

EXPLORATION OF DIFFERENCES BETWEEN LINKED SOCIAL SECURITY
AND INTERNAL REVENUE SERVICE WAGE DATA FOR 1972

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This paper, like the others at this session, presents preliminary results from a project undertaken by the Census Bureau and the Social Security Administration (SSA), with the assistance of the Internal Revenue Service (IRS). ^{1/} Here, Social Security Administration covered wages are compared to Internal Revenue Service tax return information on salaries and wages to determine the extent of agreement between them.

In sections 1 and 2 of this paper, the universe of study and the nature of the exclusions from it are defined. Also comparisons are made with the populations used in the Alvey-Cobleigh paper and in the Sailer-Vogel paper. Sections 3 and 4 present overall SSA-IRS comparisons and discuss the extent of wage class agreement and possible causes of disagreement.

1. COVERAGE ADJUSTMENTS

In order to compare IRS and SSA salaries and wages for persons who report to both agencies, a series of coverage adjustments are needed. The Census Bureau's March Current Population Survey was the starting point for the 1973 Match Study; thus, only those IRS and SSA wage earners who were eligible for interview in the survey can be examined. Essentially, this includes the U.S. civilian non-institutional population, age 14 and over. ^{2/} The first two papers dealt at length with the groups who are included in IRS or SSA administrative files but who were not matchable to the March 1973 CPS. Only a brief recapitulation of these adjustments is presented here. From the 77.6 million total tax returns for 1972, 0.8 million delinquents and late reporters, 0.2 million civilians living overseas, 1.8 million Armed Forces members, and 0.8 million decedents, institutionalized, and persons under age 14 were subtracted to equal a basic CPS-IRS universe of 74.0 million tax returns. Similar adjustments were made to the 96.2 million total SSA earners for 1972. From this administrative total were subtracted 2.3 million delinquents and late reporters, 0.7 million civilians living overseas, 2.2 million Armed Forces members, and 0.5 million decedents, institutionalized, and persons under age 14, to equal 90.5 million SSA earners, the basic CPS-SSA universe.

Because not all of the above 74.0 million tax returns contained at least one SSA earner and because not all of the above 90.5 million SSA earners were represented on tax returns, the next series of adjustments was made to arrive at individuals included in both IRS and SSA administrative records. Table 1 shows the results of these further coverage adjustments.

Table 1.--Number in SSA-IRS Universe

(in millions)		
Item	IRS Tax Returns	SSA Earners
Basic CPS universe.....	74.0	90.5
Less --		
Spouse adjustments.....	1.4	2.4
Other persons not filing returns.....	---	7.7
Units without SSA earnings.....	8.7	---
Equals --		
SSA-IRS universe.....	63.9	80.4

IRS wages and salaries for those persons who filed joint returns include amounts for both spouses. For joint returns, a comparable SSA taxable earnings amount must also include that of the spouse. Thus, records of primary joint filers were matched with those of their spouse. March CPS information on marital and household information was used to do this. Failure to locate the correct CPS spouse resulted in the deletion of 1.4 million tax returns. Married individuals who were not living together at the time of the survey, widowers whose spouse died between January 1972 and March 1973, as well as individuals divorced or separated between January and March 1973 probably accounted for most of these exclusions. Mismatches and miscodings were also possible. The population of SSA earners had to be adjusted by 2.4 million, to account for these problems, as well as the deletion of civilian spouses of Armed Forces members filing jointly and widows of recent decedents filing jointly. ^{3/} A large group of 7.7 million SSA earners were also eliminated, as they did not file tax returns. ^{4/} The final adjustment was the subtraction of 8.7 million tax returns with no SSA taxable earnings. The result was a compatible CPS-IRS-SSA population of 80.4 million SSA earners represented on 63.9 million IRS tax returns. Of these 80.4 million SSA earners, 61.8 million were primary filers of tax returns, 2.1 million were spouses with SSA earnings on tax returns where the primary filer had no SSA earnings, and 16.5 million were spouses with SSA earnings on tax returns where the primary filer was also an SSA earner.

Table 2 below shows the final coverage adjustments.

Table 2.--Number in Final Tax Return Study Universe

(in millions)

Item	Total Returns	Joint Returns	Nonjoint Returns
SSA-IRS universe....	63.9	35.9	28.0
Less --			
Units without IRS salaries and wages but with SSA earnings.....	3.0	2.2	0.8
Units with IRS wages and some SSA self-employment earnings.....	3.6	3.4	0.2
Equals --			
Final study universe.....	57.3	30.3	27.0

While IRS data are for salaries and wages only, ^{5/} SSA earnings include some self-employment earnings. Thus, only units with both SSA and IRS salaries and wages were selected for the final universe of study. This resulted in the elimination of units without IRS salaries and wages but with SSA earnings and units with IRS wages and some SSA self-employment earnings--3.0 million and 3.6 million, respectively. The final universe of study, therefore, consisted of 57.3 million returns with both IRS and SSA salaries and wages, of which 53 percent, or 30.3 million, were joint returns and 47 percent, or 27.0 million, were nonjoint returns.

2. UNIVERSE OF STUDY

Before the actual comparisons between the IRS and SSA wage amounts are made, the impact of the exclusions discussed in section one will be assessed. The 57.3 million tax returns in the study universe make up 77.4 percent of the CPS-eligible population of 74.0 million taxfilers described in the Sailer-Vogel paper. To what extent are these two groups similar along such dimensions as age, race, or size of salaries and wages? How do the characteristics of the 70.6 million ^{6/} SSA wage workers matched to IRS returns in this study universe compare with the Alvey-Cobleigh population of 90.4 million SSA earners? To answer these questions, some summary comparisons have been made in tables 3 and 4 below.

Table 3 shows that, while the demographic distributions for the two SSA populations are almost identical, the IRS populations differ

substantially for the oldest age group. ^{7/} Only 4.0 percent of the universe of study was 65 years and over, compared to 8.8 percent for the Sailer-Vogel population. It is not surprising that the IRS population 65 years and over was greatly reduced after exclusions, since persons in this age group are not as likely to have wages as those in other age groups.

Table 3.--Comparison of Age and Race Distributions between the Study Universe and the CPS-Eligible IRS and SSA Populations

Item	IRS		SSA	
	Total Returns	Wage Returns	Total Earners	Wage Earners
Total (in millions).....	74.0	57.3	90.5	70.6
PERCENT.....	100.0	100.0	100.0	100.0
AGE				
14 to 24.....	25.6	30.3	27.0	27.0
25 to 44.....	35.5	37.5	39.4	40.0
45 to 64.....	30.2	28.2	29.5	29.3
65 and over.....	8.8	4.0	4.0	3.7
RACE				
White.....	89.1	88.6	87.6	88.8
Other.....	10.9	11.4	12.4	11.2

The exclusions appear to have very little impact on the IRS wage distribution of the study universe when compared with that of the CPS-eligible taxfiler population. Table 4 shows that this distribution is virtually the same as that of the Sailer-Vogel population.

Table 4.--Distributions of IRS Salaries and Wages for CPS-Eligible IRS Population and Study Population

IRS Salaries and Wages	CPS-Eligible Population	Study Population
Total (in millions)...	74.0	57.3
PERCENT.....	100.0	100.0
\$1 to 2,399.....	20.1	20.1
\$2,400 to 8,399.....	33.9	33.9
\$8,400 to 11,999.....	17.9	17.7
\$12,000 to 17,999....	18.1	18.5
\$18,000 or more.....	10.0	9.7

3. OVERALL COMPARISONS BETWEEN IRS AND SSA WAGES

SSA taxable wages for 1972 included all wages and salaries received by an employee for services rendered in covered employment, up to a maximum of \$9,000 per employer. IRS wages for 1972 included the total amount received by an individual in either covered or noncovered employment or both. As mentioned earlier in the session, over 90

percent of all paid employment is presently "covered" under social security. Notable exceptions are railroad workers and most Federal civilian employees who are excluded from coverage. Some groups are partially covered, such as State or local government employees for whom coverage is elective. Farm and household wage workers are covered only if their wages per quarter per employer are above a specified limit.

The extent of the conceptual differences between IRS and SSA wages differed by type of return. The number of SSA wage workers represented on a joint return is also important; thus, joint returns have been divided into the following two categories:

- (1) Joint-one returns--These are joint returns with only one SSA wage worker; i.e., cases where either the primary filer or the spouse, but not both, had SSA wages. 305
- (2) Joint-two returns--These are joint returns with two SSA wage workers; i.e., cases where both the filer and spouse had SSA taxable wages.

The incidence of conceptual differences is potentially twice as great for couples filing jointly, as for individuals or for couples filing nonjoint returns, because either spouse may have a mixture of covered and noncovered employment. Also, one spouse may be totally in noncovered employment. For example, a Federal government employee has a \$17,000 salary not subject to Social Security taxes. His spouse has \$3,000 of SSA taxable wages from a part-time teaching job. On a joint return, their combined IRS wages would be \$20,000, while only the wife's \$3,000 would have been reported to SSA. Had each filed separately, the husband would have been excluded from our universe of study because he had no SSA wages. The spouse would be included in the universe, and her IRS and SSA wage amounts would have agreed.

Other sources also exist for the disagreement between the two wage amounts. These include undetected data processing errors (e.g., keypunch errors), mismatching (i.e., bringing together of records of two different persons), honest mistakes made by the taxfiler or his employer (the matched IRS data has not been audited), late reporting, and fraud. It is not thought that many of the discrepancies between the IRS and SSA wage amounts are ascribable to reporting errors. Unlike CPS data, IRS and SSA wage data are generally reported from carefully compiled payroll records with stringent legal penalties imposed on the taxfiler or his employer(s) for fraudulent misreporting.

Overall comparisons between IRS and SSA wages and salaries are made in table 5. This table shows percentage distributions of IRS and SSA wages for nonjoint returns, joint-one returns, and joint-two returns in \$1,200 intervals, with the exception of the last class of \$8,400 or more. It is immediately evident that these distributions differ quite substantially, and that all the differences observed are in a direction consistent with the conceptual differences between the two sources.

Table 5--PERCENTAGE DISTRIBUTION OF TAX RETURNS BY SIZE OF IRS AND SSA SALARIES AND WAGES, SEPARATELY BY TYPE OF RETURN

Salaries and Wages	Type of Return					
	Nonjoint Return		Joint Return			
	SSA	IRS	1 Wage Worker		2 Wage Workers	
			SSA	IRS	SSA	IRS
Total Returns (in millions).....	27.0	27.0	17.0	17.0	13.3	13.3
PERCENT	100.0	100.0	100.0	100.0	100.0	100.0
\$1 to \$1,199	23.2	21.0	5.2	2.3	.5	.3
\$1,200 to \$2,399 ..	17.5	17.7	5.0	3.1	1.4	.9
\$2,400 to \$3,599 ..	12.2	12.3	4.2	3.0	2.2	1.9
\$3,600 to \$4,799 ..	11.1	11.3	5.1	4.0	2.9	2.9
\$4,800 to \$5,999 ..	9.5	9.8	6.3	5.1	4.4	3.7
\$6,000 to \$7,199 ..	7.5	7.6	7.3	6.1	5.2	4.7
\$7,200 to \$8,399 ..	5.9	6.2	7.3	6.7	6.4	5.7
\$8,400 or more	13.1	14.2	59.6	69.8	77.0	80.0

Mixtures of covered and noncovered employment push the distributions of IRS wages into higher intervals than the comparable SSA distributions. As has already been discussed, the potential for conceptual differences is less for nonjoint returns; thus, the two distributions are more similar with this type of return than with joint returns. For example, the percentage of nonjoint returns with SSA wages less than \$1,200 was 23.2 percent, compared to 21.0 percent for IRS wages. On the other hand, for joint-one returns, 5.2 percent had SSA wages less than \$1,200, as opposed to 2.3 percent with IRS wages in this class.

For the nonjoint returns, it is interesting to note that the percentages in each wage class above \$1,200 are higher for IRS wages.

4. EXTENT OF IRS-SSA WAGE CLASS AGREEMENT

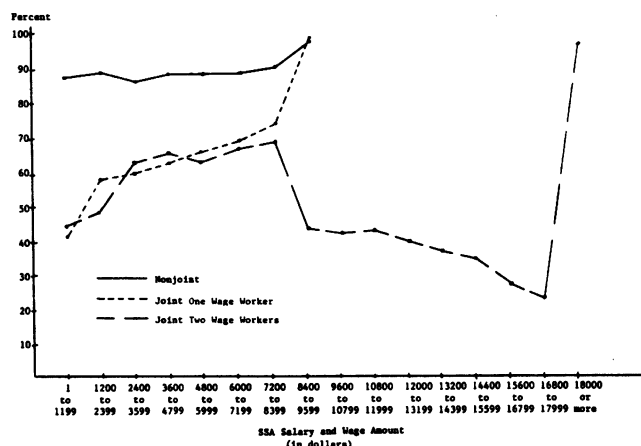
For purposes of the analysis in this section, the IRS salaries and wages of the study universe were cross-classified by SSA wages and salaries, in \$600 intervals up to the category of \$9,000 or more, for nonjoint returns and joint-one returns, and, in \$1,200 intervals up to \$18,000 or more, for joint-two returns. 8/ (See tables 6, 7, and 8 at the end of the paper.) The same intervals were used for both SSA and IRS wages so that appearance on the (underlined) main diagonal signified interval agreement between the two amounts. That is, wages reported by the individual to the Internal Revenue Service were in the same wages interval as the amount of taxable wages reported by his or her employer to SSA. Appearance above or below this main diagonal signified conceptual or reporting differences between the two amounts. Location above the diagonal meant that SSA wages were greater than IRS wages. Location below the diagonal, on the other hand, meant that IRS wages were greater than SSA wages.

Because of the conceptual differences discussed earlier, in most cases of disagreement, IRS wages were in a higher interval than were SSA wages; therefore, for various categories of filers, the

analysis looked at the percentages of SSA wage workers on the main diagonal, as well as those on or below the diagonal.

Figure 1 presents the percentage distribution of SSA wages on the diagonal by type of return. Each line of the graph depicts those returns whose IRS and SSA wages fall in the same class. Nonjoint and joint-one returns are shown up to \$8,400 (or more), 9/ while joint-two returns extend the full width of the graph, to the class \$18,000 or more. It is apparent from the comparison that agreement between the two sources was highest for nonjoint returns, at least 85.8 percent for all wage class-

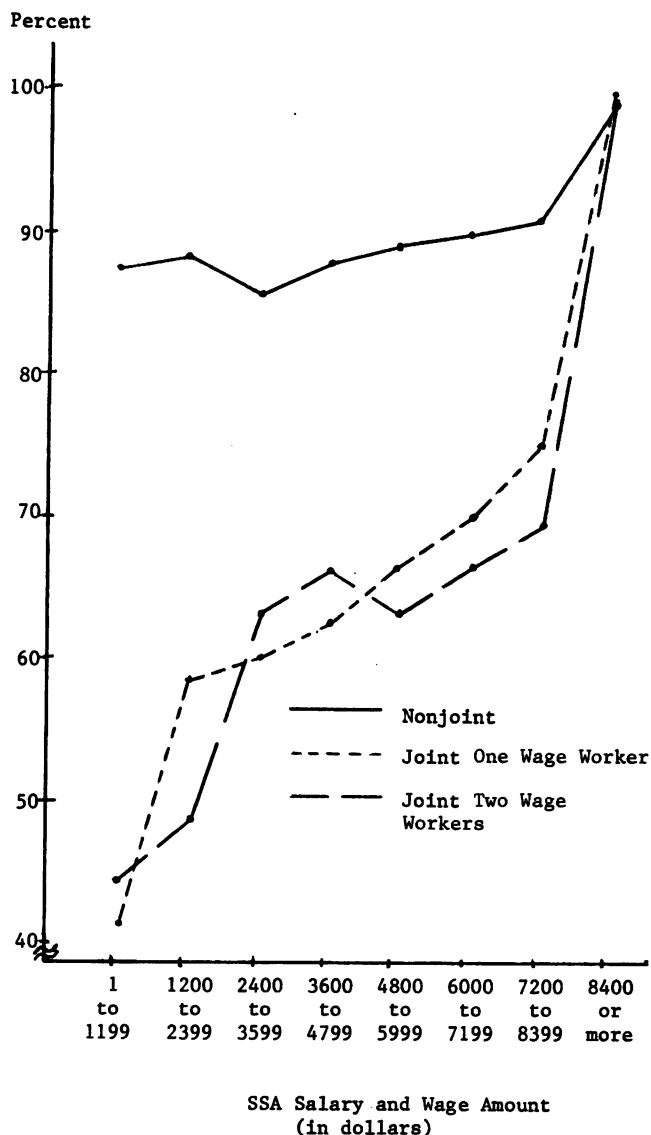
Figure 1.--Percentage agreement of SSA-IRS salary and wage intervals by 1972 SSA salary and wage amount, separately by type of return



es. In contrast to these results are those for the joint-one and joint-two returns. Extent of agreement for these two types of returns is very similar up to the \$7,200-\$8,399 wage class. The striking drop in the percentage agreement between IRS and SSA wages for joint-two returns in intervals above \$8,400 may be due to conceptual differences previously described. In addition, however, differences may occur when one, but not both, of the spouses has SSA wages equal to or in excess of the taxable maximum of \$9,000. Consider a hypothetical case where a joint return is filed and the IRS amount is greater than the SSA amount. A primary filer earned a salary of \$16,000, of which only \$9,000 was taxed by SSA. The spouse of this filer earned \$1000 in wages, all of which was SSA taxable. The sum of their SSA taxable wages was \$10,000, compared to their IRS wages amount of \$17,000.

Figure 2 shows that when the open-ended class for the joint-two returns is cut back to \$8,400 or more, the three types of returns still differ, but much less so. The nonjoint filers still have a higher percentage on the diagonal. This may be due, in part, to the fact that filers of joint-one returns could have had a mixture of covered and noncovered employment, as could the nonjoint filers; but, in addition to this, as has been said, it was also possible that they had a spouse with wages from noncovered employment which showed up in the IRS amount. For the joint-two returns it

Figure 2.--Percentage agreement of SSA-IRS salary and wage intervals by 1972 SSA salary and wage amount, separately by type of return



was possible for both workers to have had a mixture of covered and noncovered employment.

Figure 3 shows what happens when the percentages of SSA wages below the diagonal are added to those on it. The differences among the three types of returns are further reduced. All are now in a range of 90 to 100 percent. The area below the diagonal, as was said before, is where the IRS wages fall in a higher interval than do the SSA wages. This is the area where most of the conceptual differences are expected to exist. Reporting errors appear to be a second-order difference.

Figure 3.--Percentage distribution of returns with IRS salary and wage interval greater than or equal to SSA salary and wage interval by 1972 SSA salary and wage amount, separately by type of return

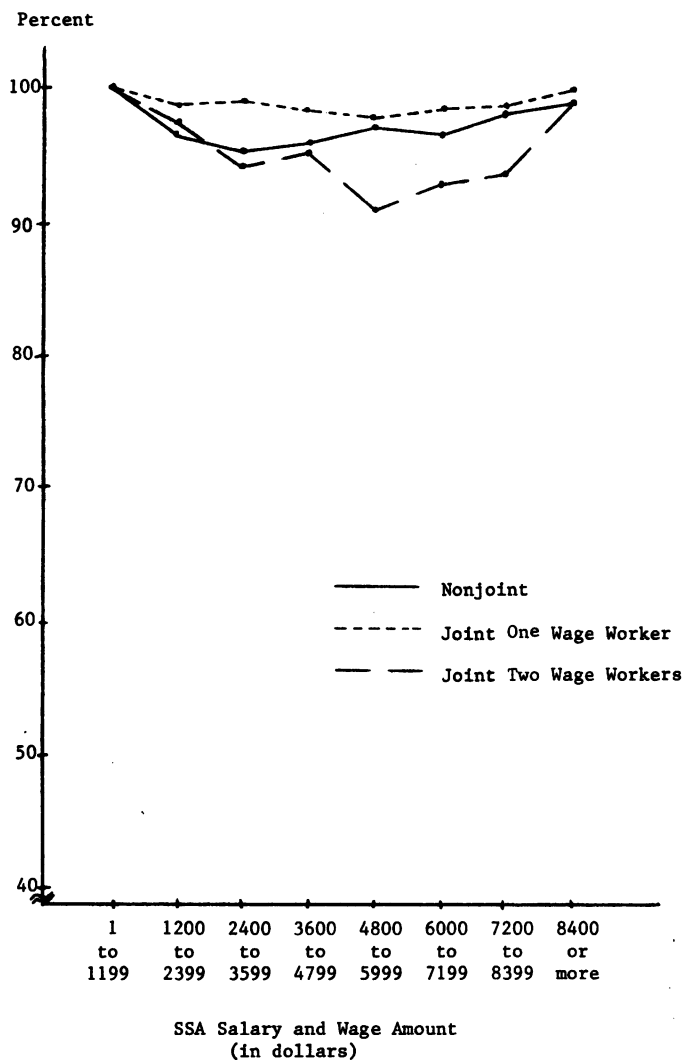


Figure 4.--Percentage agreement of SSA-IRS salary and wage intervals by 1972 IRS salary and wage amount, separately by type of return

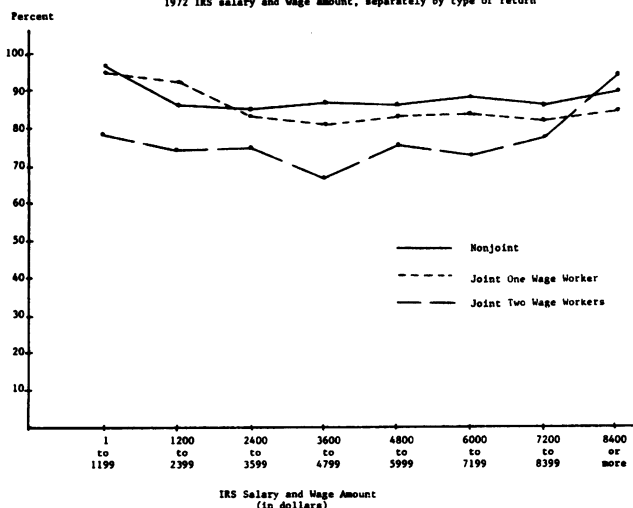


Figure 4 shows the percentage distribution of IRS wages on the diagonal by type of return. The Alvey-Cobleigh paper showed a similar graph comparing CPS and SSA earnings class agreement. They found an average agreement of 66.2 percent between the two amounts within specified CPS earnings classes, or roughly two-thirds agreement. Comparing IRS and SSA wages in figure 4, a much higher interval agreement can be seen for all types of returns. The average agreement for all types of returns is 88.4 percent. This higher level of IRS-SSA agreement, compared to CPS-SSA agreement, was not surprising, since the reporting of SSA and IRS wages is required by law.

Extensive cross-tabulations of IRS and SSA wages were done by the variables age, race, sex, and region of residence of the filer. Copies of these tables were available in handouts distributed after the session and can be obtained from the authors upon request.

FOOTNOTES

- 1/ The 1973 Study was conducted with stringent confidentiality safeguards. As is mentioned in the introduction to this session, all the data linkages were carried out by Census Bureau personnel. At no time did either IRS or SSA have access to identified records from each other's files or from those of the Census Bureau.
- 2/ Armed Forces members residing in the 50 States or the District of Columbia are included in the CPS if they are living off-post or on-post with their families. All such individuals, however, have been excluded from the CPS universe in this paper. While the March 1973 CPS collected information on individuals of all ages, the questions asked for those under age 14 were quite limited, and, so, these individuals were excluded from the group eligible to be matched in the study.
- 3/ Joint returns for 1972 were filed by IRS under the husband's social security number. SSA records for widows of recently deceased individuals, therefore, could not be matched to tax records if the widow had elected to file a joint return with her husband.
- 4/ Nearly all of these SSA earners had incomes below the filing requirement for single individuals (\$2,050.)
- 5/ As has been mentioned in the introduction to this session and in some of the other papers, the IRS information available for matching was quite limited. The only amount items provided were adjusted gross income, salaries and wages, dividends and interest. Schedule indicators (i.e., C, F, and SE) were provided which could be used to identify returns with self-employment income, but no amount for self-employment was provided to the Census Bureau by IRS for this project. Social Security's computerized administrative files do

not separately record an individual's wage and self-employment income since this distinction is not required in calculating benefits. Microfilm files are kept of the actual amounts received, but the microfilm files were far too expensive to use on a wholesale basis for the 1973 Study. Therefore, basically, the comparison had to be made using annual 1972 total SSA taxable earnings and an indicator as to whether this total consisted of wages only, self-employment only, or some combination of wages and self-employment.

6/ These 70.6 million SSA wage earners represent 57.3 million tax returns of which 13.3 million were joint returns with two wage earners.

7/ For joint returns, the race and sex information shown is for that of the "primary" taxpayer, who, as a rule, was determined by IRS to be the husband. This practice (which was continued here as a matter of convenience) leads to some small inaccuracies in the race-age distributions shown for SSA earners in the table.

8/ As has been mentioned, the 1972 taxable maximum on social security earnings was \$9,000. If employed by more than one employer, it was possible to exceed this maximum, but \$9,000 was the maximum for most workers. The taxable maximum for a couple, therefore, was two times \$9,000, or \$18,000.

9/ The last point plotted for the nonjoint and the joint-one returns falls in the \$8,400 to \$9,599 wage class. This, however, is meant to represent an open-ended class of \$8,400 or more.

TABLE 6.--NUMBER OF INDIVIDUAL NONJOINT TAX RETURNS OF CIVILIAN FILERS WITH CPS AGE 14 OR OLDER WHO HAD 1972 SSA TAXABLE WAGES AND IRS SALARIES AND WAGES

(NUMBERS IN THOUSANDS)

1972 IRS SALARIES AND WAGES (IN DOLLARS)	ROW TOTALS	1972 SSA TAXABLE WAGES (IN DOLLARS)																	DIAGONAL TOTALS	CLASSES ABOVE MAIN DIAGONAL
		1 TO 599	600 TO 1,199	1,200 TO 1,799	1,800 TO 2,399	2,400 TO 2,999	3,000 TO 3,599	3,600 TO 4,199	4,200 TO 4,799	4,800 TO 5,399	5,400 TO 5,999	6,000 TO 6,599	6,600 TO 7,199	7,200 TO 7,799	7,800 TO 8,399	8,400 TO 8,999	9,000 OR MORE			
COLUMN TOTALS.....	26,985	3,166	3,095	2,710	1,999	1,670	1,628	1,539	1,461	1,361	1,204	1,086	940	846	736	647	2,894	26,985	GRAND TOTAL	
1 TO 599.....	2,662	2,544	85	20	5	2	0	0	2	2	0	0	0	2	0	0	0	1,008	SUBTOTAL	
600 TO 1,199.....	3,014	272	2,588	121	16	12	4	2	0	0	0	0	0	0	0	0	0	0	15 CLASSES	
1,200 TO 1,799.....	2,690	124	235	2,225	84	12	9	0	2	0	0	0	0	0	0	0	0	0	14 CLASSES	
1,800 TO 2,399.....	2,095	44	70	180	1,653	97	33	3	10	2	0	0	2	0	0	0	0	0	13 CLASSES	
2,400 TO 2,999.....	1,683	29	35	69	120	1,331	59	27	7	2	0	2	0	0	2	0	0	2	12 CLASSES	
3,000 TO 3,599.....	1,626	13	15	32	47	115	1,325	64	11	0	4	0	0	0	2	0	0	0	11 CLASSES	
3,600 TO 4,199.....	1,536	20	18	13	25	65	93	1,261	31	11	0	0	0	0	0	0	0	0	10 CLASSES	
4,200 TO 4,799.....	1,502	10	12	8	4	10	57	101	1,243	35	17	2	0	0	0	2	0	2	9 CLASSES	
4,800 TO 5,399.....	1,385	13	2	13	13	4	20	37	86	1,145	35	16	0	0	2	0	0	6	8 CLASSES	
5,400 TO 5,999.....	1,256	5	0	8	8	10	8	32	30	82	1,027	35	8	4	0	0	0	4	7 CLASSES	
6,000 TO 6,599.....	1,107	6	5	4	6	4	6	5	23	35	55	941	12	3	0	0	4	2	6 CLASSES	
6,600 TO 7,199.....	938	17	2	0	2	0	0	0	7	16	13	54	811	14	0	2	0	11	5 CLASSES	
7,200 TO 7,799.....	891	2	4	0	0	2	2	4	3	16	27	7	69	732	17	2	5	22	4 CLASSES	
7,800 TO 8,399.....	774	4	3	3	6	0	0	4	0	2	11	8	10	57	637	15	15	49	3 CLASSES	
8,400 TO 8,999.....	659	15	2	2	0	2	2	0	2	2	0	8	8	7	51	541	18	190	2 CLASSES	
9,000 OR MORE.....	3,168	50	19	14	12	4	10	0	6	10	17	13	21	26	27	85	2,853	720	1 CLASS	
DIAGONAL TOTALS....	26,985	3,121	50	34	20	19	27	26	12	26	43	79	87	141	306	598	1,653	22,856	NONE	
CLASSES BELOW MAIN DIAGONAL	GRAND TOTAL	SUB- TOTAL	15 CLASS- ES	14 CLASS- ES	13 CLASS- ES	12 CLASS- ES	11 CLASS- ES	10 CLASS- ES	9 CLASS- ES	8 CLASS- ES	7 CLASS- ES	6 CLASS- ES	5 CLASS- ES	4 CLASS- ES	3 CLASS- ES	2 CLASS- ES	1 CLASS	NONE	DIAGONAL CLASSIFIER	

See notes at end of tables.

TABLE 7.--NUMBER OF INDIVIDUAL JOINT TAX RETURNS OF CIVILIAN FILERS WITH CPS AGE 14 OR OLDER WHERE ONLY ONE WAGE WORKER HAD 1972 SSA TAXABLE WAGES AND IRS SALARIES AND WAGES

(NUMBERS IN THOUSANDS)

1972 IRS SALARIES AND WAGES (IN DOLLARS)	ROW TOTALS	1972 SSA TAXABLE WAGES (IN DOLLARS)																DIAGONAL TOTALS	CLASSES ABOVE MAIN DIAGONAL
		1 TO 599	600 TO 1,199	1,200 TO 1,799	1,800 TO 2,399	2,400 TO 2,999	3,000 TO 3,599	3,600 TO 4,199	4,200 TO 4,799	4,800 TO 5,399	5,400 TO 5,999	6,000 TO 6,599	6,600 TO 7,199	7,200 TO 7,799	7,800 TO 8,399	8,400 TO 8,999	9,000 OR MORE		
COLUMN TOTALS.....	17,070	489	396	504	343	340	376	408	465	549	531	643	603	617	629	682	9,494	17,070	GRAND TOTAL
1 TO 599.....	191	180	5	3	2	0	0	0	0	0	0	0	0	0	0	0	1	211	SUBTOTAL
600 TO 1,199.....	194	12	172	5	2	2	0	0	0	0	2	0	0	0	0	0	0	1	15 CLASSES
1,200 TO 1,799.....	337	7	13	302	10	2	0	0	4	0	0	0	0	0	0	0	0	0	14 CLASSES
1,800 TO 2,399.....	198	6	7	18	164	3	0	0	0	0	0	0	0	0	0	0	0	0	13 CLASSES
2,400 TO 2,999.....	235	7	6	11	17	180	7	3	0	2	0	0	0	0	0	0	3	0	12 CLASSES
3,000 TO 3,599.....	284	5	8	2	11	18	229	9	0	2	0	0	0	0	0	0	0	3	11 CLASSES
3,600 TO 4,199.....	316	2	8	11	9	10	18	238	11	2	5	0	0	2	0	0	0	0	10 CLASSES
4,200 TO 4,799.....	359	4	2	7	16	4	17	7	289	5	7	0	0	0	0	0	2	0	9 CLASSES
4,800 TO 5,399.....	460	6	12	5	5	12	5	24	9	355	16	3	4	0	0	0	2	4	8 CLASSES
5,400 TO 5,999.....	409	4	1	2	4	5	9	7	15	31	317	9	2	2	0	0	0	2	7 CLASSES
6,000 TO 6,599.....	535	6	5	3	5	2	4	8	17	11	17	432	19	3	0	0	2	2	6 CLASSES
6,600 TO 7,199.....	501	7	6	6	3	3	6	10	3	18	10	21	395	4	5	0	2	6	5 CLASSES
7,200 TO 7,799.....	561	11	11	3	4	5	2	0	7	10	14	11	25	447	7	4	2	3	4 CLASSES
7,800 TO 8,399.....	578	10	4	2	0	0	2	5	8	4	20	15	13	36	448	10	2	18	3 CLASSES
8,400 TO 8,999.....	656	14	2	8	4	0	2	5	11	5	8	20	15	11	41	497	14	38	2 CLASSES
9,000 OR MORE.....	11,256	210	134	117	87	95	76	90	92	105	115	131	130	112	128	171	9,464	134	1 CLASS
DIAGONAL TOTALS....	17,070	2,750	210	148	129	110	118	91	110	117	148	149	196	253	231	286	455	14,110	NONE
CLASSES BELOW MAIN DIAGONAL	GRAND TOTAL	SUB- TOTAL	15 CLASS- ES	14 CLASS- ES	13 CLASS- ES	12 CLASS- ES	11 CLASS- ES	10 CLASS- ES	9 CLASS- ES	8 CLASS- ES	7 CLASS- ES	6 CLASS- ES	5 CLASS- ES	4 CLASS- ES	3 CLASS- ES	2 CLASS- ES	1 CLASS	NONE	DIAGONAL CLASSIFIER

See notes at end of tables.

TABLE 8.--NUMBER OF INDIVIDUAL JOINT TAX RETURNS OF CIVILIAN FILERS WITH CPS AGE 14 OR OLDER WHERE TWO WAGE WORKERS HAD 1972 SSA TAXABLE WAGES AND IRS SALARIES AND WAGES

(NUMBERS IN THOUSANDS)

1972 IRS SALARIES AND WAGES (IN DOLLARS)	ROW TOTALS	1972 SSA TAXABLE WAGES (IN DOLLARS)																DIAGONAL TOTALS	CLASSES ABOVE MAIN DIAGONAL
		1 TO 1,199	1,200 TO 2,399	2,400 TO 3,599	3,600 TO 4,799	4,800 TO 5,999	6,000 TO 7,199	7,200 TO 8,399	8,400 TO 9,599	9,600 TO 10,799	10,800 TO 11,999	12,000 TO 13,199	13,200 TO 14,399	14,400 TO 15,599	15,600 TO 16,799	16,800 TO 17,999	18,000 OR MORE		
COLUMN TOTALS.....	13,272	69	185	295	389	580	690	844	1,676	1,725	1,562	1,339	1,173	969	659	466	651	13,272	GRAND TOTAL
1 TO 1,199.....	39	31	5	0	0	2	0	0	0	1	0	0	0	0	0	0	0	500	SUBTOTAL
1,200 TO 2,399.....	120	6	89	17	1	0	2	2	0	2	2	0	0	0	0	0	0	0	15 CLASSES
2,400 TO 3,599.....	249	4	28	186	17	5	3	0	2	0	3	0	0	0	0	0	0	0	14 CLASSES
3,600 TO 4,799.....	381	0	15	46	257	45	3	7	7	0	0	0	0	0	0	0	0	0	13 CLASSES
4,800 TO 5,999.....	485	5	3	6	49	368	43	6	2	0	0	2	2	0	0	0	0	0	12 CLASSES
6,000 TO 7,199.....	630	2	3	10	21	67	460	39	12	10	4	2	0	0	0	0	0	0	11 CLASSES
7,200 TO 8,399.....	755	0	0	1	7	27	68	583	51	6	9	0	0	0	2	2	0	0	10 CLASSES
8,400 TO 9,599.....	954	3	3	0	5	6	36	108	733	41	5	5	3	2	0	2	2	0	9 CLASSES
9,600 TO 10,799....	1,063	7	5	5	5	13	23	30	209	727	30	7	0	0	2	0	0	6	8 CLASSES
10,800 TO 11,999...	1,180	2	5	4	0	7	5	20	184	257	673	17	5	2	0	0	0	11	7 CLASSES
12,000 TO 13,199...	1,063	2	10	3	2	3	3	7	102	161	207	538	15	5	4	0	0	2	6 CLASSES
13,200 TO 14,399...	1,126	5	9	1	6	9	5	13	98	148	155	227	440	8	1	0	0	8	5 CLASSES
14,400 TO 15,599...	1,059	1	2	3	3	3	6	5	60	103	138	172	219	338	2	2	3	18	4 CLASSES
15,600 TO 16,799...	852	0	3	5	9	7	10	3	51	67	105	103	136	155	182	13	3	45	3 CLASSES
16,800 TO 17,999...	769	2	2	2	2	5	10	7	39	62	73	80	112	131	126	111	5	61	2 CLASSES
18,000 OR MORE.....	2,547	0	2	6	3	13	14	14	127	140	158	187	241	328	338	337	638	349	1 CLASS
DIAGONAL TOTALS....	13,272	6,419	0	3	8	10	25	41	48	168	211	292	418	668	1,000	1,416	2,110	6,353	NONE
CLASSES BELOW MAIN DIAGONAL	GRAND TOTAL	SUB- TOTAL	15 CLASS- ES	14 CLASS- ES	13 CLASS- ES	12 CLASS- ES	11 CLASS- ES	10 CLASS- ES	9 CLASS- ES	8 CLASS- ES	7 CLASS- ES	6 CLASS- ES	5 CLASS- ES	4 CLASS- ES	3 CLASS- ES	2 CLASS- ES	1 CLASS	NONE	DIAGONAL CLASSIFIER

Note: The data in this table are preliminary. Adjustments have been made for nonmatches, but no adjustment has been made for the small number of undetected mismatches. The diagonal totals were obtained by adding up the table entries in a diagonal direction. Consider, for example, the main diagonal, which has been underlined. If one sums these underlined figures, the diagonal total obtained is 22,856, which is shown in the lower right-hand corner of the table. The figures identified as "Subtotal" in the diagonal marginal are counts of the number of cases above and below the main diagonal and can be used to get an overall sense of the degree to which disagreements between the classifiers are offsetting. For more details on tabular displays such as this, see Scheuren, F. J. and Oh, H. L., *Comm. in Stat.*, July 1975.

Source: Derived from the 1973 CPS-GSA-IRS Exact Match Study conducted by the Census Bureau and Social Security Administration with the assistance of the Internal Revenue Service.