_{50}$ Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
50th Percentile*Placebo Post	-0.002* (0.001)	-0.002* (0.001)	-0.002** (0.001)	-0.003* (0.001)	-0.003* (0.001)	-0.003* (0.001)
50th Percentile	-0.007*** (0.002)	-0.007*** (0.002)	-0.006*** (0.002)	-0.007** (0.002)	-0.006* (0.002)	-0.006* (0.002)
Placebo Post	0.003*** (0.001)	0.003*** (0.001)	0.004*** (0.001)	0.005*** (0.001)	0.005*** (0.001)	0.006*** (0.001)
2011		0.000 (0.000)	0.001 (0.000)		0.000 (0.001)	0.001 (0.001)
2012		0.000 (0.001)	0.001 (0.000)		0.000 (0.001)	0.001 (0.001)
2013		0.002*** (0.000)	0.003*** (0.000)		0.002* (0.001)	0.002** (0.001)
2015		-0.000 (0.000)	-0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
2016		0.000 (0.000)	0.000 (0.000)		-0.000 (0.001)	-0.000 (0.001)
2017		0.000 (0.000)	0.000 (0.000)		0.000 (0.001)	0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.002*** (0.000)			-0.003*** (0.001)
Some College			0.001 (0.001)			-0.001 (0.001)
Associates			-0.001 (0.001)			-0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.005*** (0.001)			−0.008*** (0.001)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.004*** (0.001)			−0.005*** (0.001)
Single Male			0.004*** (0.000)			0.011*** (0.001)
Group Male			0.012*** (0.002)			0.004 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.002)			0.006 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.004* (0.002)			0.002 (0.005)
Asian			0.003 (0.004)			−0.002 (0.002)
Other Race			−0.002 (0.002)			−0.001 (0.003)
Hispanic			−0.005* (0.002)			−0.004* (0.002)
Urban			0.002** (0.001)			−0.003* (0.001)
Intercept	0.021*** (0.001)	0.018** (0.006)	0.061*** (0.007)	0.019*** (0.002)	0.010 (0.008)	0.060*** (0.009)
R ²	0.001	0.001	0.016	0.001	0.001	0.009
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.41: Regression Results of being in the $\mathbf{P}_{50}$ Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income $\geq 300k$			Household Income $\geq 400k$		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
50th Percentile*Placebo Post	−0.001 (0.002)	−0.001 (0.001)	−0.001 (0.001)	−0.004 (0.002)	−0.003 (0.002)	−0.002 (0.002)
50th Percentile	−0.008* (0.003)	−0.007* (0.003)	−0.007* (0.003)	−0.007* (0.003)	−0.006* (0.002)	−0.006* (0.003)
Placebo Post	0.003* (0.001)	0.004 (0.002)	0.004* (0.002)	0.007*** (0.002)	0.006* (0.003)	0.006* (0.003)
2011		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2012		−0.000 (0.001)	0.000 (0.002)		0.001 (0.002)	0.001 (0.002)
2013		0.003* (0.001)	0.003** (0.001)		0.002 (0.001)	0.002 (0.001)
2015		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2016		0.001 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2017		0.001 (0.001)	0.001 (0.001)		0.001 (0.002)	0.001 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.004* (0.002)			−0.004 (0.003)
Some College			−0.000 (0.001)			−0.000 (0.003)
Associates			−0.002 (0.002)			−0.000 (0.003)
Bachelors			0.001 (0.002)			0.000 (0.003)
Masters			0.006** (0.002)			0.004 (0.002)
Professional			0.002 (0.002)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.007** (0.002)			−0.009* (0.004)
Male Family			−0.006* (0.003)			−0.007 (0.005)
Female Family			−0.004 (0.002)			−0.009 (0.005)
Single Male			0.010*** (0.002)			0.009** (0.003)
Group Male			−0.003 (0.005)			−0.019** (0.007)
Single Female			0.007* (0.003)			0.003 (0.005)
Group Female			0.007 (0.006)			0.010 (0.012)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.001 (0.003)			0.001 (0.004)
Am. Indian			−0.006 (0.004)			−0.006 (0.008)
Asian			−0.003 (0.002)			−0.002 (0.002)
Other Race			−0.003 (0.004)			0.000 (0.004)
Hispanic			−0.002 (0.003)			−0.004 (0.004)
Urban			−0.003* (0.002)			−0.004* (0.002)
Intercept	0.021*** (0.003)	0.013 (0.010)	0.063*** (0.010)	0.018*** (0.003)	0.009 (0.009)	0.063*** (0.011)
R ²	0.001	0.001	0.008	0.001	0.002	0.008
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.42: Regression Results of being in the **P₅₀** Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
50th Percentile*Placebo Post	-0.003 (0.003)	-0.003 (0.003)	-0.003 (0.003)	-0.001 (0.004)	-0.000 (0.005)	-0.001 (0.005)
50th Percentile	-0.005 (0.004)	-0.005 (0.003)	-0.005 (0.003)	-0.009 (0.005)	-0.011* (0.005)	-0.011* (0.005)
Placebo Post	0.005* (0.002)	0.007* (0.003)	0.007* (0.003)	0.004 (0.004)	0.012 (0.008)	0.012 (0.008)
2011		0.002 (0.002)	0.002 (0.002)		0.013* (0.005)	0.012* (0.005)
2012		0.004* (0.002)	0.003 (0.002)		0.002 (0.005)	0.002 (0.005)
2013		0.003 (0.002)	0.003 (0.002)		0.009* (0.004)	0.008 (0.004)
2015		0.001 (0.002)	0.000 (0.002)		-0.003 (0.004)	-0.003 (0.004)
2016		0.001 (0.002)	0.000 (0.002)		-0.005 (0.005)	-0.005 (0.005)
2017		0.000 (0.002)	-0.000 (0.002)		0.000 (0.005)	0.000 (0.005)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		-0.000 (0.000)	-0.000 (0.000)
Age			-0.001*** (0.000)			-0.001** (0.000)
H.S. Grad			-0.004 (0.004)			0.006 (0.011)
Some College			-0.004 (0.005)			-0.013 (0.011)
Associates			-0.008 (0.005)			-0.004 (0.011)
Bachelors			-0.003 (0.004)			-0.003 (0.011)
Masters			0.001 (0.004)			0.000 (0.011)
Professional			-0.002 (0.005)			-0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.010*			−0.001
			(0.004)			(0.009)
Male Family			−0.005			0.015
			(0.007)			(0.018)
Female Family			−0.011			−0.013
			(0.006)			(0.010)
Single Male			0.000			0.021
			(0.004)			(0.014)
Group Male			−0.015			−0.029**
			(0.008)			(0.010)
Single Female			0.005			−0.004
			(0.008)			(0.018)
Group Female			0.021			0.016
			(0.017)			(0.031)
Number of Children			−0.006***			−0.006***
			(0.001)			(0.002)
Black			0.003			−0.003
			(0.005)			(0.010)
Am. Indian			0.000			−0.011
			(0.014)			(0.009)
Asian			0.000			−0.005
			(0.002)			(0.005)
Other Race			0.002			0.003
			(0.007)			(0.024)
Hispanic			−0.003			−0.005
			(0.003)			(0.008)
Urban			−0.006*			0.002
			(0.002)			(0.006)
Intercept	0.017***	0.007	0.061***	0.020***	0.018	0.064*
	(0.003)	(0.009)	(0.014)	(0.005)	(0.015)	(0.026)
R ²	0.001	0.001	0.007	0.002	0.002	0.009
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.43: Regression Results of Jenks Break Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income < 200k			Household Income ≥ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Jenks Break*Placebo Post	−0.002* (0.001)	−0.002* (0.001)	−0.002* (0.001)	−0.002 (0.001)	−0.002 (0.001)	−0.002 (0.001)
Jenks Break	−0.007*** (0.002)	−0.007*** (0.002)	−0.006** (0.002)	−0.007** (0.002)	−0.006* (0.003)	−0.006* (0.003)
Placebo Post	0.003*** (0.001)	0.002** (0.001)	0.003*** (0.001)	0.005*** (0.001)	0.003** (0.001)	0.004** (0.001)
2011		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	−0.000 (0.001)
2012		−0.000 (0.000)	0.000 (0.000)		−0.000 (0.001)	−0.000 (0.001)
2013		−0.001 (0.001)	−0.001 (0.001)		−0.001 (0.001)	−0.001 (0.001)
2015		0.001* (0.001)	0.001* (0.000)		0.002* (0.001)	0.002* (0.001)
2016		−0.000 (0.001)	−0.000 (0.000)		−0.001 (0.001)	−0.001 (0.001)
2017		0.000 (0.000)	−0.000 (0.000)		0.000 (0.001)	−0.000 (0.001)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001*** (0.000)
H.S. Grad			−0.002*** (0.000)			−0.003*** (0.001)
Some College			0.001 (0.001)			−0.001 (0.001)
Associates			−0.001* (0.001)			−0.001 (0.001)
Bachelors			0.008*** (0.001)			0.001 (0.001)
Masters			0.010*** (0.001)			0.006*** (0.001)
Professional			0.018*** (0.002)			0.004** (0.001)
PhD			0.025*** (0.001)			0.009*** (0.001)

	Household Income < 200k			Household Income $\geq$ 200k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.005*** (0.001)			−0.008*** (0.001)
Male Family			−0.008*** (0.001)			−0.008*** (0.002)
Female Family			−0.004*** (0.001)			−0.005*** (0.001)
Single Male			0.004*** (0.000)			0.011*** (0.001)
Group Male			0.012*** (0.002)			0.005 (0.003)
Single Female			0.004*** (0.001)			0.006** (0.002)
Group Female			0.011*** (0.003)			0.006 (0.003)
Number of Children			−0.005*** (0.000)			−0.005*** (0.001)
Black			−0.005*** (0.001)			−0.002 (0.001)
Am. Indian			−0.003 (0.002)			0.003 (0.005)
Asian			0.003 (0.004)			−0.002 (0.002)
Other Race			−0.002 (0.002)			−0.001 (0.003)
Hispanic			−0.005* (0.002)			−0.004* (0.002)
Urban			0.002** (0.001)			−0.003* (0.001)
Intercept	0.021*** (0.001)	0.017* (0.007)	0.061*** (0.007)	0.019*** (0.002)	0.010 (0.008)	0.060*** (0.009)
R ²	0.001	0.001	0.016	0.001	0.001	0.009
Num. obs.	9181386	9181386	9181386	567170	567170	567170

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.44: Regression Results of Jenks Break Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Jenks Break*Placebo Post	-0.001 (0.002)	-0.001 (0.002)	-0.001 (0.002)	-0.005* (0.002)	-0.004 (0.002)	-0.003 (0.002)
Jenks Break	-0.007* (0.003)	-0.007* (0.003)	-0.007* (0.003)	-0.006 (0.003)	-0.006 (0.003)	-0.006 (0.003)
Placebo Post	0.004* (0.001)	0.002 (0.002)	0.003 (0.002)	0.008*** (0.002)	0.005 (0.003)	0.005 (0.003)
2011		0.000 (0.001)	0.001 (0.001)		0.000 (0.001)	0.000 (0.001)
2012		-0.001 (0.001)	-0.000 (0.002)		0.000 (0.002)	-0.000 (0.002)
2013		-0.001 (0.001)	-0.000 (0.001)		-0.001 (0.002)	-0.002 (0.002)
2015		0.002 (0.001)	0.002 (0.001)		0.003* (0.001)	0.003* (0.001)
2016		0.000 (0.001)	0.001 (0.001)		0.001 (0.001)	0.001 (0.001)
2017		0.001 (0.001)	0.001 (0.001)		0.001 (0.002)	0.001 (0.002)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			-0.001*** (0.000)			-0.001*** (0.000)
H.S. Grad			-0.004* (0.002)			-0.004 (0.003)
Some College			-0.001 (0.001)			-0.000 (0.003)
Associates			-0.002 (0.002)			-0.000 (0.003)
Bachelors			0.001 (0.002)			0.000 (0.003)
Masters			0.006** (0.002)			0.004 (0.002)
Professional			0.002 (0.002)			0.000 (0.003)
PhD			0.008*** (0.002)			0.005 (0.003)

	Household Income $\geq$ 300k			Household Income $\geq$ 400k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			−0.007** (0.002)			−0.009* (0.004)
Male Family			−0.006* (0.003)			−0.007 (0.005)
Female Family			−0.004 (0.002)			−0.009 (0.005)
Single Male			0.010*** (0.002)			0.009** (0.003)
Group Male			−0.003 (0.005)			−0.019** (0.007)
Single Female			0.007* (0.003)			0.003 (0.005)
Group Female			0.007 (0.006)			0.011 (0.012)
Number of Children			−0.006*** (0.001)			−0.006*** (0.001)
Black			0.001 (0.003)			0.002 (0.004)
Am. Indian			−0.006 (0.004)			−0.006 (0.008)
Asian			−0.003 (0.002)			−0.002 (0.002)
Other Race			−0.003 (0.004)			0.000 (0.004)
Hispanic			−0.002 (0.003)			−0.004 (0.004)
Urban			−0.003* (0.001)			−0.004* (0.002)
Intercept	0.021*** (0.003)	0.012 (0.009)	0.062*** (0.010)	0.018*** (0.003)	0.010 (0.008)	0.064*** (0.011)
R ²	0.001	0.001	0.008	0.001	0.002	0.008
Num. obs.	251048	251048	251048	130206	130206	130206

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

Table D.2.45: Regression Results of Jenks Break Representative Tax Burden on Probability of Living in a New State (Placebo Post)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Jenks Break*Placebo Post	−0.005 (0.003)	−0.004 (0.003)	−0.004 (0.003)	−0.001 (0.005)	0.000 (0.006)	−0.001 (0.006)
Jenks Break	−0.004 (0.004)	−0.004 (0.004)	−0.004 (0.004)	−0.009 (0.005)	−0.010 (0.006)	−0.010 (0.006)
Placebo Post	0.006* (0.003)	0.007 (0.004)	0.007 (0.004)	0.004 (0.005)	0.009 (0.009)	0.009 (0.009)
2011		0.002 (0.002)	0.001 (0.002)		0.011 (0.006)	0.011 (0.006)
2012		0.004 (0.002)	0.003 (0.002)		0.001 (0.005)	0.001 (0.005)
2013		0.001 (0.002)	0.000 (0.002)		0.002 (0.006)	0.002 (0.006)
2015		0.001 (0.002)	0.001 (0.002)		−0.002 (0.004)	−0.002 (0.004)
2016		0.000 (0.002)	−0.000 (0.002)		−0.006 (0.005)	−0.006 (0.005)
2017		−0.000 (0.002)	−0.000 (0.002)		−0.000 (0.005)	0.000 (0.005)
Avg. State Temp.		0.000 (0.000)	0.000 (0.000)		0.000 (0.000)	0.000 (0.000)
Age			−0.001*** (0.000)			−0.001** (0.000)
H.S. Grad			−0.004 (0.004)			0.005 (0.011)
Some College			−0.004 (0.005)			−0.012 (0.011)
Associates			−0.008 (0.005)			−0.004 (0.011)
Bachelors			−0.003 (0.004)			−0.003 (0.011)
Masters			0.001 (0.004)			0.001 (0.011)
Professional			−0.002 (0.005)			−0.005 (0.011)
PhD			0.003 (0.006)			0.004 (0.015)

	Household Income $\geq$ 500k			Household Income $\geq$ 750k		
	Model 1	Model 2	Model 3	Model 1	Model 2	Model 3
Married			-0.010*			-0.001
			(0.004)			(0.009)
Male Family			-0.005			0.015
			(0.007)			(0.018)
Female Family			-0.010			-0.013
			(0.006)			(0.009)
Single Male			0.000			0.021
			(0.004)			(0.014)
Group Male			-0.015			-0.028**
			(0.008)			(0.010)
Single Female			0.005			-0.003
			(0.008)			(0.018)
Group Female			0.022			0.016
			(0.017)			(0.031)
Number of Children			-0.006***			-0.006***
			(0.001)			(0.002)
Black			0.003			-0.003
			(0.005)			(0.010)
Am. Indian			0.000			-0.011
			(0.014)			(0.009)
Asian			0.000			-0.005
			(0.002)			(0.004)
Other Race			0.002			0.004
			(0.007)			(0.024)
Hispanic			-0.003			-0.005
			(0.003)			(0.008)
Urban			-0.006*			0.002
			(0.002)			(0.006)
Intercept	0.016***	0.007	0.060***	0.020***	0.016	0.061*
	(0.004)	(0.009)	(0.015)	(0.005)	(0.014)	(0.026)
R ²	0.001	0.001	0.007	0.001	0.002	0.009
Num. obs.	61321	61321	61321	10028	10028	10028

Significance Levels: *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Robust Standard Errors clustered at the State Level have been provided in parentheses.

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