February 27, 2017

2016 AMERICAN COMMUNITY SURVEY RESEARCH AND EVALUATION REPORT
MEMORANDUM SERIES # ACS16-RER-17

CENTER FOR ADMINISTRATIVE RECORDS REASEARCH AND APPLICATIONS
MEMORANDUM SERIES # 12-2016

MEMORANDUM FOR	ACS Research and Evaluation Work Group
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Subject:	Preliminary Research for Replacing or Supplementing the Self-Employment Income Question on the American Community Survey with Administrative Records

Attached is the Center for Administrative Records Research and Applications (CARRA) Research and Evaluation report, "Preliminary Research for Replacing or Supplementing the Self-Employment Income Question on the American Community Survey with Administrative Records". We conducted this evaluation to assess the potential for using Internal Revenue Service (IRS) data to replace or supplement the Self-Employment Income question on the American Community Survey (ACS). If you have any questions about this report, please contact Amy O'Hara at 301-763-5757, Dave Sheppard at 301-763-9291, or Jessica Majercik at 301-763-5430.

Attachment
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Preliminary Research for Replacing or Supplementing the Self-Employment Income Question on the American Community Survey with Administrative Records

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I.   Executive Summary

As detailed in the report, "Agility in Action: A Snapshot of Enhancements to the American Community Survey" (Census Bureau, 2015), the Census Bureau is investigating ways to reduce the difficulty and length of the American Community Survey (ACS) using administrative records to address the burden survey participation places on respondents. One of the questions we are investigating is the ACS self-employment income question. This research will advise the determination of whether an identified administrative records source has data of sufficient coverage and quality to allow the removal of the question on the ACS. Alternatively, we may find the administrative record source sufficient only to serve as a supplement to data provided by respondents to fill in missing responses or enhance editing routines. A Census Bureau team will use this report and conduct additional research to make recommendations on whether each question is a good candidate for removal by using the external data source in its place.

This report explores the linkage of Internal Revenue Service (IRS) 1040 individual income tax returns from tax year 2014 to the ACS sample collected in the 2014 sample year, the presence of comparable IRS data for the ACS self-employment income question, and the agreement of this IRS data with ACS self-reported and imputed responses. Among the ACS sample eligible for the self-employment income question, 94.5 percent of persons have sufficient identifying information to allow linkage to administrative records.   Seventy-eight percent of linkable, non-duplicate persons linked to an IRS 1040 individual income tax return. Over half of these linked persons (60.3 percent) also had a response to the ACS self-employment income checkbox, for comparison with the IRS 1040 individual income tax return Schedule SE indicator. The remaining 18.2 percent of linked persons could be used to replace ACS nonrespondents, but cannot be used for further agreement comparisons in this report. There is agreement between the unedited ACS self-employment income checkbox and the Schedule SE indicator 85.9 percent of the time. When ACS respondents specified that they did not have self-employment income with the write-in portion of this question, then they did not file a Schedule SE a majority of the time (88.3 percent). ACS respondents also did not file a Schedule SE a majority of the time when they had a loss or self-employment income below $400 (71.8 percent and 73.5 percent, respectively), which is the IRS filing requirement for self-employed individuals. When ACS respondents did file a Schedule SE, a majority of the time they responded with $400 or more of self-employment income to the ACS (61.4 percent). These shifts in agreement can likely be attributed, at least in part, to the IRS requirements for filing a Schedule SE. The relationships between the edited ACS self-employment income and the Schedule SE indicator are similar to those relationships shown in the unedited data.

There are several limiting factors concerning these IRS data. As of 2016, the file the Census Bureau receives only includes a recode indicating that a Schedule SE was associated with the individual income tax return, and not the actual self-employment income value. The IRS instructions for the Schedule SE indicate that only individuals that earned $400 or more of self-employment income in the tax year, or church employees with income of $108.28 or more, are required to file the form, which limits available data from demographic groups typically associated with lower income. Agreement between the ACS and IRS data can only be measured for 46.8 percent of the 2014 ACS calendar year sample due to the necessary processing steps, potentially introducing bias in this report. The temporal differences between the IRS tax year and the ACS reference period could cause differences in the ACS response and the presence or

absence of a Schedule SE. Finally, the timeliness of the receipt and processing of the IRS data is concerning, with regards to ACS implementation of its use.

II.   Background

Stemming from concerns about the burden that American Community Survey (ACS) participation places on respondents, the Census Bureau is looking for ways to reduce the difficulty and length of the survey by leveraging administrative records. We have identified sources of both federal and third-party data that may potentially alleviate the need to ask certain questions altogether or for a subset of the ACS sample. Work is underway to acquire new sources and assess their linkage to the ACS sample, the presence of comparable data to ACS questions, and their agreement with ACS self-reported and imputed responses by subpopulation and housing characteristics. Data from other Federal agencies are under review to potentially replace ACS content, including the Internal Revenue Service (IRS) to provide income information and the Social Security Administration for pension and disability information. The American Community Survey Office (ACSO) is consulting with stakeholders, including Congress, regarding the appropriateness of direct substitution.

Recently, the ACSO contracted with the National Opinion Research Center to report on the availability of data sources, as well as the potential issues with those sources, as candidates for replacing or supplementing data currently collected by the ACS. Using this report (Ruggles, 2015) as well as their experience, the Center for Administrative Records Research and Applications (CARRA) identified several topics for further study based on the availability of data and likelihood of successful matching and analysis. These topics include:

- Year built
- Part of condominium
- Tenure
- Property value
- Real estate taxes
- Have mortgage/mortgage amount
- Second mortgage/HELOC and payment
- Income in the past 12 months
- Residence one year ago

- Number of rooms/bedrooms
- Facilities
- Fuel type
- Acreage
- Self-employment income in the past 12 months
- Sale of agricultural products
- Social security income and Supplemental security income in the past 12 months

For each topic, CARRA will acquire and link the administrative records to survey data and provide a report describing the linkage, presence, and agreement of the data source with the ACS self-reported and imputed responses by subpopulation and housing characteristics as applicable. CARRA will document the linked file and put the research extract in the Data Management System for future research.

This research is intended to be a first look at the various topics to document the linkage of federal and third-party data sources to the ACS sample, presence of comparable data to ACS questions, and their agreement with ACS self-reported and imputed responses for potential ACS integration. This research will enable ACS to evaluate the potential of the replacement data

sources, identify challenges, and provide direction for further research. It is an exploratory investigation of the feasibility of replacing ACS data with administrative records.

Next, the ACSO will create teams for each ACS topic identified as a potential candidate for records usage based on the results from the first phase of research. Each team will include statistical researchers, subject matter experts, and data processors who together can identify and research issues related to records usage.

The teams will make recommendations on whether each question is a good candidate for removal from the survey questionnaire with the use of federal or third-party data sources in its place. This recommendation will be based on an assessment of the implications of implementing such a change, considering overall data quality, break in series, and the limitations of the data source affecting the suitability for use. The team will document and evaluate various options for integrating the records. For instance, for some topics, records may be better suited in assisting with imputation whereas for other topics the records may be used for direct substitution of a survey question (for all or a subset of the ACS respondent pool).

Moreover, the ACSO will gauge reactions to our intention to use federal and third-party data sources from data users, stakeholders, and the public. The ACSO will review current ACS mail materials to ensure proper transparency, as well as publicly share the vision in forums such as the ACS Data Users Conference, meetings of the Association of Public Data Users, the Population Association of America, the Joint Statistical Meetings, the American Association for Public Opinion Research, and other public venues.

III. Literature Review

The report, "Review of Administrative Data Sources Relevant to the American Community Survey" (Ruggles, 2015), provided a review of data sources that could be used to replace or improve specific questions on the ACS. Its purpose was to support the work of the ACS Content Review (Chappell and Obenski, 2014) by providing additional input on potential data sources that might be used to strengthen the survey, improve its content, or reduce the burden associated with its collection.

The 2010 American Community Survey Match Study (Luque and Bhaskar, 2014) assessed the coverage of person and address administrative records data from twenty federal and third party data sources. The study found that records provide substantial coverage for addresses and persons in the 2010 ACS (92.7 and 92.1 percent respectively), and less extensive though substantial coverage for person-address pairs (74.3 percent). Other research focused on linkage methods to associate administrative records data to persons in the ACS, noting that some groups are less likely to be matched (Bond et al., 2014). These groups include young children, minorities, residents of group quarters, recent movers, low-income individuals, and people not employed.

Several preliminary reports concerning administrative data use for the ACS have been released, which include the "Preliminary Research for Replacing or Supplementing the Income Question on the American Community Survey with Administrative Records" (O'Hara, Bee, and Mitchell, 2015). This research explored matching the ACS sample to IRS income data, and concluded that substantial coverage for income types such as wages, pensions, and social security, is provided

by IRS information returns, with an 87 percent match rate for IRS W-2s and retirement, survivor, and disability pensions. Some discrepancies between sources appear to be due to heaping, underreporting, and reference period misalignment in the ACS.

The O'Hara, Bee, and Mitchell report also includes a substantial literature review related to measuring income in surveys and administrative data:

> A large existing literature compares income measures from Census surveys to administrative data sources. Some of these studies attempt to validate survey data by comparing survey aggregates to their administrative counterparts. The advantage of this approach is that no direct linkage is required between the two sources. Papers in this tradition include "Comparing Income Aggregates: How Do the CPS and ACS Match the National Income and Product Accounts, 2007-2012" (Rothbaum, 2015), which was a comparison of the Current Population Survey (CPS) Annual Social and Economic Supplement (ASEC) and ACS income aggregates to the National Income and Product Account tables, and "The Evolving Role of IRAs in U.S. Retirement Planning" (Sabelhaus and Schrass, 2009), which was an analysis of CPS and IRS pension income. "Advances in Nonfiling Measures" (Erard et al., 2012) also compare CPS and IRS income in order to estimate non-filing rates and the tax gap.

> While informative, the above studies can only examine simple summary statistics and limited heterogeneity. Direct matching of survey and administrative data, dating back to "The 1973 CPS-IRS-SSA Exact Match Study" (Kilss and Scheuren, 1978), allows for a more comprehensive income comparison. Linked Census survey-administrative earnings studies include the following two reports: "Using Administrative Earnings Records to Assess Wage Data Quality in the March Current Population Survey and the Survey of Income and Program Participation" (Roemer, 2002), which uses CPS and the Survey of Income and Program Participation (SIPP) matched to the Detailed Earnings Records (DER) from Social Security, and "Trouble in the Tails? What We Know about Earnings Nonresponse Thirty Years after Lillard, Smith, and Welch" (Bollinger et al., 2015), which document the impact of nonresponse across the earnings distribution also using the CPS matched to the DER.

> "Measurement Issues Associated with Using Survey Data Matched with Administrative Data from the Social Security Administration" (Davies and Fisher, 2009) reviews several other CPS- and SIPP-DER validation studies, and "Household Surveys in Crisis" (Meyer et al., 2015) discusses how linked data can be used to assess the decline in standalone survey quality. While most of these earnings validation studies examine survey measurement errors in relation to "true" administrative data sources, "Estimating Measurement Error in Annual Job Earnings: A Comparison of Survey and Administrative Data" (Abowd and Stinson, 2013) argues that actual earnings are best approximated by a weighted average of survey and administrative measures.

> Researchers have also used linked data to examine the effect of mismeasurement on important economic indicators. For example, "The Role of CPS Nonresponse in the Measurement of Poverty" assesses the impact of CPS item nonresponse on poverty in Hokayem et al. (2015), and Gottschalk and Huynh (2010) examine the effects of SIPP measurement error on measured inequality and mobility in "Are Earnings Inequality and

Mobility Overstated? The Impact of Nonclassical Measurement Error". In contrast to the large number of earnings validations studies, few papers use direct linking to validate income apart from earnings. "An Evaluation of Retirement Income in the CPS ASEC Using Form 1099-R Microdata" (Bee, 2013) is a recent exception that compares matched CPS ASEC to IRS form 1099-R pension income data, finding substantial underreporting of pension income in the CPS.

IV.   ACS Self-Employment Income Question Background

The ACS seeks responses for person question 47B for all respondents aged 15 and older. The 2014 paper questionnaire for question 47B, as shown in Figure 1 to the right, reads, "Self-employment income from own nonfarm businesses or farm businesses, including proprietorships and partnerships. *Report NET income after business expenses."* There are three checkboxes: yes, no, and a checkbox for reporting a loss. There is also a write-in box for the dollar amount, with instructions to include the "best estimate of the TOTAL AMOUNT during the PAST 12 MONTHS. (NOTE: The "past 12 months" is the period from today's date one year ago up through today.)" For self-employment income received jointly by household members, the ACS Instruction Guide (U.S. Census Bureau, 2014) advises the respondent to report the appropriate share for each person where possible, otherwise to report the whole amount for only one person and respond "No" for the other person. Respondents are advised to only report jointly received self-employment income for persons in their household.

Figure 1:   ACS Person Question 47B – 2014 Paper Questionnaire

The other modes of response to the ACS, Internet, Computer-Assisted Telephone Interview (CATI), and Computer-Assisted Personal Interview (CAPI), separate the self-employment income question into two distinct parts: the screener portion and the write-in portion. Respondents are asked a "Yes" or "No" question to identify if they received any self-employment income "during the PAST 12 MONTHS," where if the respondent indicates "Yes," the write-in portion prompts for the dollar amount of the self-employment income. The checkbox or prompt for a "Loss" is located in the write-in portion. There is a further caveat in the CATI and CAPI modes, where the interviewer is instructed to only ask this question of "all persons 15 years old and older who worked in the past 5 years," which comprises a slightly different universe than the mail and Internet response modes. However, the underlying meaning

and intent of the question and the response options in the different modes is assumed consistent (Martin et al., 2007). Additionally, there may be inherent mode effects in any multimodal survey that cannot be completely eliminated, in part due to population subgroups that may behave differently between modes (Groves, 1989).

The ACS self-employment income question is not intended to capture refunds or rebates, withdrawals from savings, capital gains or losses from the sale of homes or shares of stock, inheritances or insurance settlements, loans of any type, or in-kind payments of food or rent.

V. Research Questions

This research attempts to address the following research questions:

1. To what extent is the construct measured by the federal data source identical or close enough to the construct as measured by the ACS question?
2. How often does this federal data source contain data that could potentially be used to replace the respondent provided response?
3. How often do the data from the federal data source agree with the reported response from ACS respondents by major subpopulation and housing characteristics?
4. How often do the data from the federal data source agree with the final edited or imputed result by major subpopulation and housing characteristics?
5. How current is the federal data source, that is, can we get current year data for the ACS cycle?

VI. Data and Methods

This report analyzes the ACS self-employment income question using currently available data from the IRS, specifically, 1040 individual income tax returns. The 2014 IRS Form 1040, the first page of which is shown in Figure 4 in Attachment A, was the primary form by which "all U.S. citizens, regardless of where they live, and resident aliens" prepared their income taxes for tax year 2014, which was the period running from January 1, 2014 through December 31, 2014. Form 1040 provides boxes for the primary filer's and the spouse or secondary filer's full name and social security number, as well as the full names and social security numbers for up to four dependents. In the IRS Form 1040 Instructions, if the filer has more than four dependents, they are to include a statement providing this information with their individual income tax return. However, the file the Census Bureau receives only has the names and social security numbers for the primary filer, the secondary filer, and the first four dependents.

Charts A, B, and C from the Form 1040 Instructions provide the various situations in which a person must file an individual income tax return, specifying that a person must file income taxes if they "had net earnings from self-employment of at least $400." These instructions continue to state that if the filer was "self-employed and owe[s] self-employment tax, fill in Schedule SE to figure the amount of [their] deduction." The IRS Self-Employed Individuals Tax Center website (IRS, 2016) indicates that an individual is considered self-employed if any of the following apply:

- The individual carries on a trade or business as a sole proprietor or an independent contractor.
- The individual is a member of a partnership that carries on a trade or business.

- The individual is otherwise in business for himself or herself (including a <u>part-time business</u>).

Each of the underlined terms above on the IRS Self-Employed Individuals Tax Center website is a hyperlink that leads to other webpages with more information about the referenced topics.

The 2014 Instructions for Schedule SE (Form 1040), the first page of which is shown in Figure 5 in Attachment A, state that filing a Schedule SE to figure self-employment tax is required where the total self-employment earned by an individual is $400 or more, or for church employees with income of $108.28 or more. The instructions also indicate that, even with a loss or a small amount of self-employment income, filers may find it beneficial to use the Schedule SE. IRS instructions also state that persons with self-employment income should include their name and social security number on the Schedule SE, and if both spouses of a joint return have self-employment income, both should file a Schedule SE. However, the file the Census Bureau receives only has a recode indicating that a Schedule SE was associated with the return. Therefore, the analysis covers this return-level recode, as applied to both the primary and secondary filer present on a return. Note that this can lead to an overestimation of self-employment income, as some filers are identified as having self-employment income when it is the other filer that reported the income.

Other forms that are used in conjunction with preparing a Schedule SE can also measure the concept of self-employment income. Self-employed persons can receive the 1099-MISC (Miscellaneous Income) and the 1099-K (Payment Card and Third Party Network Transactions) information returns from the IRS (IRS, 2016). Income from each of the 1099-MISC and 1099-K forms are reported on one Schedule C (Profit or Loss from Business) for each type of business a self-employed person runs (IRS, 2016). Then, the self-employed person files only one Schedule SE including the income from all of their Schedule C Forms (IRS, 2016). Therefore, the concept of self-employment income can be measured by each of these forms independently, but the Schedule SE encompasses all of them.

CARRA uses the Person Identification Validation System (PVS) to assign Protected Identification Keys (PIKs) to records, which are then used for linking between data sources. PIKs are unique, anonymous person identifiers assigned to facilitate linking across files while protecting individuals' privacy. Personally identifiable information is then removed from the records to anonymize the data and preserve confidentiality so it can be used for statistical purposes and research (Wagner and Layne, 2014).

There have been very few studies to determine the error rates of PIK assignment in the PVS. One study used probit models to explore the biases in linking data to the 2009 and 2010 ACS using the PVS (Bond, B. et al, 2014). The results suggest that certain types of respondents are less likely to be assigned a PIK. Recent movers and immigrants, as well as young children, minorities, residents of group quarters, low-income individuals, and non-employed individuals are less likely to receive a PIK. In another study, PVS false match rates were developed by analyzing the observed false matches in truth data, and then using the Belin and Rubin methodology to model the false match rate using the truth data (Layne, M. et al., 2014). This truth data was generated by extracting the verified records from the PVS verification module, which provides a direct match to the Census Bureau's Numerical Identification file (Numident) file to confirm agreement of the name and date of birth data on a record. The Census Numident

file contains all transactions recorded against one social security number, and is derived from the SSA's Numident file. These truth data were then compared to data produced without the use of the PVS verification module. The results showed that, due to the non-normality of the distributions of the Box-Cox power transformed weights for both the true and false match rates, this method is not a good approach for PVS error research. The authors indicate that future research using alternative methods of measuring false match rates is needed.

The 2014 IRS 1040 individual income tax returns were linked to ACS data at the person-level using PIKs. As mentioned above, the Census Bureau receives up to six filers or dependents for each individual income tax return, so there are up to six PIKs available on each return. However, according to IRS Publication 929, as only the primary and secondary filers would file a Schedule SE with their return (IRS, 2016), we limited our analysis to these two PIKs. Within each group of filers, duplicates were removed. Each distinct ACS person-level record from a household was assigned a PIK separately, and as with the 1040 individual income tax returns, duplicates were removed before linking. Then, linking was attempted between each ACS person-level record and the filers on each return, beginning with the primary filer and then the secondary filer. When a match was found, the ACS person-level record was considered linked to that individual income tax return, and removed from further linkage operations. The individual income tax return was still eligible to be linked to subsequent ACS person-level records, if a secondary filer remained on the return.

The specific ACS data utilized in this report is all ACS responses collected during calendar year 2014. This covers all sampled housing units (HUs) and group quarters facilities (GQs) that responded during the 2014 calendar year. As follow-up interviewing for a specific panel occurs for two subsequent months following the initial month of sample, late and follow-up responses from the November and December panels of the 2013 sample year are included in our analysis. Furthermore, late or follow-up responses from the November and December panels of the 2014 sample year are not present, as they would be collected during calendar year 2015.

VII.   Match Results

Of the 5.3 million ACS person-level records in sample in the 2014 calendar year, 4.4 million (82.4 percent) were eligible for the self-employment income question. Of the eligible person-level records, 94.5 percent were assigned a PIK. The highest PIK rates were present in the following demographic groups: age is 65 and older (96.2 percent), sex is female (94.8 percent), race is White alone (95.4 percent), ethnicity is not Hispanic or Latino (95.6 percent), educational attainment is a graduate or professional degree (96.9 percent), citizenship is a U.S. citizen (95.7 percent), marital status is married or previously married (95.6 percent), employment status is employed (95.2 percent), unit is located in a Micropolitan area (95.4 percent), region is in the Midwest (96.4 percent), and the mode of response is Internet (98.0 percent). No statistical testing was performed. Table 11 in Attachment A contains the detailed unweighted ACS PIK rates by characteristics. Table 12 in Attachment A contains the detailed unweighted ACS PIK rates by characteristics for only those person-level records eligible for the self-employment income question. Table 19 in Attachment A shows that only 0.4 percent of the ACS PIKs supplied were duplicates, which leaves approximately 4.1 million ACS person-level records eligible to be linked to IRS data.

Tables 13 through 16 in Attachment A contain characteristic distributions of the unweighted ACS responses for the unedited self-employment income checkbox, the unedited self-employment income write-in, and the edited self-employment income categorized in the same manner as both the checkbox and write-in value. These tables show how similar trends of self-employment response exist in both the unedited and edited self-employment income variables. Specifically, the highest rates of unweighted edited self-employment income (or loss) were present in the following demographic groups: age is 65 and older (8.0 percent), sex is male (9.4 percent), race is White alone (7.9 percent), ethnicity is not Hispanic or Latino (7.7 percent), educational attainment is a graduate or professional degree (12.2 percent), citizenship is not a U.S. citizen (7.4 percent), marital status is married or previously married (8.5 percent), employment status is employed (8.8 percent), unit is not located in either a Metropolitan or a Micropolitan area (10.0 percent), region is in the West (8.4 percent), and mode of response is CATI (10.0 percent). No statistical testing was performed.

Of the 199.3 million primary and secondary filers present on the IRS individual income tax returns, 198.4 million (99.5 percent) were assigned a PIK. The highest PIK rate was for primary filers (99.9 percent). No statistical testing was performed. Note that the IRS individual income tax returns require full name and social security number for all filers and dependents, which accounts for the high PIK rates when compared with the ACS PIK rates. Table 17 in Attachment A contains the detailed IRS PIK rates by filer. Table 20 in Attachment A shows that only 24,027 (0.0 percent) of the IRS PIKs supplied were duplicates, which leaves approximately 198.4 million person-level records eligible to be linked to ACS data. Table 18 in Attachment A contains the distribution of the Schedule SE indicator on the IRS individual income tax returns by filer. 85.7 percent of the filers did not file a Schedule SE with their income tax return.

Of the 4.1 million ACS person-level records eligible to be linked to IRS data, 78.5 percent were linked to an IRS individual income tax return. The highest linkage rates were present in the following demographic groups: age is 15 to 64 years (80.3 percent), sex is female (79.0 percent), race is Asian alone (81.2 percent), ethnicity is not Hispanic or Latino (79.3 percent), educational attainment is a graduate or professional degree (94.5 percent), citizenship is a U.S. citizen (78.5 percent), marital status is married or previously married (84.4 percent), employment status is employed (93.1 percent), unit is located in a Metropolitan area (79.1 percent), region is Midwest (81.7 percent), and mode of response is Internet (86.8 percent). No statistical testing was performed. Table 21 contains the detailed unweighted linkage rates by characteristics.

Table 1: **Presence of Unweighted and Unedited ACS Self-Employment Income Checkbox and IRS 1040 Individual Income Tax Returns Schedule SE Indicator**

Linkage to IRS Data	ACS Response Count	ACS Response Percent	No ACS Response Count	No ACS Response Percent	TOTAL Count	TOTAL Percent
Linked	2,492,447	60.3	753,261	18.2	**3,245,708**	**78.5**
Not Linked	410,246	9.9	478,997	11.6	**889,243**	**21.5**
TOTAL	**2,902,693**	**70.2**	**1,232,258**	**29.8**	**4,134,951**	**100.0**

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns

Table 1 above shows the overall presence of the unweighted and unedited ACS self-employment income checkbox and the IRS 1040 individual income tax returns Schedule SE indicator. Of the 4.1 million ACS person-level records eligible to be linked to IRS data, over half (60.3 percent) had both an ACS response and were linked to the IRS data. 18.2 percent were ACS item nonrespondents to the self-employment income checkbox, but were linked to the IRS data. The remaining records are either ACS respondents with no linked IRS data (9.9 percent) or ACS item nonrespondents to the self-employment income checkbox with no linked IRS data (11.6 percent). Table 22 in Attachment A shows the detailed presence of the unweighted and unedited ACS self-employment income checkbox and the IRS 1040 individual income tax returns Schedule SE indicator by edited characteristics.

Table 2: **Agreement between Unweighted and Unedited ACS Self-Employment Income Checkbox and IRS 1040 Individual Income Tax Returns Schedule SE Indicator – Overall Percentages**

Presence of Schedule SE	ACS Income (or Loss) Count	ACS Income (or Loss) Percent	No ACS Income Count	No ACS Income Percent	TOTAL Count	TOTAL Percent
Present	108,875	4.4	269,418	10.8	**378,293**	**15.2**
NOT Present	83,060	3.3	2,031,094	81.5	**2,114,154**	**84.8**
TOTAL	**191,935**	**7.7**	**2,300,512**	**92.3**	**2,492,447**	**100.0**

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns

Table 2 above shows the overall agreement between the unweighted and unedited ACS self-employment income checkbox and the IRS 1040 individual income tax returns Schedule SE indicator, where both data sources were present. Combining the two categories where the unweighted and unedited ACS self-employment income checkbox and IRS 1040 individual income tax returns Schedule SE indicator agree yields high overall data agreement (85.9 percent). Note that the majority of the agreement occurs where self-employment income is absent (81.5 percent). This seems to indicate that actual frequency of self-employment income in the population is rare; however, no statistical testing or weighting was performed.

Table 3: **Agreement between Unweighted and Unedited ACS Self-Employment Income Checkbox and IRS 1040 Individual Income Tax Returns Schedule SE Indicator – Column Percentages**

Presence of Schedule SE	ACS Income (or Loss) Count	ACS Income (or Loss) Percent	No ACS Income Count	No ACS Income Percent	TOTAL Count
Present	108,875	56.7	269,418	11.7	**378,293**
NOT Present	83,060	43.3	2,031,094	88.3	**2,114,154**
TOTAL	**191,935**	**100.0**	**2,300,512**	**100.0**	**2,492,447**

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns

Table 3 above shows the same counts as Table 2, with column percentages instead of percentages out of the total. Where ACS respondents indicated they did not have self-employment income, then they did not file a Schedule SE a majority of the time (88.3 percent). However, when ACS respondents indicated they did have self-employment income (or a loss), then the Schedule SE indicator was nearly evenly split between presence of filing (56.7 percent) and absence of filing (43.3 percent). A potential partial explanation for this split is shown by moving forward to review the self-employment income write-in. Table 23 in Attachment A shows the detailed agreement between the unweighted and unedited ACS self-employment income checkbox and the IRS 1040 individual income tax returns Schedule SE indicator by edited characteristics.

Table 4: **Presence of Unweighted and Unedited ACS Self-Employment Income Write-In and IRS 1040 Individual Income Tax Returns Schedule SE Indicator**

Linkage to IRS Data	ACS Response Count	ACS Response Percent	No ACS Response Count	No ACS Response Percent	TOTAL Count	TOTAL Percent
Linked	201,910	13.8	756,942	51.6	**958,852**	**65.4**
Not Linked	27,760	1.9	479,438	32.7	**507,198**	**34.6**
TOTAL	**229,670**	**15.7**	**1,236,380**	**84.3**	**1,466,050**	**100.0**

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns

Table 4 above shows the overall presence of the unweighted and unedited ACS self-employment income write-in and the IRS 1040 individual income tax returns Schedule SE indicator. Of the 1.5 million ACS person-level records who were eligible to be linked to IRS data and eligible for the self-employment income write-in, a majority (51.6 percent) were ACS item nonrespondents, but were linked to the IRS data. Note that all electronic modes of response utilize automatic skip patterns to exclude this part of the question if a respondent indicates that they did not have self-employment income in the checkbox by answering "No." The mail response mode also utilizes skip patterns; however, respondents can ignore the mail instructions when filling out the survey. Furthermore, respondents in the electronic modes can answer "Yes" to the checkbox portion of the self-employment income question and then write-in a value of $0, as shown in the mode section of Table 25 in Attachment A. Discrepancies in survey responses are typically handled by recoding and editing routines; however, as this report also reviews edited ACS self-employment income data, this portion of the analysis preserves the unedited response data as given by the ACS respondents. The remaining records are ACS respondents linked to the IRS data (13.8 percent), ACS respondents with no linked IRS data (1.9 percent), or ACS item nonrespondents to the self-employment income write-in with no linked IRS data (32.7 percent). Table 24 in Attachment A shows the detailed presence of the unweighted and unedited ACS self-employment income write-in and the IRS 1040 individual income tax return Schedule SE indicator by edited characteristics.

Table 5 below shows the overall agreement between the unweighted and unedited ACS self-employment income write-in and the IRS 1040 individual income tax return Schedule SE indicator, where both data sources were present. Combining the categories where the unweighted and unedited ACS self-employment income write-in and IRS 1040 individual income tax returns Schedule SE indicator agree again yields high overall data agreement (61.0

percent). Agreement is defined to include the following categories: ACS Self-Employment Income is a Loss and an IRS Form 1040 Schedule SE is Present, ACS Self-Employment Income is Below $400 and an IRS Form 1040 Schedule SE is Present, ACS Self-Employment Income is $400 or More and an IRS Form 1040 Schedule SE is Present, and ACS Self-Employment Income is Zero and an IRS Form 1040 Schedule SE is NOT Present. The largest percentage of agreement occurs in the "$400 or More" category, but recall that this question is automatically skipped for ACS respondents in the electronic data collection modes if they have previously indicated that they have no self-employment income.

Table 5: **Agreement between Unweighted and Unedited ACS Self-Employment Income Write-In and IRS 1040 Individual Income Tax Return Schedule SE Indicator – Overall Percentages**

Presence of Schedule SE	ACS Loss Count	ACS Loss Percent	ACS Zero Count	ACS Zero Percent
Present	2,926	1.4	3,893	1.9
NOT Present	7,448	3.7	19,708	9.8
TOTAL	**10,374**	**5.1**	**23,601**	**11.7**

Presence of Schedule SE	ACS Below $400 Count	ACS Below $400 Percent	ACS $400 Or More Count	ACS $400 or More Percent	TOTAL Count	TOTAL Percent
Present	1,875	0.9	98,793	48.9	**107,487**	**53.2**
NOT Present	5,191	2.6	62,076	30.7	**94,423**	**46.8**
TOTAL	**7,066**	**3.5**	**160,869**	**79.7**	**201,910**	**100.0**

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns

Table 6: **Agreement between Unweighted and Unedited ACS Self-Employment Income Write-In and IRS 1040 Individual Income Tax Return Schedule SE Indicator – Column Percentages**

Presence of Schedule SE	ACS Loss Count	ACS Loss Percent	ACS Zero Count	ACS Zero Percent
Present	2,926	28.2	3,893	16.5
NOT Present	7,448	71.8	19,708	83.5
TOTAL	**10,374**	**100.0**	**23,601**	**100.0**

Presence of Schedule SE	ACS Below $400 Count	ACS Below $400 Percent	ACS $400 Or More Count	ACS $400 or More Percent	TOTAL Count
Present	1,875	26.5	98,793	61.4	**107,487**
NOT Present	5,191	73.5	62,076	38.6	**94,423**
TOTAL	**7,066**	**100.0**	**160,869**	**100.0**	**201,910**

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns

Table 6 above shows the same counts as Table 5, with column percentages instead of percentages out of the total. As with the checkbox, ACS respondents who responded with zero self-employment income did not file a Schedule SE a majority of the time (83.5 percent). However, ACS respondents who responded with a loss or self-employment income below $400 also did not file a Schedule SE a majority of the time (71.8 percent and 73.5 percent, respectively). ACS respondents who responded with $400 or more of self-employment income did file a Schedule SE a majority of the time (61.4 percent). These shifts in agreement may be attributed in part to the IRS requirements for filing a Schedule SE, as discussed in Sections V and VIII. Table 25 in Attachment A shows the detailed agreement between the unweighted and unedited ACS self-employment income write-in and the IRS 1040 individual income tax return Schedule SE indicator by edited characteristics.

Tables 7 through 10 below show that the relationships between the unweighted and edited ACS self-employment income and the IRS 1040 individual income tax return Schedule SE indicator are similar to those relationships shown in the unedited data. Note that edited ACS self-employment income data has gone through editing and imputation routines, and thus has no missing responses. Expanded tables containing the demographic characteristics are in Tables 26 through 28 in Attachment A.

Table 7:　　**Presence of Unweighted and Edited ACS Self-Employment Income and IRS 1040 Individual Income Tax Return Schedule SE Indicator**

Linkage to IRS Data	ACS Response Count	ACS Response Percent	No ACS Response Count	No ACS Response Percent	TOTAL Count	TOTAL Percent
Linked	3,245,708	78.5	0	0.0	**3,245,708**	**78.5**
Not Linked	889,243	21.5	0	0.0	**889,243**	**21.5**
TOTAL	**4,134,951**	**100.0**	**0**	**0.0**	**4,134,951**	**100.0**

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns

Table 8:　　**Agreement between Unweighted and Edited ACS Self-Employment Income (As a Checkbox) and IRS 1040 Individual Income Tax Return Schedule SE Indicator – Overall Percentages**

Presence of Schedule SE	ACS Income (or Loss) Count	ACS Income (or Loss) Percent	No ACS Income Count	No ACS Income Percent	TOTAL Count	TOTAL Percent
Present	134,476	4.1	344,767	10.6	**479,243**	**14.8**
NOT Present	90,868	2.8	2,675,597	82.4	**2,766,465**	**85.2**
TOTAL	**225,344**	**6.9**	**3,020,364**	**93.1**	**3,245,708**	**100.0**

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns

Table 9: **Agreement between Unweighted and Edited ACS Self-Employment Income (As a Checkbox) and IRS 1040 Individual Income Tax Return Schedule SE Indicator – Column Percentages**

Presence of Schedule SE	ACS Income (or Loss) Count	ACS Income (or Loss) Percent	No ACS Income Count	No ACS Income Percent	TOTAL Count
Present	134,476	59.7	344,767	11.4	**479,243**
NOT Present	90,868	40.3	2,675,597	88.6	**2,766,465**
TOTAL	**225,344**	**100.0**	**3,020,364**	**100.0**	**3,245,708**

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns

Table 10: **Agreement between Unweighted and Edited ACS Self-Employment Income (As a Write-In) and IRS 1040 Individual Income Tax Return Schedule SE Indicator – Column Percentages**

Presence of Schedule SE	ACS Loss Count	ACS Loss Percent	ACS Zero Count	ACS Zero Percent
Present	3,220	29.5	344,767	11.4
NOT Present	7,690	70.5	2,675,597	88.6
TOTAL	**10,910**	**100.0**	**3,020,364**	**100.0**

Presence of Schedule SE	ACS Below $400 Count	ACS Below $400 Percent	ACS $400 Or More Count	ACS $400 or More Percent	TOTAL Count
Present	3,014	32.5	128,242	62.5	**479,243**
NOT Present	6,260	67.5	76,918	37.5	**2,766,465**
TOTAL	**9,274**	**100.0**	**205,160**	**100.0**	**3,245,708**

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns

Figure 2 below shows at a glance the overall agreement percentage between the unweighted and unedited ACS self-employment income checkbox and the IRS 1040 individual income tax returns Schedule SE indicator. This bar graph illustrates the percentages of ACS data that are removed during each step of processing the ACS data, as well as an overall agreement percentage at approximately 49.

Figure 3 below shows at a glance the overall agreement percentage between the unweighted and edited ACS self-employment income checkbox or value and the IRS 1040 individual income tax returns Schedule SE indicator. This bar graph illustrates the percentages of ACS data that are removed during each step of processing the ACS data, as well as an overall agreement percentage at approximately 64.

Figure 2:   Linkage, Presence, and Agreement of 2014 ACS Sample Unedited Self-Employment Income Checkbox with Tax Year 2014 IRS 1040 Individual Income Tax Returns Schedule SE Indicator
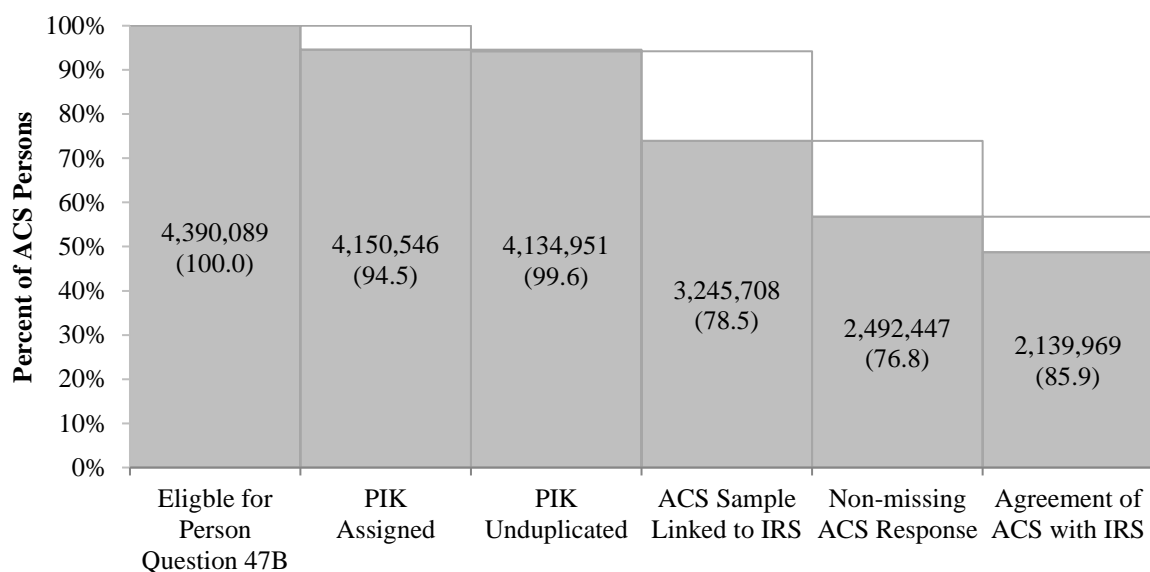
Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns

Figure 3:   Linkage, Presence, and Agreement of 2014 ACS Sample Edited Self-Employment Income with Tax Year 2014 IRS 1040 Individual Income Tax Returns Schedule SE Indicator
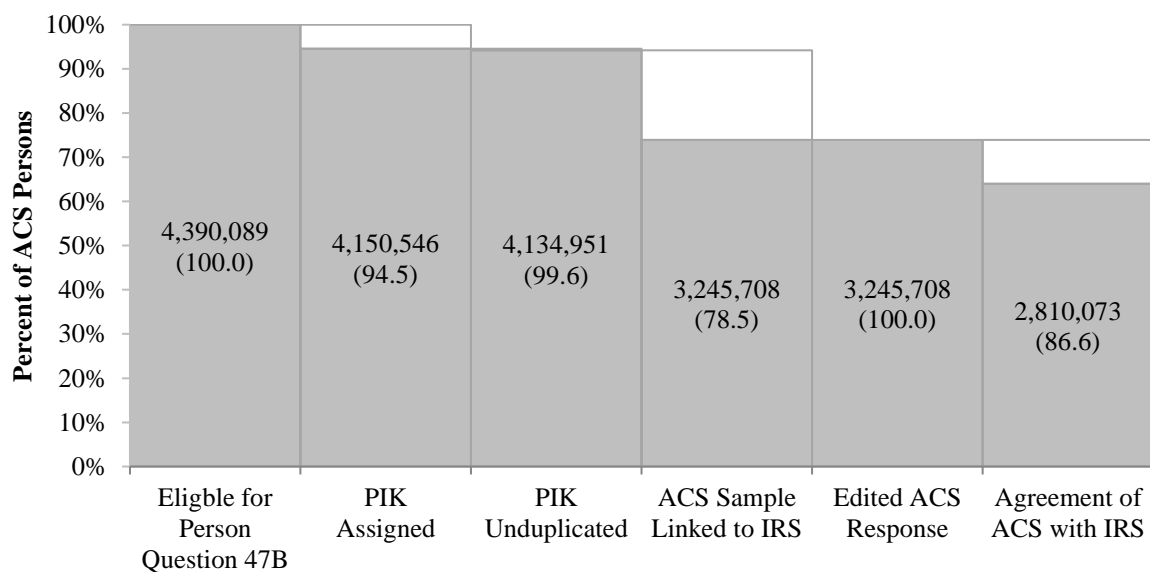
Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns

VIII.   Limitations

The IRS data on individual income tax returns that the Census Bureau receives only includes a recode indicating that a Schedule SE was associated with the return. Therefore, detailed agreement matching with the IRS data is not possible. The Census Bureau is negotiating with the IRS for receipt of the actual income tax values. It is expected that the Census Bureau will begin receiving more data with tax year 2016, including the actual income tax values. Additionally, the format of the IRS data is at the return level for Form 1040. Pinpointing the individual filer or dependent on an individual income tax return who received the self-employment income is not always possible with this administrative records source.

The IRS instructions for the Schedule SE form indicate that only individuals that earned $400 or more of self-employment income in the tax year, or church employees with income of $108.28 or more, are required to file this form. While the IRS indicates that individuals might wish to file the Schedule SE even if they do not meet these thresholds, it is not a requirement. Tables 6 and 10 show how the majority of ACS respondents who indicated that they had self-employment income that was a loss, zero, or below $400 did not file a Schedule SE with the IRS, with 78.8 percent of the unedited responses and 88.5 percent of the edited responses. This indicates that the data collected by the IRS from the Schedule SE form may not be sufficient to replace ACS response for these groups of respondents. This report suggests more research into this topic by subject matter experts.

The ACS self-employment income question asks specifically for the respondent to identify self-employment income for the "PAST 12 MONTHS," which includes the period of the response date through the same date one year ago. This is different from the period covered by the 2014 IRS tax year, which includes only the dates January 1, 2014 through December 31, 2014. Figures 6 and 7 in Attachment A show examples of minimal and major overlap of the timeframe the ACS respondent considers when formulating their response and the 2014 IRS tax year, respectively. These temporal differences could account, in part, for differences in the ACS response and the presence or absence of a Schedule SE. Cursory review of the agreement rates does not appear to show large differences by sample panel, however, this report suggests that subject matter experts research this topic more in depth.

The timeliness of the receipt and processing of the IRS data is also another concern. Individual income tax returns are due to the IRS by April 15 of the following tax year, and taxpayers can request extensions of this date. The Census Bureau continues to receive and process the IRS 1040 files for the 2014 tax year as late as September 2016. However, approximately 90 percent of the individual income tax returns were available and processed by June 2015. This is three months after data collection closed for the final panel of the 2014 sample year. It may only be feasible to use the IRS data to supplement response or for imputation rather than removing the question from the survey and further research on this topic is necessary before any implementation can be considered.

Another limitation is potential impact of the reduction in the eligible ACS person-level records for agreement comparisons. As illustrated in Figure 2 above, large portions of the ACS sample are ineligible for comparisons with IRS data. ACS respondents outside the universe for the self-employment income question (age less than 15) are removed from further analysis. Not all ACS person-level records can be assigned a PIK and the removal of duplicate PIKs is necessary

before linkage can be attempted. A link between ACS person-level records and IRS data must then be established. Finally, ACS item nonrespondents to the self-employment income question have no data with which to compare with the linked IRS data. Each of these necessary steps in processing alters the composition of the ACS sample, potentially introducing bias. Overall, these processing steps reduce the eligible ACS sample from 5.3 million ACS person-level records to 2.5 million, a reduction to less than half (46.8 percent) of the original 2014 calendar year ACS sample.

Finally, any study that links data records by assigning identification keys rests on the reliability of the identification keys. As detailed in section VI, there is a severe lack of estimates on the error rates of the PIK assignment in the PVS. Bond et al. (2014) showed that certain types of respondents, namely recent movers and immigrants, as well as young children, minorities, residents of group quarters, low-income individuals, and non-employed individuals, are less likely to receive a PIK in the PVS. Layne et al. (2014) indicated that further research using alternative methods of measuring false match rates is needed, as their study was inconclusive. This is the entirety of the literature currently available about error rates in the PVS, and is insufficient to provide any sort of bounds on the linkage errors in this study.

IX.   Conclusions

Use of these IRS data could potentially be used to replace 60.3 percent of the 2014 ACS sample response data and 18.2 percent of the ACS nonresponse data, but there are many caveats involving the use of these IRS data. There is agreement between the unweighted and unedited ACS self-employment income response and the IRS Schedule SE indicator 85.9 percent of the time, potentially indicating a high level of quality of these IRS data. However, ACS respondents linked to the IRS data that indicated they have self-employment income only filed a Schedule SE 56.7 percent of the time, which could potentially indicate the rarity of self-employment income in the population. A major limitation of these IRS data is that currently only presence or absence of filing a Schedule SE is available, but beginning with tax year 2016, the Census Bureau will receive more data from the IRS, including filing amounts. Additionally, this Schedule SE indicator is only available on a return-level basis, so determining which individual filers the indicator corresponds to is not always possible. Another major limitation is the timeliness of the IRS data, which could relegate the IRS data to supplementing response only.

X.   Future Research

As previously mentioned, this research is an exploratory investigation of the feasibility of replacing ACS data with administrative records. This is a preliminary study. Subject matter teams formed by the ACSO should pursue several research topics before implementing IRS data to replace or supplement the self-employment income question. These topics include:

- Exploration of the timeliness of the IRS data as replacement or supplement to the ACS,
- Analysis of the IRS data coverage of those with self-employment income loss or only small amounts of self-employment income,
- Comparisons between IRS and ACS self-employment income amounts,
- Study into the temporal differences between the ACS reference period and IRS data,
- Potential impacts of replacement of the ACS question by the IRS data on various demographic groups,

- Transformation of the ACS data to the return-level or the household-level to more closely conform to the IRS data,
- Application of ACS sample weights,
- Statistical testing on PIK assignment by various demographic and housing characteristics,
- Study of non-linkage bias,
- Analysis of potential correlates of linked data agreement,
- Separate the analysis of group quarters facilities from housing units,
- Analysis of the overall impact of the replacement of the ACS question by administrative records on various demographic groups, and
- Research into other sources of IRS income data, including the IRS 1099-MISC, 1099-K, and Schedule C.

Subject matter teams should carefully address each of these research topics before the moving forward with implementation.

XI.   References

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Attachment A

Figure 4:   IRS – 2014 Form 1040

Form **1040**	Department of the Treasury—Internal Revenue Service (99)		

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return 20**14** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning _____ , 2014, ending _____ , 20 ___   See separate instructions.

Your first name and initial   Last name   Your social security number

If a joint return, spouse's first name and initial   Last name   Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.   Apt. no.   ▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name   Foreign province/state/county   Foreign postal code

Filing Status
Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . . . . .
b ☐ **Spouse** . . . .

Boxes checked on 6a and 6b _____

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶

d   Total number of exemptions claimed . . . .

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7
8a	**Taxable** interest. Attach Schedule B if required	8a
b	**Tax-exempt** interest. **Do not** include on line 8a . . .	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10
11	Alimony received	11
12	Business income or (loss). Attach Schedule C or C-EZ	12
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13
14	Other gains or (losses). Attach Form 4797	14
15a	IRA distributions . 15a ____ b Taxable amount . . .	15b
16a	Pensions and annuities 16a ____ b Taxable amount . . .	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17
18	Farm income or (loss). Attach Schedule F	18
19	Unemployment compensation	19
20a	Social security benefits 20a ____ b Taxable amount . . .	20b
21	Other income. List type and amount _____	21
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22

Adjusted

| 23 | Educator expenses . . . . | 23 | |
| 24 | Certain business expenses of reservists, performing artists, and | |

Figure 5:   IRS – 2014 Instructions for Schedule SE (Form 1040)

Department of the Treasury
Internal Revenue Service

2014 Instructions for Schedule SE (Form 1040)

Self-Employment Tax

Use Schedule SE (Form 1040) to figure the tax due on net earnings from self-employment. The Social Security Administration uses the information from Schedule SE to figure your benefits under the social security program. This tax applies no matter how old you are and even if you are already getting social security or Medicare benefits.

Additional information.   See Pub. 225 or Pub. 334.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule SE (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/schedulese*.

What's New

Maximum income subject to social security tax. For 2014, the maximum amount of self-employment income subject to social security tax is $117,000.

General Instructions

Who Must File Schedule SE

You must file Schedule SE if:
 • The amount on line 4 of Short Schedule SE or line 4c of Long Schedule SE is $400 or more, **or**
 • You had church employee income of $108.28 or more. See *Employees of Churches and Church Organizations*. However, see the Exception, next.

Exception. Self-employment income from earnings as a minister, member of a religious order, or Christian Science practitioner, **is not** church employee income. However, see *Ministers, Members of Religious Orders, and Christian Science Practitioners* for information on how to report these earnings.

TIP   *Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (discussed later).*

Who Must Pay Self-Employment (SE) Tax

Self-Employed Persons

You must pay SE tax if you had net earnings of $400 or more as a self-employed person. If you are in business (farm or nonfarm) for yourself, you are self-employed.

You must also pay SE tax on your share of certain partnership income and your guaranteed payments. See *Partnership Income or Loss*, later.

Employees of Churches and Church Organizations

If you had church employee income of $108.28 or more, you must pay SE tax. Church employee income is wages you received as an employee (other than as a minister, a member of a religious order, or a Christian Science practitioner) of a church or qualified church-controlled organization that has a certificate in effect electing an exemption from employer social security and Medicare taxes.

Ministers, Members of Religious Orders, and Christian Science Practitioners

In most cases, you must pay SE tax on salaries and other income for services you performed as a minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science practitioner. But if you filed Form 4361 and received IRS approval, you will be exempt from paying SE tax on those net earnings. If you had no other income subject to SE tax, enter "Exempt—Form 4361" on Form 1040, line 57, or Form 1040NR, line 55. However, if you had other earnings of $400 or more subject to SE tax, see line A at the top of Long Schedule SE.

⚠ CAUTION   *If you have ever filed Form 2031 to elect social security coverage on your earnings as a minister, you cannot revoke that election.*

If you must pay SE tax, include this income on either Short or Long Schedule SE, line 2. But do not report it on Long Schedule SE, line 5a; it is not considered church employee income. Also, include on line 2:
 • The rental value of a home or an allowance for a home furnished to you (including payments for utilities), and
 • The value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.

However, do not include on line 2:
 • Retirement benefits you received from a church plan after retirement, or
 • The rental value of a home or an allowance for a home furnished to you (including payments for utilities) after retirement.

If you were a duly ordained minister who was an employee of a church and you must pay SE tax, the unreimbursed business expenses that you incurred as a church employee are allowed only as an itemized deduction for income tax purposes. However, when figuring SE tax, subtract on line 2 the allowable expenses from your self-employment earnings and attach an explanation.

If you were a U.S. citizen or resident alien serving outside the United States as a minister or member of a religious order and you must pay SE tax, you cannot reduce your net earnings by the foreign earned income exclusion or the foreign housing exclusion or deduction.

See Pub. 517 for details.

Figure 6: Overlap of ACS Response and IRS Tax Year – Example 1

This figure shows an example of a response to the 2014 ACS sample where the respondent's reference date has minimal overlap with the 2014 IRS tax year. This example shows a respondent who responded via mail and filled out their form on January 23, 2014. Note that this is not necessarily the date their response was received. The dates highlighted in blue cover the dates the respondent should have included in their calculation of self-employment income for the last 12 months.
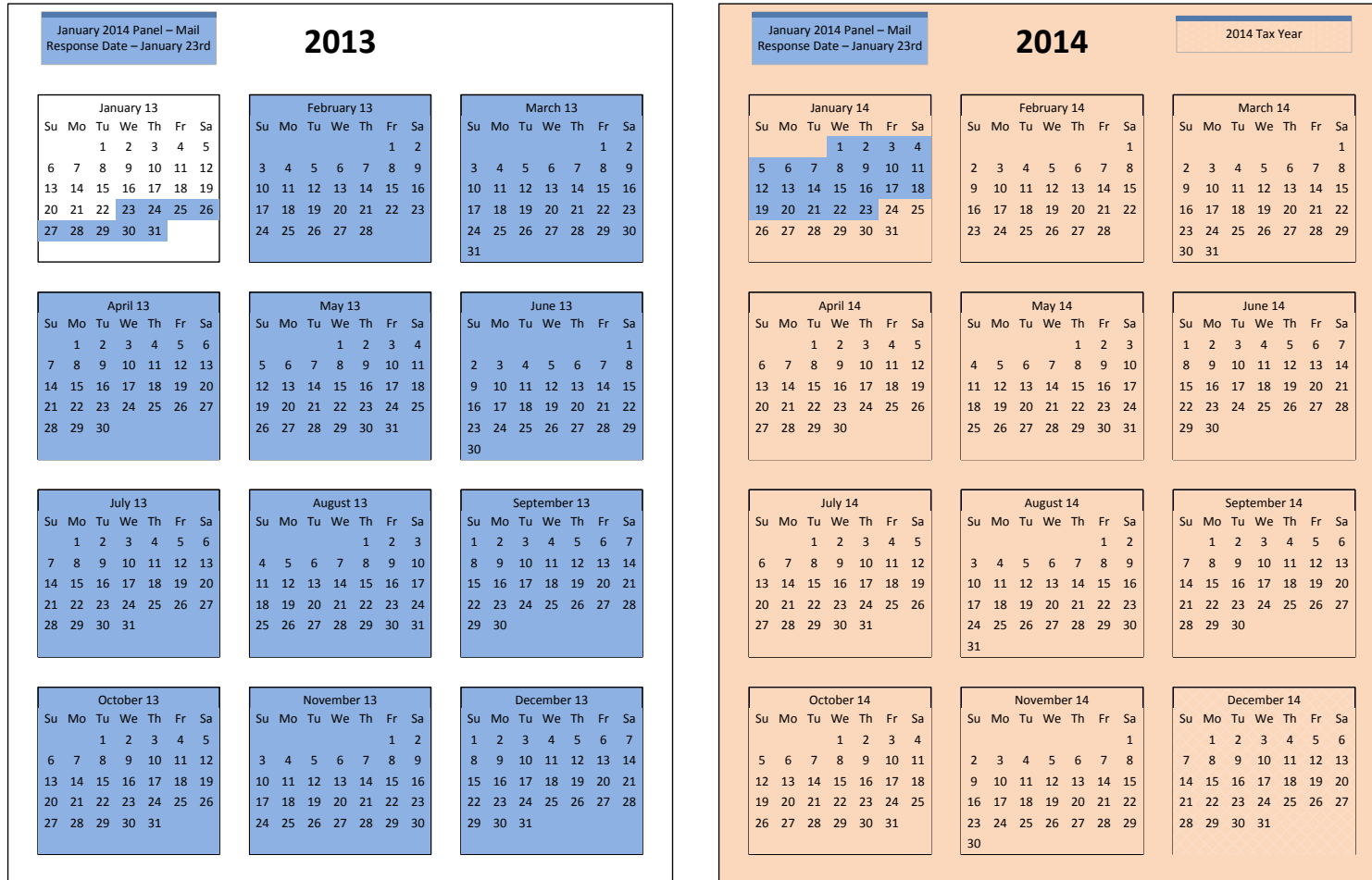
Figure 7: Overlap of ACS Response and IRS Tax Year – Example 2

This figure shows an example of a response to the 2014 ACS sample where the respondent's reference date has major overlap with the 2014 IRS tax year. This example shows a respondent who responded using via CAPI on December 3, 2014. The dates highlighted in blue cover the dates the respondent should have included in their calculation of self-employment income for the last 12 months.

Table 11:   2014 ACS Unweighted PIK Assignment by Edited Characteristics

Characteristic	Assigned a PIK Count	Assigned a PIK Percent	Not Assigned a PIK Count	Not Assigned a PIK Percent	TOTAL Count
TOTAL	**5,024,976**	**94.4**	**300,068**	**5.6**	**5,325,044**
Age					
Less than 15 years	874,430	93.5	60,525	6.5	934,955
15 to 64	3,227,359	94.1	203,564	5.9	3,430,923
65 and Older	923,187	96.2	35,979	3.8	959,166
Sex					
Male	2,444,696	94.1	152,000	5.9	2,596,696
Female	2,580,280	94.6	148,068	5.4	2,728,348
Race					
White alone	3,943,877	95.3	195,448	4.7	4,139,325
Black or African American alone	487,527	92.8	38,043	7.2	525,570
American Indian and Alaska Native alone	60,030	87.8	8,347	12.2	68,377
Asian alone	231,098	91.6	21,263	8.4	252,361
Native Hawaiian and Other Pacific Islander alone	7,301	88.5	947	11.5	8,248
Some Other Race alone	153,188	84.6	27,935	15.4	181,123
Two or More Races	141,955	94.6	8,085	5.4	150,040
Ethnicity					
Hispanic or Latino	630,048	87.8	87,291	12.2	717,339
Not Hispanic or Latino	4,394,928	95.4	212,777	4.6	4,607,705
Educational Attainment (Population 25 and Older)					
Not a High School Graduate	399,904	89.6	46,659	10.4	446,563
High School Graduate (includes equivalency)	1,002,663	94.4	59,550	5.6	1,062,213
Some College	743,035	95.8	32,221	4.2	775,256
Associate's Degree	301,531	96.3	11,631	3.7	313,162
Bachelor's Degree	664,402	96.2	26,300	3.8	690,702
Graduate or Professional Degree	429,011	96.9	13,663	3.1	442,674

Source: 2014 ACS person records

Table 11:   2014 ACS Unweighted PIK Assignment by Edited Characteristics, Continued

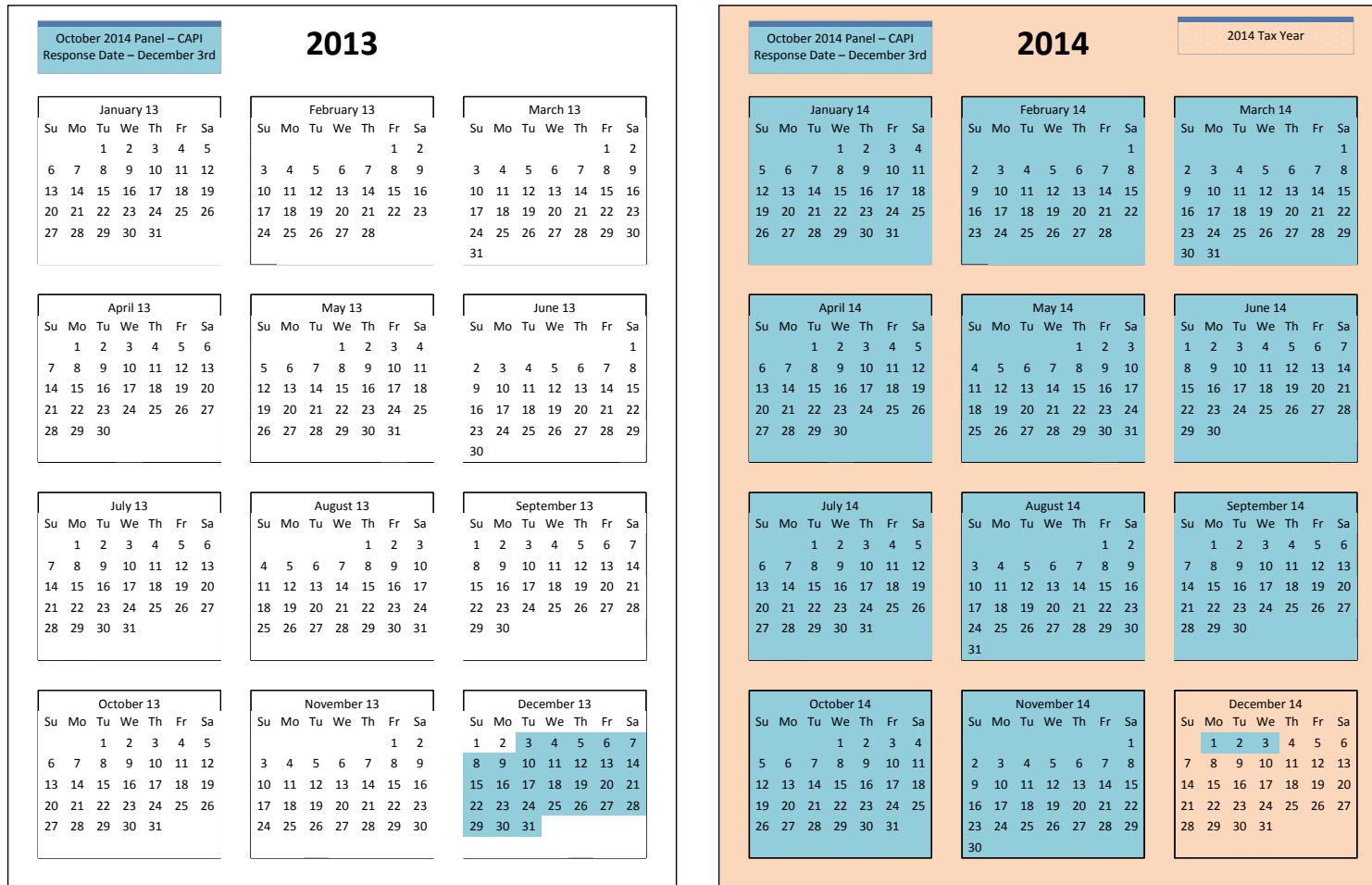| Characteristic	Assigned a PIK Count	Assigned a PIK Percent	Not Assigned a PIK Count	Not Assigned a PIK Percent	TOTAL Count
Citizenship					
US citizen	4,818,246	95.4	230,517	4.6	5,048,763
Not a US citizen	206,730	74.8	69,551	25.2	276,281
Marital Status					
Married or previously married	2,998,175	95.6	139,204	4.4	3,137,379
Never married	2,026,801	92.6	160,864	7.4	2,187,665
Employment Status (Population 16 and Older)					
Employed	2,332,759	95.2	118,115	4.8	2,450,874
Unemployed	159,637	93.6	11,006	6.4	170,643
Not in labor force	1,594,185	93.8	106,104	6.2	1,700,289
Metropolitan/Micropolitan Area					
Metropolitan Area	3,959,949	94.2	242,654	5.8	4,202,603
Micropolitan Area	557,158	95.3	27,736	4.7	584,894
Not in a Metropolitan/Micropolitan Area	507,869	94.5	29,678	5.5	537,547
Region					
Northeast	926,491	94.5	53,434	5.5	979,925
Midwest	1,368,681	96.2	53,365	3.8	1,422,046
South	1,655,272	94.2	101,025	5.8	1,756,297
West	1,074,532	92.1	92,244	7.9	1,166,776
Mode					
Mail	1,466,285	97.6	36,659	2.4	1,502,944
Computer Assisted Telephone Interview (CATI)	343,236	90.4	36,267	9.6	379,503
Computer Assisted Personal Interview (CAPI)	907,829	85.1	159,208	14.9	1,067,037
GQ Personal Visit	142,397	86.2	22,719	13.8	165,116
Internet	2,165,229	98.0	45,215	2.0	2,210,444

Source: 2014 ACS person records

Table 12:   2014 ACS Unweighted PIK Assignment for In-Scope Records by Edited Characteristics

Characteristic	Assigned a PIK Count	Assigned a PIK Percent	Not Assigned a PIK Count	Not Assigned a PIK Percent	TOTAL Count
TOTAL	**4,150,546**	**94.5**	**239,543**	**5.5**	**4,390,089**
Age					
15 to 64	3,227,359	94.1	203,564	5.9	3,430,923
65 and Older	923,187	96.2	35,979	3.8	959,166
Sex					
Male	1,996,519	94.3	121,352	5.7	2,117,871
Female	2,154,027	94.8	118,191	5.2	2,272,218
Race					
White alone	3,310,566	95.4	157,976	4.6	3,468,542
Black or African American alone	396,636	93.1	29,406	6.9	426,042
American Indian and Alaska Native alone	45,042	88.0	6,115	12.0	51,157
Asian alone	192,019	91.8	17,251	8.2	209,270
Native Hawaiian and Other Pacific Islander alone	5,736	88.5	749	11.5	6,485
Some Other Race alone	114,082	83.4	22,723	16.6	136,805
Two or More Races	86,465	94.2	5,323	5.8	91,788
Ethnicity					
Hispanic or Latino	463,187	87.1	68,863	12.9	532,050
Not Hispanic or Latino	3,687,359	95.6	170,680	4.4	3,858,039
Educational Attainment (Population 25 and Older)					
Not a High School Graduate	399,904	89.6	46,659	10.4	446,563
High School Graduate (includes equivalency)	1,002,663	94.4	59,550	5.6	1,062,213
Some College	743,035	95.8	32,221	4.2	775,256
Associate's Degree	301,531	96.3	11,631	3.7	313,162
Bachelor's Degree	664,402	96.2	26,300	3.8	690,702
Graduate or Professional Degree	429,011	96.9	13,663	3.1	442,674

Source: 2014 ACS person records, including in-scope records (age 15 or older) for person question 47B only

Table 12:   2014 ACS Unweighted PIK Assignment for In-Scope Records by Edited Characteristics, Continued

Characteristic	Assigned a PIK Count	Assigned a PIK Percent	Not Assigned a PIK Count	Not Assigned a PIK Percent	TOTAL Count
Citizenship					
US citizen	3,952,673	95.7	177,244	4.3	4,129,917
Not a US citizen	197,873	76.1	62,299	23.9	260,172
Marital Status					
Married or previously married	2,998,175	95.6	139,204	4.4	3,137,379
Never married	1,152,371	92.0	100,339	8.0	1,252,710
Employment Status (Population 16 and Older)					
Employed	2,332,759	95.2	118,115	4.8	2,450,874
Unemployed	159,637	93.6	11,006	6.4	170,643
Not in labor force	1,594,185	93.8	106,104	6.2	1,700,289
Metropolitan/Micropolitan Area					
Metropolitan Area	3,264,027	94.4	193,849	5.6	3,457,876
Micropolitan Area	463,357	95.4	22,181	4.6	485,538
Not in a Metropolitan/Micropolitan Area	423,162	94.7	23,513	5.3	446,675
Region					
Northeast	777,262	94.7	43,509	5.3	820,771
Midwest	1,130,321	96.4	41,611	3.6	1,171,932
South	1,366,292	94.4	81,114	5.6	1,447,406
West	876,671	92.3	73,309	7.7	949,980
Mode					
Mail	1,273,733	97.8	29,063	2.2	1,302,796
Computer Assisted Telephone Interview (CATI)	294,492	90.6	30,415	9.4	324,907
Computer Assisted Personal Interview (CAPI)	682,896	84.8	122,317	15.2	805,213
GQ Personal Visit	141,702	86.4	22,233	13.6	163,935
Internet	1,757,723	98.0	35,515	2.0	1,793,238

Source: 2014 ACS person records, including in-scope records (age 15 or older) for person question 47B only

Table 13: 2014 ACS Unweighted and Unedited Self-Employment Income Checkbox by Edited Characteristics

Characteristic	Response "Yes (or Loss)" Count	Response "Yes (or Loss)" Percent	Response "No" Count	Response "No" Percent	Total Response Count	Total Response Percent	No Response Count	No Response Percent	TOTAL Count
TOTAL	**216,037**	**7.4**	**2,695,241**	**92.6**	**2,911,278**	**70.1**	**1,239,268**	**29.9**	**4,150,546**
Age									
15 to 64	179,494	7.3	2,277,243	92.7	2,456,737	76.1	770,622	23.9	3,227,359
65 and Older	36,543	8.0	417,998	92.0	454,541	49.2	468,646	50.8	923,187
Sex									
Male	135,242	9.4	1,307,062	90.6	1,442,304	72.2	554,215	27.8	1,996,519
Female	80,795	5.5	1,388,179	94.5	1,468,974	68.2	685,053	31.8	2,154,027
Race									
White alone	187,448	7.9	2,178,989	92.1	2,366,437	71.5	944,129	28.5	3,310,566
Black or African American alone	10,144	4.1	234,971	95.9	245,115	61.8	151,521	38.2	396,636
American Indian and Alaska Native alone	1,847	6.4	26,797	93.6	28,644	63.6	16,398	36.4	45,042
Asian alone	8,692	6.6	123,560	93.4	132,252	68.9	59,767	31.1	192,019
Native Hawaiian and Other Pacific Islander alone	173	4.4	3,721	95.6	3,894	67.9	1,842	32.1	5,736
Some Other Race alone	3,716	4.9	71,595	95.1	75,311	66.0	38,771	34.0	114,082
Two or More Races	4,017	6.7	55,608	93.3	59,625	69.0	26,840	31.0	86,465
Ethnicity									
Hispanic or Latino	16,606	5.4	290,900	94.6	307,506	66.4	155,681	33.6	463,187
Not Hispanic or Latino	199,431	7.7	2,404,341	92.3	2,603,772	70.6	1,083,587	29.4	3,687,359
Educational Attainment (Population 25 and Older)									
Not a High School Graduate	12,954	6.2	197,557	93.8	210,511	52.6	189,393	47.4	399,904
High School Graduate (includes equivalency)	42,363	6.4	622,474	93.6	664,837	66.3	337,826	33.7	1,002,663
Some College	41,714	7.6	506,112	92.4	547,826	73.7	195,209	26.3	743,035
Associate's Degree	16,820	7.1	221,009	92.9	237,829	78.9	63,702	21.1	301,531
Bachelor's Degree	50,833	9.6	476,925	90.4	527,758	79.4	136,644	20.6	664,402
Graduate or Professional Degree	42,384	12.2	305,380	87.8	347,764	81.1	81,247	18.9	429,011

Source: 2014 ACS person records, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only

Table 13:   **2014 ACS Unweighted and Unedited Self-Employment Income Checkbox by Edited Characteristics, Continued**

Characteristic	Response "Yes (or Loss)" Count	Response "Yes (or Loss)" Percent	Response "No" Count	Response "No" Percent	Total Response Count	Total Response Percent	No Response Count	No Response Percent	TOTAL Count
Citizenship									
US citizen	206,624	7.4	2,567,784	92.6	2,774,408	70.2	1,178,265	29.8	3,952,673
Not a US citizen	9,413	6.9	127,457	93.1	136,870	69.2	61,003	30.8	197,873
Marital Status									
Married or previously married	181,904	8.5	1,953,420	91.5	2,135,324	71.2	862,851	28.8	2,998,175
Never married	34,133	4.4	741,821	95.6	775,954	67.3	376,417	32.7	1,152,371
Employment Status (Population 16 and Older)									
Employed	180,462	8.8	1,865,622	91.2	2,046,084	87.7	286,675	12.3	2,332,759
Unemployed	5,985	5.1	112,059	94.9	118,044	73.9	41,593	26.1	159,637
Not in labor force	29,298	4.0	702,647	96.0	731,945	45.9	862,240	54.1	1,594,185
Metropolitan/Micropolitan Area									
Metropolitan Area	161,550	7.0	2,136,718	93.0	2,298,268	70.4	965,759	29.6	3,264,027
Micropolitan Area	25,503	7.9	298,358	92.1	323,861	69.9	139,496	30.1	463,357
Not in a Metropolitan/Micropolitan Area	28,984	10.0	260,165	90.0	289,149	68.3	134,013	31.7	423,162
Region									
Northeast	37,872	6.9	508,347	93.1	546,219	70.3	231,043	29.7	777,262
Midwest	63,648	7.7	761,718	92.3	825,366	73.0	304,955	27.0	1,130,321
South	63,341	6.8	868,222	93.2	931,563	68.2	434,729	31.8	1,366,292
West	51,176	8.4	556,954	91.6	608,130	69.4	268,541	30.6	876,671
Mode									
Mail	57,751	6.2	875,884	93.8	933,635	73.3	340,098	26.7	1,273,733
Computer Assisted Telephone Interview (CATI)	16,867	10.0	152,376	90.0	169,243	57.5	125,249	42.5	294,492
Computer Assisted Personal Interview (CAPI)	35,772	7.7	429,664	92.3	465,436	68.2	217,460	31.8	682,896
GQ Personal Visit	3,696	5.2	67,888	94.8	71,584	50.5	70,118	49.5	141,702
Internet	101,951	8.0	1,169,429	92.0	1,271,380	72.3	486,343	27.7	1,757,723

Source: 2014 ACS person records, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only

Table 14:   2014 ACS Unweighted and Unedited Self-Employment Income Write-In by Edited Characteristics

Characteristic	Response "Loss" Count	Response "Loss" Percent	Response "Zero" Count	Response "Zero" Percent	Response "Below $400" Count	Response "Below $400" Percent	Response "400 or More" Count	Response "400 or More" Percent
TOTAL	**11,191**	**4.9**	**31,721**	**13.8**	**8,963**	**3.9**	**178,468**	**77.5**
Age								
15 to 64	8,730	4.7	22,231	12.0	7,725	4.2	146,596	79.1
65 and Older	2,461	5.5	9,490	21.1	1,238	2.7	31,872	70.7
Sex								
Male	6,881	4.9	15,573	11.2	4,320	3.1	112,432	80.8
Female	4,310	4.7	16,148	17.7	4,643	5.1	66,036	72.5
Race								
White alone	9,792	4.9	26,191	13.1	7,553	3.8	156,161	78.2
Black or African American alone	645	5.6	2,929	25.2	592	5.1	7,450	64.1
American Indian and Alaska Native alone	69	4.0	241	13.8	116	6.7	1,315	75.5
Asian alone	365	4.0	1,065	11.7	264	2.9	7,421	81.4
Native Hawaiian and Other Pacific Islander alone	9	4.8	29	15.4	12	6.4	138	73.4
Some Other Race alone	74	2.1	506	14.0	128	3.5	2,899	80.4
Two or More Races	237	5.4	760	17.4	298	6.8	3,084	70.4
Ethnicity								
Hispanic or Latino	514	2.9	2,814	16.0	601	3.4	13,711	77.7
Not Hispanic or Latino	10,677	5.0	28,907	13.6	8,362	3.9	164,757	77.5
Educational Attainment (Population 25 and Older)								
Not a High School Graduate	431	2.9	3,105	21.1	399	2.7	10,805	73.3
High School Graduate (includes equivalency)	2,063	4.5	7,775	16.8	1,231	2.7	35,280	76.1
Some College	2,380	5.4	6,279	14.1	1,500	3.4	34,250	77.1
Associate's Degree	1,050	5.9	2,463	13.8	604	3.4	13,687	76.9
Bachelor's Degree	2,910	5.6	5,278	10.1	1,843	3.5	42,214	80.8
Graduate or Professional Degree	2,188	5.0	3,632	8.4	1,402	3.2	36,151	83.3

Source: 2014 ACS person records, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only

Table 14:   2014 ACS Unweighted and Unedited Self-Employment Income Write-In by Edited Characteristics, Continued

Characteristic	Total Response Count	Total Response Percent	No Response Count	No Response Percent	TOTAL Count
TOTAL	**230,343**	**15.6**	**1,243,374**	**84.4**	**1,473,717**
Age					
15 to 64	185,282	19.2	777,788	80.8	963,070
65 and Older	45,061	8.8	465,586	91.2	510,647
Sex					
Male	139,206	19.9	559,123	80.1	698,329
Female	91,137	11.8	684,251	88.2	775,388
Race					
White alone	199,697	17.4	947,027	82.6	1,146,724
Black or African American alone	11,616	7.1	151,777	92.9	163,393
American Indian and Alaska Native alone	1,741	9.5	16,650	90.5	18,391
Asian alone	9,115	13.2	59,951	86.8	69,066
Native Hawaiian and Other Pacific Islander alone	188	9.2	1,846	90.8	2,034
Some Other Race alone	3,607	8.4	39,189	91.6	42,796
Two or More Races	4,379	14.0	26,934	86.0	31,313
Ethnicity					
Hispanic or Latino	17,640	10.1	156,349	89.9	173,989
Not Hispanic or Latino	212,703	16.4	1,087,025	83.6	1,299,728
Educational Attainment (Population 25 and Older)					
Not a High School Graduate	14,740	7.2	189,443	92.8	204,183
High School Graduate (includes equivalency)	46,349	12.0	338,511	88.0	384,860
Some College	44,409	18.5	196,149	81.5	240,558
Associate's Degree	17,804	21.7	64,133	78.3	81,937
Bachelor's Degree	52,245	27.4	138,107	72.6	190,352
Graduate or Professional Degree	43,373	34.5	82,199	65.5	125,572

Source: 2014 ACS person records, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only

Table 14:   2014 ACS Unweighted and Unedited Self-Employment Income Write-In by Edited Characteristics, Continued

Characteristic	Response "Loss" Count	Response "Loss" Percent	Response "Zero" Count	Response "Zero" Percent	Response "Below $400" Count	Response "Below $400" Percent	Response "400 or More" Count	Response "400 or More" Percent
Citizenship								
US citizen	10,919	4.9	30,883	14.0	8,711	3.9	170,667	77.2
Not a US citizen	272	3.0	838	9.1	252	2.8	7,801	85.1
Marital Status								
Married or previously married	9,931	5.1	24,898	12.9	5,837	3.0	152,180	78.9
Never married	1,260	3.4	6,823	18.2	3,126	8.3	26,288	70.1
Employment Status (Population 16 and Older)								
Employed	8,647	4.8	13,135	7.3	5,843	3.3	151,329	84.6
Unemployed	370	5.4	1,747	25.3	599	8.7	4,196	60.7
Not in labor force	2,173	5.0	16,392	37.5	2,363	5.4	22,838	52.2
Metropolitan/Micropolitan Area								
Metropolitan Area	7,826	4.5	24,500	14.1	6,665	3.8	134,380	77.5
Micropolitan Area	1,563	5.7	3,745	13.8	1,193	4.4	20,692	76.1
Not in a Metropolitan/Micropolitan Area	1,802	6.1	3,476	11.7	1,105	3.7	23,396	78.6
Region								
Northeast	1,760	4.4	5,660	14.0	1,529	3.8	31,406	77.8
Midwest	3,726	5.5	8,645	12.7	2,747	4.0	53,076	77.8
South	3,304	4.8	11,022	16.1	2,595	3.8	51,661	75.3
West	2,401	4.5	6,394	12.0	2,092	3.9	42,325	79.5
Mode								
Mail	3,991	4.2	28,949	30.3	1,899	2.0	60,736	63.5
Computer Assisted Telephone Interview (CATI)	177	1.4	137	1.1	698	5.5	11,787	92.1
Computer Assisted Personal Interview (CAPI)	308	1.2	337	1.3	1,378	5.5	23,196	92.0
GQ Personal Visit	18	0.5	37	1.1	978	28.9	2,351	69.5
Internet	6,697	7.2	2,261	2.4	4,010	4.3	80,398	86.1

Source: 2014 ACS person records, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only

Table 14:   2014 ACS Unweighted and Unedited Self-Employment Income Write-In by Edited Characteristics, Continued

Characteristic	Total Response Count	Total Response Percent	No Response Count	No Response Percent	TOTAL Count
Citizenship					
US citizen	221,180	15.8	1,181,636	84.2	1,402,816
Not a US citizen	9,163	12.9	61,738	87.1	70,901
Marital Status					
Married or previously married	192,846	18.2	866,167	81.8	1,059,013
Never married	37,497	9.0	377,207	91.0	414,704
Employment Status (Population 16 and Older)					
Employed	178,954	37.7	295,549	62.3	474,503
Unemployed	6,912	14.2	41,716	85.8	48,628
Not in labor force	43,766	4.9	857,476	95.1	901,242
Metropolitan/Micropolitan Area					
Metropolitan Area	173,371	15.2	968,085	84.8	1,141,456
Micropolitan Area	27,193	16.3	139,969	83.7	167,162
Not in a Metropolitan/Micropolitan Area	29,779	18.0	135,320	82.0	165,099
Region					
Northeast	40,355	14.8	231,810	85.2	272,165
Midwest	68,194	18.2	305,484	81.8	373,678
South	68,582	13.6	435,896	86.4	504,478
West	53,212	16.5	270,184	83.5	323,396
Mode					
Mail	95,575	23.0	320,135	77.0	415,710
Computer Assisted Telephone Interview (CATI)	12,799	9.0	129,317	91.0	142,116
Computer Assisted Personal Interview (CAPI)	25,219	10.0	228,013	90.0	253,232
GQ Personal Visit	3,384	4.6	70,485	95.4	73,869
Internet	93,366	15.9	495,424	84.1	588,790

Source: 2014 ACS person records, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only

Table 15:   2014 ACS Unweighted and Edited Self-Employment Income Checkbox by Edited Characteristics

Characteristic	"Yes (or Loss)" Count	"Yes (or Loss)" Percent	"No" Count	"No" Percent	TOTAL Count
TOTAL	**256,030**	**6.2**	**3,894,516**	**93.8**	**4,150,546**
Age					
15 to 64	217,472	6.7	3,009,887	93.3	3,227,359
65 and Older	38,558	4.2	884,629	95.8	923,187
Sex					
Male	155,249	7.8	1,841,270	92.2	1,996,519
Female	100,781	4.7	2,053,246	95.3	2,154,027
Race					
White alone	221,784	6.7	3,088,782	93.3	3,310,566
Black or African American alone	12,116	3.1	384,520	96.9	396,636
American Indian and Alaska Native alone	1,873	4.2	43,169	95.8	45,042
Asian alone	10,413	5.4	181,606	94.6	192,019
Native Hawaiian and Other Pacific Islander alone	232	4.0	5,504	96.0	5,736
Some Other Race alone	5,040	4.4	109,042	95.6	114,082
Two or More Races	4,572	5.3	81,893	94.7	86,465
Ethnicity					
Hispanic or Latino	22,038	4.8	441,149	95.2	463,187
Not Hispanic or Latino	233,992	6.3	3,453,367	93.7	3,687,359
Educational Attainment (Population 25 and Older)					
Not a High School Graduate	18,805	4.7	381,099	95.3	399,904
High School Graduate (includes equivalency)	56,617	5.6	946,046	94.4	1,002,663
Some College	50,535	6.8	692,500	93.2	743,035
Associate's Degree	20,012	6.6	281,519	93.4	301,531
Bachelor's Degree	55,403	8.3	608,999	91.7	664,402
Graduate or Professional Degree	42,566	9.9	386,445	90.1	429,011

Source: 2014 ACS person records, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only

Table 15:   2014 ACS Unweighted and Edited Self-Employment Income Checkbox by Edited Characteristics, Continued

Characteristic	"Yes (or Loss)" Count	"Yes (or Loss)" Percent	"No" Count	"No" Percent	TOTAL Count
Citizenship					
US citizen	243,656	6.2	3,709,017	93.8	3,952,673
Not a US citizen	12,374	6.3	185,499	93.7	197,873
Marital Status					
Married or previously married	212,848	7.1	2,785,327	92.9	2,998,175
Never married	43,182	3.7	1,109,189	96.3	1,152,371
Employment Status (Population 16 and Older)					
Employed	223,591	9.6	2,109,168	90.4	2,332,759
Unemployed	7,239	4.5	152,398	95.5	159,637
Not in labor force	25,200	1.6	1,568,985	98.4	1,594,185
Metropolitan/Micropolitan Area					
Metropolitan Area	191,634	5.9	3,072,393	94.1	3,264,027
Micropolitan Area	30,409	6.6	432,948	93.4	463,357
Not in a Metropolitan/Micropolitan Area	33,987	8.0	389,175	92.0	423,162
Region					
Northeast	45,420	5.8	731,842	94.2	777,262
Midwest	74,569	6.6	1,055,752	93.4	1,130,321
South	75,609	5.5	1,290,683	94.5	1,366,292
West	60,432	6.9	816,239	93.1	876,671
Mode					
Mail	74,006	5.8	1,199,727	94.2	1,273,733
Computer Assisted Telephone Interview (CATI)	17,387	5.9	277,105	94.1	294,492
Computer Assisted Personal Interview (CAPI)	33,664	4.9	649,232	95.1	682,896
GQ Personal Visit	4,088	2.9	137,614	97.1	141,702
Internet	126,885	7.2	1,630,838	92.8	1,757,723

Source: 2014 ACS person records, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only

Table 16:   2014 ACS Unweighted and Edited Self-Employment Income Write-In by Edited Characteristics

Characteristic	"Loss" Count	"Loss" Percent	"Zero" Count	"Zero" Percent	"Below $400" Count	"Below $400" Percent	"$400 or More" Count	"$400 or More" Percent	TOTAL Count
TOTAL	**11,914**	**0.3**	**3,894,516**	**93.8**	**11,673**	**0.3**	**232,443**	**5.6**	**4,150,546**
Age									
15 to 64	9,941	0.3	3,009,887	93.3	10,135	0.3	197,396	6.1	3,227,359
65 and Older	1,973	0.2	884,629	95.8	1,538	0.2	35,047	3.8	923,187
Sex									
Male	7,360	0.4	1,841,270	92.2	5,732	0.3	142,157	7.1	1,996,519
Female	4,554	0.2	2,053,246	95.3	5,941	0.3	90,286	4.2	2,154,027
Race									
White alone	10,261	0.3	3,088,782	93.3	9,978	0.3	201,545	6.1	3,310,566
Black or African American alone	748	0.2	384,520	96.9	701	0.2	10,667	2.7	396,636
American Indian and Alaska Native alone	73	0.2	43,169	95.8	114	0.3	1,686	3.7	45,042
Asian alone	462	0.2	181,606	94.6	362	0.2	9,589	5.0	192,019
Native Hawaiian and Other Pacific Islander alone	10	0.2	5,504	96.0	11	0.2	211	3.7	5,736
Some Other Race alone	108	0.1	109,042	95.6	177	0.2	4,755	4.2	114,082
Two or More Races	252	0.3	81,893	94.7	330	0.4	3,990	4.6	86,465
Ethnicity									
Hispanic or Latino	631	0.1	441,149	95.2	776	0.2	20,631	4.5	463,187
Not Hispanic or Latino	11,283	0.3	3,453,367	93.7	10,897	0.3	211,812	5.7	3,687,359
Educational Attainment (Population 25 and Older)									
Not a High School Graduate	527	0.1	381,099	95.3	586	0.1	17,692	4.4	399,904
High School Graduate (includes equivalency)	2,179	0.2	946,046	94.4	1,769	0.2	52,669	5.3	1,002,663
Some College	2,536	0.3	692,500	93.2	1,957	0.3	46,042	6.2	743,035
Associate's Degree	1,127	0.4	281,519	93.4	799	0.3	18,086	6.0	301,531
Bachelor's Degree	3,041	0.5	608,999	91.7	2,369	0.4	49,993	7.5	664,402
Graduate or Professional Degree	2,251	0.5	386,445	90.1	1,743	0.4	38,572	9.0	429,011

Source: 2014 ACS person records, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only

Table 16:   2014 ACS Unweighted and Edited Self-Employment Income Write-In by Edited Characteristics, Continued

Characteristic	"Loss" Count	"Loss" Percent	"Zero" Count	"Zero" Percent	"Below $400" Count	"Below $400" Percent	"$400 or More" Count	"$400 or More" Percent	TOTAL Count
Citizenship									
US citizen	11,556	0.3	3,709,017	93.8	11,351	0.3	220,749	5.6	3,952,673
Not a US citizen	358	0.2	185,499	93.7	322	0.2	11,694	5.9	197,873
Marital Status									
Married or previously married	10,362	0.3	2,785,327	92.9	7,748	0.3	194,738	6.5	2,998,175
Never married	1,552	0.1	1,109,189	96.3	3,925	0.3	37,705	3.3	1,152,371
Employment Status (Population 16 and Older)									
Employed	10,317	0.4	2,109,168	90.4	8,389	0.4	204,885	8.8	2,332,759
Unemployed	352	0.2	152,398	95.5	727	0.5	6,160	3.9	159,637
Not in labor force	1,245	0.1	1,568,985	98.4	2,557	0.2	21,398	1.3	1,594,185
Metropolitan/Micropolitan Area									
Metropolitan Area	8,476	0.3	3,072,393	94.1	8,902	0.3	174,256	5.3	3,264,027
Micropolitan Area	1,595	0.3	432,948	93.4	1,440	0.3	27,374	5.9	463,357
Not in a Metropolitan/Micropolitan Area	1,843	0.4	389,175	92.0	1,331	0.3	30,813	7.3	423,162
Region									
Northeast	1,942	0.2	731,842	94.2	2,015	0.3	41,463	5.3	777,262
Midwest	3,950	0.3	1,055,752	93.4	3,559	0.3	67,060	5.9	1,130,321
South	3,440	0.3	1,290,683	94.5	3,397	0.2	68,772	5.0	1,366,292
West	2,582	0.3	816,239	93.1	2,702	0.3	55,148	6.3	876,671
Mode									
Mail	3,865	0.3	1,199,727	94.2	2,476	0.2	67,665	5.3	1,273,733
Computer Assisted Telephone Interview (CATI)	216	0.1	277,105	94.1	743	0.3	16,428	5.6	294,492
Computer Assisted Personal Interview (CAPI)	385	0.1	649,232	95.1	1,162	0.2	32,117	4.7	682,896
GQ Personal Visit	37	0.0	137,614	97.1	1,012	0.7	3,039	2.1	141,702
Internet	7,411	0.4	1,630,838	92.8	6,280	0.4	113,194	6.4	1,757,723

Source: 2014 ACS person records, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only

Table 17: **2014 Tax Year IRS Unweighted 1040 Individual Income Tax Return PIK Assignment for the Primary and Secondary Filer**

Filer	Assigned a PIK Count	Assigned a PIK Percent	Not Assigned a PIK Count	Not Assigned a PIK Percent	TOTAL Count
TOTAL	**198,391,660**	**99.5**	**912,944**	**0.5**	**199,304,604**
Primary Filer	144,120,320	99.9	142,460	0.1	144,262,780
Secondary Filer	54,271,340	98.6	770,484	1.4	55,041,824

Source: Tax year 2014 IRS 1040 individual income tax returns, excluding Form 8814 records

Table 18: **2014 Tax Year IRS Unweighted 1040 Individual Income Tax Return Schedule SE Indicator for the Primary and Secondary Filer**

Filer	Schedule SE is NOT Present Count	Schedule SE is NOT Present Percent	Schedule SE is Present Count	Schedule SE is Present Percent	TOTAL Count
TOTAL	**170,004,965**	**85.7**	**28,386,695**	**14.3**	**198,391,660**
Primary Filer	125,782,504	87.3	18,337,816	12.7	144,120,320
Secondary Filer	44,222,461	81.5	10,048,879	18.5	54,271,340

Source: Tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and excluding Form 8814 records

Table 19: **2014 ACS Unweighted Unique or Duplicate PIK Assignment**

PIK Assignment	Count	Percent
TOTAL	**4,150,546**	**100.0**
Unique PIK	4,134,951	99.6
Duplicate PIK	15,595	0.4

Source: 2014 ACS person records, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only

Table 20: **2014 Tax Year IRS Unweighted 1040 Individual Income Tax Return Unique or Duplicate PIK Assignment for the Primary and Secondary Filer**

Filer	Unique PIK Count	Unique PIK Percent	Duplicate PIK Count	Duplicate PIK Percent	TOTAL Count
TOTAL	**198,367,633**	**100.0**	**24,027**	**0.0**	**198,391,660**
Primary Filer	144,102,078	100.0	18,242	0.0	144,120,320
Secondary Filer	54,265,555	100.0	5,785	0.0	54,271,340

Source: Tax year 2014 IRS 1040 individual income tax returns, only filers assigned a PIK

Table 21: **Unweighted 2014 ACS to 2014 Tax Year IRS 1040 Individual Income Tax Return PIK Linkage by Edited Characteristics**

Characteristic	Linked ACS Sample Count	Linked ACS Sample Percent	Unlinked ACS Sample Count	Unlinked ACS Sample Percent	TOTAL Count
TOTAL	**3,245,708**	**78.5**	**889,243**	**21.5**	**4,134,951**
Age					
15 to 64	2,583,622	80.3	632,120	19.7	3,215,742
65 and Older	662,086	72.0	257,123	28.0	919,209
Sex					
Male	1,551,022	78.0	437,713	22.0	1,988,735
Female	1,694,686	79.0	451,530	21.0	2,146,216
Race					
White alone	2,675,408	81.1	623,820	18.9	3,299,228
Black or African American alone	243,437	61.7	150,827	38.3	394,264
American Indian and Alaska Native alone	27,456	61.4	17,283	38.6	44,739
Asian alone	155,439	81.2	35,924	18.8	191,363
Native Hawaiian and Other Pacific Islander alone	4,096	71.8	1,609	28.2	5,705
Some Other Race alone	81,280	71.6	32,298	28.4	113,578
Two or More Races	58,592	68.1	27,482	31.9	86,074
Ethnicity					
Hispanic or Latino	331,323	71.9	129,617	28.1	460,940
Not Hispanic or Latino	2,914,385	79.3	759,626	20.7	3,674,011
Educational Attainment (Population 25 and Older)					
Not a High School Graduate	227,988	57.3	169,648	42.7	397,636
High School Graduate (includes equivalency)	770,273	77.1	228,414	22.9	998,687
Some College	618,808	83.5	122,047	16.5	740,855
Associate's Degree	267,797	89.0	32,931	11.0	300,728
Bachelor's Degree	615,216	92.8	47,576	7.2	662,792
Graduate or Professional Degree	404,625	94.5	23,363	5.5	427,988

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 21: **Unweighted 2014 ACS to 2014 Tax Year IRS 1040 Individual Income Tax Return PIK Linkage by Edited Characteristics, Continued**

Characteristic	Linked ACS Sample Count	Linked ACS Sample Percent	Unlinked ACS Sample Count	Unlinked ACS Sample Percent	TOTAL Count
Citizenship					
US citizen	3,089,730	78.5	848,351	21.5	3,938,081
Not a US citizen	155,978	79.2	40,892	20.8	196,870
Marital Status					
Married or previously married	2,522,679	84.4	466,143	15.6	2,988,822
Never married	723,029	63.1	423,100	36.9	1,146,129
Employment Status (Population 16 and Older)					
Employed	2,166,269	93.1	159,703	6.9	2,325,972
Unemployed	102,874	64.7	56,016	35.3	158,890
Not in labor force	971,360	61.2	615,109	38.8	1,586,469
Metropolitan/Micropolitan Area					
Metropolitan Area	2,573,817	79.1	678,820	20.9	3,252,637
Micropolitan Area	354,836	76.9	106,554	23.1	461,390
Not in a Metropolitan/Micropolitan Area	317,055	75.3	103,869	24.7	420,924
Region					
Northeast	623,728	80.5	150,954	19.5	774,682
Midwest	919,580	81.7	206,415	18.3	1,125,995
South	1,023,335	75.2	337,591	24.8	1,360,926
West	679,065	77.8	194,283	22.2	873,348
Mode					
Mail	979,650	77.3	287,626	22.7	1,267,276
Computer Assisted Telephone Interview (CATI)	211,083	71.9	82,691	28.1	293,774
Computer Assisted Personal Interview (CAPI)	482,144	70.9	198,099	29.1	680,243
GQ Personal Visit	50,386	35.9	89,946	64.1	140,332
Internet	1,522,445	86.8	230,881	13.2	1,753,326

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 22: Presence of Unweighted and Unedited 2014 ACS Self-Employment Income Checkbox and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics

Characteristic	Response and Linked Count	Response and Linked Percent	Response and Not Linked Count	Response and Not Linked Percent	No Response and Linked Count	No Response and Linked Percent	No Response and Not Linked Count	No Response and Not Linked Percent	TOTAL Count
TOTAL	2,492,447	60.3	410,246	9.9	753,261	18.2	478,997	11.6	4,134,951
Age									
15 to 64	2,129,951	66.2	319,527	9.9	453,671	14.1	312,593	9.7	3,215,742
65 and Older	362,496	39.4	90,719	9.9	299,590	32.6	166,404	18.1	919,209
Sex									
Male	1,223,897	61.5	213,961	10.8	327,125	16.4	223,752	11.3	1,988,735
Female	1,268,550	59.1	196,285	9.1	426,136	19.9	255,245	11.9	2,146,216
Race									
White alone	2,060,969	62.5	298,913	9.1	614,439	18.6	324,907	9.8	3,299,228
Black or African American alone	180,643	45.8	63,472	16.1	62,794	15.9	87,355	22.2	394,264
American Indian and Alaska Native alone	21,048	47.0	7,434	16.6	6,408	14.3	9,849	22.0	44,739
Asian alone	118,032	61.7	13,856	7.2	37,407	19.5	22,068	11.5	191,363
Native Hawaiian and Other Pacific Islander alone	3,139	55.0	730	12.8	957	16.8	879	15.4	5,705
Some Other Race alone	62,077	54.7	12,957	11.4	19,203	16.9	19,341	17.0	113,578
Two or More Races	46,539	54.1	12,884	15.0	12,053	14.0	14,598	17.0	86,074
Ethnicity									
Hispanic or Latino	252,895	54.9	53,412	11.6	78,428	17.0	76,205	16.5	460,940
Not Hispanic or Latino	2,239,552	61.0	356,834	9.7	674,833	18.4	402,792	11.0	3,674,011
Educational Attainment (Population 25 and Older)									
Not a High School Graduate	145,616	36.6	64,023	16.1	82,372	20.7	105,625	26.6	397,636
High School Graduate (includes equivalency)	553,880	55.5	109,003	10.9	216,393	21.7	119,411	12.0	998,687
Some College	477,202	64.4	69,392	9.4	141,606	19.1	52,655	7.1	740,855
Associate's Degree	218,141	72.5	19,165	6.4	49,656	16.5	13,766	4.6	300,728
Bachelor's Degree	498,254	75.2	28,448	4.3	116,962	17.6	19,128	2.9	662,792
Graduate or Professional Degree	332,480	77.7	14,577	3.4	72,145	16.9	8,786	2.1	427,988

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 22: **Presence of Unweighted and Unedited 2014 ACS Self-Employment Income Checkbox and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics, Continued**

Characteristic	Response and Linked Count	Response and Linked Percent	Response and Not Linked Count	Response and Not Linked Percent	No Response and Linked Count	No Response and Linked Percent	No Response and Not Linked Count	No Response and Not Linked Percent	TOTAL Count
Citizenship									
US citizen	2,374,606	60.3	391,846	10.0	715,124	18.2	456,505	11.6	3,938,081
Not a US citizen	117,841	59.9	18,400	9.3	38,137	19.4	22,492	11.4	196,870
Marital Status									
Married or previously married	1,908,773	63.9	221,501	7.4	613,906	20.5	244,642	8.2	2,988,822
Never married	583,674	50.9	188,745	16.5	139,355	12.2	234,355	20.4	1,146,129
Employment Status (Population 16 and Older)									
Employed	1,918,018	82.5	122,934	5.3	248,251	10.7	36,769	1.6	2,325,972
Unemployed	80,160	50.4	37,449	23.6	22,714	14.3	18,567	11.7	158,890
Not in labor force	492,053	31.0	236,981	14.9	479,307	30.2	378,128	23.8	1,586,469
Metropolitan/Micropolitan Area									
Metropolitan Area	1,978,560	60.8	313,461	9.6	595,257	18.3	365,359	11.2	3,252,637
Micropolitan Area	273,296	59.2	49,464	10.7	81,540	17.7	57,090	12.4	461,390
Not in a Metropolitan/Micropolitan Area	240,591	57.2	47,321	11.2	76,464	18.2	56,548	13.4	420,924
Region									
Northeast	477,450	61.6	67,353	8.7	146,278	18.9	83,601	10.8	774,682
Midwest	720,697	64.0	102,093	9.1	198,883	17.7	104,322	9.3	1,125,995
South	777,203	57.1	151,693	11.1	246,132	18.1	185,898	13.7	1,360,926
West	517,097	59.2	89,107	10.2	161,968	18.5	105,176	12.0	873,348
Mode									
Mail	739,176	58.3	191,376	15.1	240,474	19.0	96,250	7.6	1,267,276
Computer Assisted Telephone Interview (CATI)	145,885	49.7	22,993	7.8	65,198	22.2	59,698	20.3	293,774
Computer Assisted Personal Interview (CAPI)	388,778	57.2	74,995	11.0	93,366	13.7	123,104	18.1	680,243
GQ Personal Visit	34,304	24.4	36,484	26.0	16,082	11.5	53,462	38.1	140,332
Internet	1,184,304	67.5	84,398	4.8	338,141	19.3	146,483	8.4	1,753,326

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 23: **Agreement between Unweighted and Unedited 2014 ACS Self-Employment Income Checkbox and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics**

Characteristic	ACS Yes, IRS No Count	ACS Yes, IRS No Percent	ACS No, IRS No Count	ACS No, IRS No Percent	ACS Yes, IRS Yes Count	ACS Yes, IRS Yes Percent	ACS No, IRS Yes Count	ACS No, IRS Yes Percent	TOTAL Count
TOTAL	**83,060**	**3.3**	**2,031,094**	**81.5**	**108,875**	**4.4**	**269,418**	**10.8**	**2,492,447**
Age									
15 to 64	66,589	3.1	1,734,032	81.4	91,795	4.3	237,535	11.2	2,129,951
65 and Older	16,471	4.5	297,062	81.9	17,080	4.7	31,883	8.8	362,496
Sex									
Male	51,146	4.2	978,704	80.0	67,944	5.6	126,103	10.3	1,223,897
Female	31,914	2.5	1,052,390	83.0	40,931	3.2	143,315	11.3	1,268,550
Race									
White alone	72,169	3.5	1,663,492	80.7	96,633	4.7	228,675	11.1	2,060,969
Black or African American alone	4,033	2.2	159,597	88.3	3,461	1.9	13,552	7.5	180,643
American Indian and Alaska Native alone	627	3.0	18,012	85.6	643	3.1	1,766	8.4	21,048
Asian alone	3,460	2.9	95,489	80.9	4,624	3.9	14,459	12.3	118,032
Native Hawaiian and Other Pacific Islander alone	69	2.2	2,798	89.1	61	1.9	211	6.7	3,139
Some Other Race alone	1,155	1.9	52,482	84.5	1,824	2.9	6,616	10.7	62,077
Two or More Races	1,547	3.3	39,224	84.3	1,629	3.5	4,139	8.9	46,539
Ethnicity									
Hispanic or Latino	5,639	2.2	212,151	83.9	7,934	3.1	27,171	10.7	252,895
Not Hispanic or Latino	77,421	3.5	1,818,943	81.2	100,941	4.5	242,247	10.8	2,239,552
Educational Attainment (Population 25 and Older)									
Not a High School Graduate	4,300	3.0	118,882	81.6	5,910	4.1	16,524	11.3	145,616
High School Graduate (includes equivalency)	15,438	2.8	463,159	83.6	21,223	3.8	54,060	9.8	553,880
Some College	16,137	3.4	390,924	81.9	20,284	4.3	49,857	10.4	477,202
Associate's Degree	6,840	3.1	179,638	82.3	8,423	3.9	23,240	10.7	218,141
Bachelor's Degree	20,508	4.1	387,614	77.8	26,885	5.4	63,247	12.7	498,254
Graduate or Professional Degree	15,782	4.7	242,842	73.0	24,285	7.3	49,571	14.9	332,480

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 23: **Agreement between Unweighted and Unedited 2014 ACS Self-Employment Income Checkbox and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics, Continued**

Characteristic	ACS Yes, IRS No Count	ACS Yes, IRS No Percent	ACS No, IRS No Count	ACS No, IRS No Percent	ACS Yes, IRS Yes Count	ACS Yes, IRS Yes Percent	ACS No, IRS Yes Count	ACS No, IRS Yes Percent	TOTAL Count
Citizenship									
US citizen	80,016	3.4	1,937,629	81.6	103,972	4.4	252,989	10.7	2,374,606
Not a US citizen	3,044	2.6	93,465	79.3	4,903	4.2	16,429	13.9	117,841
Marital Status									
Married or previously married	70,359	3.7	1,505,560	78.9	96,131	5.0	236,723	12.4	1,908,773
Never married	12,701	2.2	525,534	90.0	12,744	2.2	32,695	5.6	583,674
Employment Status (Population 16 and Older)									
Employed	66,140	3.4	1,542,178	80.4	97,398	5.1	212,302	11.1	1,918,018
Unemployed	2,418	3.0	65,938	82.3	1,873	2.3	9,931	12.4	80,160
Not in labor force	14,479	2.9	420,877	85.5	9,594	1.9	47,103	9.6	492,053
Metropolitan/Micropolitan Area									
Metropolitan Area	60,848	3.1	1,625,095	82.1	82,128	4.2	210,489	10.6	1,978,560
Micropolitan Area	10,499	3.8	221,918	81.2	12,282	4.5	28,597	10.5	273,296
Not in a Metropolitan/Micropolitan Area	11,713	4.9	184,081	76.5	14,465	6.0	30,332	12.6	240,591
Region									
Northeast	13,356	2.8	394,314	82.6	20,949	4.4	48,831	10.2	477,450
Midwest	26,385	3.7	586,155	81.3	31,933	4.4	76,224	10.6	720,697
South	24,499	3.2	635,004	81.7	30,008	3.9	87,692	11.3	777,203
West	18,820	3.6	415,621	80.4	25,985	5.0	56,671	11.0	517,097
Mode									
Mail	23,586	3.2	619,928	83.9	28,566	3.9	67,096	9.1	739,176
Computer Assisted Telephone Interview (CATI)	5,929	4.1	114,813	78.7	8,571	5.9	16,572	11.4	145,885
Computer Assisted Personal Interview (CAPI)	12,348	3.2	319,937	82.3	15,284	3.9	41,209	10.6	388,778
GQ Personal Visit	1,417	4.1	31,040	90.5	276	0.8	1,571	4.6	34,304
Internet	39,780	3.4	945,376	79.8	56,178	4.7	142,970	12.1	1,184,304

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 24: **Presence of Unweighted and Unedited 2014 ACS Self-Employment Income Write-In and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics**

Characteristic	Response and Linked Count	Response and Linked Percent	Response and Not Linked Count	Response and Not Linked Percent	No Response and Linked Count	No Response and Linked Percent	No Response and Not Linked Count	No Response and Not Linked Percent	TOTAL Count
TOTAL	**201,910**	**13.8**	**27,760**	**1.9**	**756,942**	**51.6**	**479,438**	**32.7**	**1,466,050**
Age									
15 to 64	161,822	16.9	22,932	2.4	459,736	48.0	313,679	32.7	958,169
65 and Older	40,088	7.9	4,828	1.0	297,206	58.5	165,759	32.6	507,881
Sex									
Male	121,650	17.5	17,171	2.5	331,070	47.7	224,725	32.4	694,616
Female	80,260	10.4	10,589	1.4	425,872	55.2	254,713	33.0	771,434
Race									
White alone	177,688	15.6	21,450	1.9	617,153	54.1	325,108	28.5	1,141,399
Black or African American alone	8,309	5.1	3,268	2.0	62,968	38.9	87,436	54.0	161,981
American Indian and Alaska Native alone	1,212	6.6	517	2.8	6,551	35.9	9,956	54.6	18,236
Asian alone	8,337	12.1	745	1.1	37,635	54.7	22,027	32.0	68,744
Native Hawaiian and Other Pacific Islander alone	147	7.3	39	1.9	957	47.2	883	43.6	2,026
Some Other Race alone	2,872	6.7	724	1.7	19,525	45.9	19,435	45.7	42,556
Two or More Races	3,345	10.8	1,017	3.3	12,153	39.1	14,593	46.9	31,108
Ethnicity									
Hispanic or Latino	14,193	8.2	3,354	1.9	78,954	45.7	76,351	44.2	172,852
Not Hispanic or Latino	187,717	14.5	24,406	1.9	677,988	52.4	403,087	31.2	1,293,198
Educational Attainment (Population 25 and Older)									
Not a High School Graduate	11,072	5.5	3,608	1.8	82,459	40.7	105,593	52.1	202,732
High School Graduate (includes equivalency)	39,651	10.4	6,574	1.7	216,839	56.7	119,642	31.3	382,706
Some College	38,447	16.1	5,831	2.4	142,405	59.5	52,802	22.0	239,485
Associate's Degree	16,085	19.7	1,677	2.1	50,026	61.3	13,824	16.9	81,612
Bachelor's Degree	48,741	25.7	3,377	1.8	118,205	62.3	19,347	10.2	189,670
Graduate or Professional Degree	41,039	32.8	2,229	1.8	72,961	58.3	8,934	7.1	125,163

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 24: **Presence of Unweighted and Unedited 2014 ACS Self-Employment Income Write-In and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics, Continued**

Characteristic	Response and Linked Count	Response and Linked Percent	Response and Not Linked Count	Response and Not Linked Percent	No Response and Linked Count	No Response and Linked Percent	No Response and Not Linked Count	No Response and Not Linked Percent	TOTAL Count
Citizenship									
US citizen	194,118	13.9	26,418	1.9	718,281	51.5	456,739	32.7	1,395,556
Not a US citizen	7,792	11.1	1,342	1.9	38,661	54.8	22,699	32.2	70,494
Marital Status									
Married or previously married	175,035	16.6	17,307	1.6	616,880	58.5	244,991	23.2	1,054,213
Never married	26,875	6.5	10,453	2.5	140,062	34.0	234,447	56.9	411,837
Employment Status (Population 16 and Older)									
Employed	163,667	34.6	14,847	3.1	255,032	54.0	38,836	8.2	472,382
Unemployed	4,778	9.9	2,111	4.4	22,816	47.2	18,587	38.5	48,292
Not in labor force	33,395	3.7	10,166	1.1	476,116	53.1	376,597	42.0	896,274
Metropolitan/Micropolitan Area									
Metropolitan Area	151,481	13.3	21,416	1.9	597,330	52.6	365,638	32.2	1,135,865
Micropolitan Area	23,927	14.4	3,172	1.9	81,960	49.3	57,142	34.4	166,201
Not in a Metropolitan/Micropolitan Area	26,502	16.2	3,172	1.9	77,652	47.4	56,658	34.6	163,984
Region									
Northeast	36,137	13.3	4,121	1.5	146,985	54.3	83,665	30.9	270,908
Midwest	61,646	16.6	6,348	1.7	199,389	53.6	104,351	28.1	371,734
South	58,022	11.6	10,371	2.1	247,174	49.3	186,027	37.1	501,594
West	46,105	14.3	6,920	2.2	163,394	50.8	105,395	32.8	321,814
Mode									
Mail	81,762	19.8	13,495	3.3	224,029	54.4	92,815	22.5	412,101
Computer Assisted Telephone Interview (CATI)	11,091	7.8	1,681	1.2	68,607	48.4	60,345	42.6	141,724
Computer Assisted Personal Interview (CAPI)	19,462	7.7	5,669	2.2	101,536	40.3	125,451	49.8	252,118
GQ Personal Visit	1,597	2.2	1,753	2.4	16,206	22.1	53,700	73.3	73,256
Internet	87,998	15.0	5,162	0.9	346,564	59.1	147,127	25.1	586,851

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 25: Agreement between Unweighted and Unedited 2014 ACS Self-Employment Income Write-In and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics

Characteristic	IRS No, ACS Loss Count	IRS No, ACS Loss Percent	IRS No, CS Zero Count	IRS No, ACS Zero Percent	IRS No, ACS Below $400 Count	IRS No, ACS Below $400 Percent	IRS No, ACS $400 or More Count	IRS No, ACS $400 or More Percent
TOTAL	7,448	3.7	19,708	9.8	5,191	2.6	62,076	30.7
Age								
15 to 64	5,707	3.5	13,385	8.3	4,404	2.7	48,779	30.1
65 and Older	1,741	4.3	6,323	15.8	787	2.0	13,297	33.2
Sex								
Male	4,528	3.7	9,544	7.8	2,395	2.0	38,850	31.9
Female	2,920	3.6	10,164	12.7	2,796	3.5	23,226	28.9
Race								
White alone	6,563	3.7	16,650	9.4	4,441	2.5	54,212	30.5
Black or African American alone	433	5.2	1,554	18.7	320	3.9	2,728	32.8
American Indian and Alaska Native alone	40	3.3	130	10.7	63	5.2	413	34.1
Asian alone	228	2.7	653	7.8	151	1.8	2,751	33.0
Native Hawaiian and Other Pacific Islander alone	7	4.8	24	16.3	6	4.1	53	36.1
Some Other Race alone	34	1.2	294	10.2	66	2.3	854	29.7
Two or More Races	143	4.3	403	12.0	144	4.3	1,065	31.8
Ethnicity								
Hispanic or Latino	311	2.2	1,564	11.0	306	2.2	4,378	30.8
Not Hispanic or Latino	7,137	3.8	18,144	9.7	4,885	2.6	57,698	30.7
Educational Attainment (Population 25 and Older)								
Not a High School Graduate	219	2.0	1,402	12.7	162	1.5	3,485	31.5
High School Graduate (includes equivalency)	1,292	3.3	4,828	12.2	635	1.6	11,911	30.0
Some College	1,526	4.0	4,091	10.6	874	2.3	11,897	30.9
Associate's Degree	717	4.5	1,747	10.9	405	2.5	4,915	30.6
Bachelor's Degree	2,020	4.1	3,786	7.8	1,230	2.5	15,230	31.2
Graduate or Professional Degree	1,562	3.8	2,594	6.3	911	2.2	11,878	28.9

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 25: Agreement between Unweighted and Unedited 2014 ACS Self-Employment Income Write-In and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics, Continued

Characteristic	IRS Yes, ACS Loss Count	IRS Yes, ACS Loss Percent	IRS Yes, CS Zero Count	IRS Yes, ACS Zero Percent	IRS Yes, ACS Below $400 Count	IRS Yes, ACS Below $400 Percent	IRS Yes, ACS $400 or More Count	IRS Yes, ACS $400 or More Percent	TOTAL Count
TOTAL	2,926	1.4	3,893	1.9	1,875	0.9	98,793	48.9	201,910
Age									
15 to 64	2,378	1.5	3,076	1.9	1,583	1.0	82,510	51.0	161,822
65 and Older	548	1.4	817	2.0	292	0.7	16,283	40.6	40,088
Sex									
Male	1,836	1.5	1,907	1.6	947	0.8	61,643	50.7	121,650
Female	1,090	1.4	1,986	2.5	928	1.2	37,150	46.3	80,260
Race									
White alone	2,569	1.4	3,469	2.0	1,668	0.9	88,116	49.6	177,688
Black or African American alone	136	1.6	137	1.6	74	0.9	2,927	35.2	8,309
American Indian and Alaska Native alone	22	1.8	16	1.3	11	0.9	517	42.7	1,212
Asian alone	109	1.3	165	2.0	56	0.7	4,224	50.7	8,337
Native Hawaiian and Other Pacific Islander alone	0	0.0	0	0.0	1	0.7	56	38.1	147
Some Other Race alone	31	1.1	43	1.5	23	0.8	1,527	53.2	2,872
Two or More Races	59	1.8	63	1.9	42	1.3	1,426	42.6	3,345
Ethnicity									
Hispanic or Latino	155	1.1	280	2.0	101	0.7	7,098	50.0	14,193
Not Hispanic or Latino	2,771	1.5	3,613	1.9	1,774	0.9	91,695	48.8	187,717
Educational Attainment (Population 25 and Older)									
Not a High School Graduate	152	1.4	213	1.9	79	0.7	5,360	48.4	11,072
High School Graduate (includes equivalency)	618	1.6	820	2.1	294	0.7	19,253	48.6	39,651
Some College	641	1.7	784	2.0	360	0.9	18,274	47.5	38,447
Associate's Degree	260	1.6	320	2.0	130	0.8	7,591	47.2	16,085
Bachelor's Degree	727	1.5	948	1.9	497	1.0	24,303	49.9	48,741
Graduate or Professional Degree	493	1.2	739	1.8	418	1.0	22,444	54.7	41,039

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 25: **Agreement between Unweighted and Unedited 2014 ACS Self-Employment Income Write-In and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics, Continued**

Characteristic	IRS No, ACS Loss Count	IRS No, ACS Loss Percent	IRS No, CS Zero Count	IRS No, ACS Zero Percent	IRS No, ACS Below $400 Count	IRS No, ACS Below $400 Percent	IRS No, ACS $400 or More Count	IRS No, ACS $400 or More Percent
Citizenship								
US citizen	7,289	3.8	19,201	9.9	5,059	2.6	59,763	30.8
Not a US citizen	159	2.0	507	6.5	132	1.7	2,313	29.7
Marital Status								
Married or previously married	6,649	3.8	16,568	9.5	3,614	2.1	52,959	30.3
Never married	799	3.0	3,140	11.7	1,577	5.9	9,117	33.9
Employment Status (Population 16 and Older)								
Employed	5,660	3.5	9,636	5.9	3,612	2.2	49,727	30.4
Unemployed	229	4.8	853	17.9	295	6.2	1,550	32.4
Not in labor force	1,558	4.7	9,183	27.5	1,271	3.8	10,788	32.3
Metropolitan/Micropolitan Area								
Metropolitan Area	5,213	3.4	15,442	10.2	3,884	2.6	45,779	30.2
Micropolitan Area	1,020	4.3	2,272	9.5	707	3.0	7,645	32.0
Not in a Metropolitan/Micropolitan Area	1,215	4.6	1,994	7.5	600	2.3	8,652	32.6
Region								
Northeast	1,184	3.3	3,700	10.2	924	2.6	9,735	26.9
Midwest	2,512	4.1	5,446	8.8	1,638	2.7	20,100	32.6
South	2,203	3.8	6,657	11.5	1,421	2.4	18,148	31.3
West	1,549	3.4	3,905	8.5	1,208	2.6	14,093	30.6
Mode								
Mail	2,634	3.2	18,314	22.4	1,144	1.4	22,305	27.3
Computer Assisted Telephone Interview (CATI)	106	1.0	76	0.7	331	3.0	4,006	36.1
Computer Assisted Personal Interview (CAPI)	178	0.9	158	0.8	692	3.6	7,594	39.0
GQ Personal Visit	8	0.5	9	0.6	511	32.0	819	51.3
Internet	4,522	5.1	1,151	1.3	2,513	2.9	27,352	31.1

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 25: Agreement between Unweighted and Unedited 2014 ACS Self-Employment Income Write-In and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics, Continued

Characteristic	IRS Yes, ACS Loss Count	IRS Yes, ACS Loss Percent	IRS Yes, CS Zero Count	IRS Yes, ACS Zero Percent	IRS Yes, ACS Below $400 Count	IRS Yes, ACS Below $400 Percent	IRS Yes, ACS $400 or More Count	IRS Yes, ACS $400 or More Percent	TOTAL Count
Citizenship									
US citizen	2,840	1.5	3,757	1.9	1,804	0.9	94,405	48.6	194,118
Not a US citizen	86	1.1	136	1.7	71	0.9	4,388	56.3	7,792
Marital Status									
Married or previously married	2,649	1.5	3,553	2.0	1,608	0.9	87,435	50.0	175,035
Never married	277	1.0	340	1.3	267	1.0	11,358	42.3	26,875
Employment Status (Population 16 and Older)									
Employed	2,417	1.5	2,503	1.5	1,489	0.9	88,623	54.1	163,667
Unemployed	84	1.8	142	3.0	58	1.2	1,567	32.8	4,778
Not in labor force	425	1.3	1,248	3.7	327	1.0	8,595	25.7	33,395
Metropolitan/Micropolitan Area									
Metropolitan Area	1,997	1.3	2,931	1.9	1,345	0.9	74,890	49.4	151,481
Micropolitan Area	436	1.8	467	2.0	250	1.0	11,130	46.5	23,927
Not in a Metropolitan/Micropolitan Area	493	1.9	495	1.9	280	1.1	12,773	48.2	26,502
Region									
Northeast	464	1.3	697	1.9	331	0.9	19,102	52.9	36,137
Midwest	1,001	1.6	1,150	1.9	609	1.0	29,190	47.4	61,646
South	834	1.4	1,231	2.1	537	0.9	26,991	46.5	58,022
West	627	1.4	815	1.8	398	0.9	23,510	51.0	46,105
Mode									
Mail	1,040	1.3	2,789	3.4	380	0.5	33,156	40.6	81,762
Computer Assisted Telephone Interview (CATI)	54	0.5	46	0.4	132	1.2	6,340	57.2	11,091
Computer Assisted Personal Interview (CAPI)	79	0.4	114	0.6	266	1.4	10,381	53.3	19,462
GQ Personal Visit	2	0.1	1	0.1	24	1.5	223	14.0	1,597
Internet	1,751	2.0	943	1.1	1,073	1.2	48,693	55.3	87,998

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 26: **Presence of Unweighted and Edited 2014 ACS Self-Employment Income and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics**

Characteristic	Response and Linked Count	Response and Linked Percent	Response and Not Linked Count	Response and Not Linked Percent	No Response and Linked Count	No Response and Linked Percent	No Response and Not Linked Count	No Response and Not Linked Percent	TOTAL Count
TOTAL	3,245,708	78.5	889,243	21.5	0	0.0	0	0.0	4,134,951
Age									
15 to 64	2,583,622	80.3	632,120	19.7	0	0.0	0	0.0	3,215,742
65 and Older	662,086	72.0	257,123	28.0	0	0.0	0	0.0	919,209
Sex									
Male	1,551,022	78.0	437,713	22.0	0	0.0	0	0.0	1,988,735
Female	1,694,686	79.0	451,530	21.0	0	0.0	0	0.0	2,146,216
Race									
White alone	2,675,408	81.1	623,820	18.9	0	0.0	0	0.0	3,299,228
Black or African American alone	243,437	61.7	150,827	38.3	0	0.0	0	0.0	394,264
American Indian and Alaska Native alone	27,456	61.4	17,283	38.6	0	0.0	0	0.0	44,739
Asian alone	155,439	81.2	35,924	18.8	0	0.0	0	0.0	191,363
Native Hawaiian and Other Pacific Islander alone	4,096	71.8	1,609	28.2	0	0.0	0	0.0	5,705
Some Other Race alone	81,280	71.6	32,298	28.4	0	0.0	0	0.0	113,578
Two or More Races	58,592	68.1	27,482	31.9	0	0.0	0	0.0	86,074
Ethnicity									
Hispanic or Latino	331,323	71.9	129,617	28.1	0	0.0	0	0.0	460,940
Not Hispanic or Latino	2,914,385	79.3	759,626	20.7	0	0.0	0	0.0	3,674,011
Educational Attainment (Population 25 and Older)									
Not a High School Graduate	227,988	57.3	169,648	42.7	0	0.0	0	0.0	397,636
High School Graduate (includes equivalency)	770,273	77.1	228,414	22.9	0	0.0	0	0.0	998,687
Some College	618,808	83.5	122,047	16.5	0	0.0	0	0.0	740,855
Associate's Degree	267,797	89.0	32,931	11.0	0	0.0	0	0.0	300,728
Bachelor's Degree	615,216	92.8	47,576	7.2	0	0.0	0	0.0	662,792
Graduate or Professional Degree	404,625	94.5	23,363	5.5	0	0.0	0	0.0	427,988

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 26: **Presence of Unweighted and Edited 2014 ACS Self-Employment Income and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics, Continued**

Characteristic	Response and Linked Count	Response and Linked Percent	Response and Not Linked Count	Response and Not Linked Percent	No Response and Linked Count	No Response and Linked Percent	No Response and Not Linked Count	No Response and Not Linked Percent	TOTAL Count
Citizenship									
US citizen	3,089,730	78.5	848,351	21.5	0	0.0	0	0.0	3,938,081
Not a US citizen	155,978	79.2	40,892	20.8	0	0.0	0	0.0	196,870
Marital Status									
Married or previously married	2,522,679	84.4	466,143	15.6	0	0.0	0	0.0	2,988,822
Never married	723,029	63.1	423,100	36.9	0	0.0	0	0.0	1,146,129
Employment Status (Population 16 and Older)									
Employed	2,166,269	93.1	159,703	6.9	0	0.0	0	0.0	2,325,972
Unemployed	102,874	64.7	56,016	35.3	0	0.0	0	0.0	158,890
Not in labor force	971,360	61.2	615,109	38.8	0	0.0	0	0.0	1,586,469
Metropolitan/Micropolitan Area									
Metropolitan Area	2,573,817	79.1	678,820	20.9	0	0.0	0	0.0	3,252,637
Micropolitan Area	354,836	76.9	106,554	23.1	0	0.0	0	0.0	461,390
Not in a Metropolitan/Micropolitan Area	317,055	75.3	103,869	24.7	0	0.0	0	0.0	420,924
Region									
Northeast	623,728	80.5	150,954	19.5	0	0.0	0	0.0	774,682
Midwest	919,580	81.7	206,415	18.3	0	0.0	0	0.0	1,125,995
South	1,023,335	75.2	337,591	24.8	0	0.0	0	0.0	1,360,926
West	679,065	77.8	194,283	22.2	0	0.0	0	0.0	873,348
Mode									
Mail	979,650	77.3	287,626	22.7	0	0.0	0	0.0	1,267,276
Computer Assisted Telephone Interview (CATI)	211,083	71.9	82,691	28.1	0	0.0	0	0.0	293,774
Computer Assisted Personal Interview (CAPI)	482,144	70.9	198,099	29.1	0	0.0	0	0.0	680,243
GQ Personal Visit	50,386	35.9	89,946	64.1	0	0.0	0	0.0	140,332
Internet	1,522,445	86.8	230,881	13.2	0	0.0	0	0.0	1,753,326

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 27: **Agreement between Unweighted and Edited 2014 ACS Self-Employment Income Checkbox and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics**

Characteristic	ACS Yes, IRS No Count	ACS Yes, IRS No Percent	ACS No, IRS No Count	ACS No, IRS No Percent	ACS Yes, IRS Yes Count	ACS Yes, IRS Yes Percent	ACS No, IRS Yes Count	ACS No, IRS Yes Percent	TOTAL Count
TOTAL	**90,868**	**2.8**	**2,675,597**	**82.4**	**134,476**	**4.1**	**344,767**	**10.6**	**3,245,708**
Age									
15 to 64	76,108	2.9	2,102,363	81.4	114,406	4.4	290,745	11.3	2,583,622
65 and Older	14,760	2.2	573,234	86.6	20,070	3.0	54,022	8.2	662,086
Sex									
Male	54,114	3.5	1,258,935	81.2	81,033	5.2	156,940	10.1	1,551,022
Female	36,754	2.2	1,416,662	83.6	53,443	3.2	187,827	11.1	1,694,686
Race									
White alone	78,083	2.9	2,188,806	81.8	119,651	4.5	288,868	10.8	2,675,408
Black or African American alone	4,800	2.0	215,327	88.5	3,984	1.6	19,326	7.9	243,437
American Indian and Alaska Native alone	656	2.4	23,611	86.0	693	2.5	2,496	9.1	27,456
Asian alone	3,902	2.5	126,481	81.4	5,714	3.7	19,342	12.4	155,439
Native Hawaiian and Other Pacific Islander alone	97	2.4	3,645	89.0	82	2.0	272	6.6	4,096
Some Other Race alone	1,647	2.0	68,088	83.8	2,425	3.0	9,120	11.2	81,280
Two or More Races	1,683	2.9	49,639	84.7	1,927	3.3	5,343	9.1	58,592
Ethnicity									
Hispanic or Latino	7,490	2.3	276,671	83.5	10,559	3.2	36,603	11.0	331,323
Not Hispanic or Latino	83,378	2.9	2,398,926	82.3	123,917	4.3	308,164	10.6	2,914,385
Educational Attainment (Population 25 and Older)									
Not a High School Graduate	6,317	2.8	187,844	82.4	8,452	3.7	25,375	11.1	227,988
High School Graduate (includes equivalency)	18,427	2.4	649,506	84.3	30,447	4.0	71,893	9.3	770,273
Some College	17,529	2.8	511,868	82.7	26,484	4.3	62,927	10.2	618,808
Associate's Degree	7,494	2.8	221,527	82.7	10,666	4.0	28,110	10.5	267,797
Bachelor's Degree	20,734	3.4	485,134	78.9	30,757	5.0	78,591	12.8	615,216
Graduate or Professional Degree	14,822	3.7	303,555	75.0	25,300	6.3	60,948	15.1	404,625

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 27: **Agreement between Unweighted and Edited 2014 ACS Self-Employment Income Checkbox and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics, Continued**

Characteristic	ACS Yes, IRS No Count	ACS Yes, IRS No Percent	ACS No, IRS No Count	ACS No, IRS No Percent	ACS Yes, IRS Yes Count	ACS Yes, IRS Yes Percent	ACS No, IRS Yes Count	ACS No, IRS Yes Percent	TOTAL Count
Citizenship									
US citizen	86,933	2.8	2,552,322	82.6	127,975	4.1	322,500	10.4	3,089,730
Not a US citizen	3,935	2.5	123,275	79.0	6,501	4.2	22,267	14.3	155,978
Marital Status									
Married or previously married	74,981	3.0	2,026,184	80.3	118,704	4.7	302,810	12.0	2,522,679
Never married	15,887	2.2	649,413	89.8	15,772	2.2	41,957	5.8	723,029
Employment Status (Population 16 and Older)									
Employed	77,396	3.6	1,732,170	80.0	123,180	5.7	233,523	10.8	2,166,269
Unemployed	2,897	2.8	84,936	82.6	2,236	2.2	12,805	12.4	102,874
Not in labor force	10,575	1.1	853,466	87.9	9,060	0.9	98,259	10.1	971,360
Metropolitan/Micropolitan Area									
Metropolitan Area	67,738	2.6	2,135,893	83.0	100,201	3.9	269,985	10.5	2,573,817
Micropolitan Area	11,098	3.1	291,875	82.3	15,834	4.5	36,029	10.2	354,836
Not in a Metropolitan/Micropolitan Area	12,032	3.8	247,829	78.2	18,441	5.8	38,753	12.2	317,055
Region									
Northeast	15,161	2.4	520,232	83.4	25,670	4.1	62,665	10.0	623,728
Midwest	27,724	3.0	757,211	82.3	40,034	4.4	94,611	10.3	919,580
South	27,003	2.6	844,870	82.6	37,220	3.6	114,242	11.2	1,023,335
West	20,980	3.1	553,284	81.5	31,552	4.6	73,249	10.8	679,065
Mode									
Mail	26,210	2.7	820,322	83.7	39,322	4.0	93,796	9.6	979,650
Computer Assisted Telephone Interview (CATI)	5,654	2.7	174,034	82.4	9,132	4.3	22,263	10.5	211,083
Computer Assisted Personal Interview (CAPI)	11,037	2.3	400,653	83.1	14,634	3.0	55,820	11.6	482,144
GQ Personal Visit	1,591	3.2	46,141	91.6	271	0.5	2,383	4.7	50,386
Internet	46,376	3.0	1,234,447	81.1	71,117	4.7	170,505	11.2	1,522,445

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 28: **Agreement between Unweighted and Edited 2014 ACS Self-Employment Income Write-In and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics**

Characteristic	IRS No, ACS Loss Count	IRS No, ACS Loss Percent	IRS No, CS Zero Count	IRS No, ACS Zero Percent	IRS No, ACS Below $400 Count	IRS No, ACS Below $400 Percent	IRS No, ACS $400 or More Count	IRS No, ACS $400 or More Percent
TOTAL	**7,690**	**0.2**	**2,675,597**	**82.4**	**6,260**	**0.2**	**76,918**	**2.4**
Age								
15 to 64	6,404	0.2	2,102,363	81.4	5,410	0.2	64,294	2.5
65 and Older	1,286	0.2	573,234	86.6	850	0.1	12,624	1.9
Sex								
Male	4,661	0.3	1,258,935	81.2	2,941	0.2	46,512	3.0
Female	3,029	0.2	1,416,662	83.6	3,319	0.2	30,406	1.8
Race								
White alone	6,657	0.2	2,188,806	81.8	5,394	0.2	66,032	2.5
Black or African American alone	504	0.2	215,327	88.5	351	0.1	3,945	1.6
American Indian and Alaska Native alone	38	0.1	23,611	86.0	57	0.2	561	2.0
Asian alone	276	0.2	126,481	81.4	203	0.1	3,423	2.2
Native Hawaiian and Other Pacific Islander alone	8	0.2	3,645	89.0	5	0.1	84	2.1
Some Other Race alone	55	0.1	68,088	83.8	86	0.1	1,506	1.9
Two or More Races	152	0.3	49,639	84.7	164	0.3	1,367	2.3
Ethnicity								
Hispanic or Latino	384	0.1	276,671	83.5	371	0.1	6,735	2.0
Not Hispanic or Latino	7,306	0.3	2,398,926	82.3	5,889	0.2	70,183	2.4
Educational Attainment (Population 25 and Older)								
Not a High School Graduate	270	0.1	187,844	82.4	227	0.1	5,820	2.6
High School Graduate (includes equivalency)	1,289	0.2	649,506	84.3	843	0.1	16,295	2.1
Some College	1,604	0.3	511,868	82.7	1067	0.2	14,858	2.4
Associate's Degree	759	0.3	221,527	82.7	494	0.2	6,241	2.3
Bachelor's Degree	2,053	0.3	485,134	78.9	1,434	0.2	17,247	2.8
Graduate or Professional Degree	1,551	0.4	303,555	75.0	1,022	0.3	12,249	3.0

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 28: Agreement between Unweighted and Edited 2014 ACS Self-Employment Income Write-In and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics, Continued

Characteristic	IRS Yes, ACS Loss Count	IRS Yes, ACS Loss Percent	IRS Yes, CS Zero Count	IRS Yes, ACS Zero Percent	IRS Yes, ACS Below $400 Count	IRS Yes, ACS Below $400 Percent	IRS Yes, ACS $400 or More Count	IRS Yes, ACS $400 or More Percent	TOTAL Count
TOTAL	**3,220**	**0.1**	**344,767**	**10.6**	**3,014**	**0.1**	**128,242**	**4.0**	**3,245,708**
Age									
15 to 64	2,705	0.1	290,745	11.3	2,547	0.1	109,154	4.2	2,583,622
65 and Older	515	0.1	54,022	8.2	467	0.1	19,088	2.9	662,086
Sex									
Male	2,055	0.1	156,940	10.1	1,562	0.1	77,416	5.0	1,551,022
Female	1,165	0.1	187,827	11.1	1,452	0.1	50,826	3.0	1,694,686
Race									
White alone	2,822	0.1	288,868	10.8	2,696	0.1	114,133	4.3	2,675,408
Black or African American alone	134	0.1	19,326	7.9	103	0.0	3,747	1.5	243,437
American Indian and Alaska Native alone	23	0.1	2,496	9.1	16	0.1	654	2.4	27,456
Asian alone	142	0.1	19,342	12.4	103	0.1	5,469	3.5	155,439
Native Hawaiian and Other Pacific Islander alone	0	0.0	272	6.6	1	0.0	81	2.0	4,096
Some Other Race alone	36	0.0	9,120	11.2	37	0.0	2,352	2.9	81,280
Two or More Races	63	0.1	5,343	9.1	58	0.1	1,806	3.1	58,592
Ethnicity									
Hispanic or Latino	174	0.1	36,603	11.0	172	0.1	10,213	3.1	331,323
Not Hispanic or Latino	3,046	0.1	308,164	10.6	2,842	0.1	118,029	4.0	2,914,385
Educational Attainment (Population 25 and Older)									
Not a High School Graduate	173	0.1	25,375	11.1	128	0.1	8,151	3.6	227,988
High School Graduate (includes equivalency)	666	0.1	71,893	9.3	541	0.1	29,240	3.8	770,273
Some College	692	0.1	62,927	10.2	587	0.1	25,205	4.1	618,808
Associate's Degree	288	0.1	28,110	10.5	225	0.1	10,153	3.8	267,797
Bachelor's Degree	810	0.1	78,591	12.8	776	0.1	29,171	4.7	615,216
Graduate or Professional Degree	546	0.1	60,948	15.1	631	0.2	24,123	6.0	404,625

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 28: **Agreement between Unweighted and Edited 2014 ACS Self-Employment Income Write-In and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics, Continued**

Characteristic	IRS No, ACS Loss Count	IRS No, ACS Loss Percent	IRS No, CS Zero Count	IRS No, ACS Zero Percent	IRS No, ACS Below $400 Count	IRS No, ACS Below $400 Percent	IRS No, ACS $400 or More Count	IRS No, ACS $400 or More Percent
Citizenship								
US citizen	7,477	0.2	2,552,322	82.6	6,104	0.2	73,352	2.4
Not a US citizen	213	0.1	123,275	79.0	156	0.1	3,566	2.3
Marital Status								
Married or previously married	6,709	0.3	2,026,184	80.3	4,351	0.2	63,921	2.5
Never married	981	0.1	649,413	89.8	1,909	0.3	12,997	1.8
Employment Status (Population 16 and Older)								
Employed	6,684	0.3	1,732,170	80.0	4,653	0.2	66,059	3.0
Unemployed	205	0.2	84,936	82.6	352	0.3	2,340	2.3
Not in labor force	801	0.1	853,466	87.9	1,255	0.1	8,519	0.9
Metropolitan/Micropolitan Area								
Metropolitan Area	5,501	0.2	2,135,893	83.0	4,796	0.2	57,441	2.2
Micropolitan Area	1,003	0.3	291,875	82.3	797	0.2	9,298	2.6
Not in a Metropolitan/Micropolitan Area	1,186	0.4	247,829	78.2	667	0.2	10,179	3.2
Region								
Northeast	1,279	0.2	520,232	83.4	1,138	0.2	12,744	2.0
Midwest	2,571	0.3	757,211	82.3	1,954	0.2	23,199	2.5
South	2,200	0.2	844,870	82.6	1,729	0.2	23,074	2.3
West	1,640	0.2	553,284	81.5	1,439	0.2	17,901	2.6
Mode								
Mail	2,398	0.2	820,322	83.7	1,375	0.1	22,437	2.3
Computer Assisted Telephone Interview (CATI)	128	0.1	174,034	82.4	322	0.2	5,204	2.5
Computer Assisted Personal Interview (CAPI)	212	0.0	400653	83.1	560	0.1	10,265	2.1
GQ Personal Visit	18	0.0	46141	91.6	548	1.1	1,025	2.0
Internet	4,934	0.3	1,234,447	81.1	3,455	0.2	37,987	2.5

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage

Table 28: **Agreement between Unweighted and Edited 2014 ACS Self-Employment Income Write-In and 2014 Tax Year IRS 1040 Individual Income Tax Return Schedule SE Indicator by Edited Characteristics, Continued**

Characteristic	IRS Yes, ACS Loss Count	IRS Yes, ACS Loss Percent	IRS Yes, CS Zero Count	IRS Yes, ACS Zero Percent	IRS Yes, ACS Below $400 Count	IRS Yes, ACS Below $400 Percent	IRS Yes, ACS $400 or More Count	IRS Yes, ACS $400 or More Percent	TOTAL Count
Citizenship									
US citizen	3,113	0.1	322,500	10.4	2,912	0.1	121,950	3.9	3,089,730
Not a US citizen	107	0.1	22,267	14.3	102	0.1	6,292	4.0	155,978
Marital Status									
Married or previously married	2,904	0.1	302,810	12.0	2,579	0.1	113,221	4.5	2,522,679
Never married	316	0.0	41,957	5.8	435	0.1	15,021	2.1	723,029
Employment Status (Population 16 and Older)									
Employed	2,860	0.1	233,523	10.8	2,576	0.1	117,744	5.4	2,166,269
Unemployed	74	0.1	12,805	12.4	85	0.1	2,077	2.0	102,874
Not in labor force	286	0.0	98,259	10.1	353	0.0	8,421	0.9	971,360
Metropolitan/Micropolitan Area									
Metropolitan Area	2,225	0.1	269,985	10.5	2,262	0.1	95,714	3.7	2,573,817
Micropolitan Area	464	0.1	36,029	10.2	357	0.1	15,013	4.2	354,836
Not in a Metropolitan/Micropolitan Area	531	0.2	38,753	12.2	395	0.1	17,515	5.5	317,055
Region									
Northeast	517	0.1	62,665	10.0	515	0.1	24,638	4.0	623,728
Midwest	1,116	0.1	94,611	10.3	963	0.1	37,955	4.1	919,580
South	903	0.1	114,242	11.2	842	0.1	35,475	3.5	1,023,335
West	684	0.1	73,249	10.8	694	0.1	30,174	4.4	679,065
Mode									
Mail	1,072	0.1	93,796	9.6	599	0.1	37,651	3.8	979,650
Computer Assisted Telephone Interview (CATI)	68	0.0	22,263	10.5	157	0.1	8,907	4.2	211,083
Computer Assisted Personal Interview (CAPI)	105	0.0	55820	11.6	237	0.0	14,292	3.0	482,144
GQ Personal Visit	3	0.0	2383	4.7	23	0.0	245	0.5	50,386
Internet	1,972	0.1	170505	11.2	1,998	0.1	67,147	4.4	1,522,445

Source: 2014 ACS person records PIK-linked to tax year 2014 IRS 1040 individual income tax returns, including records assigned a PIK and in-scope (age 15 or older) for person question 47B only, only primary and secondary filers used for linkage