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Joint Filing by Same-Sex Couples after Windsor:
Characteristics of Married Tax Filers in 2013 and 2014

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JOINT FILING BY SAME-SEX COUPLES AFTER *WINDSOR*: CHARACTERISTICS OF MARRIED TAX FILERS IN 2013 AND 2014

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Robin Fisher, Geof Gee, and Adam Looney¹

In June 2013, the Supreme Court invalidated a key provision of the 1996 Defense of Marriage Act (Windsor v. United States), allowing same-sex spouses to be treated as married for all federal tax purposes. Treasury and the Internal Revenue Service (IRS) subsequently ruled that same-sex spouses legally married in jurisdictions that recognize their marriages will be treated as married for federal tax purposes. This paper provides estimates of the population of same-sex tax filers in the first two years affected by the decision drawn from the population of returns filed and using methods developed by the Census to address measurement error in gender classification. In 2014, we estimate that about 0.35 percent of all joint filers were same-sex couples or about 183,280 couples.

Keywords: Tax Law, Marriage, Same-Sex

JEL Codes: J1, J12, H2, K34, C13

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Introduction

In June 2013, the Supreme Court invalidated a key provision of the 1996 Defense of Marriage Act (*Windsor v. United States*) in a case concerning whether a same-sex partner was eligible to claim the estate tax exemption for surviving spouses. The ruling allowed same-sex couples to be treated as married for all federal tax purposes, including income and gift and estate taxes. Treasury and the Internal Revenue Service (IRS) subsequently ruled that same-sex couples legally married in jurisdictions that recognize their marriages will be treated as married for federal tax purposes.² The 2013 ruling applied regardless of whether the couple lives in a jurisdiction that recognizes same-sex marriage or a jurisdiction that does not recognize same-sex marriage. As a result, legally-married same-sex couples generally were required to file their 2013 federal income tax return using either married filing jointly or married filing separately filing status. In 2015, the Supreme Court, in *Obergefell v. Hodges* subsequently established the right to same-sex marriage in 2015 in all states, including those whose state governments had not permitted same-sex marriage.

This paper provides the first estimates of the U.S. domestic population of married same-sex tax filers from the first two tax years affected by the decision.³ In 2013, we estimate that about 0.25 percent of all joint filers were same-sex couples, or about 131,080 couples (out of 52.6 million total joint filers). In 2014, the number of same-sex joint filers increased by 40 percent to about 183,280 (0.35 percent of all joint filers). Same-sex joint filers are generally younger, higher income, less likely to claim dependent children (especially for male couples), and disproportionately located in metropolitan areas and costal states. Tabulations by state and

² [IRS Revenue Ruling 2013-17](#).

³ 2015 data is not yet available at time of writing.

finer geographic areas reveal large differences in the rate of same-sex marriage across the country, with the highest rates in states which had legalized same-sex marriage prior to 2013.

These data also provide new insights into the demographics of same-sex couples that differ in important ways from information available from survey data. Because these estimates are drawn from the universe of returns filed and because most married couples file joint returns, these estimates also provide new and more accurate information on the distribution and frequency of same-sex marriage. Measuring the rate of same-sex marriage and how it changes over time is difficult in survey-based data because of the relatively small share of the population in same-sex marriages and because of serious mismeasurement problems arising from misclassification of gender.⁴ Building on methods developed by the Census to address such errors, these data provide greater detail on the geographic distribution of the same-sex married population and, in some cases, reveal substantial differences between Census- and tax-derived estimates. For instance, the number of same-sex filers is roughly 55 percent of the Census estimate of same-sex spouses.

One source of this difference may be the influence of state policies and state tax systems on whether same-sex couples filed joint returns, at least in the years prior to the 2015 *Obergefell* ruling. In particular, the rate of joint filing among couples—both relative to same-sex joint filers, and relative to Census-estimated same-sex couples—is highest in those states that both recognize same-sex marriage and, correspondingly, have state income tax systems that accommodated filing same-sex joint returns. Filing rates are generally lowest in states which barred same-sex

⁴ For a discussion of these issues as they pertain to measurement of same-sex couples see Black, D, Gates, GJ, Sanders, SG, Taylor, L. [The Measurement of Same-Sex Unmarried Partner Couples in the 2000 U.S. Census](#). California Center for Population Research Working Paper, 2007.; O’Connell, M, Gooding, G. [Editing Unmarried Couples in Census Bureau Data](#). Housing and Household Economic Statistics Division, U.S. Bureau of the Census, 2007.; or Kreider, R and D. Lofquist. [Matching Survey Data with Administrative Records to Evaluate Reports of Same-sex Married Couple Households](#). U.S. Census, SEHSD Working Paper 2015.

marriage and whose income tax systems required same-sex couples to file separate state returns, which imposed substantial additional compliance burdens.⁵

Data and Methodology

The data are tabulated from individual returns of married-filing-jointly (MFJ) taxpayers to which information on the gender of the primary and secondary taxpayer listed is linked from Social Security Administration (SSA) records. The vast majority of married tax filers (roughly 97.5 percent) file joint tax returns. The remaining 2.5 percent of couples file married-filing-separately on different returns, and we do not examine those returns in this paper. The data were extracted in late 2015 for tax years 2013 and 2014. While most returns are filed and available in the year they are due, roughly 1 percent are filed late. Hence, a small number of returns for those years have not yet been filed and processed. Nevertheless, the data includes information on about 52.5 million couples per year.⁶

A central empirical challenge for providing estimates for small populations, such as the population of same-sex marriages, is that small measurement errors may lead to large biases. For example, if same-sex marriages make up roughly 0.2 percent of all filers filing joint returns, a 1-in-1000 error in the reported gender of either spouse would lead to measured estimates of the same-sex filing population that was roughly double the actual rate.

⁵ According to Henchman and Stephens (2014) in a [Tax Foundation report](#), for tax year 2013, 22 states did not recognize same-sex marriage while requiring taxpayers to reference their federal return when filing state income tax. In 18 of those states, same-sex filers were either required to complete pro forma single federal tax returns, to apportion income according to single state returns, or advised to file federal returns as single. The twelve states requiring the additional burden of pro forma single returns were Georgia, Idaho, Indiana, Kentucky, Louisiana, Michigan, Nebraska, North Carolina, Oklahoma, South Carolina, Virginia, and West Virginia. Alabama, Arizona, Kansas, North Dakota, Ohio, and Wisconsin require apportionment. Montana's rules were unclear.

⁶ The IRS Statistics of Income Publication 1304 (2014) reported about 53.9 million joint filers in Tax Year 2013. The population examined in this study is slightly smaller because we exclude returns filed in 2013 for calendar years earlier than 2013, taxpayers whose address indicates that they live abroad (including in a U.S. Territory or on a military base outside of the U.S.) and a very small number of returns with missing or erroneous geographic information. Further, while the vast majority of 2013 and 2014 returns have been processed, a small percentage from 2014 (about 1 percent) have yet to be processed at the time of writing.

While administrative records appear to have much lower classification errors than survey estimates, classification errors still appear to result in large biases. Indeed, an initial tabulation of the data showed that approximately 0.8 percent of Married Filing Jointly (MJF) returns appeared to be same-sex couples, roughly double the rate estimated by the Census. Moreover, the correlation of tax- and Census-estimated rates across geography and demographic characteristics was weak, which is consistent with attenuation bias from measurement error. In short, the key methodological challenge to estimating accurately rates of same-sex filing rates is addressing the very small, but economically significant, measurement error in the SSA administrative data.

The estimates in this paper adapt Census-developed methods for reducing misclassification error using indices based on the gender specificity of first names. The Census method relies on an internally-developed name directory for each state identifying the ratio of the number of times each name was associated with a male respondent to the total number of times the name was recorded. If this index is inconsistent with the respondent-reported gender of a member of an apparent same-sex couple (at an index level of 95 percent or more), the gender is edited to match the gender indicated by the name (e.g. they are re-classified as different sex) (O’Connell and Feliz 2011).

Similarly, we construct an index indicating the likelihood an individual is male (female) based on first name, birth year, state, and whether the individual is listed as the primary or secondary filer among different-sex filers.⁷ The index is constructed from the 2013 and 2014 return data of different-sex couples and the Social Security Administration’s database of names, which includes all first names of Social Security Card applicants that occur at least 5 times since

⁷ In different-sex joint filers, the primary taxpayer is male in about 93 percent of cases. Errors in classification that result in misidentification of same-sex filers therefore disproportionately take on a specific form (primary taxpayer misclassified “F” instead of “M” or secondary filer misclassified as “M” instead of “F”), which can be used to improve the accuracy of the correction.

the 1880 birth cohort. For individuals whose first name appears in the SSA name database, the index indicates the fraction of individuals with a given first name that are male (or female).

(Details of the construction of the index are provided in the appendix.)

We use the index to provide an independent estimate of whether a couple is likely to be in a Male-Female (MF), Male-Male (MM), or Female-Female (FF) relationship. Specifically, we assume that an individual's gender is reported accurately ('validated') if their name index is greater than 95 percent specific to their SSA-reported gender. We classify couples as MF, MM, or FF based on the validated gender. (As described below, couples for whom the index and SSA-reported gender disagree or are non-informative are imputed the rate of marriage based on their characteristics and state of residence.)

For extremely rare names (less than 5 occurrences in the history of SSA records), or individuals whose name is not recorded in the tax data the name index is missing. The name index may be missing in the tax data because the first name is recorded only by the first initial, there is a typographical error in the name so it cannot be recognized as a proper name, or only the last name is included. In about 9.5 percent of couples either the primary or the secondary's name index is missing.⁸

For cases where the index is available, in 85 percent of couples the information from the name index matches the SSA-reported gender of both individuals. (This means, for example, that 85 percent of the time when we observe M-F in the SSA-reported gender, the name index indicates 'male' in more than 95 percent primary individuals and 'female' among more than 95 percent of secondary taxpayers.) (For observed MM and FF couples, however, the correspondence rate is 33 percent—in two thirds of cases the name and reported gender of at least one individual does not match.) The name index is highly concentrated close to 1—primary

⁸ In addition, for 0.1 percent of couples, the SSA has no record of gender for one of the taxpayers.

filers whose name index is greater than 95 percent male are reported to be male in the SSA data 99.65 percent of the time. Excluding couples missing one or both name indices, and those couples where the name index fails to confirm the SSA-reported gender leaves 77 percent of the original population with name-validated gender information.

This method substantially reduces the extent of misclassification error. Intuitively, the likelihood of misclassification of gender in the administrative data is very small, on the order of 1-in-1000. By construction, the likelihood that an individual's gender does not match their name index is less than 5 percent (and closer to 0.4 percent, on average). As a result, the likelihood that an individual is both misclassified in the SSA data *and* according to the name index is roughly two orders of magnitude smaller (proportionate to the product of the two probabilities).

Alternatively, this method can be viewed as examining the rates of same-sex marriage within the population of individuals with highly gender specific names, like James, John, or Robert (all more than 99.5 percent male) and Mary, Elizabeth, and Patricia (all more than 99.5 percent female). In effect, we estimate rates of same sex marriage by comparing the ratio of James-Robert (and male-male, according to SSA) and Mary-Elizabeth (female-female) marriages, to the number of John-Mary and Elizabeth-James marriages. Of the 90,025 individual first names included in the SSA database, 89,199 names are more than 95 percent male or female, which means that the index includes not just Roberts and Elizabeths, but names ranging from Aaditya, Brazos, and Candarius to Xana, Yasmeen, and Zayne. Hence, this method includes individuals from a very wide range of geographic, ethnic, national, and religious naming conventions.

To arrive at national estimates, and estimates by state, AGI class, age, and presence of children, the subsample of name-validated couples was raked to match population totals.

Specifically, the data are weighted by the ratio of the population total to the name-validated population within cells formed by tax year, state of residence, an indicator for presence of children, age of primary taxpayer, and AGI income class. In effect, this method estimates the rate of same-sex marriage within these detailed demographic groups with the name-validated sample and weights the rates by the share of the population of each group to arrive at national totals.

Under the assumption that the sample of name-validated filers is representative of the population within each demographic group, we believe the estimates of the relative frequency of same-sex marriage in this population provides an accurate estimate of the rate of filing in the population.⁹

Put another way, we have chosen a subset of the population where the classification error is relatively small, by testing for consistency between the name and assigned sex. If we assume that most of the covariance between the demographic variables and the classification error is explained by names, and the relationship between names and gender is consistent among the demographic groups, then this method should work well. These assumptions are probably not strictly kept, but we can still expect to reduce the classification error by reducing the component that varies with name. The approximation is less exact when the gender-specificity has a large variability by demographic variable.

Overall, the method is an attempt to find a good compromise between classification error and model error. We can show that, as the classification error gets small, the effect of the model on the expectation also gets smaller, while the effect of dropping part of the sample and of the simplifying assumptions become important. It's an open question what the best value of the

⁹ Qualitatively, the name index appears to identify misclassified couples well, in the sense that a large fraction of reported MM couples include apparently misclassified secondary taxpayers (and vice versa for FF couples). Simulations in generated data suggest that this method provides an accurate correction for misclassification under the assumption that misclassification in the SSA data and using the name index is independent.

threshold is, though we keep the tradition established by previous authors by setting it at 0.95. In the appendix to this paper we present a table produced with several alternative values of the threshold. The estimates appear not to be very sensitive to the exact value, which is reassuring.

Nevertheless, one concern with this approach is that naming conventions may vary across groups because of factors like changes in naming conventions across birth cohorts, regional differences, or differences across among immigrant or ethnic groups. For instance, a name which is highly gender-specific in some parts of the country or age groups may not be in others, even though the name still meets the 0.95 threshold overall. The resulting reduction in classification error might therefore not be as great in those areas where the name index is less specific, leading us, for instance, to identify more individuals in those areas as misclassified even though they were not.

Similarly, classification error may vary by region, birth cohort, demographic, or filing characteristics. If that error is correlated with likelihood of being in a same-sex couple, that could result in bias (either up or down) toward the rate of same-sex marriage in the population less likely to be misclassified. In effect, our method diminishes the contribution of misclassified groups, which matters for the average reported to the extent the same-sex marriage rate of the group differs from the overall population.

The adjusted data were then tabulated by state, 3-digit zip code, AGI class, age categories, and the presence of children. Totals were rounded to the nearest 5 filers and the number (and rate) of same-sex filers was bottom coded at “less than 10” by assigning them a value of 5 (and rate of $5/(\text{number of observations})$) in small-population geographic areas. Because the data represent population tabulations where any error arises from misclassification and our model-based correction, no standard errors are computed.

Estimates of the population and characteristics of same-sex joint filers

In 2013, we estimate that about 0.25 percent of all joint filers were same-sex filers, or about 131,080 couples (out of 52.6 million joint filers). Table 1A provides estimates of the number and share of joint filers that are same-sex male, same-sex female, and different sex couples by state in 2013. According to these estimates, the proportion of same-sex couples varied substantially across the country, from about 3.0 percent of couples in Washington DC, 0.8 percent in Massachusetts and Vermont, and close to 0.5 percent in Delaware, California, Washington, Maine, New Hampshire, New York, and Connecticut to less than 0.08 percent in North Dakota, Montana, Mississippi, Wisconsin, Kentucky, Idaho, and Arkansas.

Table 1B provides the corresponding estimates for 2014. In almost every state, rates of same-sex filing appeared to increase. Rates were little changed in Alabama, Mississippi, Missouri, and South Dakota. Rates of same sex marriage more than doubled in Indiana, Illinois, Montana, Wisconsin, Idaho, Pennsylvania, Oklahoma, North Carolina, and Colorado. Between 2013 and 2013, for the country as a whole, the number of same-sex joint filers increased by about 52,200, an increase of about 40 percent.

To examine one source of differences in the rate of same-sex joint filing across states, figure 1 relates the proportion of same-sex filers by state to the year in which same-sex marriage was recognized or legalized. In general, rates of same-sex filing are highest in states that had legalized same-sex marriage prior to 2013 or in 2013. While rates were relatively lower in 2013 and 2014 in states that had not legalized same-sex marriage until 2014, the percentage increase in filing rates between 2013 and 2014 were relatively high in those states.

Tables 2A and 2b provide estimates of the share of joint filers type of couple, income class, age of primary taxpayer, and presence of dependents. According to Table 2B, in 2014 same-sex couples were slightly younger (based on the age of the primary taxpayer) relative to different-sex couples, and substantially less likely to be over age 65. While 49 percent of different-sex couples claimed children as dependents, only about 7 percent of male-male couples claimed children, and about 28 percent of female-female couples. Same-sex couples generally appeared to be higher income than different-sex couples. For instance, male-male couples were almost twice as likely to earn more than \$150,000 than different sex filers and female-female filers somewhat more likely. The average adjusted gross income (AGI) of male-male filers was about \$176,000, versus \$124,000 for female-female couples and \$113,000 for different-sex couples.

These differences in income partly reflect the fact that same-sex couples are more likely to be of working age and, as described more below, to live in major metropolitan areas and coastal states where incomes (and costs of living) are high. Table 3 provides more detailed analysis of the economic characteristics of different-sex and same-sex filers in 2014 and examines the relationship between these and other factors and income. For each group of different-sex couples, FF couples, and MM couples, the table provides information on the average income and distribution of income for each group and by subsample. For instance, the table shows that the average AGI of different-sex couples is about \$113,115 and about 18 percent had income over \$150,000. Different-sex couples with dependent were slightly higher income (\$122,150) and only slightly more likely (20 percent) to earn more than \$150,000.

This pattern in which families with dependent children are higher income is also true of FF and MM couples, but is particularly striking for MM couples where the average income of couples with children is almost \$275,000; more than half of MM couples with children earn more than \$150,000.

Geographic differences in where same-sex couples live are an important contributor to differences in incomes across groups. Table 3 presents two measures intended to illustrate how geographic differences in where same-sex couples live affect their relative economic status. The first measure takes the population of working age (25-55) different-sex couples and weighting the sample according to the geographic residence (measured by 3-digit zip code) of MM and FF couples. In effect, this adjustment is intended to reflect what the distribution of income of MF is among MF couples whose geographic residence is the same as for MM or FF couples. This analysis, presented as “reweighted to MM (and FF) geographic distribution,” shows that the average income of MF couples weighted to correspond to FF places of residence is about \$132,360. In contrast, the average income of FF couples in the same age range is about \$121,220. In other words, while FF couples appear to be higher income than different-sex couples nationwide, relative to MF couples in their local neighborhoods their income is somewhat lower. A similar analysis, which provides the mean income of different-sex couples living in each FF couples three-digit zipcode, also suggests that the income of local MF couples is more than \$9,000 greater.

Reweighting MF couples to approximate the geographic distribution of MM couples shows that the average incomes of MF couples is higher than in the nation as a whole (\$155,425), but MM couples remain much higher incomes. The average income of MM couples in the same age range is about \$180,525. Likewise, the average income of MF couples living in

the same 3-digit zipcode as MM couples is about \$154,265, showing that MM couples are relatively higher income even relative to other couples in their own neighborhoods.

Table 4 compares the number of same-sex joint filers to the estimated number of same-sex marriages estimated in the same year (2013 or 2014) by the U.S. Census Bureau using the American Community Survey (ACS). The first two columns for each year provide the Census estimates of the number of same-sex householders and the number of same-sex spouses. The Third column provides the relevant estimates from Table 1 of the number of same-sex filers by state. The fourth column is the ratio of same-sex filers to same-sex spouses. The final column shows the percent change in the number of same-sex filers between 2013 and 2014.

Overall, the estimated number of same-sex filers is just over half the estimated number of same-sex spouses in the ACS in both 2013 and 2014. One potential source for this difference is measurement error and/or estimation error arising from the application of the name index in our sample, or sampling error or measurement error in the Census based estimates. Because the population of tax filers changes little from year to year, and because the methodology applied to the tax data is unchanged between years, there is effectively no sampling error in the tax estimates. In contrast, the ACS-based estimates are derived from samples and sampling error may be especially pronounced in the state-by-state estimates. (For instance, the variance of changes in same-sex marriage rates from year to year is greater in the ACS data and eight states are reported to have declining rates of same-sex marriage, which seems improbable in the first years when it became legally recognized at the federal level.) Moreover, misclassification, non-response, or missing information appears to occur much less frequently in the administrative data, suggesting that errors from imputation of marital status or gender in the ACS may be larger.

Another source of difference is that not all households file tax returns. For instance, the 2014 ACS estimate of the number of married-couple households is 56.1 million compared to the 52.6 million married-filing jointly couples in the 2014 domestic filing population. This difference—about 6.7 percent—could explain part of the gap. However, non-filers tend to be older and lower income, which are both associated with lower rates of same-sex marriage in Table 2. Hence, non-filers are unlikely to account for a large share of the difference.

Nevertheless, measurement-related errors seem unlikely to account for all of the differences in estimates. For instance, in several states (Alaska, Delaware, DC, Hawaii, Maine, New Mexico, Washington, and Oregon) the estimated populations are consistently relatively close, and sampling error in large states like California, Texas, or New York should be relatively smaller.

An alternative explanation for relatively low rates of same-sex filing is that legal, administrative, or other economic barriers made it difficult for same-sex couples to file in the first years after *Windsor*. The *Windsor* decision occurred mid-year in 2013 and the official Treasury and IRS guidance was released somewhat later. Hence, considerable uncertainty existed regarding the legal status, filing requirements, and other tax-related issues until late in the year.

In more than a dozen states, same-sex couples were prohibited from filing joint state returns even if they filed joint returns federally, imposing considerable uncertainty and compliance costs on would-be joint filers. For instance, in 2014 in 10 states taxpayers were faced with state tax systems that required them to file a joint state return if they filed a joint federal return, while simultaneously prohibiting same-sex couples from filing joint state returns. Some couples may have filed married-filing separate returns or continued filing separate single or

head-of-household returns pending the resolution of these differences. While these states (and several others that did not recognize same-sex marriage) provided guidance to same-sex taxpayers on how to file, the procedures often involved substantial compliance burdens, such as providing duplicative pro forma single federal returns to accompany their state returns.

Figure 2 provides some evidence that the rate of joint filing among same-sex spouses was relatively low in states that delayed legalizing same-sex marriage. The figure presents the ratio of joint filers to Census-estimated counts of same-sex spouses by state in 2014 (from Table 4) according to the year in which same-sex marriage was recognized in each state. It is clear that the propensity to file a joint return is lower in states where same-sex marriage is not legally recognized or was recognized only in 2014.

Indeed, in 2014 the states with the lowest apparent joint filing rate among ACS-estimated same-sex spouses were almost uniformly those that prohibited same-sex couples from filing joint state returns. For example, 10 of the 11 states with the lowest rate of joint filing among ACS-estimated same-sex spouses were those that prohibited same-sex couples from filing joint state returns (according to the [Tax Foundation 2014](#)): Mississippi, Louisiana, Alabama, Arkansas, Ohio, Michigan, Tennessee, Kansas, North Dakota, and Kentucky; South Carolina is the exception. Missouri, Georgia, and Nebraska, which also prohibited joint filing on state returns also fell into the bottom 20 states.

Table 5 provides additional information on geographic differences in the rate of same-sex marriage and presents the range in rates among the top 100 largest commuting zones in the U.S. (Commuting Zones (CZs) provide a local labor market geography that covers the entire land area of the United States (Autor and Dorn 2013).¹⁰) Even within the most populous labor markets in

¹⁰ David Autor and David Dorn. "The Growth of Low Skill Service Jobs and the Polarization of the U.S. Labor Market." *American Economic Review*, 103(5), 1553-1597, 2013.

the country, the rate of same-sex marriage differs widely. In the San Francisco area, the rate is 1.4 percent of married couples more than 22 times the rate in Brownsville, TX (0.06 percent).

Figure 3 provides an expanded illustration of the geographic distribution of same-sex couples by 3-digit zip code. Same-sex filers are highly concentrated in certain regions: the North East, Mid-Atlantic states, the West Coast, and New Mexico. In between, same-sex filers are concentrated in very small geographic areas, particularly urban areas of otherwise rural states, or cities and towns hosting colleges and universities.

To examine some of these differences, tables 6 and 7 list the 20 3-digit zip code areas with the highest rates of male and female same-sex marriage among the 500 most populous 3-digit zip code areas (those with more than about 31,000 married couples). For example, table 6 shows that more than 3 percent of married couples in downtown San Francisco are male same-sex couples. The highest rates of male same-sex marriage exist in the central areas of San Francisco, Washington DC, New York, and in other major cities like Seattle, Boston, Atlanta, Chicago, Portland, and Minneapolis. While many of the same major cities also appear in table 7, which provides a similar analysis for female same-sex couples, relatively small cities and towns like Springfield, MA, Madison, WI, Santa Fe, NM, Durham, NC, Burlington, VT, and those on the coast of Delaware.

Conclusion

This paper provides new, detailed statistics on the characteristics of same-sex married couples filing joint tax returns in 2013 and 2014 drawn from administrative data sources. The use of administrative data has strong advantages over survey-based measures for studying small

populations like the married same-sex couples, providing more precise information regarding their economic and demographic characteristics, and geographic distribution.

The data show striking differences between same-sex and different-sex couples in terms of income, presence of children, and place of residence. While we explore some sources of differences and speculate as to others, many interesting and important questions related to employment, income, family structure, living arrangements of children, the relationship between family responsibilities and economic outcomes, or the role of state and federal policies fall beyond the scope of this analysis.

Appendix:

Name Index Methodology

The name index is constructed from two sources. First, the Social Security Administration provides tabulations of applicants for Social Security cards by first name and gender dating back to 1880 by year and by state for all names with at least 5 occurrences. From these tabulations, we form an index of the fraction of individuals who are male for each name first for all names and all individuals observed in the SSA name database and secondly by weighting the SSA names by the empirical year of birth of individuals in the tax data (to adjust for the fact that the gender specificity of some names may have changed over time). The index includes 95,025 first names.

Second, we construct a similar index directly from tax returns using the first name of each taxpayer and their status as the primary or secondary filer using the population of different-sex couples in 2013 and 2015. We focus on different-sex couples when forming the index because misclassification of gender is less frequent. For each name we calculate the fraction of all filers, primary filers, and secondary filers that are male. For MF couples, on about 93 percent of returns the male is listed as the primary filer; in many states and among older taxpayers, the rate is above 97 percent. Only in certain states and among younger married couples does the fraction of primary taxpayers that are male fall close to 75 percent. Because of this behavior, misclassification errors are more likely to take a certain form with misclassifications resulting in FF couples most likely to occur with the primary filer and MM with the secondary file. (In alternative specifications, we experimented with constructing more detailed indices using

information on year of birth and state of birth and found that the estimates changed little from these relatively marginal changes.)¹¹

The two indices are merged by first name and any non-matched names are excluded. This effectively purges the tax records of erroneous or extremely unusual first names and of last names or abbreviations that were reported in lieu of the actual first name. The final index we used is the simple average of non-missing values of the SSA name index and the index derived from the tax data on primary (secondary) filers. Because the indices are highly correlated and because values for the fraction of individuals with a given name are concentrated close to zero and one, alternative specifications result in nearly identical results.

Sensitivity to alternative thresholds for name index

In the primary analysis, we assume that an individual's gender is corroborated or validated if their SSA-reported gender matches the gender indicated by the name among names with greater than 95 percent gender specificity. Appendix Table 1 presents estimates of the number of male and female same-sex couples and their demographic and economic characteristics in 2014 using alternative thresholds for the name index. In these alternatives, we use indexes of 0.99, 0.9, 0.75, and 0.5 to 'validate' the SSA gender classification, and then use the same raking method on those data to construct national population estimates and the demographic and economic characteristics of male and female same-sex couples provided in Table 2B. We also present estimates without any adjustment.

¹¹ In other specifications, we also examined whether comparisons between observed rates of same-sex marriage pre-2013 could be used to establish a baseline rate with which to compare to 2013 and 2014. However, we abandoned that approach because we could not reject the possibility that some same-sex couples filed joint returns prior to 2013.

Changing the threshold in the narrow range around 0.95 has little effect on the estimates, both because relatively few individuals fall into those ranges and because the odds of misclassification are small. Increasing the threshold to 0.99, however, reduces the estimated number of male same-sex couples by more than 10 percent because it screens out a relatively sizable number of couples with names just under the threshold. Reducing the threshold to 0.5 increases the reported number of both male and female couples by about 10 percent while also shifting the reported characteristics of those couples toward the distribution of characteristics of male-female couples. For instance, the proportion with children rises substantially for male couples.

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Table 1A: Same-Sex Couple Households by State 2013

Area	Married different-sex couples (number)	Married same-sex couples (number)	Married male-male couples (number)	Married female-female couples (number)	Married different-sex couples (percent)	Married same- sex couples (percent)	Married male-male couples (percent)	Married female-female couples (percent)
United States	52,515,785	131,080	61,735	69,325	99.75%	0.25%	0.12%	0.13%
Alabama	758,680	595	285	310	99.92%	0.08%	0.04%	0.04%
Alaska	125,810	235	65	170	99.81%	0.19%	0.05%	0.13%
Arizona	1,028,985	2,005	995	1,010	99.81%	0.19%	0.10%	0.10%
Arkansas	488,510	365	145	220	99.93%	0.07%	0.03%	0.04%
California	6,021,905	32,785	17,155	15,630	99.46%	0.54%	0.28%	0.26%
Colorado	960,465	1,575	675	900	99.84%	0.16%	0.07%	0.09%
Connecticut	619,790	2,775	1,125	1,650	99.55%	0.45%	0.18%	0.27%
Delaware	153,565	860	385	475	99.44%	0.56%	0.25%	0.31%
District of Columbia	51,365	1,525	1,140	385	97.12%	2.89%	2.16%	0.73%
Florida	3,024,480	6,645	3,730	2,915	99.78%	0.22%	0.12%	0.10%
Georgia	1,482,640	2,110	1,055	1,055	99.86%	0.14%	0.07%	0.07%
Hawaii	243,985	660	335	325	99.73%	0.27%	0.14%	0.13%
Idaho	316,550	240	85	150	99.92%	0.08%	0.03%	0.05%
Illinois	2,157,390	2,430	1,225	1,205	99.89%	0.11%	0.06%	0.06%
Indiana	1,181,390	955	420	535	99.92%	0.08%	0.04%	0.05%
Iowa	603,885	1,500	525	975	99.75%	0.25%	0.09%	0.16%
Kansas	548,235	460	160	300	99.92%	0.08%	0.03%	0.05%
Kentucky	758,340	560	245	310	99.93%	0.07%	0.03%	0.04%
Louisiana	646,885	545	275	265	99.92%	0.08%	0.04%	0.04%
Maine	250,505	1,260	410	850	99.50%	0.50%	0.16%	0.34%
Maryland	951,385	3,780	1,535	2,245	99.60%	0.40%	0.16%	0.24%
Massachusetts	1,138,195	8,970	3,320	5,650	99.22%	0.78%	0.29%	0.49%
Michigan	1,747,610	1,370	660	710	99.92%	0.08%	0.04%	0.04%
Minnesota	1,044,115	2,735	1,095	1,640	99.74%	0.26%	0.10%	0.16%
Mississippi	405,020	265	110	150	99.93%	0.06%	0.03%	0.04%
Missouri	1,063,415	2,115	805	1,310	99.80%	0.20%	0.08%	0.12%
Montana	196,390	110	30	80	99.94%	0.05%	0.01%	0.04%
Nebraska	359,655	325	105	215	99.91%	0.09%	0.03%	0.06%

Nevada	421,390	1,355	890	465	99.68%	0.32%	0.21%	0.11%
New Hampshire	265,475	1,255	360	895	99.53%	0.47%	0.13%	0.34%
New Jersey	1,536,950	3,485	1,655	1,830	99.77%	0.23%	0.11%	0.12%
New Mexico	312,220	1,265	450	810	99.60%	0.40%	0.14%	0.26%
New York	2,907,775	13,385	6,790	6,595	99.54%	0.46%	0.23%	0.23%
North Carolina	1,624,020	1,990	770	1,220	99.88%	0.12%	0.05%	0.08%
North Dakota	141,850	75	30	45	99.95%	0.05%	0.02%	0.03%
Ohio	1,885,655	1,940	960	980	99.90%	0.10%	0.05%	0.05%
Oklahoma	658,430	615	275	345	99.91%	0.09%	0.04%	0.05%
Oregon	705,660	2,655	1,255	1,400	99.63%	0.37%	0.18%	0.20%
Pennsylvania	2,284,255	2,590	1,095	1,495	99.89%	0.11%	0.05%	0.07%
Rhode Island	169,050	700	300	400	99.59%	0.41%	0.18%	0.24%
South Carolina	756,965	590	280	310	99.92%	0.08%	0.04%	0.04%
South Dakota	165,745	130	50	80	99.92%	0.08%	0.03%	0.05%
Tennessee	1,096,925	990	440	550	99.91%	0.09%	0.04%	0.05%
Texas	4,260,385	5,910	2,940	2,970	99.86%	0.14%	0.07%	0.07%
Utah	548,890	1,070	470	600	99.81%	0.19%	0.09%	0.11%
Vermont	121,060	930	305	630	99.24%	0.76%	0.25%	0.51%
Virginia	1,463,895	2,195	940	1,255	99.85%	0.15%	0.06%	0.09%
Washington	1,305,495	6,985	2,905	4,080	99.47%	0.53%	0.22%	0.31%
West Virginia	333,905	260	100	160	99.92%	0.08%	0.03%	0.05%
Wisconsin	1,106,395	810	310	500	99.93%	0.07%	0.03%	0.05%
Wyoming	114,250	145	70	75	99.87%	0.12%	0.06%	0.06%

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Table 1B: Same-Sex Couple Households by State 2014

Area	Married different-sex couples (number)	Married same-sex couples (number)	Married male-male couples (number)	Married female-female couples (number)	Married different-sex couples (percent)	Married same- sex couples (percent)	Married male-male couples (percent)	Married female-female couples (percent)
United States	52,444,330	183,280	82,765	100,535	99.65%	0.35%	0.16%	0.19%
Alabama	751,610	620	250	370	99.92%	0.08%	0.03%	0.05%
Alaska	125,920	355	100	255	99.72%	0.28%	0.08%	0.20%
Arizona	1,026,185	3,775	1,640	2,135	99.63%	0.37%	0.16%	0.21%
Arkansas	483,495	560	210	350	99.88%	0.12%	0.04%	0.07%
California	6,033,840	41,305	21,430	19,875	99.32%	0.68%	0.35%	0.33%
Colorado	965,690	3,170	1,160	2,010	99.67%	0.33%	0.12%	0.21%
Connecticut	614,990	3,160	1,245	1,915	99.49%	0.51%	0.20%	0.31%
Delaware	153,345	1,100	475	625	99.29%	0.71%	0.31%	0.40%
District of Columbia	52,425	1,985	1,485	500	96.35%	3.65%	2.73%	0.92%
Florida	3,040,635	8,835	5,055	3,780	99.71%	0.29%	0.17%	0.12%
Georgia	1,478,555	2,900	1,420	1,480	99.80%	0.20%	0.10%	0.10%
Hawaii	244,795	1,140	590	555	99.54%	0.46%	0.24%	0.23%
Idaho	317,765	545	160	385	99.83%	0.17%	0.05%	0.12%
Illinois	2,146,900	6,705	3,205	3,505	99.69%	0.31%	0.15%	0.16%
Indiana	1,174,570	2,660	975	1,690	99.77%	0.23%	0.08%	0.14%
Iowa	601,220	1,700	560	1,140	99.72%	0.28%	0.09%	0.19%
Kansas	545,525	750	250	495	99.86%	0.14%	0.05%	0.09%
Kentucky	751,500	950	380	570	99.87%	0.13%	0.05%	0.08%
Louisiana	643,435	655	270	385	99.90%	0.10%	0.04%	0.06%
Maine	247,740	1,575	490	1,085	99.37%	0.63%	0.20%	0.43%
Maryland	946,400	4,850	1,940	2,910	99.49%	0.51%	0.20%	0.31%
Massachusetts	1,136,885	10,235	3,860	6,375	99.11%	0.89%	0.34%	0.56%
Michigan	1,735,280	1,730	660	1,070	99.90%	0.10%	0.04%	0.06%
Minnesota	1,043,940	4,000	1,550	2,450	99.62%	0.38%	0.15%	0.23%
Mississippi	400,860	255	85	170	99.94%	0.06%	0.02%	0.04%
Missouri	1,055,195	1,910	715	1,195	99.82%	0.18%	0.07%	0.11%
Montana	195,915	245	55	190	99.88%	0.13%	0.03%	0.10%
Nebraska	359,335	430	140	290	99.88%	0.12%	0.04%	0.08%
Nevada	421,805	1,610	845	765	99.62%	0.38%	0.20%	0.18%

New Hampshire	264,110	1,515	455	1,065	99.43%	0.57%	0.17%	0.40%
New Jersey	1,532,115	5,195	2,330	2,865	99.66%	0.34%	0.15%	0.19%
New Mexico	308,825	1,795	615	1,185	99.42%	0.58%	0.20%	0.38%
New York	2,905,445	16,810	8,745	8,065	99.42%	0.58%	0.30%	0.28%
North Carolina	1,624,160	4,290	1,575	2,715	99.74%	0.26%	0.10%	0.17%
North Dakota	143,475	115	35	80	99.92%	0.08%	0.02%	0.05%
Ohio	1,872,470	2,245	910	1,335	99.88%	0.12%	0.05%	0.07%
Oklahoma	653,475	1,290	445	845	99.80%	0.20%	0.07%	0.13%
Oregon	704,990	3,775	1,265	2,505	99.47%	0.53%	0.18%	0.35%
Pennsylvania	2,270,380	5,945	2,505	3,440	99.74%	0.26%	0.11%	0.15%
Rhode Island	167,590	950	385	565	99.44%	0.56%	0.23%	0.34%
South Carolina	756,170	1,110	425	685	99.85%	0.15%	0.06%	0.09%
South Dakota	165,950	130	40	90	99.92%	0.08%	0.03%	0.05%
Tennessee	1,093,805	1,435	600	835	99.87%	0.13%	0.05%	0.08%
Texas	4,291,525	8,040	3,755	4,285	99.81%	0.19%	0.09%	0.10%
Utah	554,065	1,520	610	910	99.73%	0.27%	0.11%	0.16%
Vermont	119,965	1,080	360	720	99.11%	0.89%	0.30%	0.59%
Virginia	1,463,835	4,020	1,630	2,390	99.73%	0.27%	0.11%	0.16%
Washington	1,310,855	9,635	3,960	5,675	99.27%	0.73%	0.30%	0.43%
West Virginia	329,085	500	155	345	99.85%	0.15%	0.05%	0.10%
Wisconsin	1,102,170	2,015	705	1,310	99.82%	0.18%	0.06%	0.12%
Wyoming	114,115	160	60	105	99.86%	0.14%	0.05%	0.09%

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Table 2A. Characteristics of Couples Filing Married-Filing-Jointly 2013

(In percent.)

	Married different-sex couples	Married same-sex couples	Married male-male couples	Married female-female couples
Household Characteristics	Percent	Percent	Percent	Percent
Total households (number)	52,515,785	131,080	61,735	69,325
Age of householder				
15 to 24 years	1%	2%	2%	3%
25 to 34 years	13%	16%	13%	18%
35 to 44 years	20%	22%	20%	23%
45 to 54 years	22%	29%	32%	27%
55 to 64 years	21%	21%	22%	20%
65 years and over	22%	10%	12%	9%
Average age of primary taxpayer (years)	51.9	47.9	49.3	46.7
Average age of secondary taxpayer (years)	49.9	47.1	47.8	46.5
Children in the household	49%	17%	7%	26%
Household Adjusted Gross Income				
Less than \$35,000	21%	12%	10%	13%
\$35,000 to \$49,999	11%	7%	6%	7%
\$50,000 to \$74,999	17%	13%	12%	14%
\$75,000 to \$99,999	16%	16%	15%	17%
\$100,000 to \$150,000	18%	24%	23%	25%
\$150,000 or more	17%	28%	33%	24%
Average AGI (dollars)	107,970	143,970	165,540	124,760

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Table 2B. Characteristics of Couples Filing Married-Filing-Jointly 2014

(In percent.)

	Married different-sex couples	Married same-sex couples	Married male-male couples	Married female-female couples
Household Characteristics	Percent	Percent	Percent	Percent
Total households (number)	52,444,330	183,280	82,765	100,535
Age of householder				
15 to 24 years	1%	2%	1%	3%
25 to 34 years	13%	17%	13%	20%
35 to 44 years	19%	21%	20%	23%
45 to 54 years	22%	28%	31%	26%
55 to 64 years	22%	21%	22%	19%
65 years and over	22%	10%	12%	8%
Average age of primary taxpayer (years)	52.1	47.5	49.5	45.8
Average age of secondary taxpayer (years)	50.2	46.5	47.6	45.5
Children in the household	49%	18%	7%	28%
Household Adjusted Gross Income				
Less than \$35,000	21%	13%	12%	14%
\$35,000 to \$49,999	10%	7%	6%	8%
\$50,000 to \$74,999	17%	14%	12%	15%
\$75,000 to \$99,999	16%	15%	13%	16%
\$100,000 to \$150,000	19%	22%	21%	23%
\$150,000 or more	18%	29%	35%	24%
Average AGI (dollars)	113,115	147,290	175,590	123,995
Median AGI (dollars)	77,790	102,020	113,465	94,570

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Table 3. Economic Characteristics of Couples Filing Married-Filing-Jointly 2014

Household Characteristics	Average AGI	Less than \$35,000	\$35,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 to \$150,000	\$150,000 or more
	Dollars	Percent	Percent	Percent	Percent	Percent	Percent
All married joint filers	113,235	21%	10%	17%	16%	19%	18%
Different-sex couples	113,115	21%	10%	17%	16%	19%	18%
without dependent children	122,150	18%	10%	17%	15%	19%	20%
with dependent children	104,475	23%	10%	17%	16%	18%	15%
primary taxpayer age 25-55	116,845	17%	11%	18%	17%	20%	18%
<i>Reweighted to FF geographic distribution</i>	<i>132,360</i>	<i>16%</i>	<i>10%</i>	<i>16%</i>	<i>15%</i>	<i>20%</i>	<i>22%</i>
<i>Reweighted to MM geographic distribution</i>	<i>155,425</i>	<i>17%</i>	<i>10%</i>	<i>15%</i>	<i>14%</i>	<i>19%</i>	<i>26%</i>
Female same-sex couples	123,995	14%	8%	15%	16%	23%	24%
with dependent children	130,865	17%	8%	14%	14%	22%	25%
without dependent children	121,360	13%	8%	15%	16%	24%	23%
primary taxpayer age 25-55	121,220	14%	9%	16%	16%	23%	22%
mean different-sex income in own zip-3	130,620						
Male same-sex couples	175,590	12%	6%	12%	13%	21%	35%
with dependent children	274,855	8%	4%	8%	10%	19%	52%
without dependent children	168,025	12%	7%	13%	13%	21%	34%
primary taxpayer age 25-55	180,525	10%	6%	12%	13%	21%	37%
mean different-sex income in own zip-3	154,265						

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Table 4: Comparison of Same-Sex Data by State 2013 and 2014

	2013				2014				Change
	Census		Tax	Ratio	Census		Tax	Ratio	
	Same-Sex Couples	Same-Sex Spouses	Same-Sex Filers	Tax/Census	Same-Sex Couples	Same-Sex Spouses	Same-Sex Filers	Tax/Census	
United States	726,600	251,695	131,080	52%	783,100	334,854	183,280	55%	40%
Alabama	7,157	2,907	595	20%	6,797	2,936	620	21%	4%
Alaska	982	172	235	137%	1,816	497	355	71%	51%
Arizona	17,352	3,862	2,005	52%	17,515	5,935	3,775	64%	88%
Arkansas	4,928	1,026	365	36%	5,399	2,461	560	23%	53%
California	107,991	40,334	32,785	81%	109,296	53,285	41,305	78%	26%
Colorado	15,276	3,681	1,575	43%	15,402	5,581	3,170	57%	101%
Connecticut	8,859	4,732	2,775	59%	9,701	5,908	3,160	53%	14%
Delaware	2,690	859	860	100%	3,850	2,012	1,100	55%	28%
District of Columbia	5,776	1,646	1,525	93%	5,224	2,387	1,985	83%	30%
Florida	47,973	13,402	6,645	50%	55,372	18,365	8,835	48%	33%
Georgia	20,780	5,976	2,110	35%	24,707	7,225	2,900	40%	37%
Hawaii	3,128	669	660	99%	3,831	1,771	1,140	64%	73%
Idaho	1,757	811	240	30%	2,599	732	545	74%	127%
Illinois	26,003	10,627	2,430	23%	29,115	12,849	6,705	52%	176%
Indiana	12,722	3,604	955	26%	15,431	5,687	2,660	47%	179%
Iowa	4,971	2,620	1,500	57%	7,080	4,653	1,700	37%	13%
Kansas	4,270	1,547	460	30%	5,674	2,541	750	30%	63%
Kentucky	9,827	3,233	560	17%	8,310	2,839	950	33%	70%
Louisiana	7,320	2,291	545	24%	8,906	3,184	655	21%	20%
Maine	4,805	1,665	1,260	76%	5,442	2,477	1,575	64%	25%
Maryland	15,732	7,589	3,780	50%	14,977	8,515	4,850	57%	28%
Massachusetts	24,182	14,267	8,970	63%	24,461	13,817	10,235	74%	14%

Michigan	18,821	5,513	1,370	25%	18,742	6,514	1,730	27%	26%
Minnesota	13,922	4,647	2,735	59%	14,539	7,562	4,000	53%	46%
Mississippi	3,796	1,869	265	14%	3,628	1,599	255	16%	-4%
Missouri	13,403	4,182	2,115	51%	12,371	4,930	1,910	39%	-10%
Montana	1,126	538	110	20%	1,235	540	245	45%	123%
Nebraska	3,331	1,375	325	24%	3,349	960	430	45%	32%
Nevada	6,906	2,120	1,355	64%	7,365	2,268	1,610	71%	19%
New Hampshire	4,201	2,417	1,255	52%	4,166	2,538	1,515	60%	21%
New Jersey	20,043	6,518	3,485	53%	20,061	9,600	5,195	54%	49%
New Mexico	5,180	1,159	1,265	109%	6,838	2,415	1,795	74%	42%
New York	54,515	24,802	13,385	54%	59,405	29,248	16,810	57%	26%
North Carolina	19,327	6,469	1,990	31%	23,127	8,316	4,290	52%	116%
North Dakota	1,137	467	75	16%	774	349	115	33%	53%
Ohio	23,894	5,839	1,940	33%	26,021	8,973	2,245	25%	16%
Oklahoma	5,228	2,051	615	30%	7,283	3,508	1,290	37%	110%
Oregon	11,903	2,493	2,655	106%	13,380	6,150	3,775	61%	42%
Pennsylvania	26,294	7,679	2,590	34%	28,654	11,675	5,945	51%	130%
Rhode Island	4,481	1,484	700	47%	2,917	1,088	950	87%	36%
South Carolina	8,347	2,583	590	23%	9,908	4,160	1,110	27%	88%
South Dakota	1,183	643	130	20%	1,094	332	130	39%	0%
Tennessee	11,255	2,661	990	37%	13,140	4,864	1,435	30%	45%
Texas	52,150	15,007	5,910	39%	58,654	20,280	8,040	40%	36%
Utah	5,331	2,001	1,070	53%	5,099	3,355	1,520	45%	42%
Vermont	2,881	1,412	930	66%	2,433	1,625	1,080	66%	16%
Virginia	16,328	5,167	2,195	42%	19,027	7,778	4,020	52%	83%
Washington	20,483	7,538	6,985	93%	22,981	12,529	9,635	77%	38%
West Virginia	3,164	943	260	28%	2,353	1,004	500	50%	92%
Wisconsin	12,306	3,963	810	20%	12,706	4,640	2,015	43%	149%
Wyoming	1183	635	145	23%	945	372	160	43%	10%

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Table 5: Top 10 and Bottom 10 among the 100 Largest Commuting Zones

Rate of Same-Sex Couples in Married Filing Jointly Returns 2014

Rank	Commuting Zone	Fraction Same-Sex	Rank	Commuting Zone	Fraction Same-Sex
1	San Francisco, CA	1.36%	91	Detroit, MI	0.12%
2	Santa Rosa, CA	1.08%	92	Greenville, SC	0.11%
3	Seattle, WA	0.95%	93	Dayton, OH	0.11%
4	Boston, MA	0.93%	94	Johnson City, TN	0.10%
5	San Diego, CA	0.74%	95	Huntsville, AL	0.09%
6	Albuquerque, NM	0.73%	96	Baton Rouge, LA	0.09%
7	Portland, OR	0.73%	97	Toledo, OH	0.09%
8	New York, NY	0.70%	98	Grand Rapids, MI	0.09%
9	Portland, ME	0.69%	99	Youngstown, OH	0.07%
10	Washington, DC	0.65%	100	Brownsville, TX	0.06%

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Table 6: Top 20 among the 500 Largest 3-Digit Zip Codes

Rate of Male Same-Sex Couples Filing Joint Returns 2014

Rank	3-Digit Zip Code	Fraction Same-Sex Male	Rank	3-Digit Zip Code	Fraction Same-Sex Male
1	San Francisco, CA 941	3.2%	11	Jersey City, NJ 073	0.79%
2	Washington, DC 200	2.7%	12	San Diego, CA 921	0.75%
3	New York, NY 100	2.4%	13	Atlanta, GA 303	0.75%
4	California 922	1.7%	14	Van Nuys, CA 914	0.70%
5	Seattle, WA 981	1.4%	15	Chicago, IL 606	0.68%
6	Oakland, CA 946	1.4%	16	Arlington, VA 222	0.61%
7	Los Angeles, CA 900	1.1%	17	Sacramento, CA 958	0.58%
8	Long Beach, CA 908	1.0%	18	Portland, OR 972	0.54%
9	Ft. Lauderdale, FL 333	1.0%	19	Minneapolis, MN 554	0.53%
10	Boston, MA 021	1.0%	20	North Bay, CA 954	0.51%

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Table 7: Top 20 among the 500 Largest 3-Digit Zip Codes
Rate of Female Same-Sex Couples Filing Joint Returns 2014

Rank	3-Digit Zip Code	Fraction Same-Sex Female	Rank	3-Digit Zip Code	Fraction Same-Sex Female
1	Oakland, CA 946	2.1%	11	Sacramento, CA 958	0.76%
2	Seattle, WA 981	1.3%	12	Silver Spring, MD 209	0.74%
3	San Francisco, CA 941	1.1%	13	Santa Fe, NM 875	0.72%
4	Springfield, MA 010	1.1%	14	North Bay, CA 954	0.69%
5	Long Beach, CA 908	1.0%	15	Durham, NC 277	0.68%
6	Washington, DC 200	0.9%	16	Burlington, VT 054	0.66%
7	Boston, MA 021	0.9%	17	Tacoma, WA 984	0.65%
8	Portland, OR 972	0.9%	18	Minneapolis, MN 554	0.64%
9	Boston, MA 024	0.8%	19	New York, NY 100	0.64%
10	Madison, WI 537	0.8%	20	Delaware, 199	0.56%

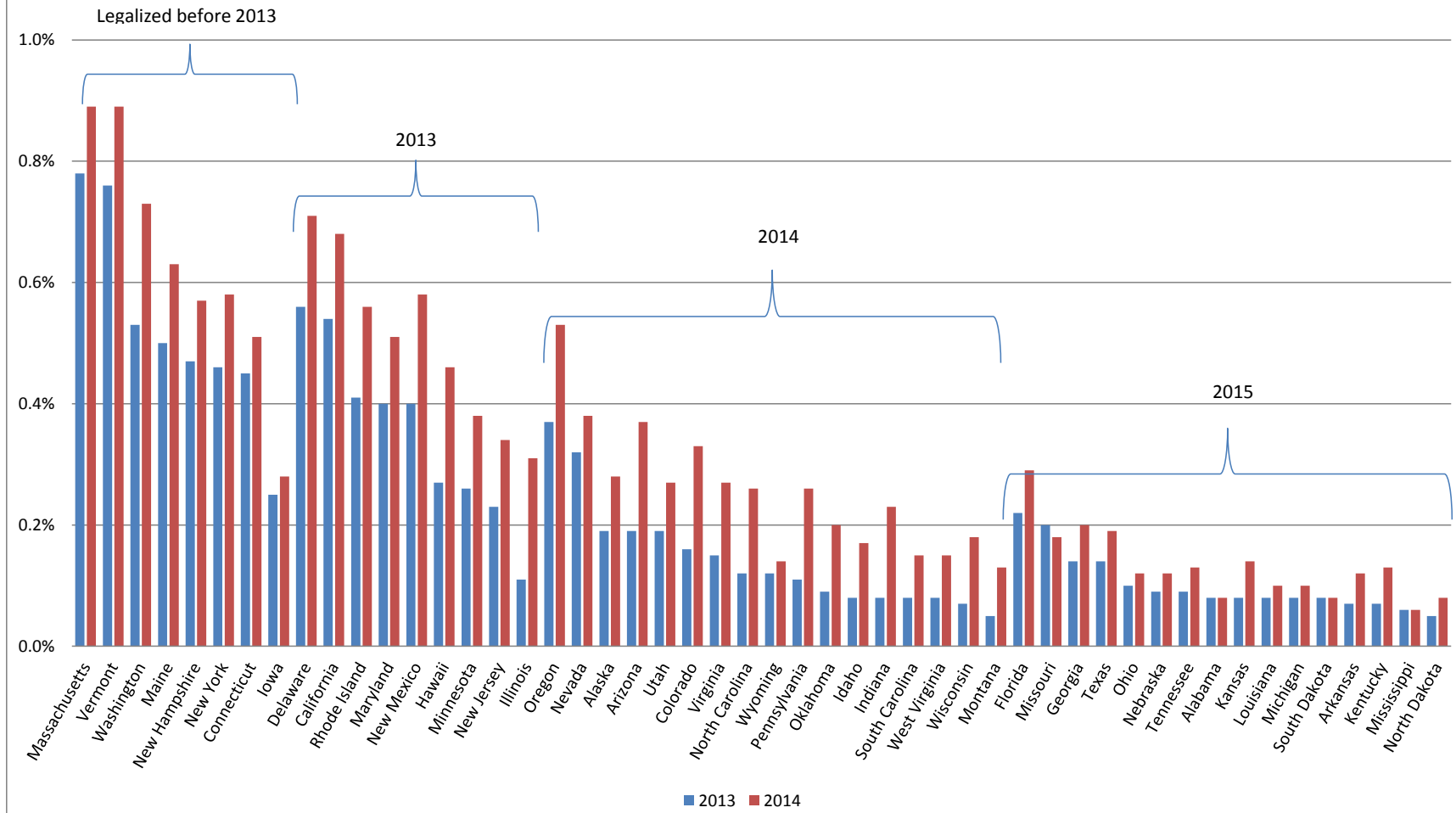
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Appendix Table 1. Estimates using alternative name-index thresholds
(In percent.)

Index Threshold	No Adjustment		0.5		0.75		0.9		0.95		0.99	
	M-M couples	F-F couples	M-M couples	F-F couples	M-M couples	F-F couples	M-M couples	F-F couples	M-M couples	F-F couples	M-M couples	F-F couples
Household Characteristics	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent
Total Filers (number)	226,496	256,240	92,160	110,298	85,800	104,211	84,183	101,203	82,763	100,532	73,173	98,241
Age of householder												
15 to 24 years	2%	3%	2%	3%	1%	3%	1%	3%	1%	3%	1%	4%
25 to 34 years	17%	22%	14%	20%	14%	21%	13%	21%	13%	20%	13%	21%
35 to 44 years	25%	27%	21%	23%	20%	23%	20%	23%	20%	23%	20%	23%
45 to 54 years	28%	25%	30%	26%	31%	26%	31%	26%	31%	26%	31%	26%
55 to 64 years	20%	17%	22%	19%	22%	19%	22%	19%	22%	19%	23%	19%
65 years and over	9%	7%	12%	8%	12%	8%	12%	8%	12%	8%	12%	7%
Age of primary (years)	47.3	44.9	49.0	45.7	49.3	45.8	49.4	45.8	49.5	45.8	49.5	45.4
Age of secondary (years)	45.0	43.7	46.9	45.3	47.3	45.4	47.5	45.5	47.6	45.5	47.9	45.2
Children in the household	44%	50%	12%	30%	8%	28%	7%	28%	7%	28%	7%	27%
Adjusted Gross Income												
Less than \$35,000	20%	18%	14%	15%	12%	14%	12%	14%	12%	14%	11%	15%
\$35,000 to \$49,999	11%	10%	7%	8%	7%	8%	6%	8%	6%	8%	6%	8%
\$50,000 to \$74,999	16%	17%	13%	15%	12%	15%	12%	15%	12%	15%	12%	15%
\$75,000 to \$99,999	14%	16%	13%	16%	13%	16%	13%	16%	13%	16%	13%	16%
\$100,000 to \$150,000	17%	20%	20%	23%	21%	23%	21%	23%	21%	23%	21%	23%
\$150,000 or more	22%	18%	33%	23%	35%	23%	35%	24%	35%	24%	36%	23%
Average AGI (dollars)	127,080	112,391	166,580	123,412	172,826	123,828	174,382	124,096	175,590	123,993	178,323	122,479

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Figure 1: Same-Sex Filers as a Percent of Joint Filers by State and Year of Same-sex Marriage Legalization



**Figure 2: Same-Sex Filers as a percent of Census-estimated Same-sex Spouses 2014
by State and Year Same-Sex Marriage Legalized**

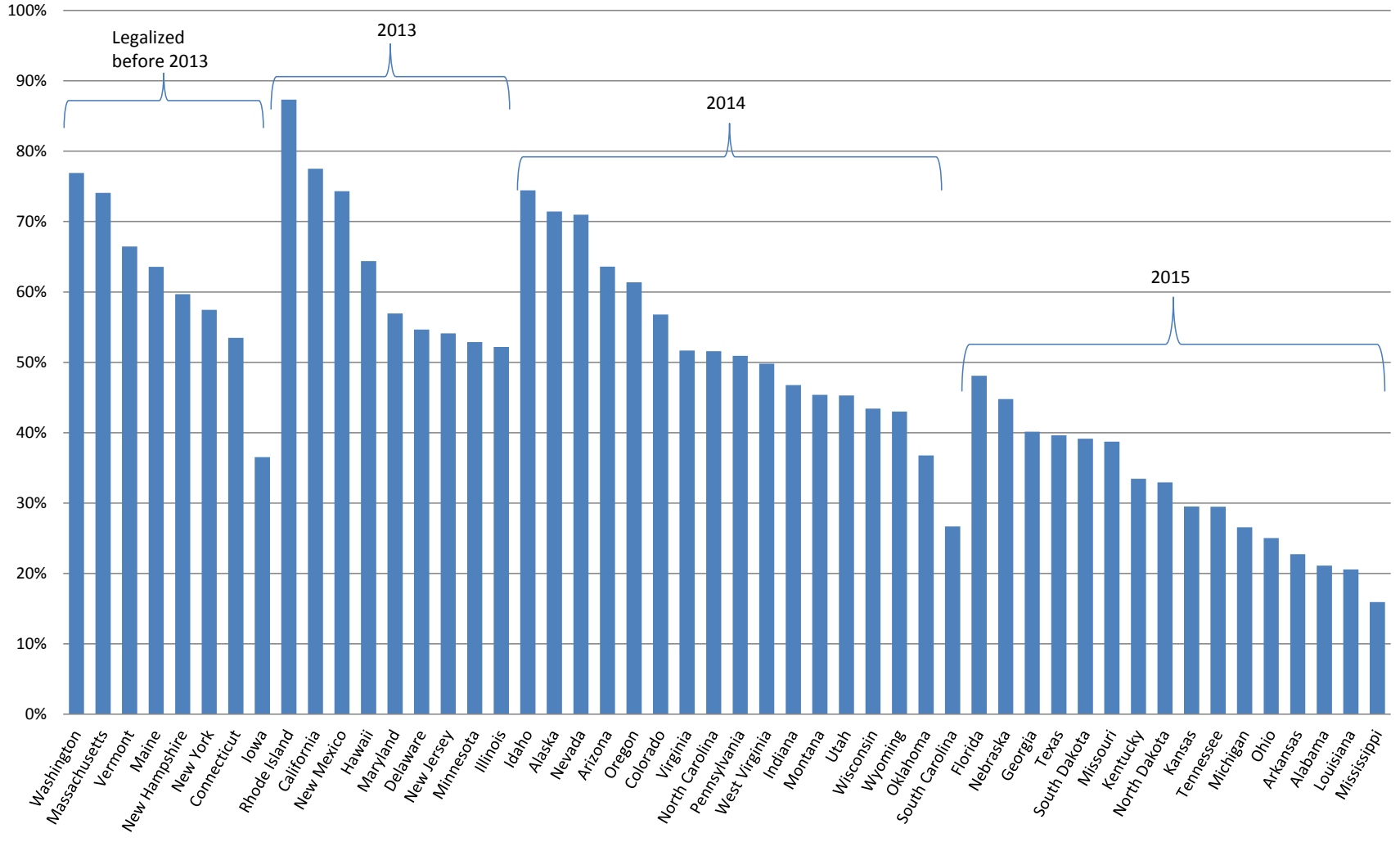


Figure 3: Rate of Same-Sex Filing by Zip-3 (2014)

